Agenda--July 6-7, 2005

California State Board of Education (SBE) meeting agenda.

State Board Members

Ruth E. Green, President
Glee Johnson, Vice President

Alan Bersin
Ruth Bloom
Yvonne Chan
Don Fisher
Ricky Gill
Kenneth Noonan
Joe Nuñez
Bonnie Reiss
Johnathan Williams

Secretary & Executive Officer

Hon. Jack O'Connell

Executive Director

Catherine Barkett

SCHEDULE OF MEETING	LOCATION
Wednesday, July6, 2005 9:00 a.m. ± STATE BOARD OF EDUCATION Closed Session - **IF NECESSARY** (The public may not attend.)	California Department of Education 1430 N Street, Room 1101 Sacramento , California 916-319-0827

The Closed Session (1) may commence earlier than 9:00 a.m.; (2) may begin at or before 9:00 a.m., be recessed, and then be reconvened later in the day; or (3) may commence later than 9:00 a.m.

CLOSED SESSION AGENDA

Under *Government Code* section 11126(e)(1), the State Board of Education hereby provides public notice that some or all of the pending litigation which follows will be considered and acted upon, as necessary and appropriate, in closed session:

- *Acevedo, et al. v. State of California , et al* ., Sacramento County Superior Court, Case No. 03CS00827
- *Adkins, et al* . v. State of California , et al., Sacramento County Superior Court, Case No. 03CS00938
- *Aguayo, et al. v. State of California , et al* ., Sacramento County Superior Court, Case No. 03CS00825
- *Amy* v. *California Dept. of Education, et al.,* Los Angeles County Superior Court, Case No. 99CV2644LSP
- *Boyd, et al.* v. *State of California , et al.,* Sacramento County Superior Court, Case No. 01CS00136
- *Brian Ho, et al.,* v *. San Francisco Unified School District , et al.* , United States District Court, Northern District of California,Case No. C-94-2418 WHO
- *Buckle, et al. v. State of California , et al* ., Sacramento County Superior Court, Case No. 03CS00826
- *California Association of Private Special Education Schools, et al., v. California Department of Education, et al.* , Los Angeles County Superior Court, Case No. BC272983
- *California Department of Education, et al.,* v *. San Francisco Unified School District, et al.,* San Francisco Superior Court, Case No. 994049 and cross-complaint and cross-petition for writ of mandate and related actions

- *California State Board of Education* v. *Delaine Eastin, the Superintendent of Public Instruction for the State of California* ,Sacramento County Superior Court, Case No. 97CS02991 and related appeal
- *Californians for Justice Education Fund, et al. v. State Board of Education, S* an Francisco City/County Superior Court, Case No. CPF-03-50227
- *Campbell Union High School District, et al.* v. *State Board of Education, et al.,* Sacramento Superior Court, Case No. 99CS00570
- *Centinela Valley Union High School District v* . *State Board of Education, et.al.* , Los Angeles Superior Court, Case No. BS093054
- *Centinela Valley Union High School District v* . State Board of Education, *et al* ., Los Angeles Superior Court, Case No. BS093483
- *Chapman, et al. v. California Department of Education, et al.,* Alameda County Superior Court, Case No. 2002-049636
- *Chapman, et al.* v. *California Department of Education, et al.,* United States District Court, Northern District of California, Case No. C-01-1780 BZ
- *City Council of the City of Folsom* v. *State Board of Education* , Sacramento County Superior Court, Case No. 96-CS00954
- *Coachella Valley Unified School District, et.al., v. State of California, et.al.* Case No. CPF-05-505334
- *Coalition for Locally Accountable School Systems* v. *State Board of Education* , Sacramento County Superior Court, Case No. 96-CS00939
- *Comité de Padres de Familia* v. *Honig* , Sacramento County Superior Court, Case No. 281124; 192 Cal.App.3d 528 (1987)
- *Crawford* v. *Honig , United States District Court, Northern District of California, Case No. C-89-0014 DLJ*
- *CTA, et al.* v. *Wilson,* United States District Court, Central District of California, Case No. 98-9694 ER (CWx) and related appeal
- *Daniel, et al.* v *. State of California , et al.,* Los Angeles Superior Court, Case No. BC214156
- *Donald Urista, et al.* v. *Torrance Unified School District, et al.* , United States District Court, Central District of California , Case No. 97-6300 ABC
- *Dutton v. State of California , et al* . Sacramento County Superior Court, Case No. 03CS01723
- *Educational Ideas, Inc.* v. *State of California, et al.,* Sacramento County Superior Court, Case No. 00CS00798
- *Emma C., et al.* v. *Delaine Eastin, et al.* , United States District Court, Northern District of California, Case No. C 96 4179
- *EMS-BP, LLC, Options for Youth Burbank, Inc . et al. v. California Department of Education, et al.* , Sacramento County Superior Court, Case No. 03CS01078 / 03CS01079
- *Ephorm, et al.* v. *California Board of Education, et al.,* Los Angeles Superior Court, Case No. TC013485
- *Grant Joint Union High School District v. California State Board of Education, et al* . Sacramento County Superior Court, Case No. 03 CS 01087
- *Larry P.* v. *Riles* , 495 F.Supp 926 (N.D. Ca. 1979) aff'd in part, rev'd in part, 793 F.2d 969 (9th Cir. 1986)
- *Maureen Burch, et al.* v. *California State Board of Education* , Los Angeles County Superior Court , Case No. BS034463 and related appeal
- *McNeil* v. *State Board of Education* , San Mateo County Superior Court , Case No. 395185
- *Meinsen, et al.* v. *Grossmont Unified School District, et al.* , U.S. District Court, Southern District of California, Case No. C 96 1804 S LSP (pending)
- *Miller, et al. v. California Department of Education, et al.* , San Diego Superior Court, North District , Case No. GIN036930
- *Ocean View School District, et al. v SBE, et al* ., Superior Court of San Francisco, Case No. CGC-02-406738
- *Pazmiño, et al* . v. *California State Board of Education, et al.* , San Francisco City/County Superior Court, Case No. CPF-03-502554
- *Porter, et al.,* v. *Manhattan Beach Unified School District , et al.* , United States District Court, Central District, Case No. CV-00-08402
- *Renaissance Academy Charter School , et al. v. Los Angeles Unified School District, et al.,* Los Angeles County Superior Court , Case No. BS090869
- *Roxanne Serna, et al.,* v. *Delaine Eastin, State Superintendent of Public Instruction, et al* ., Los Angles County Superior Court, Case No. BC174282
- *San Francisco NAACP* v. *San Francisco Unified School District , et al.* , United States District Court, Northern District of California, Case No. 78-1445 WHO
- *San Mateo-Foster City School District, et al.,* v. *State Board of Education* , San Mateo County Superior Court , Case No. 387127
- *San Rafael Elementary School District* v. *State Board of Education, et al.,* Sacramento County Superior Court, Case No. 98-CS01503 and related appeal
- *Shevtsov v. California Department of Education* , United States District Court, Central District of California, Case No. CV 97-6483 IH (CT)
- *Sonoma County Superintendents of Schools, et. al. v. Special Education Hearing Office, et.al.* Sacramento County Superior Court, Case No. 04AS0393
- *Valeria G., et al.* v *. Wilson, et al.,* United States District Court, Northern District of California, Case No. C-98-2252-CAL; *Angel V.* v. *Davis* , Ninth Circuit No. 01-15219

Tinsley v. State of California , San Mateo County Superior Court, Case No. 206010

- *Wilkins, et al.* , v. *California Board of Education, et al.,* Los Angeles Superior Court, Case No. TC014071
- *Williams, et al.* v . *State of California , et al.,* San Francisco Superior Court, Case No. 312236
- *Wilson , et al.* v. *State Board of Education, et al.,* Los Angeles Superior Court, Case No. BC254081

Under *Government Code* section 11126(e)(2), the State Board of Education hereby provides public notice that it may meet in closed session to determine whether, based on existing facts and circumstances, any matter presents a significant exposure to litigation [see *Government Code* section 11126(e)(2)(B)(ii)] and, if so, to proceed with closed session consideration and action on that matter, as necessary and appropriate [see *Government Code* section 11126(e)(2)(B)(i)]; or, based on existing facts and circumstances, if it has decided to initiate or is deciding whether to initiate litigation [see *Government Code* section 11126(e)(2)(C)].

Under *Government Code* section 11126(c)(14), the State Board of Education hereby provides public notice that it may meet in closed session to review and discuss the actual content of pupil achievement tests (including, but not limited to, the High School Exit Exam) that have been submitted for State Board approval and/or approved by the State Board.

Under *Government Code* section 11126(a), the State Board of Education hereby provides public notice that it may meet in closed session regarding the appointment, employment, evaluation of performance, or dismissal of employees exempt from civil service under Article VII, Section 4(e) of the California Constitution.

SCHEDULE OF MEETING	LOCATION
Wednesday, July 6, 2005 9:00 a.m. ± (Upon Adjournment of Closed Session, if held) STATE BOARD OF EDUCATION Public Session	**California Department of Education** 1430 N Street, Room 1101 Sacramento , California 916-319 - 0827

Please see the detailed agenda for more information about the items to be considered and acted upon. The public is welcome.

SCHEDULE OF MEETING	LOCATION
Thursday, July 7, 2005 8:00 a.m. ± STATE BOARD OF EDUCATION Closed Session -- IF NECESSARY (The public may not attend.)	**California Department of Education** 1430 N Street, Room 1101 Sacramento , CA 95814 916-319 - 0827

Please see **Closed Session Agenda** above. The Closed Session (1) may commence earlier than 8:00 a.m.; (2) may begin at or before 8:00 a.m., be recessed, and then be reconvened later in the day; or (3) may commence later than 8:00 a.m.

SCHEDULE OF MEETING	LOCATION
Thursday, July 7, 2005 8:00 a.m. ± (Upon Adjournment of Closed Session, if held) STATE BOARD OF EDUCATION Public Session	**California Department of Education** 1430 N Street, Room 1101 Sacramento , CA 95814 916-319 - 0827

Please see the detailed agenda for more information about the items to be considered and acted upon. The public is welcome.

ALL TIMES ARE APPROXIMATE AND ARE PROVIDED FOR CONVENIENCE ONLY
ALL ITEMS MAY BE RE-ORDERED TO BE HEARD
ON ANY DAY OF THE NOTICED MEETING
THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Persons wishing to address the State Board of Education on a subject to be considered at this meeting, including any matter that may be designated for public hearing, are asked to notify the State Board of Education Office (see telephone/fax numbers below)

by noon of the third working day before the scheduled meeting/hearing, stating the subject they wish to address, the organization they represent (if any), and the nature of their testimony. Time is set aside for individuals so desiring to speak on any topic NOT otherwise on the agenda (please see the detailed agenda for the Public Session). In all cases, the presiding officer reserves the right to impose time limits on presentations as may be necessary to ensure that the agenda is completed.

REASONABLE ACCOMMODATION FOR ANY INDIVIDUAL WITH A DISABILITY

Pursuant to the *Rehabilitation Act of 1973* and the *Americans with Disabilities Act of 1990* , any individual with a disability who requires reasonable accommodation to attend or participate in a meeting or function of the California State Board of Education (SBE), may request assistance by contacting the SBE Office, 1430 N Street, Room 5111, Sacramento, CA, 95814; telephone, 916-319-0827; fax, 916-319-0175.

California State Board of Education

FULL BOARD
Public Session

AGENDA

July 6-7, 2005

Wednesday, July 6, 2005 -- 9:00 a.m.± (Upon adjournment of Closed Session if held)
California Department of Education, 1430 N Street, Room 1101, Sacramento, California

- Call to Order
- Salute to the Flag
- Approval of Minutes (March 2005 and April 2005 Meetings)
- Announcements
- Communications
- REPORT OF THE SUPERINTENDENT
- SPECIAL PRESENTATIONS
  Public notice is hereby given that special presentations for informational purposes may take place during this session.

ITEM 1 (DOC; 182KB; 10pp.)	STATE BOARD PROJECTS AND PRIORITIES. Including, but not limited to, future meeting plans; agenda items; State Board office budget; staffing, appointments, and direction to staff; declaratory and commendatory resolutions; update on litigation; bylaw review and revision; review of the status of State Board-approved charter schools as necessary; Board Liaison Reports; and other matters of interest.	INFORMATION ACTION

ITEM 2 (DOC; 57KB; 1p.)	PUBLIC COMMENT. Public Comment is invited on any matter **not** included on the printed agenda. Depending on the number of individuals wishing to address the State Board, the presiding officer may establish specific time limits on presentations.	INFORMATION

ITEM 3 (DOC; 51KB; 1p.)	Seminar on Special Education and the Reauthorization of the Individuals With Disabilities Education Act of 2004.	INFORMATION

	• Item 3 Last Minute Memorandum (DOC; 23KB; 1pp.)
	  ◦ Item 3 Last Minute Memorandum Attachment 1 (PPT; 3.3MB; 21 slides)
	  Accessible Alternative Version Item 3 Last Minute Memorandum Attachment 1 (Posted July 28, 2008; PDF; 725KB; 21pp.)
	  ◦ Item 3 Last Minute Memorandum Attachment 2 (PPT; 3564KB; 22 slides)
	  Accessible Alternative Version Item 3 Last Minute Memorandum Attachment 2 (Posted July 28, 2008; PDF; 430KB; 22pp.)
	  ◦ Item 3 Last Minute Memorandum Attachment 3 (PPT; 1731KB; 39 slides)
	  Accessible Alternative Version Item 3 Last Minute Memorandum Attachment 3 (Posted July 28, 2008; PDF; 1.5MB; 39pp.)
	  ◦ Item 3 Last Minute Memorandum Attachment 4 (PPT; 709KB; 3 slides)
	  Accessible Alternative Version Item 3 Last Minute Memorandum Attachment 4 (Posted July 28, 2008; PDF; 82KB; 3pp.)	

*****PUBLIC HEARINGS*****

Public Hearings on the following agenda item will commence no earlier than **10:00 a.m.** The Public Hearings will be held after **10:00 a.m** . as the business of the State Board permits.

ITEM 4 (DOC; 54KB; 2pp.)	Environmental Effect of the Proposed Unification of the Yosemite Joint Union High School District and the Coarsegold Union School District in Madera County.	INFORMATION ACTION PUBLIC HEARING

ITEM 5 (DOC; 171KB; 25pp.)	Proposed Unification of the Yosemite Joint Union High School District and the Coarsegold Union School District in Madera County .	INFORMATION ACTION PUBLIC HEARING

*****END OF PUBLIC HEARINGS*****

ITEM 6 (DOC; 55KB; 2pp.)	No Child Left Behind (NCLB) Act of 2001: Approve Local Educational Agency Plans (Title I, Section 1112). • Item 6 Last Minute Memorandum (DOC; 29KB; 2pp.)	INFORMATION ACTION

ITEM 7 (DOC; 63KB; 3pp.)	No Child Left Behind (NCLB) Act of 2001: Approve Supplemental Educational Services (SES) Providers for 2005-07.	INFORMATION ACTION

ITEM 8 (DOC; 66KB; 4pp.)	No Child Left Behind (NCLB) Act of 2001: Including, but Not Limited To, Follow-up on California 's Application to the United States Department of Education for NCLB Flexibility in the State's Accountability Plan Regarding Students with Disabilities and Update on the Title II Monitoring Visit. • Item 8 Attachment 2 (PDF; 338KB; 9pp.) • Item 8 Attachment 3 (PDF; 66KB; 1p.) • Item 8 - The CAPA Technical Report	INFORMATION ACTION

ITEM 9 (DOC; 77KB; 6pp.)	No Child Left Behind (NCLB) Act of 2001: Approve Policy About Program Improvement Accountability for County Offices of Education that Receive Title I, Part A Funds Pursuant to NCLB, Section 1116 (c)(3).	INFORMATION ACTION

ITEM 10 (DOC; 83KB; 4pp.)	Reading First Special Education Referral Reduction Program: Approval of Supplemental Instructional Materials	INFORMATION ACTION

ITEM 11 (DOC; 56KB; 2pp.)	Reading First Program: Request of Authorization to Extend Funding of Reading First Local Educational Agencies (LEAs).	INFORMATION ACTION

ITEM 12 (DOC; 55KB; 2pp.)	Standardized Testing and Reporting (STAR) Program: Including, but Not Limited To, Program Update.	INFORMATION ACTION

ITEM 13 (DOC; 57KB; 2pp.)	Standardized Testing and Reporting (STAR) Program: Request for Submission (RFS) for the California Standards Test (CST), California Alternate Performance Assessment (CAPA), New Alternate Test, Standards-Based Tests in Spanish (STS), and Norm Referenced Test (NRT). • Item 13 Last Minute Memorandum (DOC; 541KB; 104pp.) • Item 13 Last Minute Memorandum Attachment 1 (DOC; 23KB; 1pp.) • Item 13 Last Minute Memorandum Attachment 2 (DOC; 23KB; 1pp.)	INFORMATION ACTION

	Item 13 Last Minute Memorandum Attachment 3 (DOC; 43KB; 4pp.) ◦ Item 13 Appendix 1 (DOC; 22KB; 1PP.) ◦ Item 13 Appendix 2 (DOC; 33KB; 2PP.) ◦ Item 13 Appendix 3 (DOC; 34KB; 1PP.) ◦ Item 13 Appendix 4 (DOC; 28KB; 1PP.) ◦ Item 13 Appendix 5 (DOC; 136KB; 9PP.) ◦ Item 13 Appendix 6 (DOC; 22KB; 1PP.) ◦ Item 13 Appendix 7 (XLS; 28KB; 1PP.) ◦ Item 13 Appendix 8 (XLS; 43KB; 2PP.) ◦ Item 13 Appendix 9 (XLS; 28KB; 1PP.) ◦ Item 13 Appendix 10 (XLS; 45KB; 7PP.)	

ITEM 14 (DOC; 52KB; 1p.)	Standardized Testing and Reporting (STAR) Program: Amendment to the 2006 STAR Scope of Work for the Development of a New Alternate Assessment Based on Modified Achievement Standards. • Item 14 Last Minute Memorandum (DOC; 147KB; 22pp.)	INFORMATION ACTION

ITEM 15 (DOC; 53KB; 2pp.)	Standardized Testing and Reporting (STAR) Program: Approval of English-Language Arts and Mathematics Blueprints for Standards-Based Test in Spanish (STS). • Item 15 Last Minute Memorandum (DOC; 382KB; 22pp.)	INFORMATION ACTION

ITEM 16 (DOC; 51KB; 1p.)	Standardized Testing and Reporting (STAR) Program: Designation of a Primary Language Achievement Test. • Item 16 Last Minute Memorandum (DOC; 99KB; 5pp.)	INFORMATION ACTION

ITEM 17 (DOC; 54KB; 2pp.)	California English Language Development Test (CELDT): Including, but Not Limited To, Update on CELDT Program, 2005-06 Annual Assessment Implementation and New Contract Status.	INFORMATION ACTION

ITEM 18 (DOC; 61KB; 3pp.)	California High School Exit Examination (CAHSEE): Including, but Not Limited To, CAHSEE Program Update on Test Administrations, Independent Evaluation, and Study Guides. • Item 18 Last Minute Memorandum (DOC; 25KB; 1pp.)	INFORMATION ACTION

ITEM 19 (DOC;	The Principal Training Program (AB 75): Approval of Training Providers.	INFORMATION

61KB; 2pp.)		ACTION
ITEM 20 (DOC; 78KB; 5pp.)	The Principal Training Program (AB 75): Approval of Local Educational Agencies (LEAs) and Consortia Applications for Funding.	INFORMATION ACTION
ITEM 21 (DOC; 149KB; 7pp.)	The Principal Training Program (AB 75): Approval of Revisions to the Provider Guidelines and Criteria Section of Module 2.	INFORMATION ACTION
ITEM 22 (DOC; 437KB; 18pp.)	The Principal Training Program (AB 75): Approval of Final Report to the Legislature.	INFORMATION ACTION
ITEM 23 (DOC; 57KB; 1p.)	Mathematics and Reading Professional Development Program (AB 466): Approval of Survey Report to the Legislature. • Item 23 Last Minute Memorandum (DOC; 313KB; 41pp.)	INFORMATION ACTION
ITEM 24 (DOC; 485KB; 17pp.)	Mathematics and Reading Professional Development Program (AB 466): Approve Local Education Agencies' (LEAs) Reimbursement Requests and Applications.	INFORMATION ACTION
ITEM 25 (DOC; 60KB; 2pp.)	Mathematics and Reading Professional Development Program (AB 466) (Chapter 737, Statutes of 2001): Approval of Training Providers and Training Curriculua. • Item 25 Last Minute Memorandum (DOC; 30KB; 1pp.)	INFORMATION ACTION
ITEM 26 (DOC; 65KB; 3pp.)	Implementation of Senate Bill (SB) 1113, Chapter 208, Statues of 2004: Approve Release of Funds for Supplementary Materials for English Learners.	INFORMATION ACTION

	• Item 26 Last Minute Memorandum (DOC; 31KB; 1pp.)
	  ◦ Item 26 Last Minute Memorandum Attachment 1 (PDF; 191KB; 105pp.)
	  ◦ Item 26 Last Minute Memorandum Attachment 2 (DOC; 30KB; 2pp.)
	  ◦ Item 26 Last Minute Memorandum Attachment 3 (DOC; 113KB; 6pp.)	

ITEM 27 (DOC; 145KB; 11pp.)	Gifted and Talented Education (GATE): Approval of Revised *Recommended Standards for Programs for Gifted and Talented Students* .	INFORMATION ACTION

ITEM 28 (DOC; 58KB; 3pp.)	Proposed Revisions to the Fiscal Criteria and Standards Used by School Districts and County Offices of Education to Determine Solvency When Reviewing Budgets and Interim Financial Reports. • Item 28 Attachment 1-5 (PDF; 380KB; 19pp.)	INFORMATION ACTION

ITEM 29 (DOC; 304KB; 15pp.)	Revisions to the *California School Accounting Manual* . • Item 29 Attachment 2 (PDF; 10194KB; 534pp.)	INFORMATION ACTION

ITEM 30 (DOC; 77KB; 7pp.)	Child Nutrition Advisory Council: Proposed Child Nutrition Advisory Council Bylaw Revisions.	INFORMATION ACTION

ITEM 31 (DOC; 77KB; 9pp.)	Healthy Start Regulations: Adopt Proposed Title 5 Regulations. • Item 31 Last Minute Memorandum (DOC; 33KB; 2pp.)	INFORMATION ACTION

ITEM 32 (DOC; 66KB; 3pp.)	Highly Qualified Special Education Teacher Regulations: Adopt Proposed Title 5 Regulations to Make Revision Due to the Recent Passage of the Individuals with Disabilities Education Improvement Act (IDEIA) in December 2004. • Item 32 Last Minute Memorandum (DOC; 42KB; 4pp.)	INFORMATION ACTION

ITEM 33 (DOC; 249KB; 11pp.)	Elimination of the Multitrack Year Round Education Concept 6 Calendar by Lodi Unified School District and Los Angeles Unified School District Pursuant to California *Education Code* Sections 37680-37695, Chapter 901, Statues of 2004 (AB 1550).	INFORMATION ACTION

ADJOURNMENT OF DAY'S SESSION

The public is invited to attend a reception for outgoing State Board Member Ricky Gill and former State Board of Education staff following the adjournment of Wednesday's State Board of Education meeting. Reception to be held in Room 1801.

Thursday, July 7, 2005 - 8:00 a.m.± (Upon adjournment of Closed Session if held)

California Department of Education, 1430 N Street, Room 1101, Sacramento , California

REPORT OF THE SUPERINTENDENT (unless presented on the preceding day)

SPECIAL PRESENTATIONS

Public notice is hereby given that special presentations for informational purposes may take place during this session.

ITEMS DEFERRED FROM PRECEDING DAY

Any matters deferred from the previous day's session may be considered.

The State Board of Education will also consider and take action as appropriate on the following agenda items:

ITEM 34 (DOC; 103KB; 9pp.)	Legislative Update, Including, but Not Limited To, Information on Legislation Introduced in the New 2005-06 Session. • Item 34 Last Minute Memorandum (DOC; 81; 10pp.)	INFORMATION ACTION

ITEM 35 (DOC; 54KB; 2pp.)	Uniform Complaint Procedure (UCP) Regulations: Adopt Proposed Title 5 Regulations. • Item 35 Attachment 1 (DOC; 133KB; 32pp.) • Item 35 Last Minute Memorandum (DOC; 29KB; 1pp.) • Item 35 Last Minute Memorandum Attachment 2 (DOC; 689KB; 136pp.)	INFORMATION

ITEM 36 (DOC; 62KB; 2pp.)	State Board-Approved Charter Schools: Update.	INFORMATION ACTION

ITEM 37 (DOC; 53KB; 2pp.)	Senate Bill (SB) 740 Nonclassroom-based Instruction in Charter Schools and Nonclassroom-based Virtual or On-line Charter Schools: Adopt Proposed Title 5 Regulations.	INFORMATION ACTION

	• Item 37 Last Minute Memorandum (DOC; 45KB; 4pp.) • Item 37 Last Minute Memorandum Attachment 2 (DOC; 80KB; 16pp.)	

ITEM 38 (DOC; 79KB; 4pp.)	Assignment of Numbers for Charter School Petitions. • Item 38 Last Minute Memorandum (DOC; 67KB; 3pp.)	INFORMATION ACTION

ITEM 39 (DOC; 86KB; 5pp.)	Charter Schools: Determination of Funding Requests for 2004-05 (and beyond) for Nonclassroom-based Charter Schools.	INFORMATION ACTION

PUBLIC HEARING

Public Hearing on the following agenda items will commence no earlier than **9:00 a.m.** The Public Hearing will be held after **9:00 a.m** . as the business of the State Board permits.

ITEM 40 (DOC; 116KB; 11pp.)	Request by the Animo Inglewood Charter High School for Renewal of its State Board of Education-Approved Charter. • Item 40 Attachment 1 (DOC; 685KB; 104pp.) • Item 40 Attachment 2 (DOC; 129KB; 7pp.)	INFORMATION ACTION PUBLIC HEARING

END OF PUBLIC HEARING

ITEM 41 (DOC; 53KB; 2pp.)	Request by Leadership Public Schools - Hayward to Establish a New Deadline for Meeting State Board of Education Condition of Approval to Open.	INFORMATION ACTION

ITEM 42 (DOC; 64KB; 3pp.)	Appeal of the Fresno County Committee on School District Organization's Decision to Approve Transfers of Territory Between Central Unified School District and Fresno Unified School District .	INFORMATION ACTION

ITEM 43 (DOC; 55KB; 2pp.)	Curriculum Development and Supplemental Materials Commission: Paper-Screening of Applicants, Interviews, and Appointments. • Item 43 Last Minute Memorandum (DOC; 37KB; 2pp.)	INFORMATION ACTION

WAIVER REQUESTS

WAIVER REQUEST CONSENT MATTERS

The following agenda items include waivers and other administrative matters that California Department of Education (CDE) staff has identified as having no opposition and presenting no new or unusual issues requiring the State Board's attention.

RESOURCE SPECIALIST

ITEM WC-1 (DOC; 60KB; 2pp.)	Request by Bassett Unified School District to waive *Education Code* (*EC*) Section 56362(c), allowing the caseload of the resource specialist to exceed the maximum caseload of 28 students by no more than four students (32 maximum). Susan Riley assigned at Van Wig Elementary School. Waiver Number: 16-4-2005 (Recommended for APPROVAL WITH CONDITIONS)	ACTION

ITEM WC-2 (DOC; 60KB; 2pp.)	Request by Gateway Unified School District to waive *Education Code (EC)* Section 56362(c), allowing the caseload of the resource specialist to exceed the maximum caseload of 28 students by no more than four students (32 maximum). Lynn Goff assigned at Toyon Elementary School . Waiver Number: 6-4-2005 (Recommended for APPROVAL WITH CONDITIONS)	ACTION

ITEM WC-3 (DOC; 61KB; 2pp.)	Request by Butte County Office of Education to waive *Education Code (EC)* Section 56362(c), allowing the caseload of the resource specialist to exceed the maximum caseload of 28 students by no more than four students (32 maximum). James Hayton assigned at Fours Winds School , a Learning Community Charter School . Waiver Number: 16-5-2005 (Recommended for APPROVAL WITH CONDITIONS)	ACTION

SAFE AND DRUG FREE

ITEM WC-4 (DOC; 61KB; 2pp.)	Request by Southern Kern School District to waive No Child Left Behind Act (NCLB); Title IV, Part A, Section 4115 (a)(1)(c) to use Safe and Drug Free Schools and Communities funds to support the cost of *The Great Body Shop* , a Comprehensive Health, Substance Abuse, Violence Prevention Program pre-kindergarten through eighth grade. Waiver Number: Fed-3-2005 (Recommended for APPROVAL WITH CONDITIONS)	ACTION

ITEM WC-5 (DOC; 60KB; 2pp.)	Request by Mojave Unified School District to waive No Child Left Behind Act (NCLB); Title IV, Part A, Section 4115 (a) (1) (c), to use Safe and Drug Free Schools and Communities funds to support the cost of *Character Counts* - an innovative program for students in grades kindergarten through twelve, which helps them in decision making skills and to say no to drugs, alcohol, and tobacco use. Waiver Number: Fed-5-2005 (Recommended for APPROVAL WITH CONDITIONS)	ACTION

ITEM WC-6 (DOC; 55KB; 2pp.)	Request by Empire Union School District to waive the No Child Left Behind Act (NCLB); Title IV, Part A, Section 4115 (a)(1)(c) to use Safe and Drug Free Schools and Communities funds to support the cost of *Character Counts* for grades kindergarten through fifth. Waiver Number: Fed-6-2005 (Recommended for APPROAL WITH CONDITIONS)	ACTION

NON-CONSENT (ACTION)

The following agenda items include waivers and other administrative matters that CDE staff has identified as having opposition, being recommended for denial, or presenting new or unusual issues that should be considered by the State Board. On a case by case basis public testimony may be considered regarding the item, subject to the limits set by the Board President or the President's designee; and action different from that recommended by CDE staff may be taken.

ALGEBRA I

ITEM W-1 (DOC; 65KB; 3pp.)	Request by Petaluma to waive *Education Code* (*EC*) Section 51224.5(b), the requirement that a student graduating in the 2004-05 year be required to complete a course in Algebra I (equivalent) to be given a diploma of graduation for one special education student based on *EC* 56101, the special education waiver authority. Waiver Number: 3-6-2005 (Recommended for APPROVAL WITH CONDITIONS)	ACTION

ITEM W-2 (DOC; 67KB; 2pp.)	Request by Rocklin Unified School District to waive *Education Code* (*EC*) Section 51224.5(b), the requirement that all students graduating in 2004-05 be required to complete a course in Algebra I (or the equivalent) to be given a high school diploma for ten special education students, pursuant to *EC* Section 56101, the special education waiver authority. Waiver Number: 2-6-2005 (Recommended for APPROVAL WITH CONDITIONS)	ACTION

ITEM W-3 (DOC; 68KB; 3pp.)	Request by Monterey Peninsula Unified School District to waive *Education Code* (*EC*) Section 51224.5(b), the requirement that all students graduating in 2004-05 be required to complete a course in Algebra I (or the equivalent) to be given a high school diploma for three special education students, pursuant to *EC* Section 56101, the special education waiver authority. Waiver Number: 24-5-2005 (Recommended for APPROVAL WITH CONDITIONS)	ACTION

ITEM W-4 (DOC; 62KB; 2pp.)	Request by various Local Educational Agencies to waive *Education Code* (*EC*) Section 51224.5(b), the requirement that all students graduating in the 2004-05 year be required to complete a course in Algebra I (or equivalent) to be given a diploma of graduation for one special education student based on *EC* 56101, the special education waiver authority. Waiver Number: Various (Recommendation Pending)	ACTION

CHARTER SCHOOLS (GEOGRAPHIC LIMITATIONS NON - CLASSROOM BASED)

ITEM W-5 (DOC; 69KB; 3pp.)	Request by Horizon Instructional Systems under *Education Code (EC)* Section 33054 to waive *EC* 47605.1(c)(2) pertaining to geographic limits on resource centers for nonclassroom-based charter schools so that Horizon Instructional Systems can continue to operate two resource centers in Sacramento County to serve special education students only. Waiver Number: 17-5-2005 (Recommended for DENIAL) • Item W-5 Attachment A (XLS; 19KB; 1p.)	ACTION

CHARTER SCHOOLS (GEOGRAPHIC LIMITATIONS CLASSROOM BASED)

ITEM W-6 (DOC; 70KB; 3pp.)	Request by Mattole Unified School District under *Education Code (EC)* Section 33050 to waive *EC* 47605.1(e)(3) pertaining to geographic limits on classroom-based charter schools so that Mattole Valley Charter School can continue to operate a classroom-based program, the North Coast Learning Academy, in the same county but in the city of Eureka outside of the geographic boundaries of the authorizing school district. Waiver Number: 23-5-2005 (Recommended for DENIAL)	ACTION

COMMUNITY DAY SCHOOL

ITEM W-7 (DOC; 66KB; 2pp.)	Request by Claremont Unified School District for a waiver of portions of *Education Code (EC)* Section 48661(a) to permit the establishment of San	ACTION

	Antonio Continuation High School on the same site as a community day school (CDS), Phoenix Academy CDS. Waiver Number: 7-6-2005 (Recommended for APPROVAL)	

ITEM W-8 (DOC; 66KB; 2pp.)	Request by Grant Joint Union High School District for a waiver of portions of *Education Code* (*EC*) Section 48661(a) to permit the establishment of Nova Community Day School (CDS) on the same site as a continuation high school, Vista Nueva Career & Technology High School . Waiver Number: 1-6-2005 (Recommended for APPROVAL) • Item W-8 Attachment A (DOC; 59KB; 1p.)	ACTION

EQUITY LENGTH OF TIME

ITEM W-9 (DOC; 64KB; 2pp.)	Request by Temecula Valley Unified School District to waive *Education Code (EC)* Section 37202, the equity length of time requirement, at one of the district's three high schools, Chaparral High School Waiver Number: 15-5-2005 (Recommended for APPROVAL WITH CONDITIONS)	ACTION

ITEM W-10 (DOC; 63KB; 2pp.)	Request by Tracy Unified School District for a renewal waiver of *Education Code* (*EC*) Section 37202, the equity length of time requirement, to increase instructional minutes at four of their fourteen elementary schools: Clover, Delta, South and Poet-Christian for various grade levels per attached chart. Waiver Number: 41-3-2005 (Recommended for APPROVAL WITH CONDITIONS) *EC* 33051(c) will apply	ACTION

EXTENDED SCHOOL YEAR (special education students)

ITEM W-11 (DOC; 61KB; 2pp.)	Request by Jefferson School District to waive *California Code of Regulations (CCR)* , Title 5, Section 3043(d) which requires 20 school days (four hours each) of attendance for extended school year for special education students. Waiver Number: 18-5-2005 (Recommended for APPROVAL WITH CONDITIONS)	ACTION

IMMEDIATE INTERVENTION/UNDERPERFORMING SCHOOLS PROGRAM (II/USP)

ITEM W-12 (DOC; 66KB; 3pp.)	Request by Sacramento City Unified School District for Bear Flag Elementary School in Cohort I of the Immediate Intervention/Underperforming Schools Program (II/USP) to waive the timelines in *Education Code (EC)* Section 52055.51(a)(d) and (e) for the School Assistance and Intervention Team (SAIT) contract, reports, and adoption of recommendations. Waiver Number: 7-5-2005 (Recommended for APPROVAL)	ACTION

ITEM W-13 (DOC; 66KB; 2pp.)	Request by Los Angeles Unified School District on behalf of Gardena Senior High School to waive *Education Code* (*EC*) Section 52055.55(a)(b), to allow for the extension of the requirement for a school having to make significant growth within 36 months after the assignment of a School Assistance and Intervention Team (SAIT) to be extended to 48 months before: (1) being allowed to exit the program; or (2) taking additional sanctions. Waiver Number: 6-6-2005 (Recommended for APPROVAL)	ACTION

INSTRUCTIONAL TIME PENALTY

ITEM W-14 (DOC; 62KB; 2pp.)	Request by Summerville Union High School District to waive *Education* Code *(EC)* Section 46202(b), the longer day incentive program audit penalty for offering less instructional time in the 2003-2004 fiscal year than the minimum requirements set in 1986-87 at grades 9-12 at Summerville High (shortfall of 2,075 minutes). Waiver Number: 1-4-2005 (Recommended for APPROVAL WITH CONDITIONS)	ACTION

LOW INCIDENCE FUNDS (assistive technology/materials)

ITEM W-15 (DOC; 60KB; 2pp.)	Request from East Valley Special Education Local Plan Area (SELPA), Fontana Unified SELPA and San Bernardino City Unified SELPA for a renewal to waive *Education Code* (*EC*) Section 56836.22(d) to allow 10% of state low incidence funds to be utilized for the purchase of assistive technology/materials for assessment and trial use prior to purchasing specific items for specific identified students. Waiver Number: 5-4-2005 (Recommended for APPROVAL WITH CONDITIONS)	ACTION

NINTH GRADE CLASS SIZE REDUCTION

ITEM W-16 (DOC; 69KB; 3pp.)	Request by Centinela Valley Union High School District (CVUHSD) to waive *Education Code* (*EC*) Section 52084(a), the Ninth Grade Class Size Reduction Program (Morgan-Hart), to receive funding for a full-year,	ACTION

	double-period of English 9/Essentials of English-Language Arts and a full-year, double-period of Algebra l/Essentials of Algebra l for targeted low-performing students for the 2005-06 school year (four courses total). Waiver Number: 22-5-2005 (Recommended for APPROVAL WITH CONDITIONS)	

ITEM W-17 (DOC; 69KB; 3pp.)	Request by Vallejo City Unified School District (VCUSD) to waive *Education Code (EC)* Section 52084(a), the Ninth Grade Class Size Reduction (CSR) Program, to receive funding for a full-year, double-period of English 9/English Acceleration and a full-year, double-period of Algebra l/Algebra Acceleration (four courses total) at one district high school, and funding for two courses that do not count toward completion of English or Algebra graduation requirements, grade nine English Acceleration and Algebra I Acceleration at two other district high schools, for targeted low-performing students for the 2005-06 school year. Waiver Number: 5-6-2005 (Recommended for APPROVAL WITH CONDITIONS)	ACTION

PETITION

ITEM W-18 (DOC; 63KB; 3pp.)	Petition request under *Education Code* (*EC*) sections 60421(d) and 60200(g) by Davis Joint Unified School District to purchase non-adopted instructional materials, specifically *College Preparatory Mathematics* (*CPM*) *Algebra 1,* Grades 7-8, using Instructional Materials Funding Realignment Program (IMFRP) monies. Waiver Number: 16-3-2005 (Recommended for APPROVAL WITH CONDITIONS)	ACTION

ITEM W-19 (DOC; 63KB; 2pp.)	Petition request under *Education Code* (*EC*) sections 60421(d) and 60200(g) by North Sacramento School District to purchase non-adopted Instructional Resources (*Houghton Mifflin Mathematics, Grade 6*) using Instructional Materials Funding Realignment Program (IMFRP) monies. Waiver Number: 21-4-2005 (Recommended for APPROVAL)	ACTION

ITEM W-20 (DOC; 62KB; 2pp.)	Petition request under *Education Code* (*EC*) sections 60421(d) and 60200(g) by Tulare City School District to purchase non-adopted Instructional Resources (*Houghton Mifflin Mathematics, Grade 6, c. 2002*) using Instructional Materials Funding Realignment Program (IMFRP) monies.	ACTION

	Waiver Number: 9-5-2005 (Recommended for APPROVAL)	

ITEM W-21 (DOC; 64KB; 3pp.)	Petition request under *Education Code* (*EC*) sections 60421(d) and 60200(g) by Pleasant Ridge Union School District to purchase Instructional Resources (*Everyday Mathematics,* Grades K-3) using Instructional Materials Funding Realignment Program (IMFRP) monies. Waiver Number: 35-4-2005 (Recommended for APPROVAL)	ACTION

ITEM W-22 (DOC; 62KB; 2pp.)	Petition request under *Education Code* (*EC*) sections 60421(d) and 60200(g) by Glendale Unified School District to purchase Instructional Resources (*Everyday Mathematics,* Kindergarten c.1998/2004, Grades 1-6 c.2002) using Instructional Materials Funding Realignment Program (IMFRP) monies. Waiver Number: 21-5-2005 (Recommended for DENIAL)	ACTION

ITEM W-23 (DOC; 63KB; 2pp.)	Petition request under *Education Code* (*EC*) sections 60421(d) and 60200(g) by Lake Tahoe Unified School District to purchase Instructional Resources (*Everyday Mathematics,* c. 2001, kindergarten through grade three, and c. 2002, grades four through six) using Instructional Materials Funding Realignment Program (IMFRP) monies. Waiver Number: 14-5-2005 (Recommended for DENIAL)	ACTION

PHYSICAL EDUCATION (Block scheduling)

ITEM W-24 (DOC; 66KB; 3pp.)	Request by Lodi Unified School District to waive portions of *Education Code* (*EC*) Section 51222(a), related to the statutory minimum of 400 minutes of physical education required each ten days for grades nine through 12 in order to implement a block schedule at McNair High School . Waiver Number: 12-5-2005 (Recommended for APPROVAL WITH CONDITIONS) • Item W-24 Attachment A (DOC; 87KB; 5pp.)	ACTION

PHYSICAL EDUCATION (Testing)

ITEM W-25	Request by Lodi Unified School District to waive *Education Code (EC*)	ACTION

(DOC; 61KB; 2pp.)	Section 60800(a), to allow students taking Physical Education in the first term of a block schedule to take the State Physical Performance Tests in December rather than the current window of February through May. Waiver Number: 13-5-2005 (Recommended for APPROVAL WITH CONDITIONS) EC 33051(c) will apply	

RESOURCE SPECIALIST CASELOAD

ITEM W-26 (DOC; 63KB; 3pp.)	Request by North Monterey County Unified School District to waive *Education Code (EC)* Section 56362(c), allowing the caseload of the resource specialist to exceed the maximum caseload of 28 students by no more than four students (32 maximum). Ellen Jackson is assigned to Elkhorn Elementary School . Waiver Number: 30-4-2005 (Recommended for APPROVAL WITH CONDITIONS)	ACTION

SAFE AND DRUG FREE

ITEM W-27 (DOC; 72KB; 4pp.)	Request by Clovis Unified School District to waive the No Child Left Behind Act (NCLB); Title IV, Part A, Section 4115 (a)(1)(c), to use Safe and Drug Free Schools and Communities funds to support the cost of *D.A.R.E. (Drug Abuse Resistance Education) Elementary Program,* grades five and six. Waiver Number: Fed-4-2005 (Recommended for DENIAL)	ACTION

SALE/LEASE OF SURPLUS PROPERTY

ITEM W-28 (DOC; 71KB; 4pp.)	Request by San Juan Unified School District to waive portions of *Education Code (EC)* sections 17455, 17465, 17466, 17469, 17471, 17472, 17473, and 17475, specific provisions for Sale/Lease of Surplus Property. Approval of the waiver would speed the process faster than allowed by statute, emphasize the proposed usage for the property in the selection, rather than the "highest bid," and eliminate the "oral bid" process. The four district properties for which the waiver is requested are elementary school sites: Roberts, Creekside, Littlejohn, and Sunrise . Waiver Number: 26-5-2005 (Recommended for APPROVAL)	ACTION

STATE MEAL MANDATE (Summer School)

ITEM W-29 (DOC; 78KB; 3pp.)	Request by various school districts to waive *Education Code (EC)* Section 49550, the State Meal Mandate during Summer School Session. Waiver Number: various • Item W-29 Last Minute Memorandum (DOC; 37KB; 1pp.)	ACTION

	(Recommended for APPROVAL)	

END OF WAIVER REQUESTS

*****ADJOURNMENT OF MEETING*****

For more information concerning this agenda, please contact Catherine Barkett, Executive Director of the California State Board of Education, or Deborah Franklin, Education Policy Consultant, at 1430 N Street, Room 5111, Sacramento, CA, 95814; telephone 916-319-0827; fax 916-319-0175. To be added to the speaker's list, please fax or mail your written request to the above-referenced address/fax number. This agenda is posted on the State Board of Education's Web site [http://www.cde.ca.gov/be/].

Questions: State Board of Education | 916-319-0827

Last Reviewed: Monday, November 21, 2011

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
STATE BOARD PROJECTS AND PRIORITIES. Including, but not limited to, future meeting plans; agenda items; State Board office budget, staffing, appointments, and direction to staff; declaratory and commendatory resolutions; update on litigation; bylaw review and revision; review of the status of State Board-approved charter schools as necessary; Board Liaison Reports; and other matters of interest.	☒ **Action** ☒ **Information** ☐ **Public Hearing**

RECOMMENDATION

Take action (as necessary and appropriate) regarding State Board Projects and Priorities.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

At each regular meeting, the State Board has traditionally had an agenda item under which to address "housekeeping" matters, such as agenda planning, non-closed session litigation updates, non-controversial proclamations and resolutions, bylaw review and revision, Board liaison reports; and other matters of interest. The State Board has asked that this item be placed appropriately on each agenda.

SUMMARY OF KEY ISSUES

Board Member Liaison Reports

Board Members serve as liaisons to various committees, organizations, and issue areas. When appropriate, the Liaisons provide short oral reports on issues of interest to the State Board. At this time, there are several vacant liaison positions that Board Members may wish to accept.

FISCAL ANALYSIS (AS APPROPRIATE)

Not applicable for this "housekeeping" item.

ATTACHMENT(S)

Attachment 1 State Board Bylaws (as amended July 9, 2003) (10 pages)
Attachment 2: Agenda Planner 2005-2006 (6 Pages)
Attachment 3: Acronyms Chart (3 Pages)

AGENDA PLANNER 2005-2006

MAY 11-12, 2005 BOARD MEETING ..... SACRAMENTO

Other Dates of Interest to the State Board:

- SB 964 report due to Legislature, May 1
- Advisory Commission on Charter Schools, Sacramento, May 23
- Advisory Commission on Special Education, Sacramento, May 26-27

JUNE 2005 ..... NO MEETING SCHEDULED

Dates of Interest to the State Board:

- Advisory Commission on Charter Schools, Sacramento, June 6
- Follow-Up Adoptions in Mathematics, Reading/Language Arts/English Language Development, and Foreign Language, IMAP/CRP deliberations, Sacramento, June 13-14
- Expiration of 2004-05 school year list of approved NCLB supplemental educational services providers

JULY 6-7, 2005..... SACRAMENTO

Board Meeting

- STAR, update/action as necessary
- CAHSEE, update/action as necessary
- CELDT, update/action as necessary
- No Child Left Behind Act, update/action as necessary
- Consolidated Applications for 2005-06, for approval
- One-Time Appropriation for Supplementary Instructional Materials for English Learners, action on Curriculum Commission recommendations

Other Dates of Interest to the State Board:

- 2005 History-Social Science Adoption, IMAP/CRP, Sacramento, July 11-14
- Follow-Up Adoptions in Mathematics, Reading/Language Arts/English Language Development, and Foreign Language, Public Hearings by Curriculum Commission, July 15
- Advisory Commission on Charter Schools, Sacramento, July 25

AUGUST 2005..... NO MEETING SCHEDULED

Dates of Interest to the State Board:

- Academic Performance Index (API) and Adequate Yearly Progress (AYP) data releases

AGENDA PLANNER 2005-2006

SEPTEMBER 7-8, 2005 ..... SACRAMENTO

Board Meeting

- STAR, update/action as necessary
- CAHSEE, update/action as necessary
- CELDT, update/action as necessary
- No Child Left Behind Act, update/action as necessary
- Consolidated Applications for 2005-06, for approval
- Instructional Materials Fund budget, for approval
- Follow-Up Adoptions in Mathematics, Reading/Language Arts/English Language Development, and Foreign Language, Public Hearing and Board action on Curriculum Commission recommendations

Other Dates of Interest to the State Board:

- Advisory Commission on Charter Schools, Sacramento, September 21
- Advisory Commission on Special Education, Sacramento, September 22-23
- Curriculum Development and Supplemental Materials Commission, Sacramento, September 29-30
- 2005 History-Social Science Adoption, Public Hearings at Curriculum Commission meeting, Sacramento, September 29-30

OCTOBER 2005 ..... NO MEETING SCHEDULED

Dates of Interest to the State Board:

To be determined

NOVEMBER 9-10, 2005 ..... SACRAMENTO

Board Meeting

- STAR, update/action as necessary
- CAHSEE, update/action as necessary
- CELDT, update/action as necessary
- Consolidated Applications for 2005-06, for approval
- No Child Left Behind Act, update/action as necessary
- 2005 History-Social Science Adoption, Public Hearing and Board action on Curriculum Commission recommendations
- 2006 Visual and Performing Arts Primary Adoption, appointment of IMAP and CRP members
- 2006 Science Primary Adoption, appointment of IMAP and CRP members
- Student Advisory Board on Education, presentation of recommendations
- Interviews of candidates for 2006-07 Student Member of the State Board
- Presentation of Presidential Awards for Excellence in Mathematics and Science Teaching
- Screening Committee paper screens applications for Curriculum Commission
- Nominations for 2006 State Board Officers

AGENDA PLANNER 2005-2006

NOVEMBER 2005 (continued)

Other Dates of Interest to the State Board:

- Advisory Commission on Special Education, Sacramento, November 17-18
- Advisory Commission on Charter Schools, Sacramento, November 29

DECEMBER 2005 .....NO MEETING SCHEDULED

Dates of Interest to the State Board:

Curriculum Development and Supplemental Materials Commission, Sacramento, December 1-2

JANUARY 11-12, 2006 ..... SACRAMENTO

Board Meeting

- Election of 2006 Board Officers
- Appointment of four members to the Curriculum Commission
- Presentation of the California Teacher of the Year Awards
- United States Senate Youth, presentation of awards
- STAR, update/action as necessary
- CAHSEE, update/action as necessary
- CELDT, update/action as necessary
- No Child Left Behind Act, update/action as necessary
- 2006 Visual and Performing Arts Primary Adoption, appointment of IMAP and CRP members
- 2006 Science Primary Adoption, appointment of IMAP and CRP members

Other Dates of Interest to the State Board:

- Advisory Commission on Charter Schools, Sacramento, January 18
- Advisory Commission on Special Education, Sacramento, January 19-20
- Curriculum Development and Supplemental Materials Commission, Sacramento, January 25-27
- Contract expires for physical fitness test, January 31, 2006

FEBRUARY 2006.....NO MEETING SCHEDULED

Dates of Interest to the State Board:

- Advisory Commission on Special Education, Sacramento, Sacramento, February 23-24

MARCH 8-9, 2006 ..... SACRAMENTO

Board Meeting

- Consolidated Applications, report on districts that received conditional approval, including their progress toward compliance
- STAR, update/action as necessary
- CAHSEE, update/action as necessary
- CELDT, update/action as necessary
- No Child Left Behind Act, update/action as necessary

MARCH 2005 (continued)

AGENDA PLANNER 2005-2006

Other Dates of Interest to the State Board:

- Advisory Commission on Special Education, Sacramento, Sacramento, March 23-24
- 2006 Science Primary Adoption, training for IMAP and CRP members, Sacramento, March 27-30

APRIL2006 .....NO MEETING SCHEDULED

Dates of Interest to the State Board:

- Curriculum Development and Supplemental Materials Commission, Sacramento, April 3 (if necessary)
- 2006 Visual and Performing Arts Primary Adoption, training for IMAP and CRP members, Sacramento, April 4-7

MAY 10-11, 2006.....SACRAMENTO

Board Meeting

- No Child Left Behind Act, approve supplemental educational service providers
- STAR, update/action as necessary
- CAHSEE, update/action as necessary
- CELDT, update/action as necessary
- No Child Left Behind Act, update/action as necessary

Dates of Interest to the State Board:

- Curriculum Development and Supplemental Materials Commission, Sacramento, May 18-19
- Advisory Commission on Special Education, Sacramento, Sacramento, May 25-26

JUNE 2006 .....NO MEETING SCHEDULED

Dates of Interest to the State Board:
To be determined

JULY 12-13, 2006.....SACRAMENTO

Board Meeting

- STAR, update/action as necessary
- CAHSEE, update/action as necessary
- CELDT, update/action as necessary
- No Child Left Behind Act, update/action as necessary

Other Dates of Interest to the State Board:

- 2006 Science Primary Adoption, IMAP/CRP deliberations, Sacramento, July 10-13
- 2006 Visual and Performing Arts Primary Adoption, IMAP/CRP deliberations, Sacramento, July 31 – August 3

AUGUST 2006.....NO MEETING SCHEDULED

AGENDA PLANNER 2005-2006

Dates of Interest to the State Board:

- 2006 Visual and Performing Arts Primary Adoption, IMAP/CRP deliberations, Sacramento, July 31 – August 3

SEPTEMBER 6-7, 2006 ..... SACRAMENTO

Board Meeting

- Consolidated Applications for 2006-07, for approval
- STAR, update/action as necessary
- CAHSEE, update/action as necessary
- CELDT, update/action as necessary
- No Child Left Behind Act, update/action as necessary
- Instructional Materials Fund budget, for approval

Other Dates of Interest to the State Board:

- Biennial report from State Board of Education due to State Legislature
- Curriculum Development and Supplemental Materials Commission, Sacramento, September 28-29
- 2006 Science Primary Adoption, Curriculum Commission action on IMAP/CRP recommendations, Sacramento, September 28-29
- 2006 Visual and Performing Arts Primary Adoption, Curriculum Commission action on IMAP/CRP recommendations, Sacramento, September 28-29

OCTOBER 2006 ..... NO MEETING SCHEDULED

Dates of Interest to the State Board:

To be determined

NOVEMBER 8-9, 2006 ..... SACRAMENTO

Board Meeting

- Consolidated Applications for 2006-07, for approval
- STAR, update/action as necessary
- CAHSEE, update/action as necessary
- CELDT, update/action as necessary
- No Child Left Behind Act, update/action as necessary
- 2006 Science Primary Adoption, Curriculum Commission action on IMAP/CRP recommendations, Sacramento, September 28-29
- 2006 Visual and Performing Arts Primary Adoption, Public Hearing and action on Curriculum Commission adoption recommendations

Other Dates of Interest to the State Board:

- Curriculum Development and Supplemental Materials Commission, Sacramento, November 30 – December 1

AGENDA PLANNER 2005-2006

DECEMBER 2006 .....NO MEETING SCHEDULED

Dates of Interest to the State Board:

- Curriculum Development and Supplemental Materials Commission, Sacramento, November 30-December 1
- California High School Proficiency Exam contract expires, December 31

ACRONYMS CHART

ACRONYMS	
AB	Assembly Bill
ACCS	Advisory Commission on Charter Schools
ACES	Autism Comprehensive Educational Services
ACSA	Association of California School Administrators
ADA	Americans with Disabilities Act
ADA	Average Daily Attendance
AFT	American Federation of Teachers
AP	Advanced Placement
API	Academic Performance Index
ASAM	Alternative Schools Accountability Model
AYP	Adequate Yearly Progress
BTSA	Beginning Teacher Support and Assessment
CAHSEE	California High School Exit Examination
CAPA	California Alternate Performance Assessment
CASBO	California Association of School Business Officials
CASH	Coalition for Adequate School Housing
CAT/6	California Achievement Test, 6th Edition
CCSESA	California County Superintendents Educational Services Association
CDE	California Department of Education
CELDT	California English Language Development Test
CFT	California Federation of Teachers
CHSPE	California High School Proficiency Exam
CNAC	Child Nutrition Advisory Council
COE	County Office of Education
ConAPP	Consolidated Applications
CRP	Content Review Panel
CSBA	California School Boards Association
CSIS	California School Information System
CST	California Standards Test
CTA	California Teachers Association
CTC	California Commission on Teacher Credentialing

	ACRONYMS CHART
ACRONYMS	
EL	English Learner
ELAC	English Learner Advisory Committee
ESL	English as a Second Language
FAPE	Free and Appropriate Public Education
FEP	Fluent English Proficient
GATE	Gifted and Talented Education
GED	General Education Development
HPSGP	High-Priority School Grant Program
HumRRO	Human Resources Research Organization
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
II/USP	Immediate Intervention/Underperforming Schools Program
IMAP	Instructional Materials Advisory Panel
IMFRP	Instructional Materials Fund Realignment Program
LEA	Local Educational Agency
LEP	Limited English Proficient
NAEP	National Assessment of Educational Progress
NEA	National Education Association
NCLB	No Child Left Behind Act of 2001
NPS/NPA	Non Public Schools/Non Public Agencies
NRT	Norm-Referenced Test
OSE	Office of the Secretary for Education
PAR	Peer Assistance and Review Program for Teachers
PSAA	Public School Accountability Act
ROP	Regional Occupation Program
RLA/ELD	Reading/Language Arts/English Language Development
SABE/2	Spanish Assessment of Basic Education, 2nd Edition
SAIT	School Assistance and Intervention Team
SARC	School Accountability Report Card
SAT 9	Stanford Achievement Test, 9th Edition

	ACRONYMS CHART
ACRONYMS	
SB	Senate Bill
SEA	State Educational Agency
SELPA	Special Education Local Plan Area
SBCP	School Based Coordination Program
SBE	State Board of Education
SSPI	State Superintendent of Public Instruction (Jack O'Connell)
STAR	Standardized Testing and Reporting Program
TDG	Technical Design Group (PSAA Advisory Committee)
USD	Unified School District
USDE	United States Department of Education
UTLA	United Teachers-Los Angeles
WIA	Workforce Investment Act

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
PUBLIC COMMENT. Public Comment is invited on any matter not included on the printed agenda. Depending on the number of individuals wishing to address the State Board, the presiding officer may establish specific time limits on presentations.	☐ **Action** ☒ **Information** ☐ **Public Hearing**

RECOMMENDATION

Listen to public comment on matters not included on the agenda.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

N/A

SUMMARY OF KEY ISSUES

N/A

FISCAL ANALYSIS (AS APPROPRIATE)

N/A

ATTACHMENT(S)

None

ITEM #3

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Seminar on Special Education and the Reauthorization of the Individuals with Disabilities Education Act of 2004.	☐ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) will present to the State Board of Education (SBE) a seminar on special education and the reauthorization of the Individuals with Disabilities Education Act of 2004.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The CDE earlier submitted an information memorandum about the reauthorization of the Individuals with Disabilities Education Act of 2004. The SBE requested this seminar to better understand how the newly reauthorized federal legislation aligns with No Child Left Behind Act of 2001 around issues of accountability.

SUMMARY OF KEY ISSUES

Specific topics will include:

- Changes in the conceptualization of special education
- Improving outcomes for students with disabilities
- Access to the core curriculum
- Assessment
- Training and resources

FISCAL ANALYSIS (AS APPROPRIATE)

This is an information presentation with no fiscal impact.

ATTACHMENT(S)

Seminar materials will be provided in a last minute memorandum.

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: June 27, 2005

TO: **MEMBERS, STATE BOARD OF EDUCATION**

FROM: Sue Stickel, Deputy Superintendent
Curiculum and Insturction Branch

RE: Item No. 3

SUBJECT: Seminar on Special Education and the Reauthorization of the Individuals with Disabilities Education Act of 2004

The California Department of Education earlier submitted an information memorandum about the reauthorization of the Individuals with Disabilities Education Act of 2004. The State Board of Education requested this seminar to better understand how the newly reauthorized federal legislation aligns with No Child Left Behind Act of 2001 around issues of accountability.

The Seminar on Special Education will be presented by: Dr. Alice D. Parker, Director, Special Education; Dr. Robert Pasternack, Consultant, Maximus; and Dr. William David Tilly, Assessment Services Coordinator, Heartland Area Education Agency 11. The PowerPoint presentation is attached to this last minute memorandum.

Attachment 1: Part 1, PowerPoint Presentation, Alice Parker (11 pages)
Attachment 2: Part 2, PowerPoint Presentation, Robert Pasternack (11pages)
Attachment 3: Part 3, PowerPoint Presentation, William David Tilly (20 pages)
Attachment 4: Part 4, PowerPoint Presentation, Alice Parker (2 pages)

Seminar on Special Education and the Reauthorization of the Individuals with Disabilities Education Act of 2004

CALIFORNIA DEPARTMENT OF EDUCATION
Jack O'Connell, State Superintendent of Public Instruction

JACK O'CONNELL
State Superintendent
of Public Instruction

History of IDEA

- Education for All Handicapped Children Act 1975
- Individuals with Disabilities Education Act 1997
- Individuals with Disabilities Education Improvement Act 2004

- Related Legislative efforts:
  - GI Bill of Rights 1944
  - Brown vs. the Board of Education 1954
  - Teacher Training for Students with Mental Retardation 1958
  - Training of Professional Personnel Act 1959
  - Elementary & Secondary Education Act 1965
  - Economic Opportunities Amendments 1972

JACK O'CONNELL
State Superintendent
of Public Instruction

What is different

1974-75

- A set of classroom placements
- With a separate curriculum based on differential Standards
- With little relationship to general education programs and activities

1997

- A set of individually designed services
- To meet the student's special needs
- To enable the student to participate in and progress in the general education curriculum
- Provided first in the context of the regular education classroom

IDEA 04

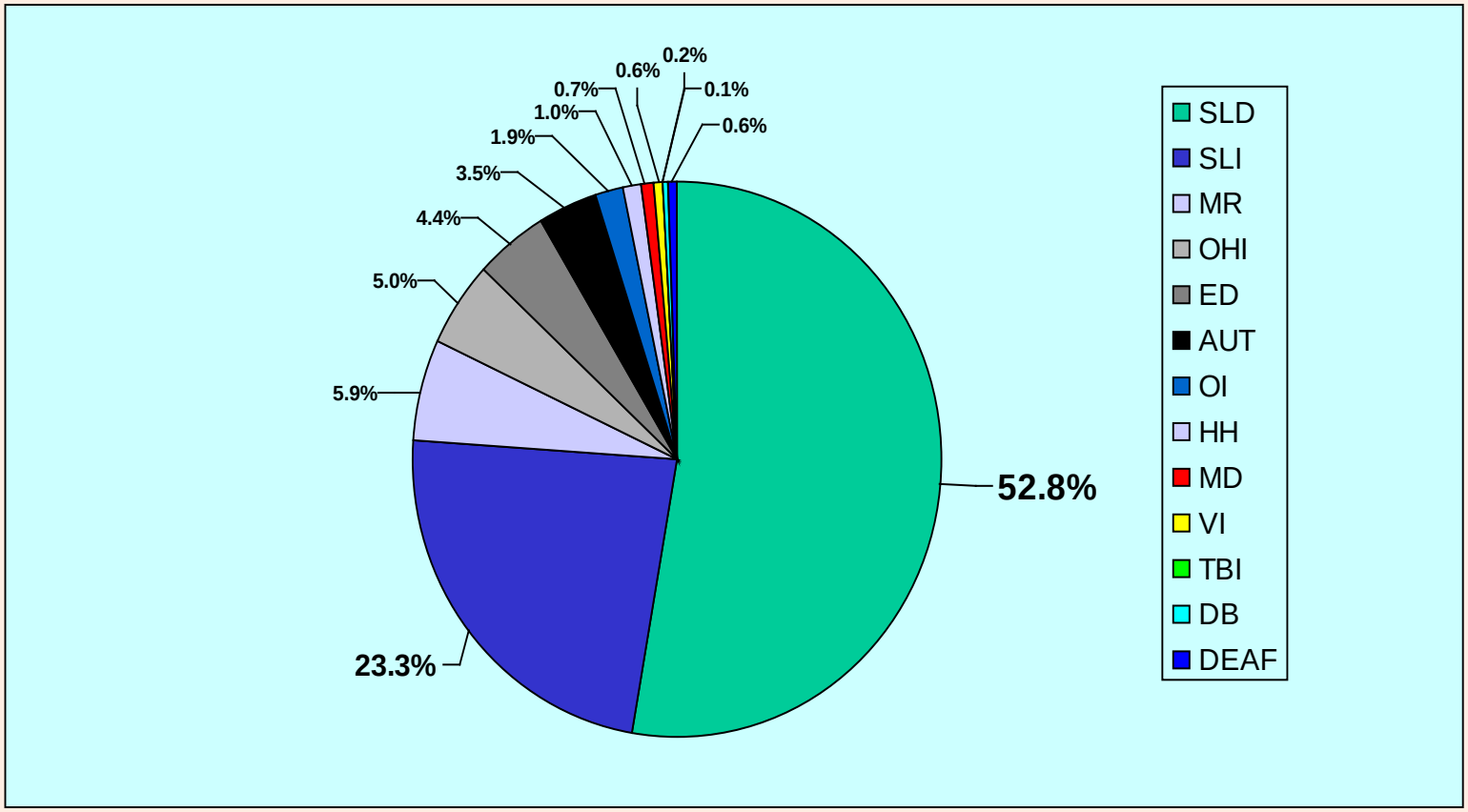
- A focus on improving educational results and functional outcomes with reports on each LEA's progress
- An emphasis on reading, math, and science
- Heightened responsibility for general and special education collaboration
- Scientifically researched strategies required

JACK O'CONNELL
State Superintendent
of Public Instruction

Disabilities Then and Now

JACK O'CONNELL
State Superintendent
of Public Instruction

In California, over half the students in grades K-12 receiving special education services in 2003-04 were children with Specific Learning Disability (SLD)



Source: CASEMIS June 04

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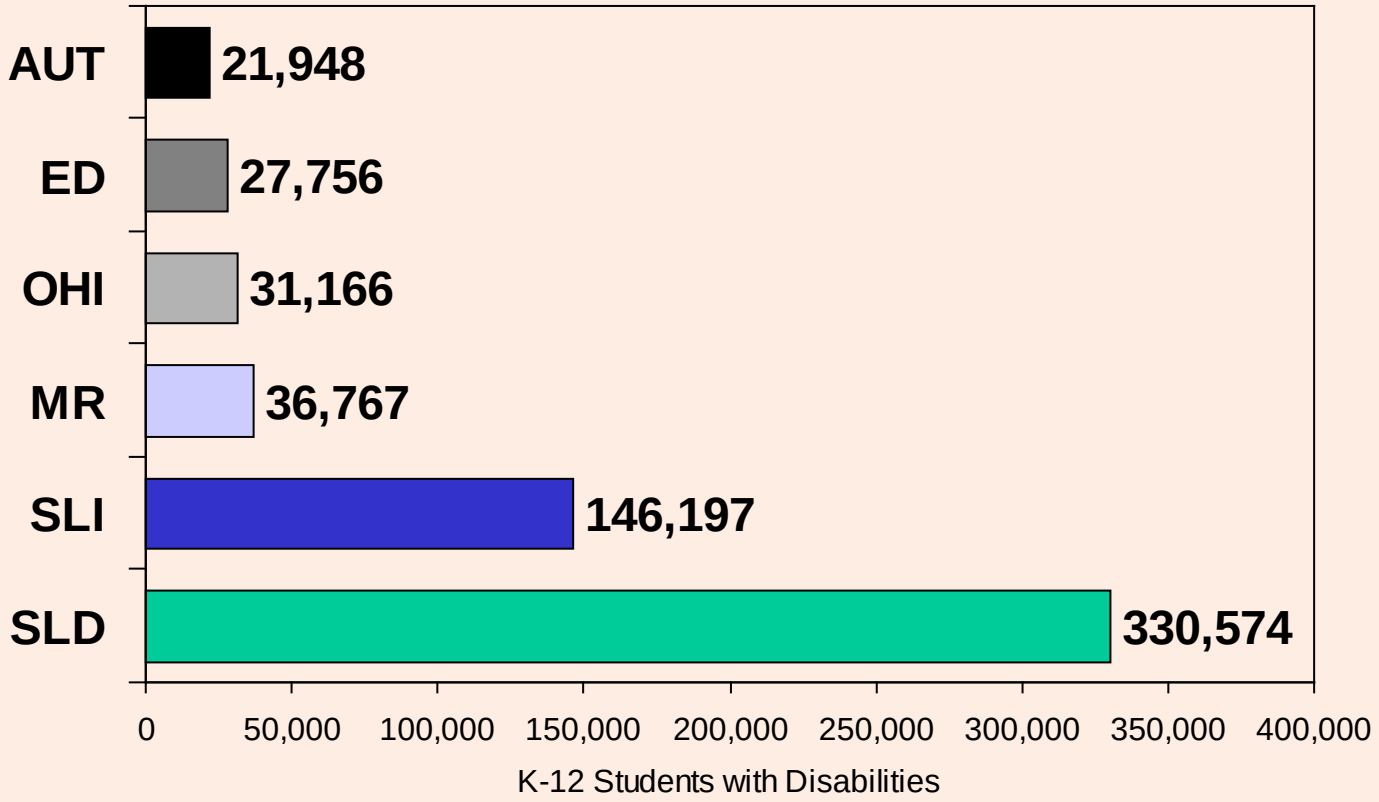
In California, 95% (594,408) of the students receiving special education services in 2003-04 were children described as having one of six types of disabilities



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Ethnicity Then and Now

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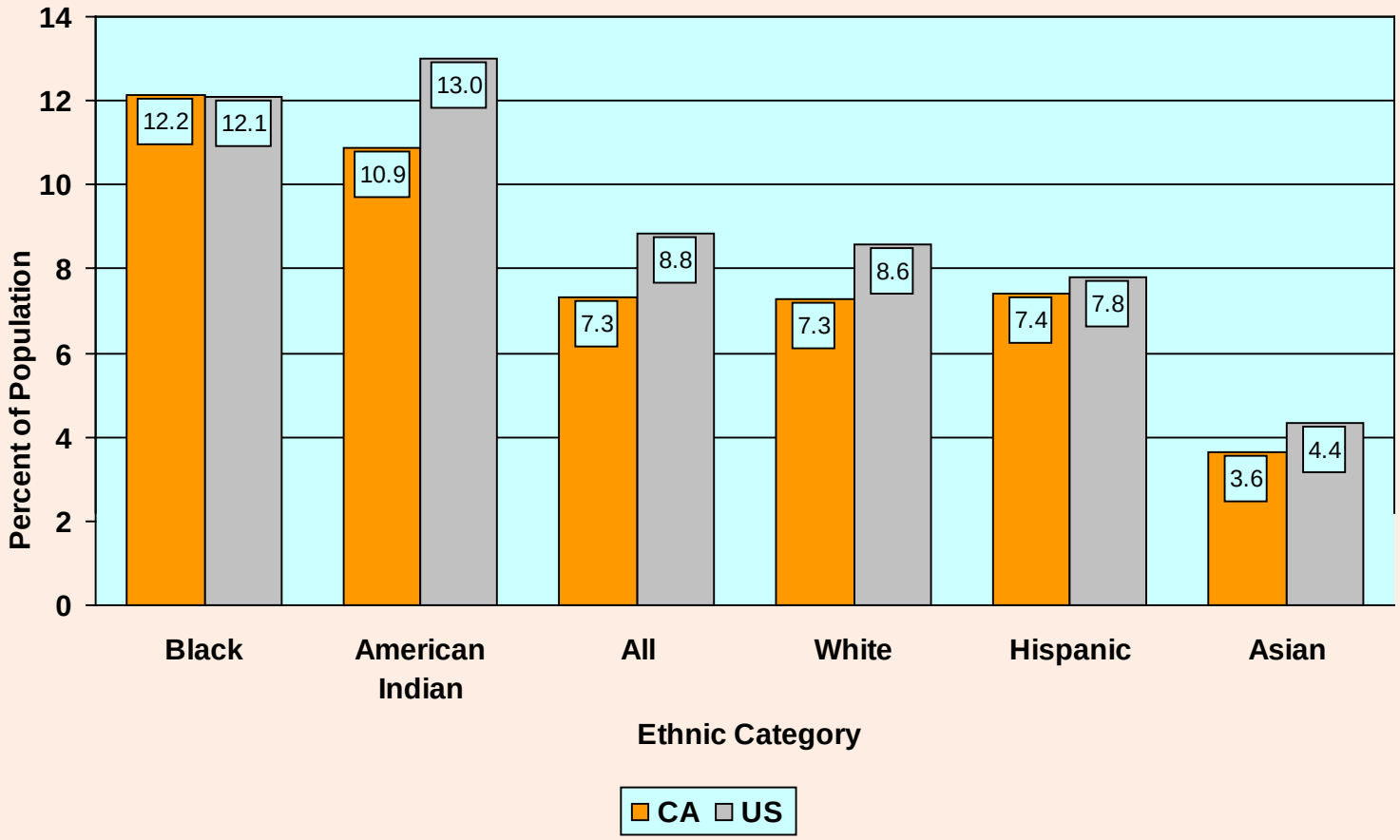
Among ethnic categories, African American and American Indian students are more likely to be identified Special Education.



Source:*http://www.ideadata.org/PartBDataMeeting2003.asp*, 021005

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Least Restrictive Environment
% out of General Education
then and now

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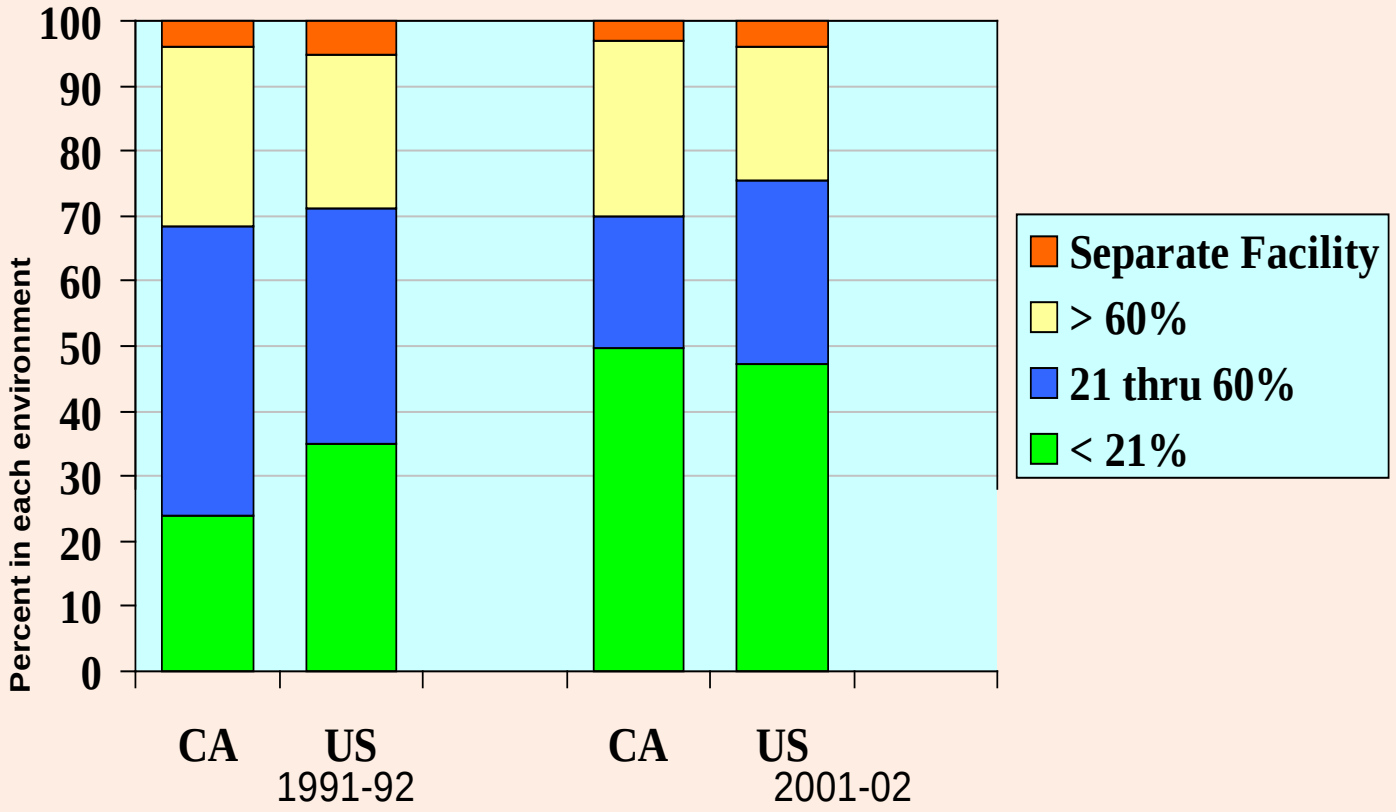
State Superintendent
of Public Instruction

In the US and California, the proportion of students served most of the day in regular classrooms has increased.



Source:US Dept. of Education Report to Congress

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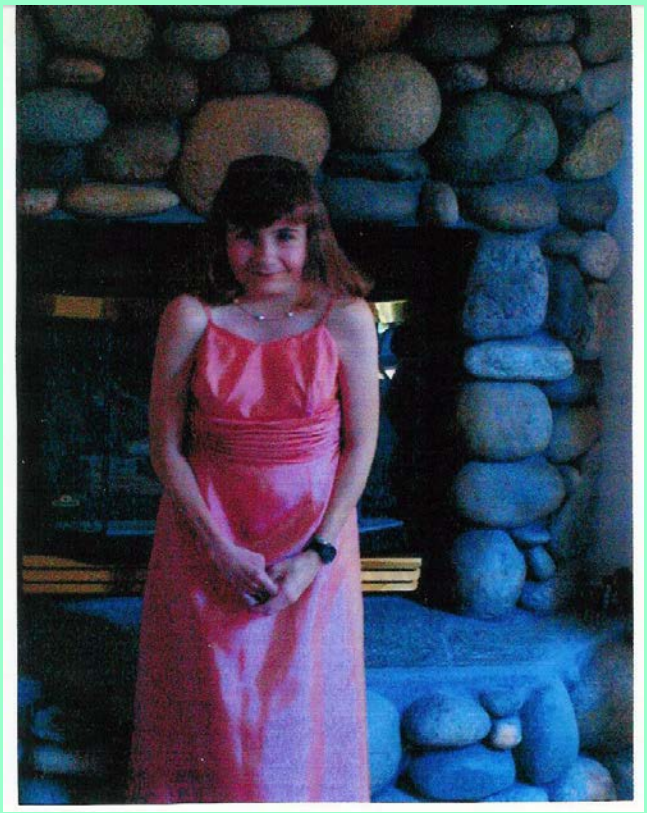
Graduation Rates – Then and Now



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The percent of students receiving special education who earn a regular diploma has increased each year across the US and for all states except one, Texas.

State	2000-2001			2001-2002			2002-2003		
	#	%	DIF	#	%	DIF	#	%	DIF
OHIO	10,225	69	21	11,053	80	29	12,343	80	28
PENNSYLVANIA	5,533	59	11	9,671	70	19	11,828	74	22
ILLINOIS	9,383	55	7	9,595	51	0	8,660	62	10
CALIFORNIA	13,870	48	0	18,185	53	2	17,650	56	4
NATIONAL BASELINE	**174,360**	**48**		**190,951**	**51**		**195,108**	**52**	**0**
TEXAS	21,166	69	21	21,199	70	19	13,243	48	-4
NEW YORK	10,301	37	-11	10,734	40	-11	11,681	43	-9
MICHIGAN	5,256	37	-11	5,420	39	-12	5,741	42	-10
FLORIDA	5,558	33	-15	6,234	34	-17	8,014	40	-12

Source:*http://www.ideadata.org/PartBDataMeeting2003.asp*, 021005

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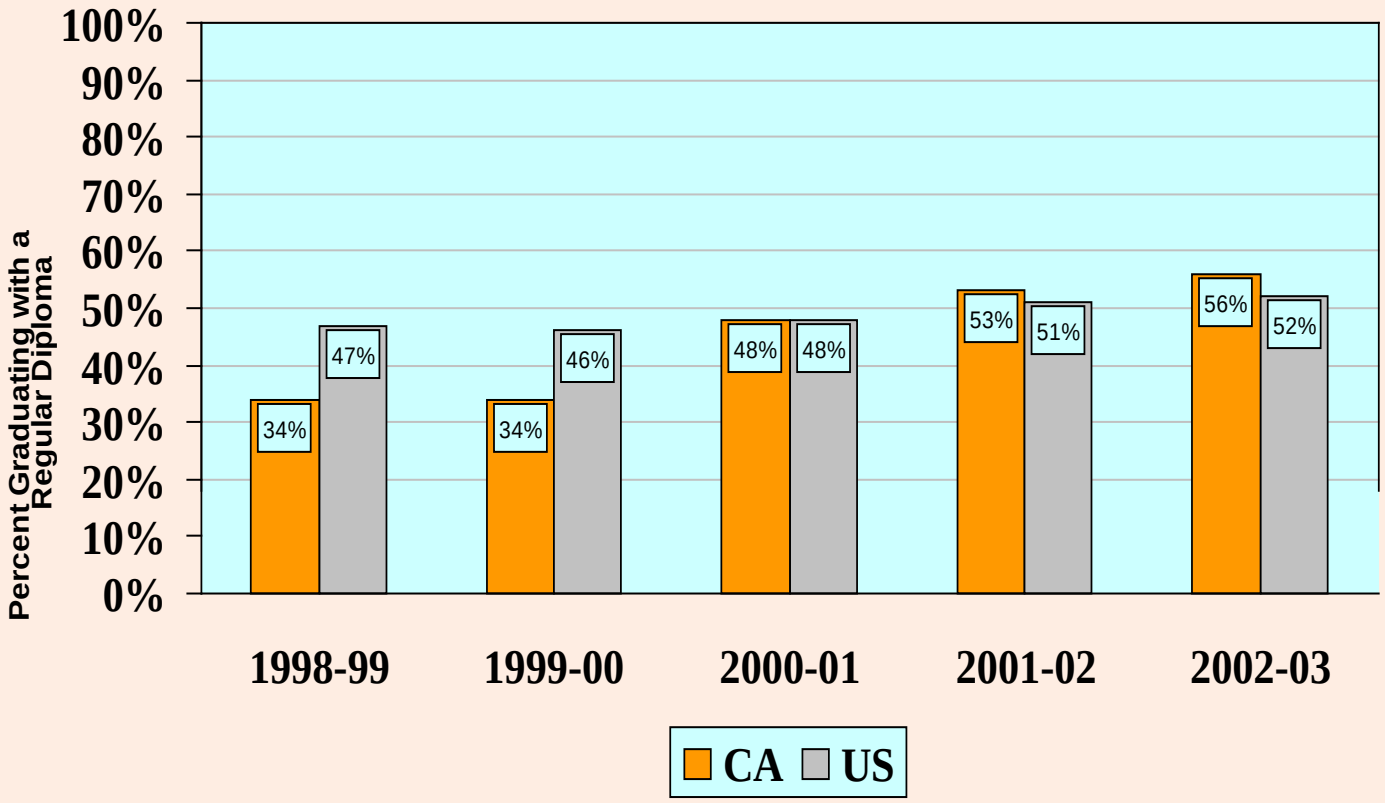
In the US and in California, the percent of students receiving special education who earn a regular diploma has increased each year.



Source:*http://www.ideadata.org/PartBDataMeeting2003.asp*, 021005

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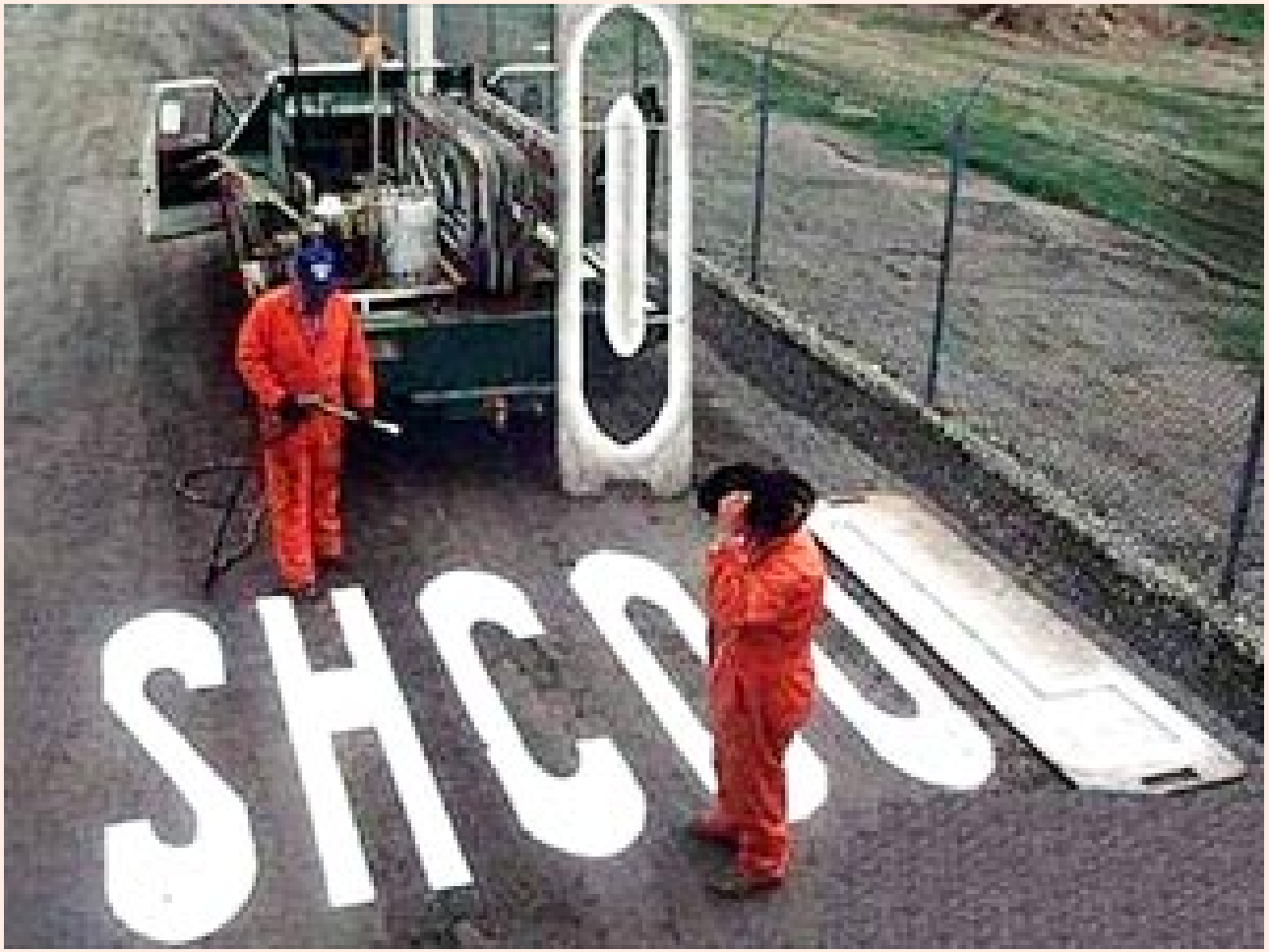
Dropout rates then and now



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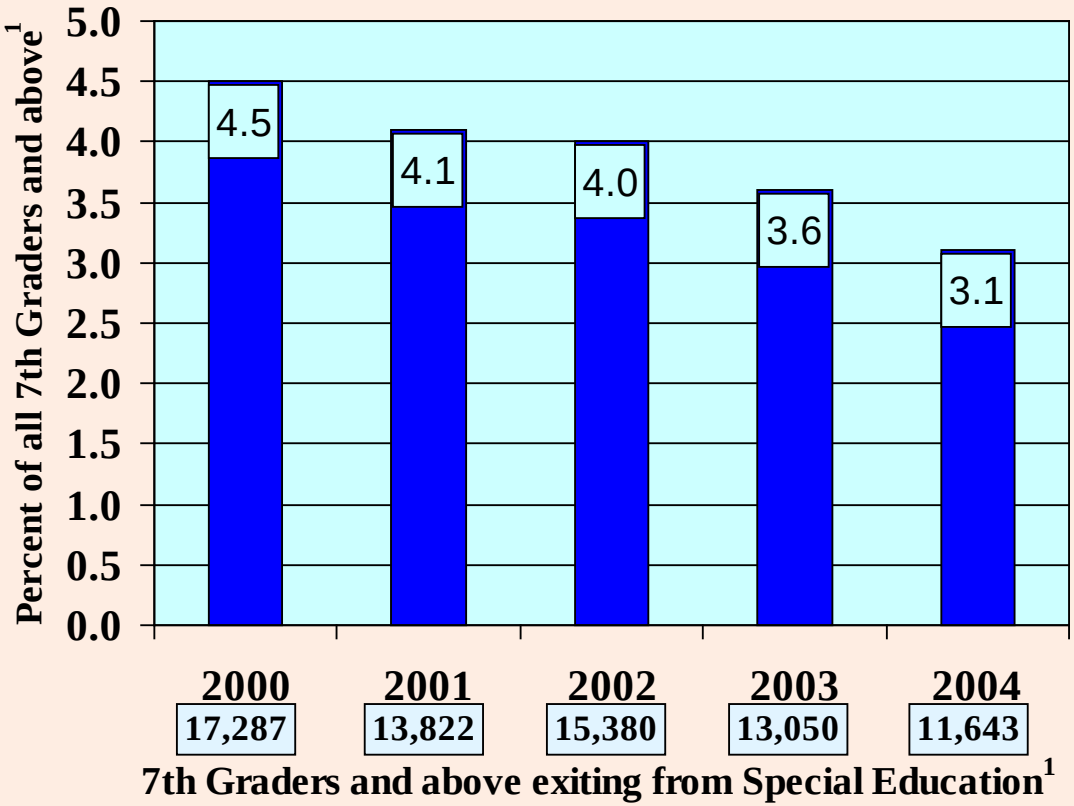
The percent of students dropping out has decreased each year, the number is at the lowest in five years



[1] Students 13 years and older are also included

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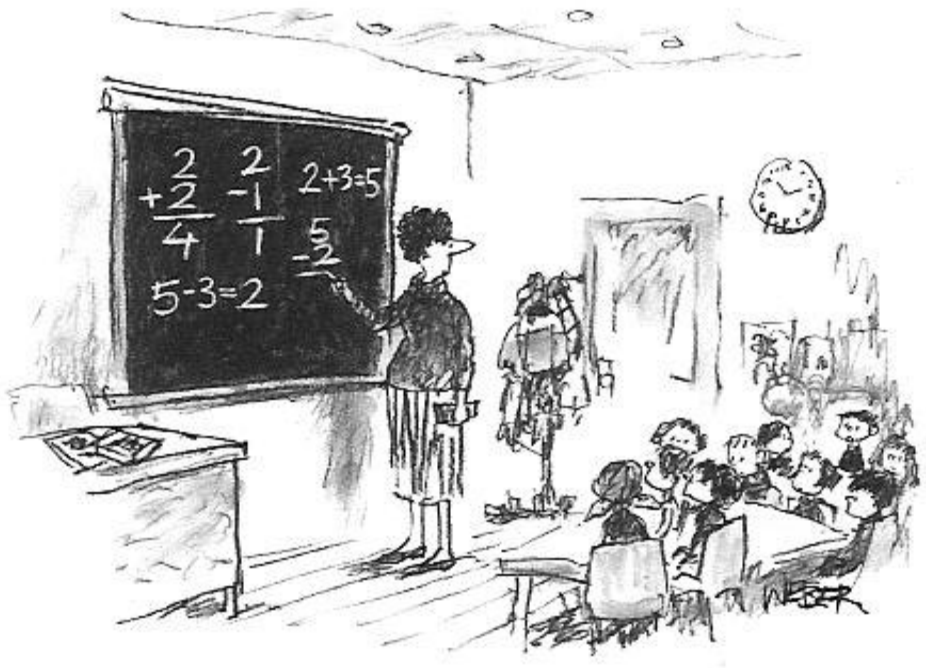
Test Score Trends – Special Ed Only



"Please, Ms. Sweeney, may I ask where you're going with all this?"

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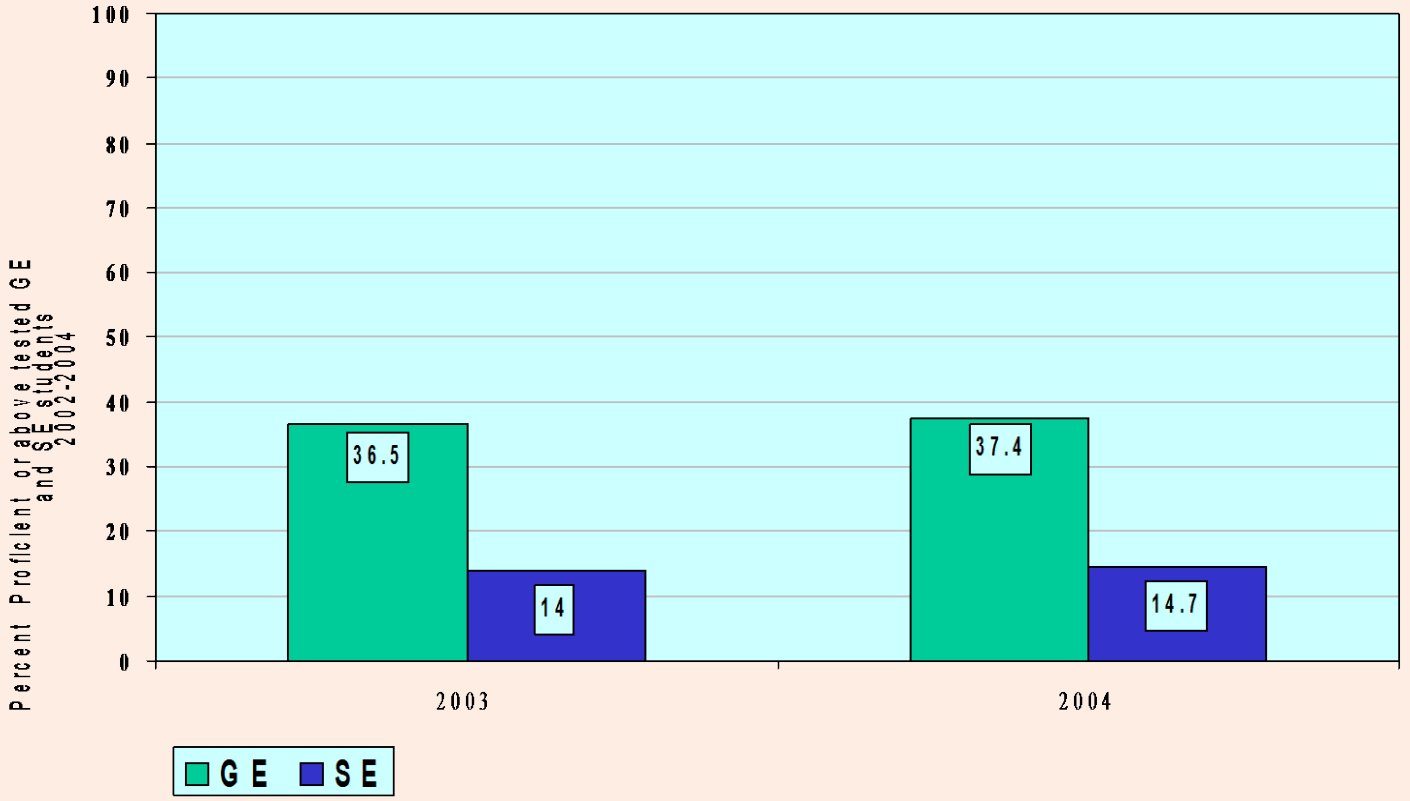
The gap in 2004 CST ELA scores between all students in California and those receiving special education is slightly larger than it was in 2003



Source: CA AYP Website

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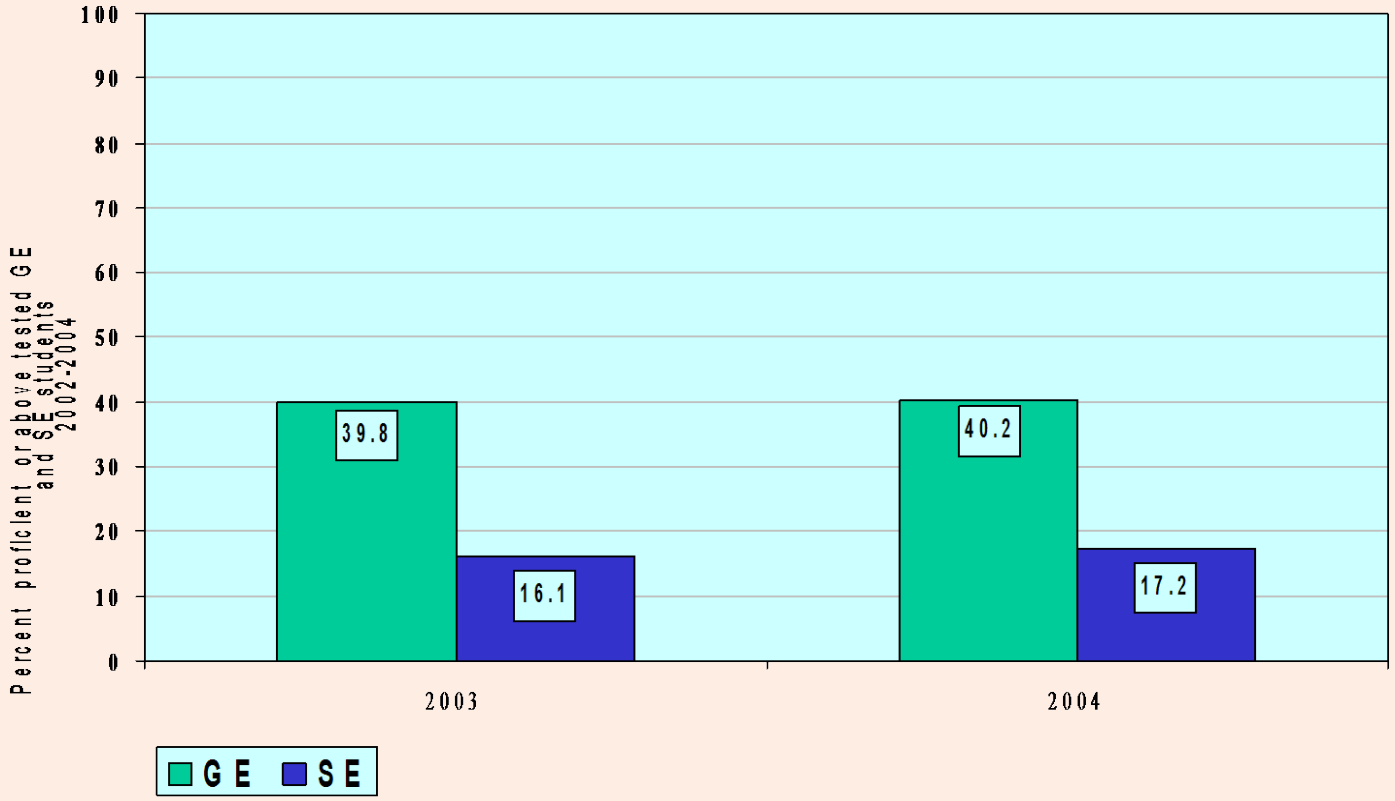
of Public Instruction

The gap in 2004 CST Math scores between all students in California and those receiving special education is slightly smaller than it was in 2003



Source: CA AYP Website

How our work has changed

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- **1975**
- **Conduct assessments to identify the students special education needs**
- **Identify the placement and services that would best address the students needs**
- **Expand the variety and quality of special services available in the schools and in the community**

- **1997**
- **Conduct assessments to identify the student's special needs and their ability to be involved in and progress in the general curriculum**
- **To identify the services, modifications and supports that will address the needs of the child and enable the child to progress in the general education curriculum**
- **Support and provide instruction in the general education curriculum**

IDEA 04

- **Move from access to place to access to general curricula**
- **Focus on improved outcomes in general curricula and functional areas with a balance of procedural guarantees**
- **Identification of scientifically based strategies for intervention in reading and math**
- **Response to Intervention and desire to eliminate discrepancy model for SLD**

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Why the change? Where are we headed?

- National movement toward standards based accountability
- Longstanding history of poor outcomes for students with disabilities
- IDEA 1997 and 2004
- NCLB

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Goals of IDEA Reauthorization

- Alignment with NCLB
- Shifting from procedural compliance to focus on student outcomes
- Cutting paperwork
- Simplifying discipline provisions
- Identifying the right students at the right time

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of Public Instruction

Goals of IDEA Reauthorization

- Strengthening monitoring and enforcement
- Preserving student and parent rights
- Strengthening transition process
- Money matters

Dr. Bob Pasternack

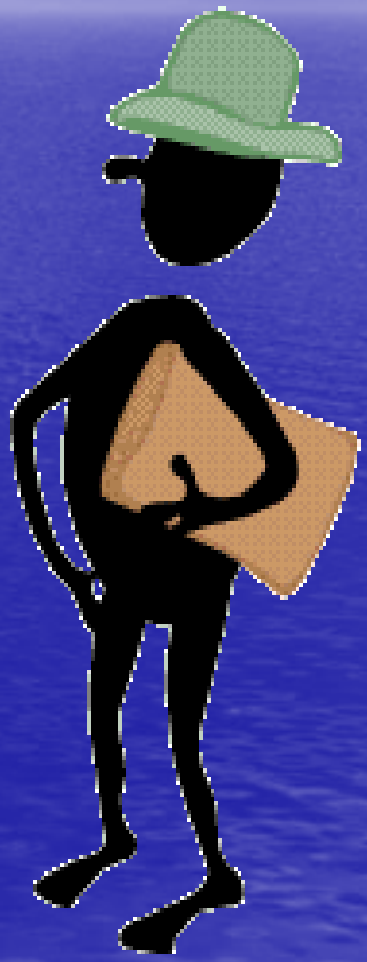
- ✓ Consultant, Maximus
- ✓ Former, Assistant Secretary of Education, Office of Special Education and Rehabilitative Services
- ✓ Former, State Director of Special Education, New Mexico

Critical Terms

- **Accountability** =the quality or state of being **accountable** (explainable); *especially* : an obligation or willingness to accept responsibility or to **account** (countable record) for one's actions
- **Monitoring** = to watch, keep track of, or check usually for a special purpose
- **Compliance** =conformity in fulfilling official requirements
- **Improvement** = 1 : the act or process of **improving** 2a : the state of being **improved**

Big Ideas in Focused Accountability?

- ✓ **Focusing** on priorities or critical indicators concentrates limited resources for Continuous Improvement
- ✓ **Compliance** for what is important becomes Achievable
- ✓ **Monitoring** becomes the accountability and management system that supports Continuous Improvement



6 Critical Elements in Accountability

You'll see this again the Big 6

- ✓ Consensual, Measurable Priorities/Goals (everything flows from …)
- ✓ Effective Policies and Procedures
- ✓ Data on Program Processes and Results
- ✓ Targeted Training and Technical Assistance
- ✓ Effective, Responsive Dispute Resolution for Public Input
- ✓ Meaningful Actions and Sanctions

3 Leadership Factors in Accountability

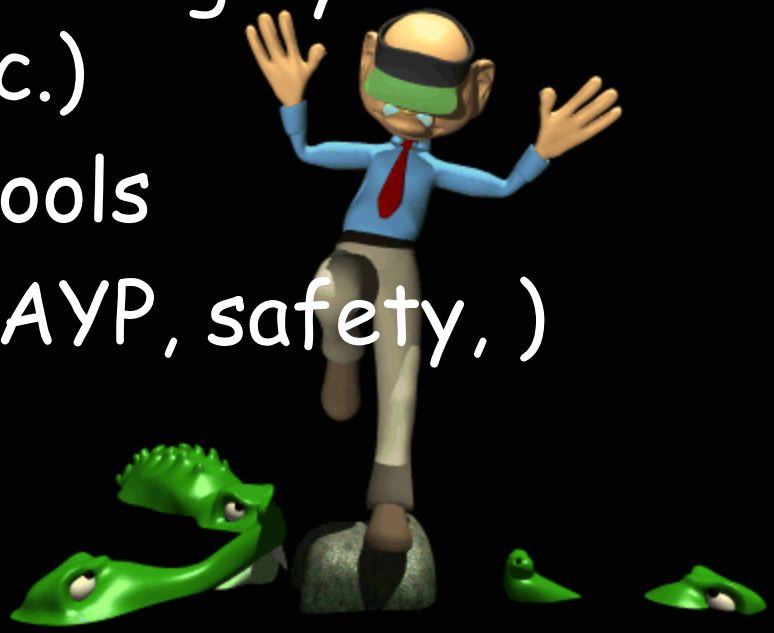
1. Emphasize what Must Count - Results (and what is Most Important)
2. Use Key Data to drive Continuous Improvement
3. Support Scientifically-Valid Practices

Two Laws – **Overlapping** Accountability

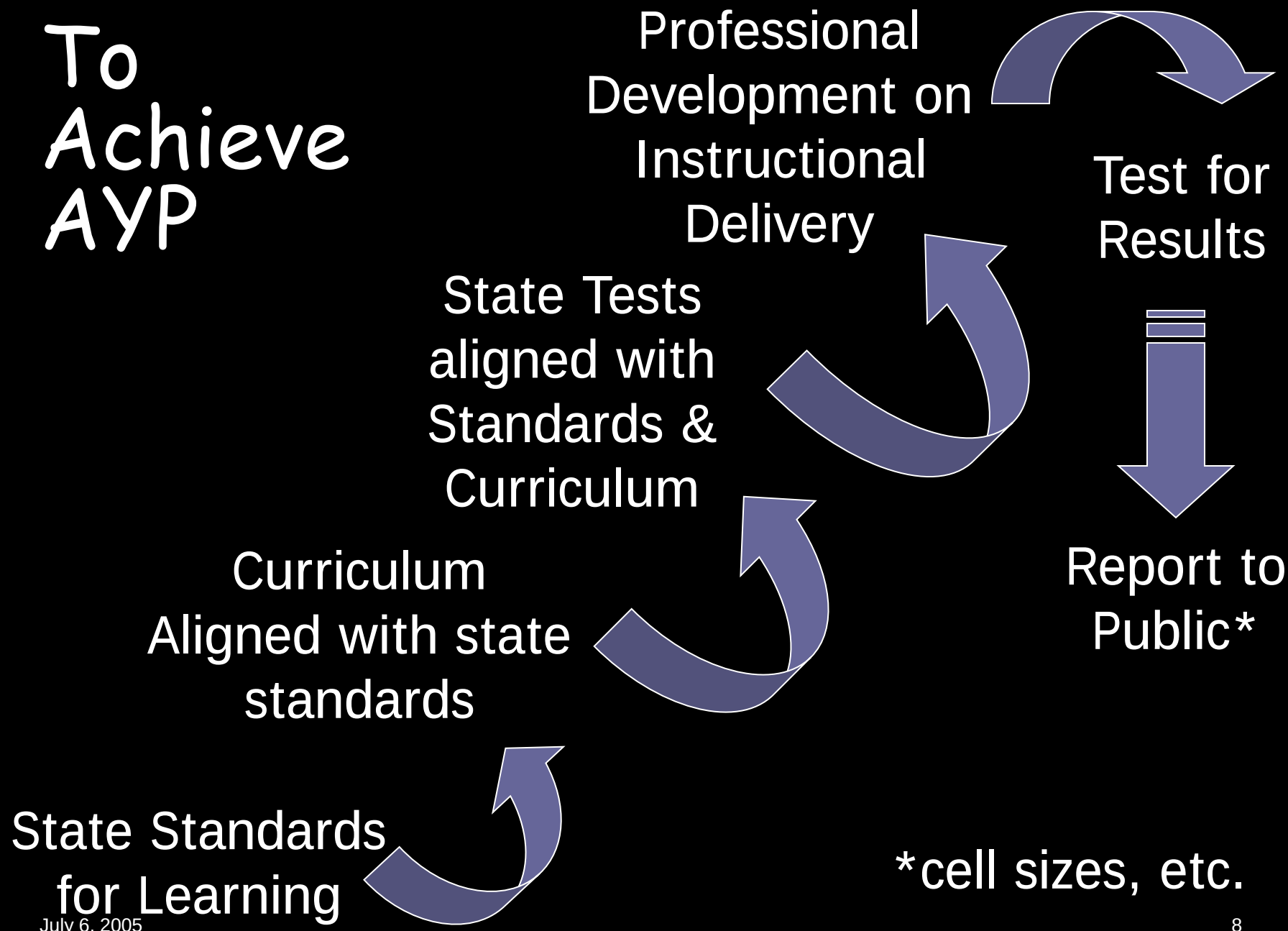
- No Child Left Behind (NCLB) – 2002 (emphasizes results w/scientifically-valid practices)
- Individuals With Disabilities Education Act (IDEA) – 2004 (processes leading to results)

Specifically, What Does NCLB Require? - Results !

- Adequate Yearly Progress (AYP) by grade/group until 2012-13
- Public dissemination of accountability data (AYP, Diploma, Not highly qualified teachers, etc.)
- Support to failing schools
- Support to students (AYP, safety,)
- Sanctions for schools who do not improve



To Achieve AYP



*cell sizes, etc.

RESULT: NCLB Modifies the Accountability Equation

- Emphasizes annual results
- Ties general ed accountability to all (sub)groups (including LEP & SpEd) (ALWAYS disaggregate)
- Provides for public dissemination of data results
- Encourages a "National Approach"

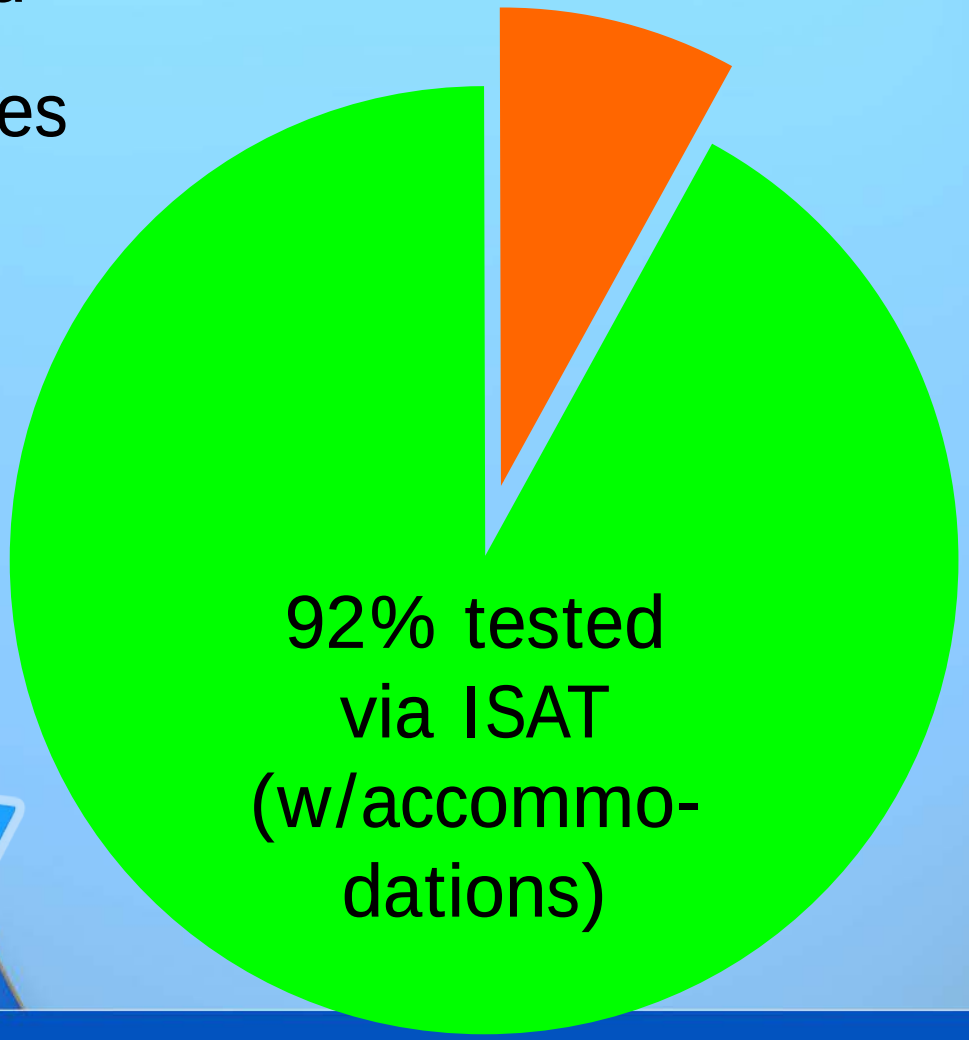
p.s. The Secretary's New Flexibility

Disabilities & the AYP Pie

100% Enrolled

11% Disabilities

Without Secretary's Flexibility

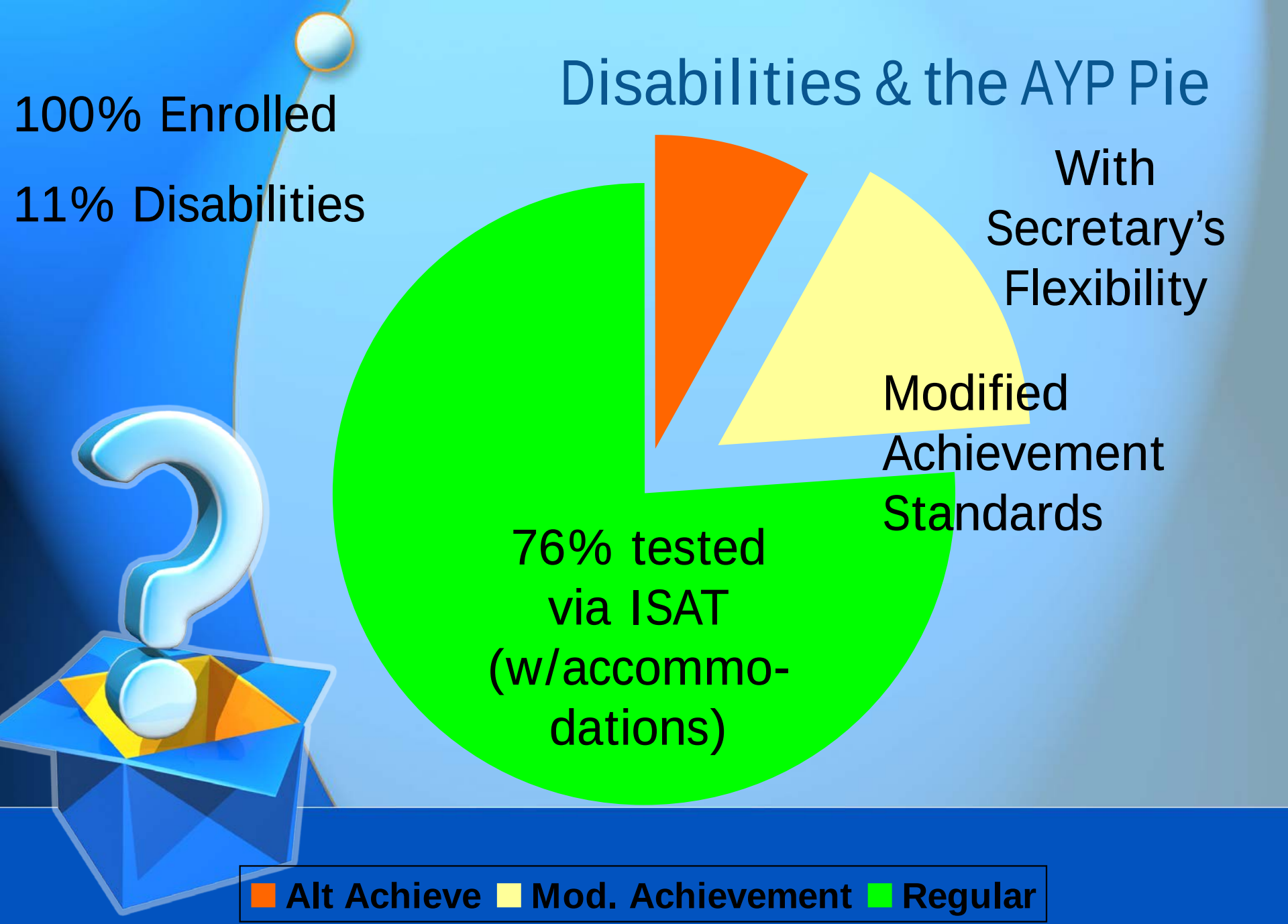


Alt Achieve Regular

Disabilities & the AYP Pie

100% Enrolled

11% Disabilities



Individuals With Disabilities Education Improvement Act, '04

a.k.a. IDEA '04
(don't be ignorant)

The Balance between Process and Results

Specifically, What Does I.D.E.A. Require?

"There are **755** specifically required compliance items"

Chris Drouin, CDE, count of items on the 'OSEP Checklist.

Ex: 755+ items x 6,500,000+ students with disabilities x 180+ days = compliance with federal law.

Here's the Rub …

You can be in compliance with all 755 required items and not be achieving results for students with disabilities.

What do we have to show for all our advocacy and best intentions ? Too many requirements Trivialize Special Education by making compliance Impossible. What about other programs?

The Emphasis of I.D.E.A.

"Improving educational results for children with disabilities is an essential element of our national policy of ensuring equality of opportunity, full participation, independent living, and economic self-sufficiency for individuals with disabilities" (sec. 1400 (c) (1)

Emphasis on Balance

- "The primary focus of Federal and State monitoring activities described in paragraph (1) shall be on—
- "(A) improving educational results and functional outcomes for all children with disabilities; and
- "(B) ensuring that States meet the program requirements under this part, with a particular emphasis on those requirements that are most closely related to improving educational results for children with disabilities."

(New) SpEd Compliance

Compliance = (FAPE) Educational Processes & Educational Benefit (results)

Culture of Procedural Compliance → Culture of Results Compliance

(Results = Compliance)

How Does IDEA '04 Balance Process & Results

- ✓ Focused Monitoring
- ✓ State Performance Plans
- ✓ 19 Indicators & Rigorous Targets
- ✓ Continuous Progress v. Enforcement (w/Tech Assist.)

19 OSEP Indicators*

1. **Diploma**
2. Drop-out
3. Performance
4. Suspension
5. LRE
6. LRE preschool
7. Preschool Outcomes
8. Parent Involvement

Rigorous Targets

9. Disproportionality
10. Part C to B
11. Transition Prep
12. Transition
13. Corrected Noncompliance
14. Resolved Complaints
15. Due Process
16. Resolutions
17. Mediations
18. Timely Data
19. Timely Evaluations

(* Currently in approval process)

19+ OSEP Indicators

1. Diploma*
2. Drop-out*
3. **AYP/disabilities**
4. **Participation***
5. **Performance***
6. Suspension*
7. LRE <80%*
8. LRE >60%*
9. LRE Separate*
10. LRE preschool*
11. Preschool Outcomes*
12. Parent Involvement*
13. Disproportionality*
14. Part C to B*
15. Transition Prep
16. Transition
17. Corrected Noncompliance
18. Resolved Complaints
19. Due Process
20. Resolutions
21. Mediations
22. Timely Data
23. Timely Evaluations

* Permutations by ethnicity, gender, subject matter, etc.

Which IDEA Priorities and Indicators overlap with NCLB?

- Indicator 1: Graduation w/regular diploma compared to graduation rate of all youth
- Indicator 2: Dropout rate of SWD compared to dropout rate of all students
- Indicator 3a: % districts meeting AYP for SWD subgroup
- Indicator 3b: participation rate for SWD in various assessment levels
- Indicator 3c: Proficiency of SWD against grade level and alternate achievement standards.

How do You Emphasize RESULTS for Students W/Disabilities

- ✓ Including students with disabilities in accountability systems
- ✓ Tracking progress and '*gap*' over time
  - ❑ Achievement
  - ❑ Diplomas
  - ❑ Drop-out
- ✓ Including with typical peers as much as appropriate

Dr. William David Tilly

- Coordinator, Assessment Services
  - Heartland Area Education Agency 11
- Temporary Assistant Professor
  - Department of Psychology
    - Iowa State University

Diagnosing the Learning Enabled: Response To Intervention Provisions of IDEA '04

California State Board of Education Seminar

W. David Tilly III, Ph.D.
Heartland Area Education Agency 11

July 6, 2005

Correspondence about this presentation should be directed to David Tilly, Heartland AEA 11, 6500 Corporate Dr., Johnston, IA 50131. Email is dtilly@aea11.k12.ia.us, (515) 270-9030.

Objectives for This Section

- To Discuss
  1. Historical practice in Specific Learning Disabilities (SLD) identification and limitations thereof
  2. What is Response to Intervention (RtI) and how does it improve on history?
  3. What happens when RtI is implemented?

Objectives for This Section

- To Discuss
  1. What is the history of Specific Learning Disabilities (SLD) identification and what are limitations of current practice?
  2. What is Response to Intervention (RtI) and how does it improve on history?
  3. What happens when RtI is implemented?

According to IDEA ’04, a Specific Learning Disability Is…

- SPECIFIC LEARNING DISABILITY.—
  - (A) IN GENERAL.—The term ‘specific learning disability’ means a disorder in 1 or more of the basic psychological processes involved in understanding or in using language, spoken or written, which disorder may manifest itself in the imperfect ability to listen, think, speak, read, write, spell, or do mathematical calculations.

According to IDEA ’97 Regulations

- **§ 300.541 Criteria for determining the existence of a specific learning disability.**
- (a) A team may determine that a child has a specific learning disability if—
  - (1) **The child does not achieve commensurate with his or her age and ability levels** in one or more of the areas listed in paragraph (a)(2) of this section, if provided with learning experiences appropriate for the child’s age and ability levels; and
  - (2) The team finds that a child has a severe discrepancy between achievement and intellectual ability in one or more of the following areas:
    - (i) Oral expression.
    - (ii) Listening comprehension.
    - (iii) Written expression.
    - (iv) Basic reading skill.
    - (v) Reading comprehension.
    - (vi) Mathematics calculation.
    - (vii) Mathematics reasoning.

This Language Created Identification Practices That:

- Viewed the child as the problem
- Assumed that assessing the difference between ability (IQ score) and achievement (achievement test score) was the best way to assess SLD
- Assumed that matching treatments to child characteristics would produce positive results

We Lived with the Situation for 30 Years, Until…

- We experienced many problems in practice
  - General/Special education split
  - Widely varying identification rates
  - Lack of link between assessment and effective treatment
  - Increasing numbers of students with SLD
  - “Wait to fail” model
- Improved practices emerged
  - Scientifically based curricula and instruction
  - Multi-tier, prevention-oriented models
  - Progress monitoring and formative evaluation
  - Standard treatment protocol interventions

We Lived with the Situation for 30 Years, Until…

- Programmatic research and major policy reports offered a new direction
  - National Institute for Child Health and Development (NICHD) Studies
  - National Reading Panel (NRP; 2000)
  - National Research Council Panel on Minority Overrepresentation (Donovan & Cross, 2002)
  - National Summit on Learning Disabilities (Bradley, Danielson, & Hallahan, 2002)
  - President's Commission on Excellence in Special Education

To Summarize

- Use of historical IQ-Achievement approach to SLD identification
  - Is unreliable
  - Is not scientifically sound
  - Is expensive
  - Delays treatment to students beyond the time it can be most effective
  - Perhaps most importantly, many, many students with SLD are not attaining minimum proficiency in basic skills
- It is time for fundamental change
- Response to Intervention (RtI) is the fundamental change being proposed

Objectives for This Section

- To Discuss
  1. What is the history of Specific Learning Disabilities (SLD) identification and what are limitations of current practice?
  2. What is Response to Intervention (RtI) and how does it improve on history?
  3. What happens when RtI is implemented?

What is RtI?

- Response to Intervention (RtI) is a term referring to the practice of providing high quality instruction matched to students needs and using data regarding student learning over time to make important educational decisions, including eligibility for special education services for students with specific learning disabilities (SLD).

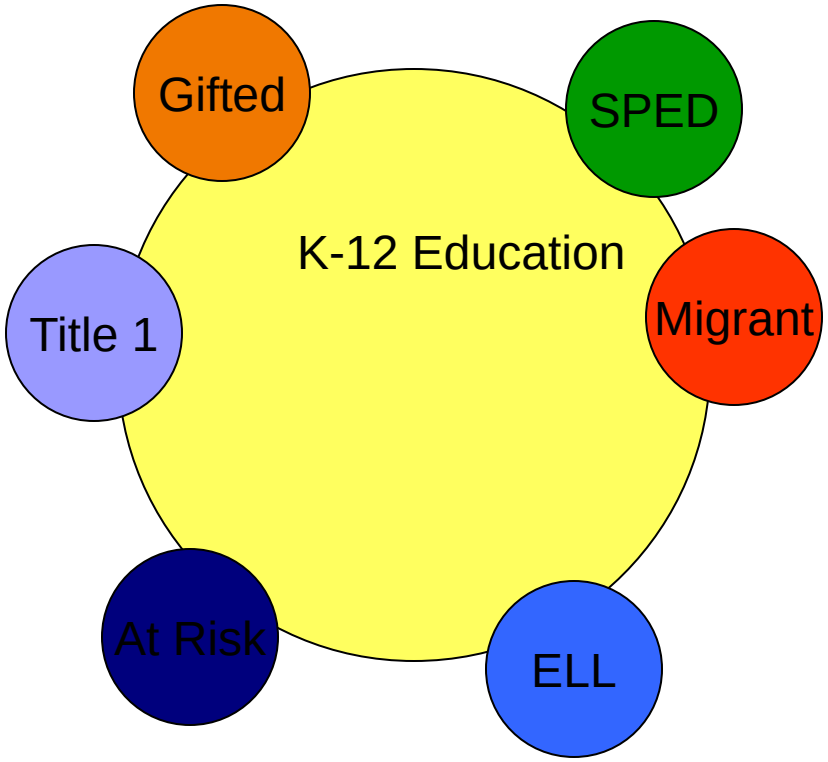
How is RtI Implemented?

- 3 Big Ideas
  1. Reengineer resource deployment
  2. Use a problem solving method and data to drive educational decisions
  3. Use scientific research-validated practices to the extent available

One Perspective on History

- Our education system has grown up through a process of “Disjointed Incrementalism” (Reynolds, 1988)

The current Education System’s Programmatic Evolution



Unintended Effects

- Conflicting programs
- Conflicting funding streams
- Redundancy
- Lack of coordination across programs
- Nonsensical rules about program availability for students
- Extreme complexity in administration and implementation of the programs

NCLB Shift

- NCLB has required that we organize and focus our efforts around one primary result

Student Achievement

Big Idea #1: Reengineer Resource Deployment

RtI Resource Deployment

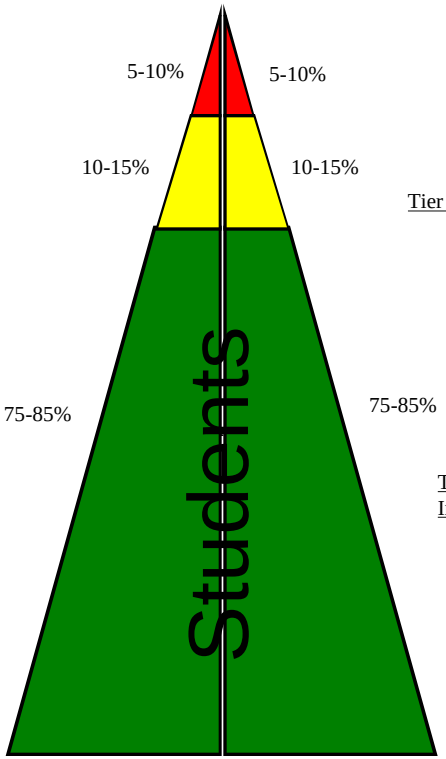
Three Tier Model of School Supports

Academic Systems

Tier 3: Intensive, Individual Interventions
- Individual Students
- Assessment-based
- High Intensity
- Of longer duration

Tier 2: Targeted Group Interventions
- Some students (at-risk)
- High efficiency
- Rapid response

Tier 1: Core Instructional Interventions
- All students
- Preventive, proactive



Behavioral Systems

Tier 3: Intensive, Individual Interventions
- Individual Students
- Assessment-based
- Intense, durable procedures

Tier 2: Targeted Group Interventions
- Some students (at-risk)
- High efficiency
- Rapid response

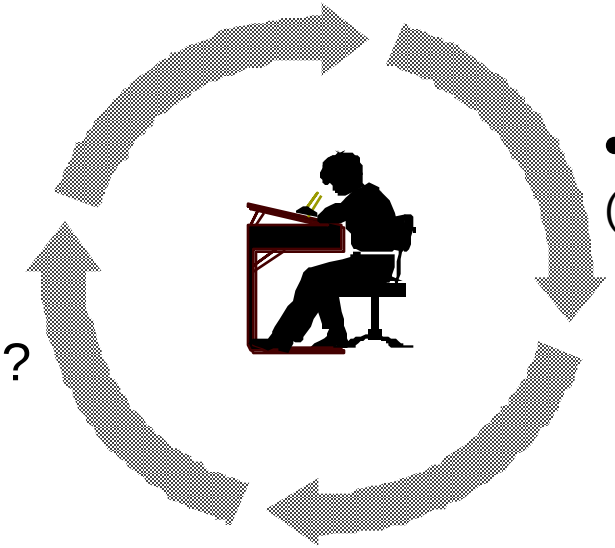
Tier 1: Core Instructional Interventions
- All settings, all students
- Preventive, proactive

New Assumption: All students will become proficient.

Problem Solving Process

- Define the Problem

(Screening and Diagnostic Assessments)
What is the problem and why is it happening?



- Develop a Plan

(Goal Setting and Planning)

What are we going to do?

- Implement Plan

(Treatment Integrity)

Carry out the intervention

- Evaluate

(Progress Monitoring Assessment)

Did our plan work?

Use Scientifically-Research Validated Practices

- Core Curriculum
- Supplemental Instruction
- Intensive Need

- Key is matching intensity of need with type and intensity of resources

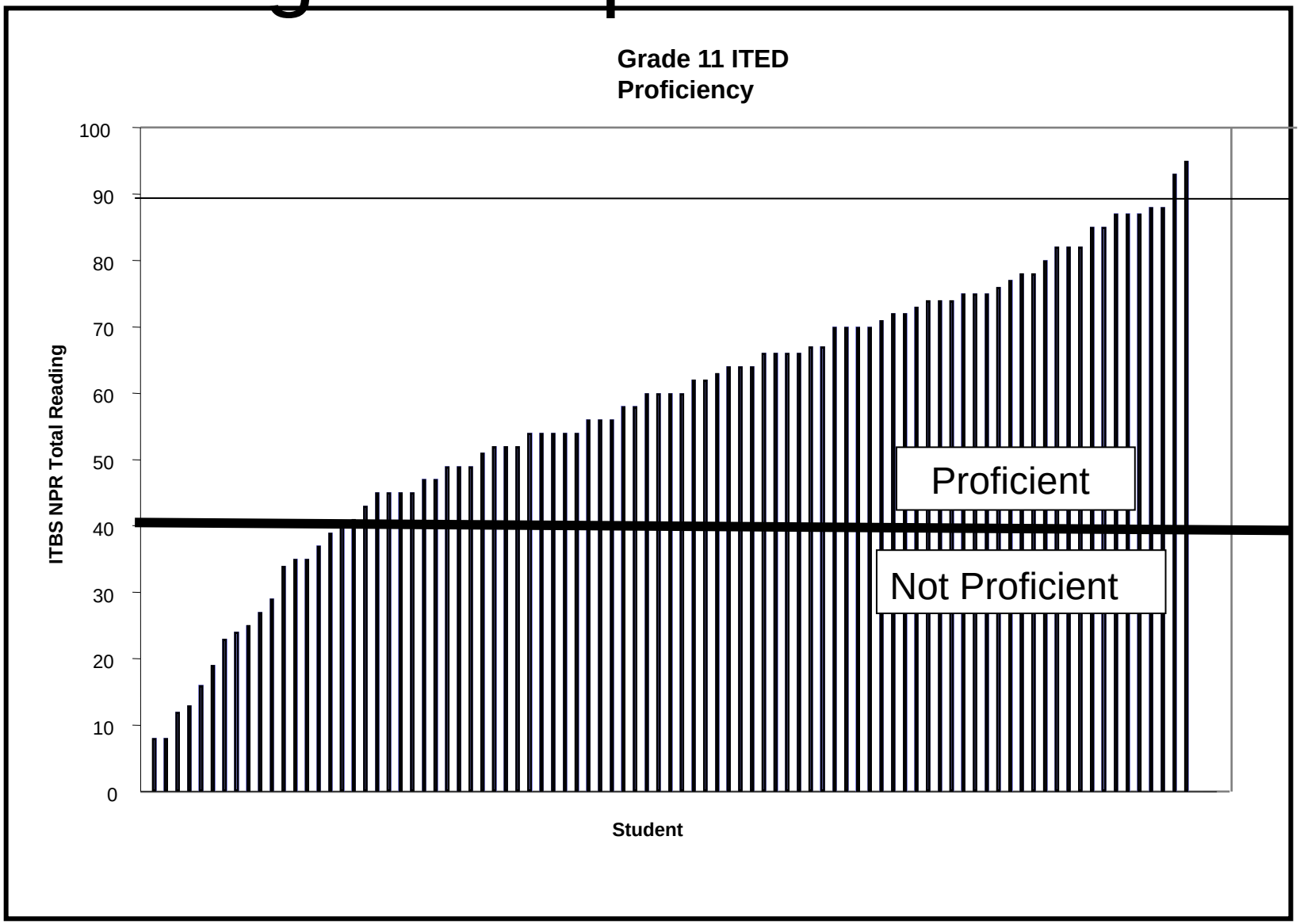
How Does RtI Improve on History?

- Resource allocation in direct relation to measured student achievement needs
- Direct match of strategies to student skill deficits
- Research-Based programs and services
- Instructional decisions based on ongoing data collection

Summary

- Move from diagnosing the learning disabled to the learning enabled

For Large Groups



For Small Groups:
For Less Than Proficient Kids, Figure Out What They Need

Critical Components of Reading

ITBS ID Number	Last Name	First Name	_03_04 ITBS Vocab NPR	_03_04 ITBS Rdg Comp NPR	Reading Fluency Measure	Accuracy	Second Comp. Measure
10040	Hellman	Ryan	Proficient	Less than Proficient	Proficient	Proficient	Less than Proficient
10040	Kuntz	Christopher	Proficient	Less than Proficient	Proficient	Proficient	Less than Proficient
10043	Riley	Laura	Proficient	Less than Proficient			
10053	Todd	Joella	Extreme Need	Less than Proficient	Less than Proficient	Less than Proficient	Proficient
10054	Smalley	Abe	Less than Proficient	Less than Proficient	Less than Proficient	Proficient	Proficient
10063	Michaels	Hilliary	Extreme Need	Less than Proficient	Proficient	Proficient	Proficient
10095	Harrison	Sara	Proficient	Less than Proficient	Less than Proficient	Less than Proficient	Less than Proficient
10096	Slinger	Azariah	Proficient	Less than Proficient	Less than Proficient	Less than Proficient	Proficient
10152	Fusco	Ernesto	Less than Proficient	Extreme Need	Less than Proficient	Less than Proficient	Proficient
10152	Knapp	Beth	Extreme Need	Less than Proficient	Less than Proficient	Less than Proficient	Proficient
10158	Wundt	Mitchell	Proficient	Less than Proficient	Less than Proficient	Proficient	Proficient
10178	Minott	Anthony (A.J.)	Extreme Need	Less than Proficient	Less than Proficient	Proficient	Proficient
10185	Rolex	Nicholas	Less than Proficient	Extreme Need	Less than Proficient	Less than Proficient	Less than Proficient
10185	Kline	Paula	Proficient	Less than Proficient	Less than Proficient	Less than Proficient	Less than Proficient

Additional Diagnostic Assessments

For Small Groups: Kids with Different Needs

Count of Need Profile	
Need Profile	Total
	442
Vocabulary Comprehension Fluency	36
Comprehension	5
Vocabulary Comprehension	13
Comprehension Fluency	3
Vocabulary	1

ITBS ID Number	Last Name
2008006	Andrew Allison
3000484	Ryan Hellman
2008010	Christopher Kuntz
2008011	Laura Riley
2008017	Michael Virginia
2008021	Megan Ibarra
3000473	Ian Garcia
2008038	Joella Todd
2008041	Abe Smalley
3000467	Melody Warren
2008066	Ashley McGriff
2008069	Daneal Seaman
2008079	Michelle Boring
3000466	Hilliary Michaels
2008236	Joshua Kirkendoff
2008087	Breck Holmgrem
2008231	Sara Harrison
2008226	Azariah Slinger
2008221	Nathan DeCruz
2008100	Andrew(Drew) Fox
2008217	Josh Elfman
2008106	Kelsey Medina
2008107	Ernesto Fusco
2008115	Beth Knapp
2008216	Mitchell Wundt
2008118	Michelle Naito
2008123	Sarah Henry
2008197	Chris Ronewitz
2008127	Anthony (A.J.) Minott
2008135	Brittany Donald
2008142	Elizabeth Skipper
2008149	Ryan Fernandez
2008173	Nicholas Rolex
2008176	Paula Kline
2008188	Derek Peter
2008183	David Warren

ITBS ID Number	Last Name
2008125	Kara Nolan

ITBS ID Number	Last Name
2008224	Courtney Rennenber
2008007	Ashley Lloyd
2008200	Austin Little
2008199	Jaime Hertz
2008117	Nathan McGee

ITBS ID Number	Last Name
3000774	Ashlee Renz
3000673	Adam Torres
3000093	Amisadai Runner
2008191	Michael Runza
2008190	Merica Eduardo
2008187	Sam Raymond
2008025	Roy Jacob
2008179	Jeff Lightweig
2008103	Kirk Arnolds
2008053	Tommy DeLeon
2008096	Diana Torres
2008085	Justin Danilson
2008081	Danielle Narroman

ITBS ID Number	Last Name
2008198	Anna Rogers
2008097	Joshua Dine
2008093	Megan Manweis

Require differentiated Instruction!!!!

For Individuals: Data Collection and Charting

Student Improvement is Job #1 Goal Area Reading

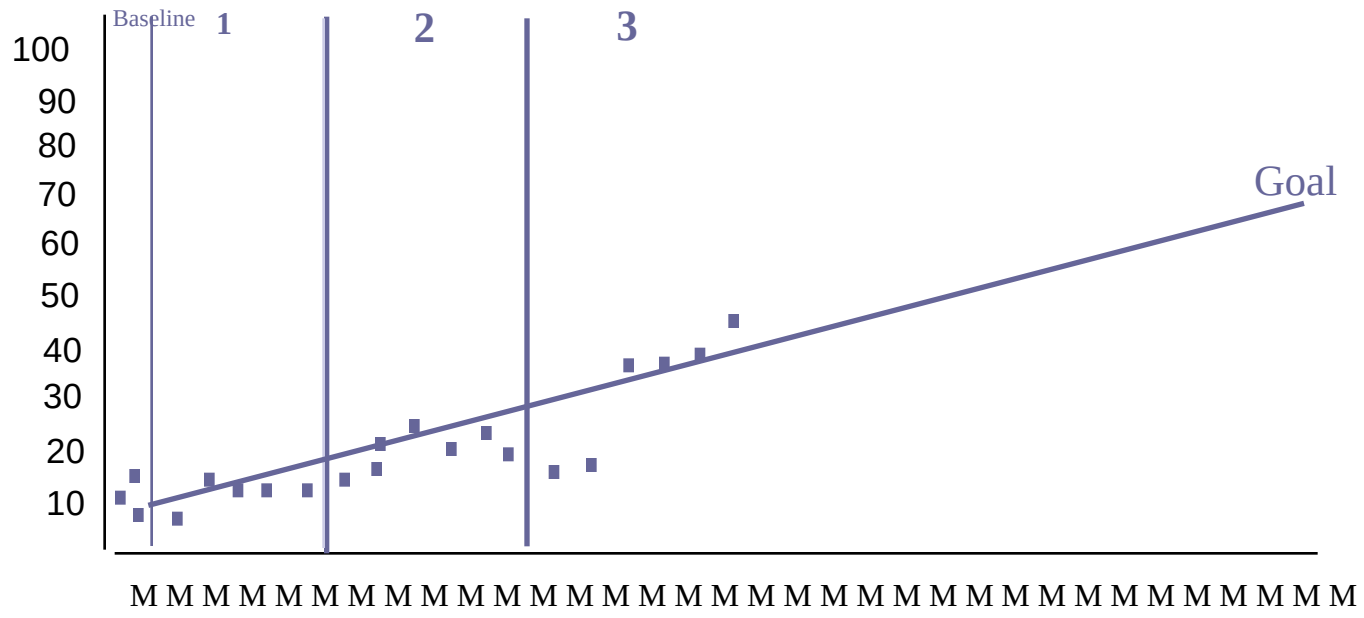
Name Jacob District _____ School _____ Year 94 Teacher Ruso

Goal By January, given passages from the third grade curriculum Jacob will read 70 words correct in one minute.

10 Words Correct per Minute

Service Providers _____

Parent Participation Parent will provide extra oral reading time at home. They would like graph sent home biweekly.



Objectives for This Section

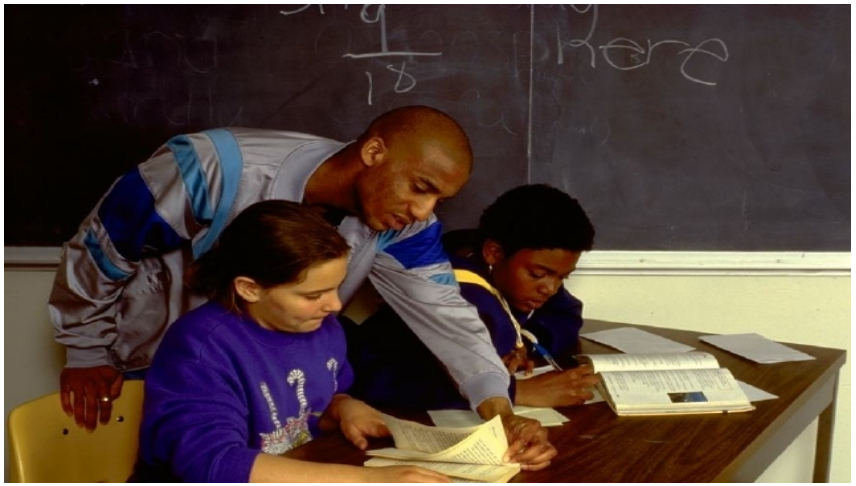
- To Discuss
  1. What is the history of Specific Learning Disabilities (SLD) identification and what are limitations of current practice?
  2. What is Response to Intervention (RtI) and how does it improve on history?
  3. What happens when RtI is implemented?

Response to Intervention in Practice

Heartland Early Literacy Project (HELP)

Background

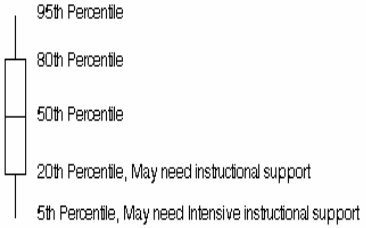
- Heartland serves about 24% of students in Iowa
- Started with 36 school buildings
- Now have 99 buildings
- Initial focus was K-1 early literacy instruction

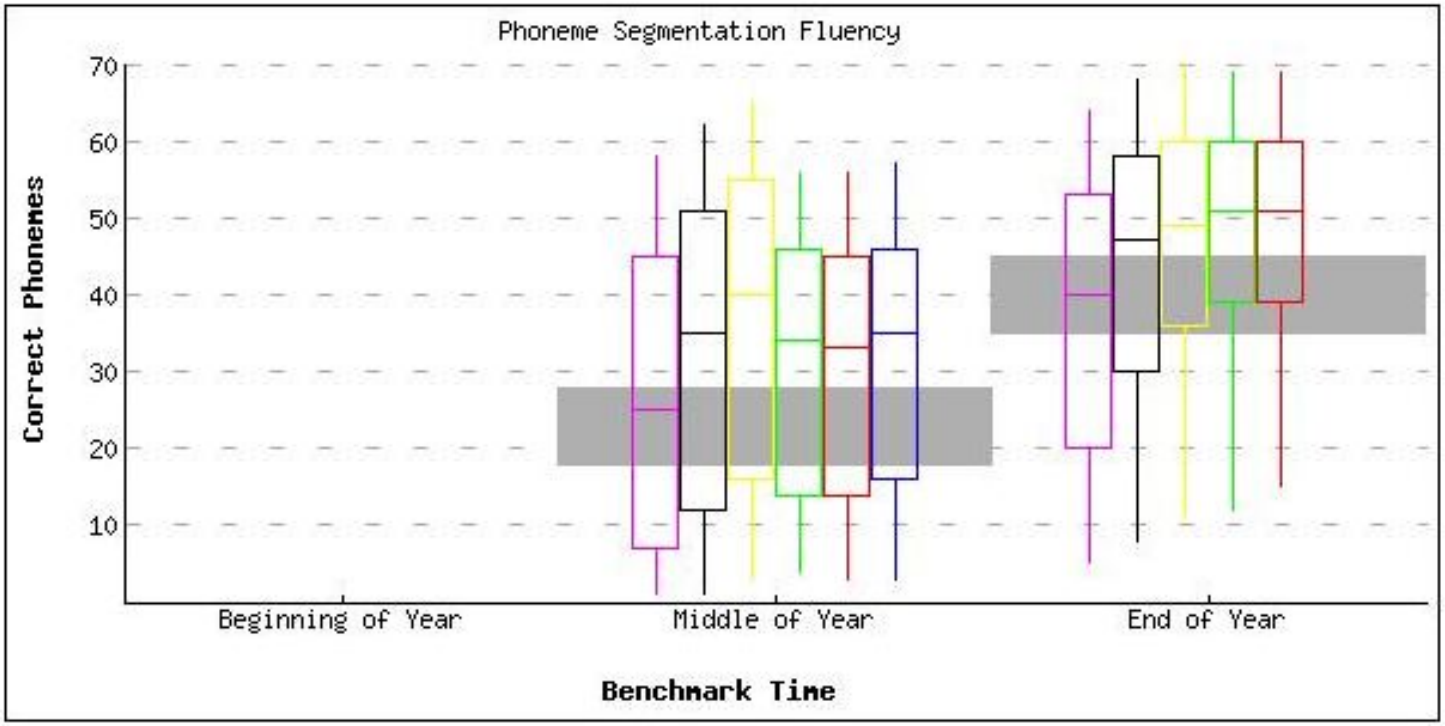


How are we doing?

Dynamic Indicators of Basic Early Literacy Skills, University of Oregon
Cross-Year Box Plot

Project: **Heartland AEA 11** Scope: **Project-wide** Grade: **Kindergarten**
Assessment: Academic Year: **2004-2005**



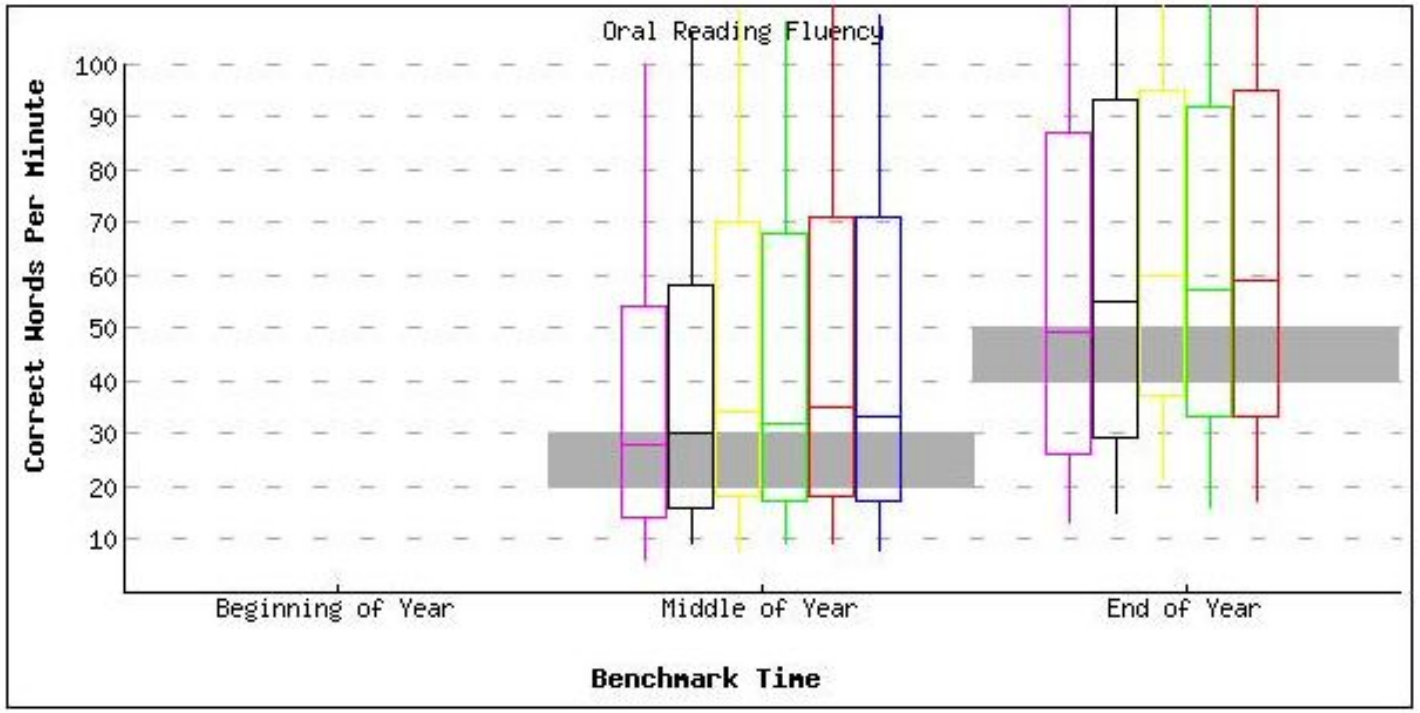


Benchmark Goal: 35-45 correct sounds per minute at the end of Kindergarten or the beginning of First Grade.
Students scoring 18 or more in the middle of Kindergarten are likely to achieve the benchmark goal with effective instruction.

Dynamic Indicators of Basic Early Literacy Skills, University of Oregon
Cross-Year Box Plot

Project: **Heartland AEA 11** Scope: **Project-wide** Grade: **First**
Assessment: Academic Year: **2004-2005**

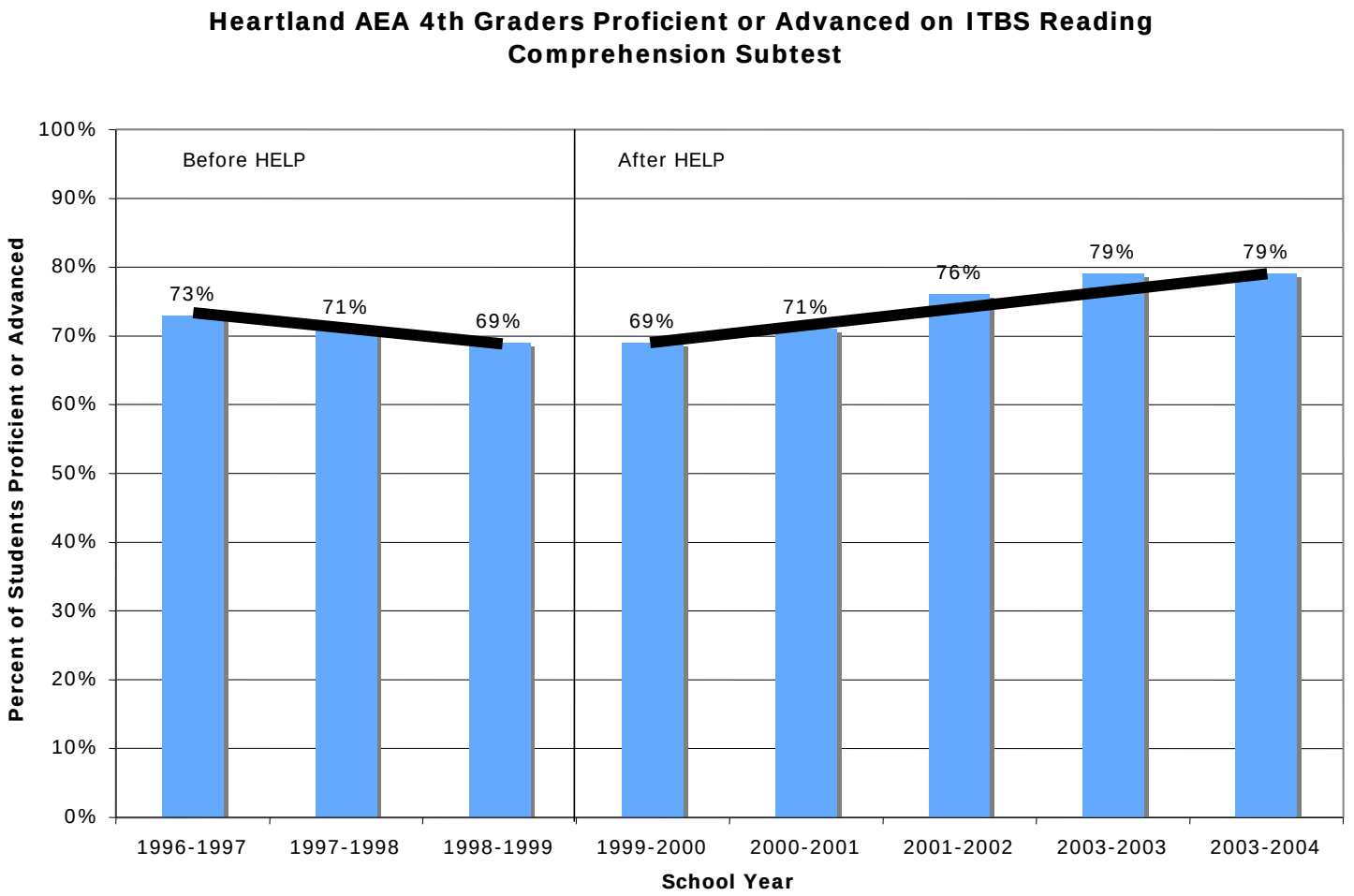
95th Percentile
80th Percentile
50th Percentile
20th Percentile, May need instructional support
5th Percentile, May need Intensive instructional support



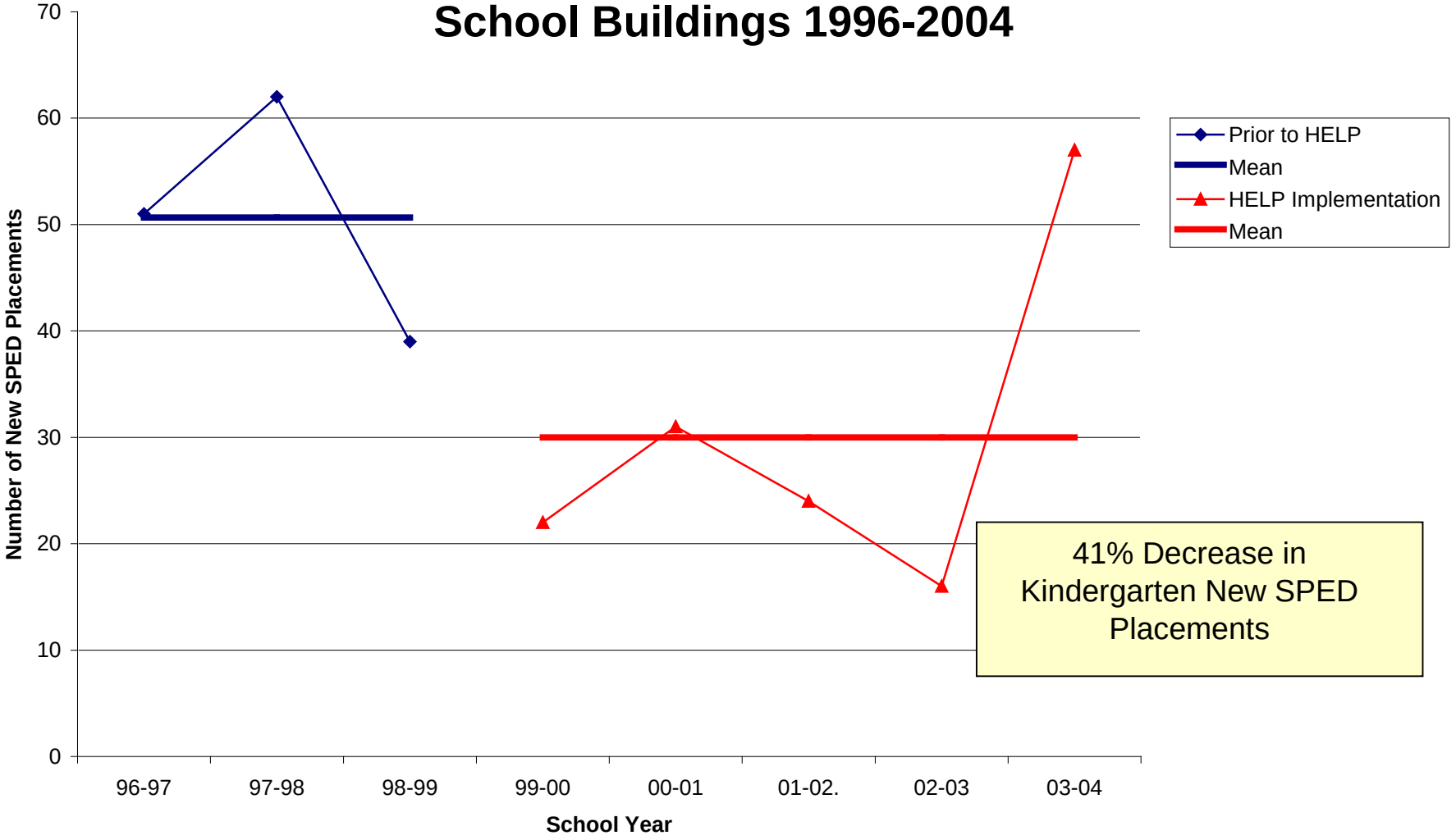
Benchmark Goal: 40 correct words per minute at the end of First Grade.
Students scoring 20 or more in the middle of First Grade are likely to achieve the benchmark goal with effective instruction.

What Happened In the Larger System?

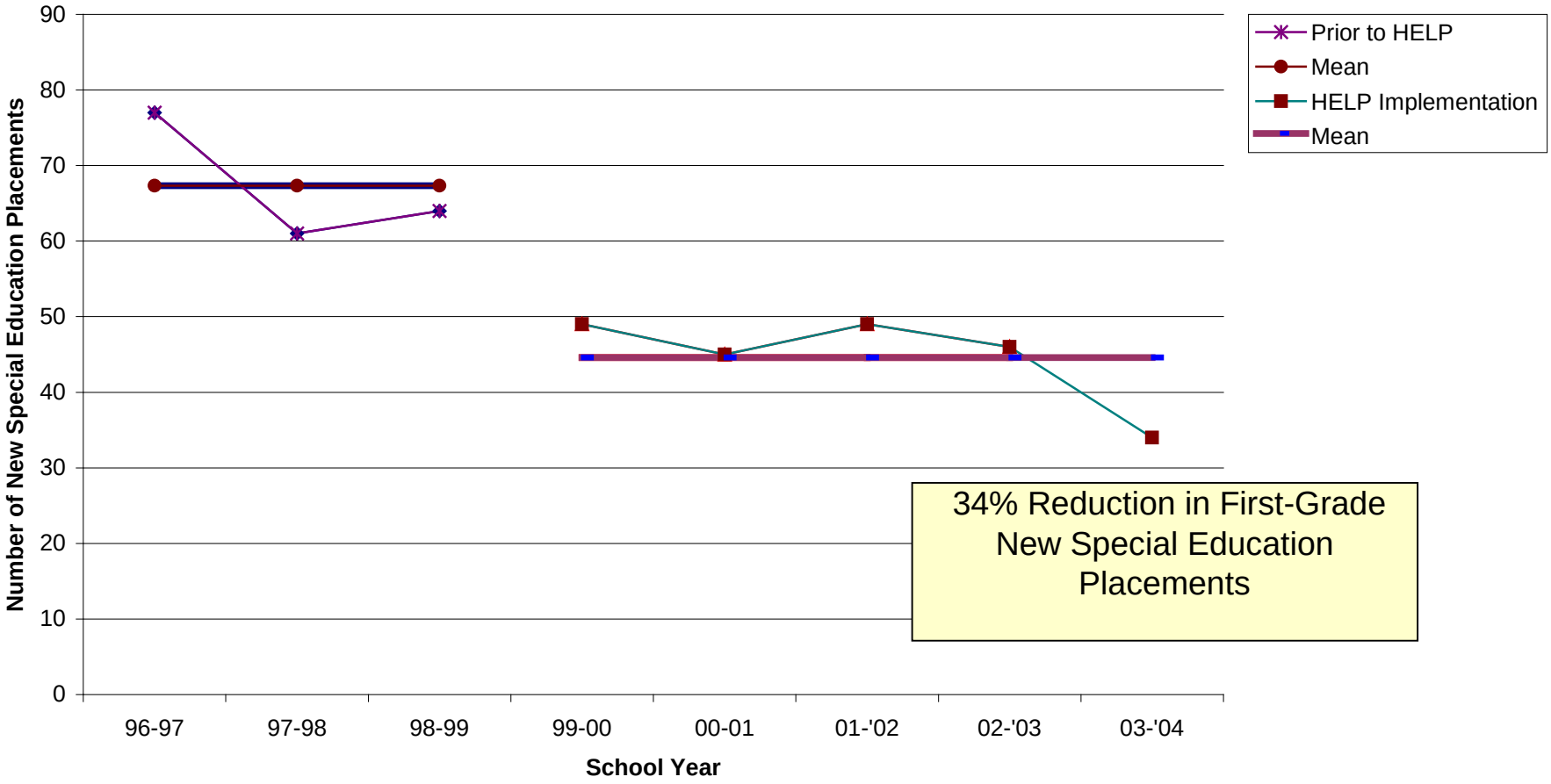
ITBS Results



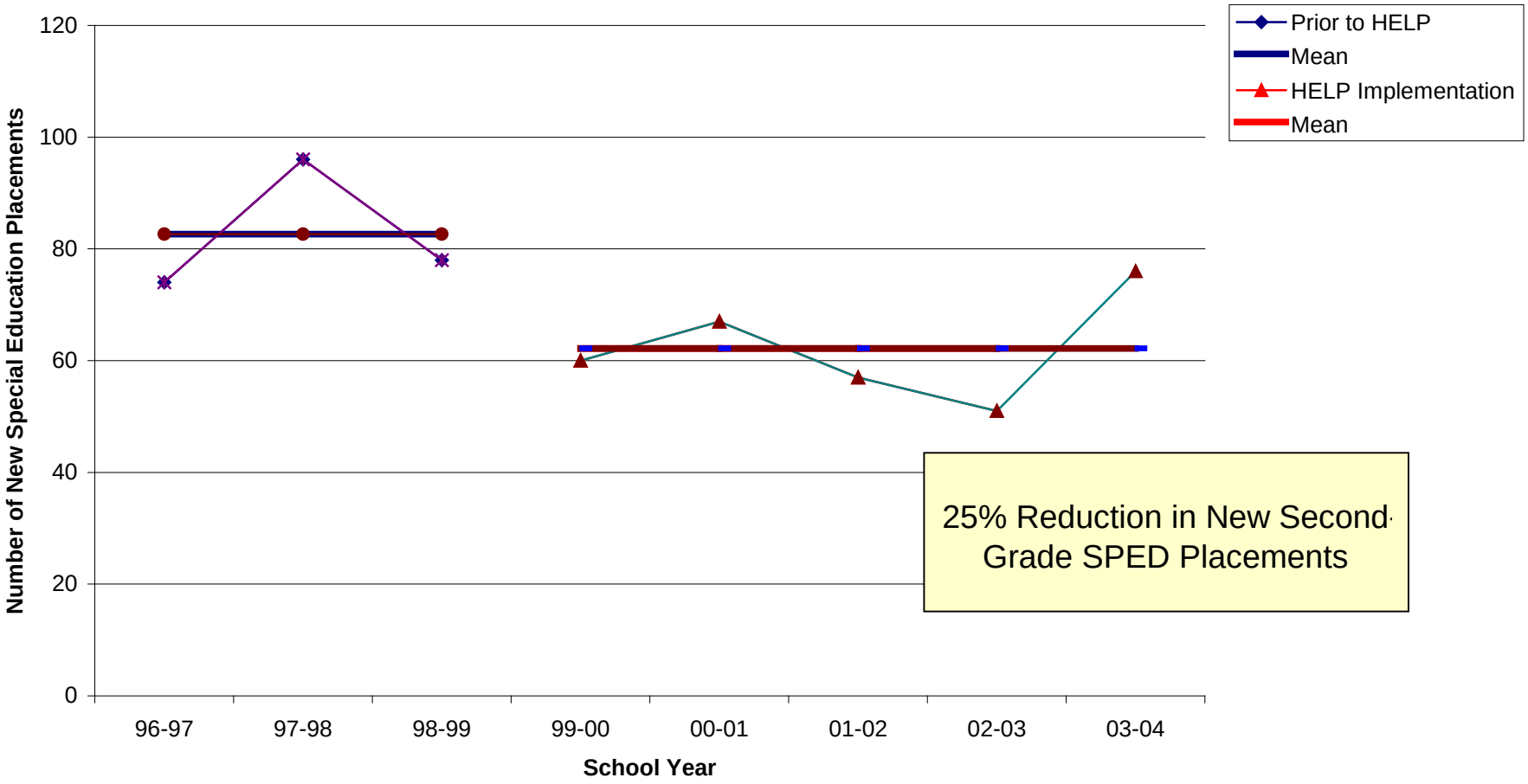
Effects of Heartland Early Literacy Project on New Special Education Placements: Kindergarten Across 36 School Buildings 1996-2004



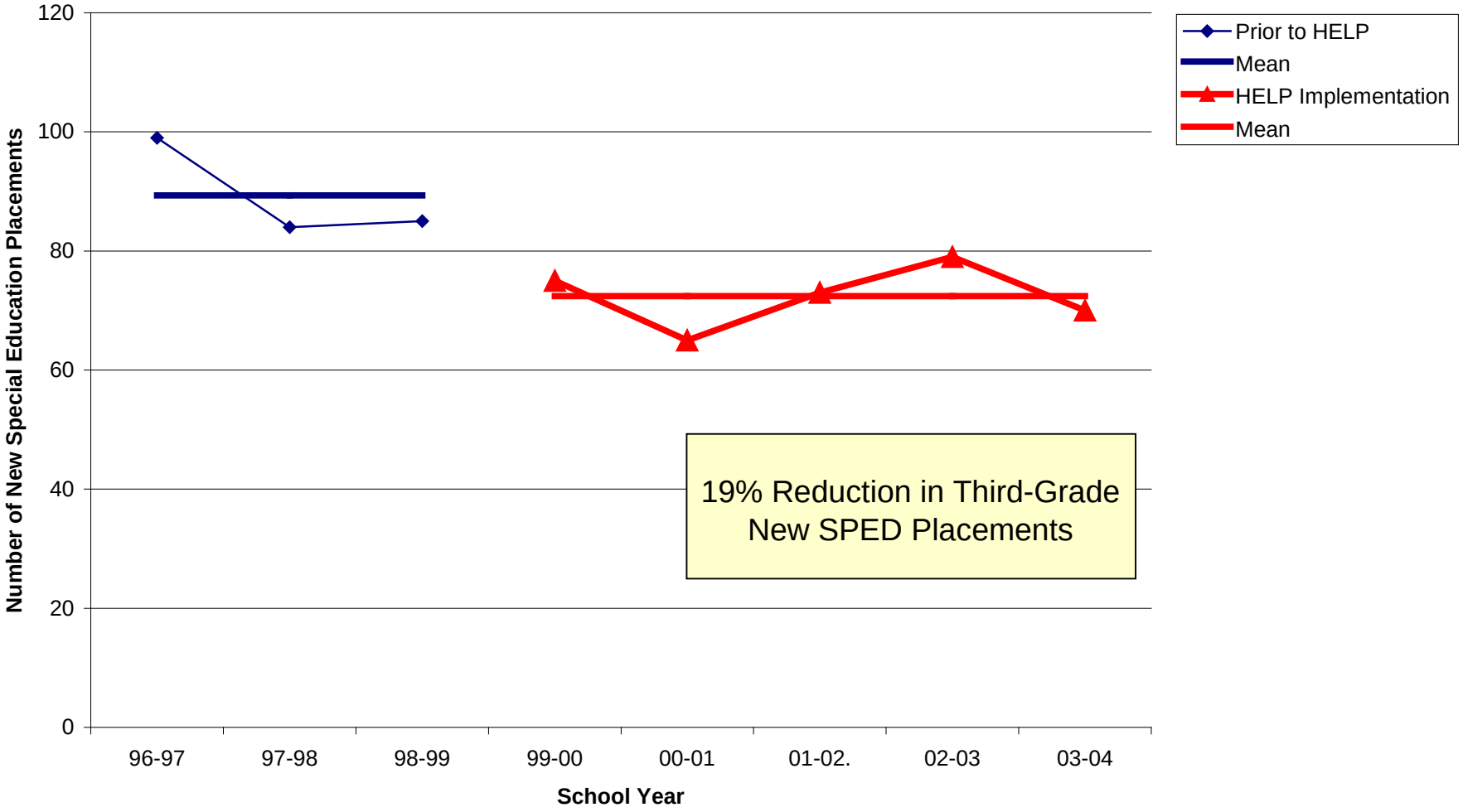
Effect of Heartland Early Literacy Project on New Special Education Placments: First Grade Across 36 Schools 1996-2004



Effect of Heartland Early Literacy Project on New Special Education Placements: Second Grade for 36 Schools 1996-2004



Effects of Heartland Early Literacy Project on New Special Education Placements: Third-Grade for 36 Schools 1996-2004



Punch Line

- We have an exciting opportunity before us
- We have many of the tools we need to move ahead
- We have support in the new IDEA ’04 Law and proposed Regulations
- The benefits for our students can be tremendous
- The critical difference between places where change takes hold and flourishes and where it founders, is LEADERSHIP

A leader is a person you will follow to a place that you wouldn't go by yourself.

Joel Barker, 1992

JACK O'CONNELL
State Superintendent
of Public Instruction

Gaps we need to close

- General Ed/Special Ed Achievement
- Ethnic Disparity
- Transition Outcomes
- Postsecondary Outcomes

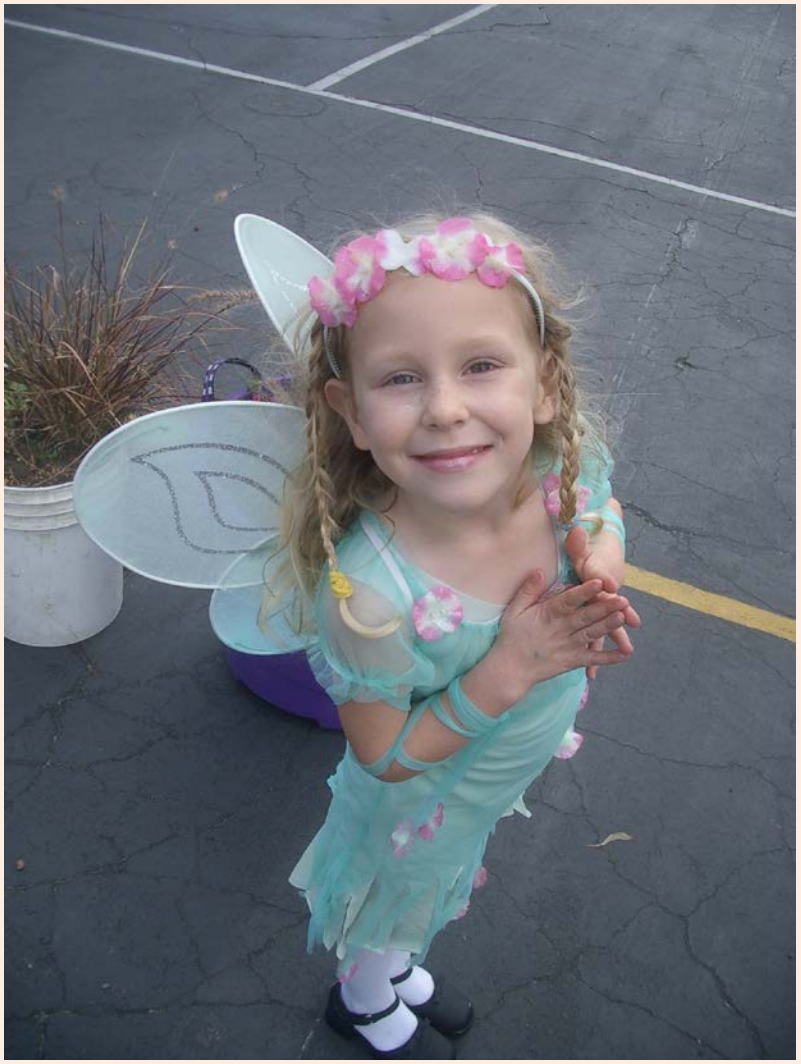
JACK O'CONNELL
State Superintendent
of Public Instruction

What we need in the present and for the future

- **A revolution in thinking in general education**
  - **All students means all**
  - **Responsibility for instruction and progress is the responsibility of the general education community**
- **A revolution in thinking in special education**
  - **Access to and progress in the general curriculum is the overall purpose of special education and services**
  - **Special education resources and personnel need to be retrained in general education expectations and to be reoriented to support regular education personnel.**

JACK O'CONNELL
State Superintendent
of Public Instruction

Remember, the work we do must always be about kids!



CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	☒ Action
Environmental Effect of the Proposed Unification of the Yosemite Joint Union High School District and the Coarsegold Union School District in Madera County	☒ Information
	☒ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) adopt a Negative Declaration (Attachment 1), which concludes that the proposed unification would not have any significant effects on the environment, and further direct The Board's Executive Director to sign, on behalf of The Board, the statement adopting the Negative Declaration.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The State Board of Education (SBE) has not heard this issue previously.

SUMMARY OF KEY ISSUES

The SBE is the lead agency for all aspects of school district unifications, including reviewing potential impacts on the environment in accordance with the California Environmental Quality Act (CEQA) and State CEQA guidelines. The California Department of Education (CDE) has contracted with the Department of General Services to conduct the Initial Study (Attachment 2). The study describes the project and its potential impacts on the environment.

A copy of the Initial Study and Negative Declaration, concluding that the proposed unification would not have any significant effects on the environment, has been filed with the State Clearinghouse for state agency review. Also, the Madera County Clerk Recorder & Registrar of Voters' Office and the Yosemite Joint Union High School District have posted a copy of the Initial Study and Negative Declaration for public review. Furthermore, a notice of the availability and intent to consider a Negative Declaration for the proposed unification, and the location and time of the public hearing, have been published in the local newspapers of general circulation. Any comments received by CDE will be forwarded to the SBE or presented verbally at the public hearing.

FISCAL ANALYSIS (AS APPROPRIATE)

There is no fiscal effect from adopting the Proposed Negative Declaration.

ATTACHMENT(S)

Attachment 1: Proposed Negative Declaration (2 Pages) (This attachment is not available for Web viewing. A printed copy is available for viewing in the State Board of Education Office)

Attachment 2: Initial Study/Proposed Negative Declaration for the Unification of the Yosemite Joint Union High School District and the Coarsegold Union School District (50 Pages) (This attachment is not available for Web viewing. A printed copy is available for viewing in the State Board of Education Office)

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	☒ Action ☒ Information ☒ Public Hearing
Proposed Unification of the Yosemite Joint Union High School District and the Coarsegold Union School District in Madera County	

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) adopt the proposed resolution approving the petition to unify the Yosemite Joint Union High School District (SD) and the Coarsegold Union SD, and excluding the Bass Lake Joint Union SD and the Raymond-Knowles Union Elementary SD from the unification.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The SBE has not heard this item previously.

SUMMARY OF KEY ISSUES

Three elementary school districts (Coarsegold Union SD, Bass Lake Joint Union Elementary SD, and Raymond-Knowles Union Elementary SD) currently are component districts within the Yosemite Joint Union High SD. A joint resolution proposing the unification of the Yosemite Joint Union High SD was submitted to the Madera County Office of Education by the governing boards of the Yosemite Joint Union High SD and the Coarsegold Union SD. The districts believe that the statutory incentive for merger by unification offers the best opportunity for the district to improve efficiency and maximize resources. The resolution states that Bass Lake Joint Union Elementary SD and Raymond-Knowles Union Elementary SD will not be affected by the unification proposal and will remain as separate elementary school districts. Bass Lake Joint Union Elementary SD and Raymond-Knowles Union Elementary SD will continue to enroll their secondary students in the proposed unified district under the same terms and conditions as existed previously in the school district (*Education Code* (*EC*) Section 35542(b)).

The Madera County Committee on School District Organization (MCC) found that all of the nine criteria for unification in *EC* Section 35753(a) were substantially met. The MCC unanimously recommended approval of the unification proposal. The Bass Lake Joint Union Elementary SD has determined that there is an education and financial benefit in

being excluded from this unification, and has requested to remain a separate elementary school. The Raymond-Knowles Union Elementary SD also believes it is best to remain a separate elementary school district. Neither school district opposes the unification.

CDE staff finds that all nine criteria in *EC* Section 35753(a) are substantially met and recommends that the SBE approve the proposal to unify the Yosemite Joint Union High SD and the Coarsegold Union SD. Staff's analysis is provided as Attachment 1. A proposed resolution approving the petition is provided as Attachment 2 for the Board's consideration.

FISCAL ANALYSIS (AS APPROPRIATE)

Based on estimated 2003-04 data, the revenue limit for the new unified district is $5,654.40 (Attachment 7). This estimated revenue limit includes adjustments for salary and benefit differentials, which are approximately $1.2 million and represents the maximum ten percent increase expressly permitted by law over the blended, or weighted average, revenue limit per average daily attendance for the existing districts. This increase in revenue limit funding for the new unified district will increase state General Fund revenue limits by approximately $1.2 million. Note that these are Proposition 98 expenditures.

No other effects on state revenues have been identified.

ATTACHMENT(S)

Attachment 1: Report of Required Conditions for Reorganization (19 Pages)

Attachment 2: Proposed Resolution (2 Pages)

Attachment 3: Joint Resolution and Petition of the Governing Board of the Yosemite Joint Union High School District and the Coarsegold Union School District in the County of Madera, State of California, Resolution #534 (8 Pages) (This attachment is not available for Web viewing. A printed copy is available for viewing in the State Board of Education Office)

Attachment 4: Bass Lake Joint Union Elementary School District Resolution #04-07 (2 Pages) (This attachment is not available for Web viewing. A printed copy is available for viewing in the State Board of Education Office)

Attachment 5: Resolution #227 of the Governing Board of the Raymond-Knowles Union Elementary School District in the County of Madera, State of California, (2 Pages) (This attachment is not available for Web viewing. A printed copy is available for viewing in the State Board of Education Office)

Attachment 6: Feasibility Study on the Petition to Unify the Yosemite Joint Union High School District and the Coarsegold Union Elementary School District, Prepared for the Madera County Committee on School District Organization (21 Pages) (This attachment is not available for Web viewing. A printed copy is available for viewing in the State Board of Education Office)

Attachment 7: Office of Management Assistance, Categorical Programs, and Audit Resolution – Proposed Unification of the Yosemite Joint Union High School District and the Coarsegold Union School District (9 Pages) (This attachment is not available for Web viewing. A printed copy is available for viewing in the State Board of Education Office)

Attachment 8: Alternative Resolution (1 Page)

PROPOSED UNIFICATION OF YOSEMITE JOINT UNION HIGH SCHOOL DISTRICT AND THE COARSEGOLD UNION SCHOOL DISTRICT IN MADERA COUNTY

REPORT OF REQUIRED CONDITIONS FOR REORGANIZATION

1.0 RECOMMENDATION

Staff recommends that the State Board of Education (SBE) adopt the resolution in Attachment 2, which would approve the proposal to form a unified school district from territory of the Yosemite Joint Union High School District (SD). This proposal specifically excludes the Bass Lake Joint Union Elementary SD and the Raymond-Knowles Union Elementary SD, which are elementary school districts currently within the high school district boundaries, from the unification. *Education Code (EC)* Section 35542(b) gives the SBE the authority to exclude elementary districts from a proposal to unify a high school district.

2.0 BACKGROUND

Three elementary school districts (Coarsegold Union SD, Bass Lake Joint Union Elementary SD, and Raymond-Knowles Union Elementary SD) currently are component districts within the Yosemite Joint Union High SD. Coarsegold Union SD and Yosemite Joint Union High SD share an administration.

A joint resolution proposing the unification of the Yosemite Joint Union High SD was submitted to the Madera County Office of Education (MCOE) by the governing boards of the Yosemite Joint Union High SD and the Coarsegold Union SD (Attachment 3). The districts believe that the statutory incentive for merger by unification offers the best opportunity for the district to improve efficiency and maximize resources. The resolution states that the Bass Lake Joint Union Elementary SD and the Raymond-Knowles Union Elementary SD will preserve their separate identity as “feeder” elementary districts pursuant to *EC* 35542(b).

The county superintendent of schools is required to examine resolutions for a proposed school district organization and determine whether the resolutions are sufficient and signed as required by law (*EC* 35704). The MCOE determined that the resolution for the unification of the Yosemite Joint Union High SD and the Coarsegold Union SD was sufficient and signed as required by law.

At a public hearing and deliberation meeting held December 16, 2003, the Madera County Committee on School District Organization (MCC) found that all nine conditions in *EC* 35753(a) were substantially met. The MCC, on a seven to zero (7-0) vote, recommended approval of the unification proposal.

3.0 REASONS FOR THE UNIFICATION

The governing boards of the Yosemite Joint Union High SD and the Coarsegold Union SD note in their resolution that the unification would provide benefits that include the "creation of a single basic governmental unit to provide kindergarten through grade 12 education in Eastern Madera County. This consolidation of local control permits local discretion, permits a single board to be responsible to local needs, and allows for participation of large numbers of community members in the consideration of the goals and objectives of local schools."

The governing boards of the Bass Lake Joint Union Elementary SD and Raymond-Knowles Union Elementary SD request that the districts be excluded from the unification. The impact of the proposed unification on the Bass Lake Joint Elementary SD and Raymond-Knowles Union Elementary SD would be minimal. The racial and ethnic balance of these districts does not significantly affect the balance of the proposed unified school district, whether they are included in or excluded from the unification. Furthermore, it does not appear that these districts would experience negative fiscal consequences by opting out of the proposed unification.

4.0 POSITIONS OF SCHOOL DISTRICTS

4.1 Bass Lake Joint Union Elementary SD

The governing board of the Bass Lake Joint Union Elementary SD supports the proposed unification but wants to be excluded from the unification. The district notes that "there is an educational and financial benefit in being excluded from this unification, and that it is therefore, in its best interests to remain a separate elementary school district." (Attachment 4)

4.2 Raymond-Knowles Union Elementary SD

The governing board of the Raymond-Knowles Union Elementary SD adopted a resolution (Attachment 5) that:

(a) Confirms that the Board of Yosemite Joint Union High SD and the Coarsegold Union SD have acknowledged and joined in the request of the Raymond-Knowles Union Elementary SD to remain separate.

(b) Does not oppose the Yosemite Joint Union High SD's and the Coarsegold Union SD's proposal to reorganize through unification.

(c) Directs the District Superintendent and staff to apply to the California Board of Education for an exemption pursuant to *EC* 35542(b) to be excluded from the proposed unification of the Yosemite Joint Union High SD and the Coarsegold Union SD, and to continue to send students to the coterminous high schools under the terms as existed before the proposed unification action.

(d) Delegates to the District Superintendent the power and authority to take any and all further actions the District Superintendent may deem necessary to carry out the terms of the resolution.

5.0 *EC* 35753 CONDITIONS

The SBE may approve proposals for the reorganization of districts if the SBE has determined the proposal substantially meets the nine conditions in *EC* 35753. Those conditions are further clarified by *California Code of Regulations (*CCR*)*, Title 5*,* Section18573.

For its analysis of the current proposal, staff reviewed CDE studies of specific issues related to the proposal and the following information provided by MCOE:

(a) Petition for the proposed reorganization. (Attachment 3)

(b) Updated plans and recommendations of the MCC.

(c) "Feasibility Study on the Petition to Unify the Yosemite Joint Union High School District and the Coarsegold Union School District" prepared for the Madera County Committee on School District Organization, December 9, 2003. (Attachment 6)

(d) "Feasibility Study of Unifying Yosemite Joint Union High School District with Coarsegold Union School District" prepared by Nigro Nigro & White, LLP, May 2003.

(e) Miscellaneous related reports.

Staff findings and conclusions regarding the *EC* 35753 and *CCR*, Title 5, conditions follow:

5.1 The new districts will be adequate in terms of number of pupils enrolled.

Standard of Review

It is the intent of the SBE that direct service districts not be created which will become more dependent upon county offices of education and state support unless unusual circumstances exist. Therefore, each district affected must be adequate in terms of numbers of pupils, in that each such district should have the following projected enrollment on the date the proposal becomes effective or any new district becomes effective for all purposes: elementary district, 901; high school district, 301; unified district, 1,501. (*CCR,* Title 5, 18573(a)(1)(A))

County Committee Evaluation/Vote

The report prepared by MCOE was presented to the MCC projecting that enrollment in the new unified school district would easily surpass the threshold of 1,501 students. The report further indicates that with a growth rate of two percent per year, the proposed unified district could be at 2,500 students by 2006-07. The MCOE report concluded that the unification proposed in the petition would meet the test of "adequate enrollment."

The MCC voted unanimously (7-0) that this condition is substantially met.

Staff Findings/Conclusion

As stated previously, a new unified district is adequate in terms of number of pupils if projected enrollment is 1,501 or greater on the date the new district becomes effective for all purposes. The table below depicts 2003-04 California Basic Educational Data System (CBEDS) enrollment for all four current districts, as well as the combined enrollment for the proposed unified district.

District	2003-04 CBEDS Enrollment
Yosemite Joint Union High SD	1,416
Coarsegold Union SD	1,107
Bass Lake Joint Union Elementary SD	1,302
Raymond-Knowles Union Elementary SD	92
Proposed Unified SD (Yosemite and Coarsegold)	2,523

Enrollment in the proposed unified school district significantly exceeds the required 1,501.

Staff concludes that this condition has been substantially met.

5.2 The districts are each organized on the basis of a substantial community identity.

Standard of Review

The following criteria from *CCR,* Title 5, 18573(a)(2), should be considered to determine whether a new district is organized on the basis of substantial community identity: isolation; geography; distance between social centers; distance between school centers; topography; weather; community, school and social ties; and other circumstances peculiar to the area.

County Committee Evaluation/Vote

The feasibility study prepared by Nigro Nigro & White (NNW) notes that the Coarsegold Union SD is under common administration with the Yosemite Joint Union High SD. The study further notes that there is no distinct division between the neighboring communities of Oakhurst and Coarsegold. Residents of both communities attend special events in each town. The same newspaper serves both communities. The study concludes that the proposed unification is based on substantial community identity as defined by the high school district's boundaries, the close proximity and similarity of residences and businesses in Oakhurst and Coarsegold, and long-standing community ties.

The MCOE report notes that residents in the territory proposed for unification generally appear to share a sense of community identity and concludes that the districts, as they are proposed to be unified, meet the test of "substantial community identity."

The MCC voted unanimously (7-0) that this condition is substantially met.

Staff Findings/Conclusion

The new unified school district would correspond to the boundaries of the existing high school district. Therefore, a distinct educational community already exists within the boundaries of the proposed unified school district. The foothill and mountain towns and population centers included with the territory of the Yosemite Joint Union High SD have generally shared a sense of community identity over the years since its formation. This educational community has played an important role in establishing the community identity of the Yosemite area. The new unified school district should continue that role.

Additionally, the Yosemite Joint Union High SD and the Coarsegold Union SD already share an administration. Thus, the unification would have little effect on the administrative structure of the district.

Staff finds that the proposed district would be organized on the basis of a substantial community identity since it would correspond to existing school district boundaries and the structure of the administration would not change. Staff concludes that this condition is substantially met.

5.3 The proposal will result in an equitable division of property and facilities of the original district or districts.

Standard of Review

To determine whether an equitable division of property and facilities will occur, the California Department of Education (CDE) reviews the proposal for

compliance with the provisions of *EC* 35560 and 35564 and determines which of the criteria authorized in *EC* 35736 shall be applied. The CDE also ascertains that the affected districts and county office of education are prepared to appoint the committee described in *EC* 35565 to settle disputes arising from such division of property. (*CCR*, Title 5, 18573(a)(3))

County Committee Evaluation/Vote

The report prepared by the MCOE indicates that various criteria and bases may be used to determine the division of assets and liabilities when territory is transferred from one district to another. Generally, real and personal property and fixtures located at a school site within such territory are transferred along with the territory to the receiving district. In this case, however, the petition is to unify two districts. In unification actions, the buildings and land from both districts, along with furnishings and fixtures, become the property of the unified school district. All other property, funds and liabilities would be merged as well.

The MCC voted unanimously (7-0) that this condition is substantially met.

Staff Findings/Conclusion

Staff concludes that this criterion has been met. Staff agrees that there will be no need to divide property, funds, and obligations because neither district in the proposal will be divided. At the time the unification proposal was heard by the MCC, the Coarsegold Union SD had approximately $2 million in outstanding bonded indebtedness. The existing bonded indebtedness, or any new debt incurred by the district, will remain the liability of property owners within the current Coarsegold Union SD.

5.4 The reorganization of the districts will not promote racial or ethnic discrimination or segregation.

Standard of Review

In *CCR,* Title 5, 18573(a)(4), the SBE set forth five factors to be considered in determining whether reorganization will promote racial or ethnic discrimination or segregation:

(a) The current number and percentage of pupils in each racial and ethnic group in the affected districts and schools in the affected districts, compared with the number and percentage of pupils in each racial and ethnic group in the affected districts and schools in the affected districts if the proposal or petition were approved.

(b) The trends and rates of present and possible future growth or change in the total population in the districts affected, in each racial and ethnic group within the total district, and in each school of the affected districts.

(c) The school board policies regarding methods of preventing racial and ethnic segregation in the affected districts and the effect of the proposal or petition on any desegregation plan or program of the affected districts, whether voluntary or court ordered, designed to prevent or alleviate racial or ethnic discrimination or segregation.

(d) The effect of factors such as distance between schools and attendance centers, terrain, geographic features that may involve safety hazards to pupils, capacity of schools, and related conditions or circumstances that may have an effect on the feasibility of integration of the affected schools.

(e) The effect of the proposal on the duty of the governing board of each of the affected districts to take steps, insofar as reasonably feasible, to alleviate segregation of minority pupils in schools regardless of its cause.

County Committee Evaluation/Vote

The following table summarizes the 2002-03 CBEDS enrollment data presented in the MCOE report:

District	Minority Students	White Students
Yosemite Joint Union High SD	15%	85%
Coarsegold Union SD	26%	74%
Bass Lake Joint Union Elementary SD	19%	81%
Raymond-Knowles Union Elementary SD	37%	63%

The report notes that the proposed unification will not have any statistically significant change from the racial and ethnic balance of the individual districts. The report further notes that a review of the CBEDS as reported for the past five years indicates approximately the same racial and ethnic distribution and no indication that the trend will change substantially in the coming few years.

The MCC voted unanimously (7-0) that this condition is substantially met.

Staff Findings/Conclusion

The current (2003-04 CBEDS) percent of minority students in Yosemite Joint Union High SD and its three component elementary districts is depicted in the following table. The percent of minority students in a proposed unified school district also is displayed.

District	Percent Minority Students
Yosemite Joint Union High SD	16.7%
Coarsegold Union SD	24.2%
Bass Lake Joint Union Elementary SD	21.6%
Raymond-Knowles Union Elementary SD	39.1%
Proposed Unified SD (Yosemite and Coarsegold)	20.0%

The unification proposes a consolidation of the Yosemite Joint Union High SD and the Coarsegold Union SD. Bass Lake Joint Union Elementary SD and Raymond-Knowles Union Elementary SD will continue to operate their own kindergarten through grade 8 programs and send secondary students to the new unified district under the same terms and conditions as existed previously in the high school district. Thus, the proposed unification will not cause any student to move from one school to another, and the numbers of elementary or high school students from any district will not change.

Staff finds that the proposed unification will not negatively affect (1) the districts' duty to take steps to alleviate any segregation of minority pupils in schools and (2) any factor that may have an effect on the feasibility of the integration of affected school. Given the lack of negative effects and the fact that no students will be displaced or transferred to different schools as a result of the proposal, staff finds that this condition is substantially met.

5.5 The proposed reorganization will not result in any substantial increase in costs to the state.

Standard of Review

EC 35735 through 35735.2 mandate a method of computing revenue limits without regard to this condition. Although the estimated revenue limit is considered in this section, only potential costs to the state other than those mandated by *EC* 35735 through 35735.2 are used to analyze the proposal for compliance with this condition.

County Committee Evaluation/Vote

The MCOE report contained a calculation of the base revenue limit per average daily attendance (ADA) that will result from the formation of the

proposed unification and determined that increase in state costs is well within the range allowed by *EC* 35735 through 35735.2. The report further notes that this additional cost would likely be offset as the proposed unified district becomes ineligible for necessary small school funding add-ons.
The MCC voted unanimously (7-0) that this condition is substantially met.

Staff Findings/Conclusion

The CDE's Office of Management Assistance and Categorical Programs (MACP) provides support to the CDE review of reorganization proposals. MACP did not identify any increased costs to the state beyond those permitted by statute resulting from the proposed reorganization. The MACP report on this proposal is provided as Attachment 7.

Based on 2003-04 data from the MCOE, and CDE School Fiscal Services Division (SFSD), the blended Yosemite Joint Union High SD and Coarsegold Union SD revenue limit, including enhancements due to salary and benefit differentials, is estimated to be $5,654.40 per ADA for the new district. The blended, or weighted average, revenue limit per ADA is revenue neutral and does not result in an increase in state costs. It is only the $1.2 million adjustment for salary and benefit differentials that yields new revenues. The revenue limit computation is included as Attachment 7. Increases in revenue limit funding due to reorganization are not considered as increased costs to the state for purposes of this criterion since these funding increases are provided for in statute and are capped.

State costs for categorical program entitlements, as well as transportation and regular programs, should not be affected significantly by the proposed reorganization. Typically, funding for these programs would follow the students.

Staff supports the MCC findings and the MACP recommendation that this condition is substantially met.

5.6 The proposed reorganization will not significantly disrupt the educational programs in the proposed districts and districts affected by the proposed reorganization and will continue to promote sound education performance in those districts.

Standard of Review

The proposal or petition shall not significantly adversely affect the educational programs of districts affected by the proposal or petition, and the CDE shall describe the district-wide programs, and the school site programs, in schools not a part of the proposal or petition that will be adversely affected by the proposal or petition. (*CCR*, Title 5, 18573(a)(5))

County Committee Evaluation/Vote

The MCOE report states that both the Yosemite Joint Union High SD and the Coarsegold Union SD have developed sound educational programs. Furthermore, the trustees of the districts proposed for unification feel that the increased administrative efficiency would streamline efforts in the area of continuity of curriculum content and instructional delivery from the elementary to the high school level. The MCOE report concludes that it does not appear that unification would interfere with articulation between the other "feeder" elementary districts and the secondary program in the proposed unified district.

The MCC voted unanimously (7-0) that this condition is substantially met.

Staff Findings/Conclusion

Currently, the Yosemite Joint Union High SD and the Coarsegold Union SD operate under a common administration, an arrangement that can help promote the articulation of curriculum from the elementary program to the secondary program. Establishing a unified school district with a single governing board will have the potential to further enhance the articulation of curriculum.

Moreover, no students will be displaced or transferred to different schools as a result of the proposal. Thus, the unification should have minimal effect (if any) on the implementation of the educational program at the school site level.

Staff agrees with the MCC's finding that this condition is substantially met.

5.7 The proposed reorganization will not result in a significant increase in school housing costs.

County Committee Evaluation/Vote

The MCOE report notes that because students from the Coarsegold Union SD already advance to the Yosemite Joint Union High SD for high school, it does not appear that the unification would have an impact on the need for new facilities. There are no plans by either district to construct a new school in the next few years. However, the Chawanakee Joint Unified SD has plans to construct a new high school in Madera County that would be closer and easier to attend for some residents of the Coarsegold, than it is for them to attend the Yosemite High School campus. Staff from the Yosemite Joint Union High SD estimate that this new campus could pull as many as 200 students from the Coarsegold Union SD. This would further allow the Yosemite Joint Union High SD or the proposed unified district to postpone adding to facilities.

The MCC voted unanimously (7-0) that this condition is substantially met.

Staff Findings/Conclusion

Since no students will be displaced or transferred to different schools as a result of the proposal, no additional facilities will be required as a consequence of the unification.

Staff agrees with the MCC's finding that this condition is substantially met.

5.8 The proposed reorganization is not primarily designed to result in a significant increase in property values causing financial advantage to property owners because territory was transferred from one school district to an adjoining district.

County Committee Evaluation/Vote

The MCOE report notes that the trustees of the Yosemite Joint Union High SD and the Coarsegold Union SD submitted the petition for the proposed unification of these districts in order to promote administrative efficiency. The study found nothing to indicate that the unification would cause property values to increase at any greater rate than they would without the unification. The study further states that there is no evidence to indicate that the change in property values was a motivating influence on the district trustees as they drafted the petition to unify the districts.

The MCC voted unanimously (7-0) that this condition is substantially met.

Staff Findings/Conclusion

No evidence was presented to indicate that the proposed unification of the Yosemite Joint Union High SD and the Coarsegold Union SD would increase property values in either of the districts. Nor is there any evidence from which it can be discerned that an increase in property values could be the primary motivation for the proposed reorganization. Staff concludes this condition is substantially met.

5.9 The proposed reorganization will not cause a substantial negative effect on the fiscal management or fiscal status of the proposed district or any existing district affected by the proposed reorganization.

County Committee Evaluation/Vote

The MCOE report notes that the proposed unification would not likely cause a substantial negative effect on the fiscal management or fiscal status of the proposed district or any existing district affected by the proposed reorganization. However, the report notes that the proposed unification would

have fiscal consequences for both the Yosemite Joint Union High SD and the Coarsegold Union SD. These include the viability of the districts, the blending of the revenue limit, the potential loss of necessary small school funding, and the possible savings in administrative costs resulting from the unification. Specifically, the report found the following:

- Both districts have sustained at least the required reserves for the past three years. MCOE anticipates that each district will be able to meet its fiscal obligations in the current and subsequent two fiscal years. MCOE concludes that each district has the viability to continue operating as a separate entity.

- State funding would increase by $657,600 as a result of the unification. However, there is an expectation that the unified district would use approximately $409,000 of the increased funding to equalize salaries and benefits for staff that would become employees of the new unified district. This would leave an estimated $248,600 (or $10.84 per ADA) for the augmentation of kindergarten through grade12 educational programs.

- Estimates indicate that a loss in funding from the elimination of the necessary small school funding model will total $370,000 per year. The estimates take into consideration the cost of the lost funding and the gain from reassigning staff currently assigned to the small schools. The funding loss would not begin until 2008-09, which is the second year after the estimated effective date of the proposed unification.

- Although the Yosemite Joint Union High SD and the Coarsegold Union SD have achieved fairly substantial cost savings with a common administration, further incremental savings may be achieved over time due to attrition, and as some functions in the areas of business, superintendent, and board are streamlined.

The MCOE report concludes that the immediate increase in funding realized by the proposed unified district would likely be mitigated by an adjustment to salaries and benefits of its employees. A gain would be offset, by the loss of necessary small school funding. Also, over time, some future staffing reductions could balance this cost. However, MCOE believes that with advance planning, these changes in funding would not likely cause a substantial negative effect on the fiscal management or fiscal status of the proposed district or any existing district affected by the proposed reorganization.

The MCC voted unanimously (7-0) that this condition is substantially met.

Staff Findings/Conclusion

To assess the financial impact of the proposed reorganization, the MACP reviewed information provided by the MCOE. The MACP report (Attachment 7) indicates that if the proposed unification was approved, the reorganization would result in the following:

- The new district would receive a blended, or weighted average, revenue limit. This blended revenue limit is adjusted for salary and benefit differentials. (See 5.5 above) Thus, the unified district will receive more revenue limit funding than would be received by both the Yosemite Joint Union High SD and Coarsegold Union SD.

- Although revenue limit funding will increase, this increase will reflect the cost to "level up" salaries and benefits between the two districts and also be offset by the loss of necessary small school funding if the unified school district's ADA exceeds 2,500. The MACP report indicates the new unified district's enrollment could remain below the 2,501 threshold and retain its necessary small school funding if a new high school is built by the neighboring Chawanakee Unified SD. This proposed high school could attract inter-district transfer students from the new unified school district, which could keep enrollment for the new unified school district below the 2,501 threshold.

- The MACP indicates that the reorganization would result in savings of over $50,000 from having one instead of two governing boards.

The MACP report concludes the proposed reorganization would not have a substantial negative effect on the fiscal management or fiscal status of the proposed district or any existing district affected by the proposed reorganization.

The CDE staff supports the MCC findings and the MACP recommendation that this condition is substantially met.

6.0 COUNTY COMMITTEE *EC* 35707 REQUIREMENTS

EC 35707 requires the county committee on school district organization to make certain findings and recommendations and to expeditiously transmit them along with the reorganization petition to the SBE. These required findings and recommendations are:

6.1 County Committee Recommendation for the Petition

A county committee must recommend to the SBE approval or disapproval of a petition for reorganization. The MCC voted unanimously to recommend approval of the proposal to unify the Yosemite Joint Union High SD and the Coarsegold Union SD.

6.2 Effect on School District Organization of the County

EC 35707 requires a county committee to report whether the proposal would adversely affect countywide school district organization. The MCC voted unanimously that the proposal would not adversely affect countywide school district organization.

6.3 County Committee Opinion Regarding *EC* 35753 Conditions

A county committee must submit to the SBE its opinion regarding whether the proposal complies with the provisions of *EC* 35753. The MCC voted unanimously that the proposal complies with all of the nine conditions in *EC* 35753(a).

7.0 STAFF RECOMMENDED AMENDMENTS TO THE PETITION

The SBE has authority to amend or add certain provisions to any petition for reorganization. This section contains CDE staff recommendations for such amendments.

7.1 Article 3 Amendments

Petitioners may include, and the county committee or SBE may add or amend, any of the appropriate provisions specified in Article 3 of the *Education Code* (commencing with Section 35730). These provisions include:

Membership of Governing Board/Trustee Areas

A proposal for reorganization may include a provision for a governing board of seven members. The unification plan approved by the petitioning districts includes such a provision.

A proposal for unification may also include a provision for establishing trustee areas for the purpose of electing governing board members of the unified district. The proposal for reorganization includes a provision that “seven trustee areas shall be designated and provide for representation in accordance with population and geographic factors of the entire area of district. All trustees shall be elected by the registered voters of the entire district.”

The MCC did not accept the proposal for a seven-member board. The MCC believes that the new district would be better served by five trustee areas since the overall population of the proposed district is about 21,000. The MCC recommends that the governing board of the new unified district be comprised of five trustees from population balanced trustee areas and elected by trustee areas. Both the Yosemite Joint Union High SD and the Coarsegold Union SD do not concur with this recommendation and recommend that the SBE give strong consideration to a seven-member board of trustees that is elected at

large. The districts believe that a seven-member board would further enhance community identity by allowing trustee areas to be designated that represent specific geographic areas and would align more closely with the board compositions that are currently in place.
Staff concurs with the MCC recommendation that the new unified district governing board be comprised of five trustees from population balanced trustee areas and elected by trustee areas. Staff found no compelling reason for recommending a seven-member board. *EC* 35731 indicates that any proposed new district shall have a governing board of five members when the proposal does not include provisions for a governing board.

Computation of Base Revenue Limit

A proposal for reorganization of school districts must include a computation of the base revenue limit per ADA for each reorganized district. The report prepared by the MCOE contained an estimation of the base revenue limit for the new unified school district of $5,453 per ADA based upon 2002-03 data. Working with staff from MCOE, CDE staff obtained an estimated base revenue limit based on 2003-04 data. This base revenue limit computation of $5,654 per ADA is contained in Attachment 7.

Division of Property and Obligations

A proposal for the division of property (other than real property) and obligations of any district whose territory is being divided among other districts may be included. Since no district is divided as a result of the current unification proposal, there will be no division of property and obligations.

Method of Dividing Bonded Indebtedness

A proposal for reorganization may include a method of dividing the bonded indebtedness other than the method established in *EC* 35576 for the purpose of providing greater equity in the division. No current bonded indebtedness will be divided as a result of the unification proposal. Coarsegold Union SD's outstanding bonded indebtedness totaling approximately $2 million will not be reapportioned to any property owner outside of the Coarsegold area.

7.2 Area of Election

A provision specifying the territory in which the election to reorganize the school districts will be held is one of the provisions under *EC* Article 3 (see 7.1 above) that the SBE may add or amend. *EC* 35756 also indicates that, should the SBE approve the proposal, the SBE **must** determine the area of election.

The area proposed for reorganization is the Yosemite Joint Union High SD. Thus, the "default" election area is this school district. (*EC* 35732) The SBE may alter this "default" election area if it determines that such alteration

complies with the following area of election legal principles. Again, the election area must be determined only if the SBE approves the unification proposal.

Area of Election Legal Principles

The Local Agency Formation Commission (LAFCO)[1] court decision provides the most current legal interpretations to be followed in deciding the area of school district reorganization elections. This decision upheld a limited area of election on a proposal to create a new city, citing the "rational basis test." The rational basis test may be used to determine whether the area of election should be less than the total area of the district affected by the proposed reorganization unless there is a declared public interest underlying the determination that has a real and appreciable impact upon the equality, fairness, and integrity of the electoral process, or racial issues. If so, a broader area of election is necessary.

In applying the rational basis test, a determination must be made as to whether:

(a) There is a genuine difference in the relevant interests of the groups, in which case an enhancement of the minority voting strength is permissible.

(b) The reduced voting area has a fair relationship to a legitimate public purpose. The fair relationship to a legitimate public purpose is found in *Government Code* Section 56001, which expresses the legislative intent "to encourage orderly growth and development," such as promoting orderly school district reorganization statewide that allows for planned, orderly community-based school systems that adequately address transportation, curriculum, faculty, and administration. This concept includes both:

    1. Avoiding the risk that residents of the area to be transferred, annexed, or unified might be unable to obtain the benefits of the proposed reorganization if it is unattractive to the residents of the remaining district; and
    2. Avoiding islands of unwanted, remote, or poorly served school communities within large districts.

However, even under the rational basis test, a determination to reduce the area of election would, according to LAFCO, be held invalid if the determination constituted an invidious discrimination in violation of the

[1] *Board of Supervisors of Sacramento County, et al., v. Local Agency Formation Commission (3 Cal. 4th 903, 1992)*

constitutional Equal Protection Clause (e.g., involving a racial impact of some degree).

CDE Staff Recommendation for Area of Election

The SBE may reduce the election area from the entire Yosemite Joint Union High SD, which includes all feeder elementary school districts, if it determines that such reduction is in accordance with the above area of election legal principles. Although the reorganization proposal calls for the exclusion of Bass Lake Joint Union Elementary SD and Raymond-Knowles Union Elementary SD from the unification process, staff recommends the entire Yosemite Joint Union High SD as the area of election should the SBE approve the unification proposal. The new unified school district will provide the secondary education program for students residing within the Bass Lake Joint Union Elementary SD and Raymond-Knowles Union Elementary SD. Voters within these two excluded elementary school districts also will vote for governing board members of the unified district and general obligation bond measures targeted for secondary facilities.

7.3 Exclusion of Component Elementary Districts

EC 35542(b), added by Chapter 1186, Statutes of 1994, provides that:

> [A]n elementary school district that has boundaries that are totally within a high school district may be excluded from an action to unify those districts if the governing board receives approval for an exclusion from the State Board of Education. Any elementary school district authorized by the State Board of Education to be excluded from an action to unify, may continue to feed into the coterminous high school under the same terms that existed before any action to unify . . . .

Circumstances of Current Unification Proposal

This unification proposal specifically states that Bass Lake Joint Union Elementary SD and Raymond-Knowles Union Elementary SD are unaffected by the unification proposal, thus assuming exclusion of these component elementary districts from unification of the high school district. However, it is clear from *EC* 35542(b) that only the SBE has authority to approve exclusion of component elementary districts and that such exclusion is discretionary.

CDE Staff Recommendation for Exclusion of Component Districts

CDE staff recommends that the SBE grant the request of the governing boards of the Bass Lake Joint Union Elementary SD and Raymond-Knowles Union Elementary SD by excluding these districts from the unification. At any time in the future, any component elementary district excluded from the unification action may to unify with the new unified district.

Exclusion of the component elementary districts is supported because it does not appear that these districts would experience negative fiscal consequences by opting out of the proposed unification. In fact, the inclusion of these districts would have negative fiscal consequences because the additional pupils would make the proposed unified district ineligible to receive necessary small school funding. Furthermore, the racial and ethnic balance of these districts does not significantly affect the balance of the proposed unified school district, whether they are included in or excluded from the unification.

Although residents of the excluded component elementary districts may continue to enroll their children in the new unified school district under the same terms and conditions as existed previously in the high school district, this form of unification allows continued self-determination by the voters of the excluded component elementary districts pursuant to *EC* 35542(b).

(a) Voters in the excluded component elementary districts will participate in the election of governing board members for the unified district.

(b) Voters in the excluded component elementary districts will participate with the voters in the unified district in voting in any future bond elections affecting high school facilities just as they did in the previous high school district and will pay their prorated shares for any such bond issues passed as they did in the previous high school district.

8.0 STATE BOARD OF EDUCATION OPTIONS

EC 35753 and 35754 outline the SBE's options:

(a) The SBE shall approve or disapprove the proposal. (*EC* 35754)

1) The SBE may approve the proposal if it determines all the conditions in *EC* 35753(a) have been substantially met.
2) The SBE may approve the proposal pursuant to *EC* 35753(b) if it determines the conditions in *EC* 35753(a) are not substantially met but it is not possible to apply the conditions literally and an exceptional situation exists.

(b) If the SBE approves the proposed unification, it may exclude the Bass Lake Joint Union Elementary SD and Raymond-Knowles Union Elementary SD from the unification. (*EC* 35542(b))

(c) If the SBE approves the formation of the proposed districts, it may amend or include in the proposal any of the appropriate provisions of *EC* Article 3, commencing with Section 35730. Per staff recommendation, two items would be incorporated into the proposal and also approved if the SBE approves the overall petition:

1) The new governing board will have five trustees from population balanced trustee areas and elected by trustee areas.
2) Any existing bonded indebtedness, or any new debt incurred prior to the effective date of the unification by the Coarsegold Union School District, will remain the liability of the property owners within the current Coarsegold Union School District.

(d) If the SBE approves the proposal, it must determine the area of election (*EC* 35756). As previously discussed, staff recommends the territory of the entire high school district as the area of election.

9.0 RECOMMENDED ACTION

Staff recommends that the SBE approve the proposed unification of Yosemite Joint Union High SD and the Coarsegold Union SD only if it also excludes the Bass Lake Joint Union Elementary SD and Raymond-Knowles Union Elementary SD from the unification. Failure to exclude these component elementary districts would eliminate a key component of the locally developed unification plan. Staff further recommends that the SBE approve provisions that the governing board of the new district have five trustees from population balanced trustee areas and elected by trustee areas. Finally, staff recommends that the SBE determine the election area to be the entire Yosemite Joint Union High SD. A proposed resolution addressing all the above recommendations is included as Attachment 2.

An alternative resolution is provided as Attachment 8 should the SBE decide to disapprove the unification proposal.

CALIFORNIA STATE BOARD OF EDUCATION
July 2005

PROPOSED RESOLUTION

Petition to Unify the Yosemite Joint Union High School District
and the Coarsegold Union School District
in Madera County

RESOLVED, that under the authority of *Education Code* Section 35754, the proposal to form a new unified school district from the Yosemite Joint Union High School District and the Coarsegold Union School District, which was filed on or about June 18, 2003, with the Madera County Office of Education pursuant to *Education Code* Section 35700(d) and Section 35542(b), is hereby approved.

RESOLVED further, that the base revenue limit per unit of average daily attendance for the new unified district is estimated to be $5,654.40 and shall be recalculated using second prior fiscal year data from the time the unification becomes effective for all purposes; and be it

RESOLVED further, that the Bass Lake Joint Union Elementary School District and the Raymond-Knowles Union Elementary School District shall be excluded from the action to unify the high school district and residents of the excluded elementary districts may continue to enroll their children in the new unified school district under the same terms and conditions as existed previously in the high school district; and be it

RESOLVED further, that any existing bonded indebtedness, or any new debt incurred prior to the effective date of the unification by the Coarsegold Union School District, will remain the liability of the property owners within the current Coarsegold Union School District; and be it

RESOLVED further, that the governing board of the new unified district shall consist of five trustees from population balanced trustee areas and elected by trustee areas; and be it

RESOLVED further, that the State Board of Education shall direct the county superintendent of schools to call for the election and sets the area of election to be the territory of the entire Yosemite Joint Union High School District; and be it

RESOLVED further, that the Executive Director of the State Board of Education shall notify, on behalf of said Board, the Madera County Office of Education, the chief petitioners, and the Bass Lake Joint Union Elementary School District and the Raymond-Knowles Union Elementary School District of the action taken by the State Board of Education.

CALIFORNIA STATE BOARD OF EDUCATION
July 2005

ALTERNATIVE RESOLUTION

Petition to Unify the Yosemite Joint Union High School District
and the Coarsegold Union School District
in Madera County

RESOLVED, that under the authority of *Education Code* Section 35754, the proposal to form a new unified school district from the Yosemite Joint Union High School District and the Coarsegold Union School District, which was filed on or about June 18, 2003, with the Madera County Office of Education pursuant to *Education Code* Section 35700(d) and Section 35542(b), is hereby disapproved; and be it

RESOLVED further, that the Executive Director of the State Board of Education shall notify, on behalf of said Board, the Madera County Office of Education, the chief petitioners, and the Bass Lake Joint Union Elementary School District and the Raymond-Knowles Union Elementary School District of the action taken by the State Board of Education.

ITEM #6

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
No Child Left Behind (NCLB) Act of 2001: Approve Local Educational Agency Plans (Title 1 Section 1112)	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) approve local educational agency (LEA) Plans that have met the requirements for full approval.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

As of the May 2005 meeting, the State Board of Education (SBE) has approved a total of 1,233 LEA Plans.

SUMMARY OF KEY ISSUES

The last minute memorandum will include a list of LEA Plans from direct-funded charter schools recommended for full approval. The purpose of an LEA Plan is to develop an integrated, coordinated plan that describes all educational services for all learners that can be used to guide program implementation and resource allocation.

FISCAL ANALYSIS (AS APPROPRIATE)

No fiscal impact to state operations.

ATTACHMENT(S)

Attachment 1: List of LEAs whose Plans are recommended for full SBE approval, July 2005 (1 Page)

A list of additional LEAs recommended for approval will be submitted as a last minute memorandum.

List of LEAs whose Plans are recommended for full SBE Approval, July 2005

CoDistCode	SchCode	Direct-Funded Charter Schools
33-67215	6119788	Rehoboth Charter Academy
34-67439	0102038	Sacramento St. Hope Charter High School
37-68338	6117683	Explorer Elementary Charter School

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: June 28, 2005

TO: **MEMBERS, STATE BOARD OF EDUCATION**

FROM: Geno Flores, Deputy Superintendent
Assessment and Accountability Branch

RE: Item No. 6

SUBJECT: No Child Left Behind (NCLB) Act of 2001: Approve Local Educational Agency (LEA) Plans (Title I, Section 1112)

Attached for State Board of Education (SBE) approval is a list of **two** additional LEA plans for Direct-Funded Charter Schools. These plans are required under NCLB so that LEAs may receive federal categorical funding for educational programs.

Three LEA plans were previously submitted with the original CDE State Board Item. With the Board's approval of these **five** LEA plans, a total of **1,238** LEAs will have fully approved plans.

Attachment 1: Additional LEA Plans Recommended for Full SBE Approval, July 2005 (1 Page)

Additional LEA Plans Recommended for Full SBE Approval, July 2005

LEA Plans Submitted for Full State Board of Education Approval		
CoDistCode	**SchCode**	**LEAs**
1964733	0106872	Bert Corona Charter School
3868478	0101261	Cross-Cultural Environmental Leadership (XCEL) Academy

ITEM #7

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
No Child Left Behind (NCLB) Act of 2001: Approve Supplemental Educational Services (SES) Providers for 2005-07	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) approve the list of providers for supplemental educational services (SES).

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The State Board of Education (SBE) approved, at the January 2005 meeting, new SES regulations, plus the revised SES providers application and rubric. At the May 2005 meeting the SBE approved a list of 177 providers for 2005-07. The Office of Administrative Law did not approve the SES regulations until May 6, 2005. Therefore, CDE cannot retroactively apply the once-a-year March 1 application deadline in 2005. CDE will accept, review, and recommend SES applications to the SBE throughout 2005.

SUMMARY OF KEY ISSUES

Supplemental educational services to low-achieving, low-income students are required by Section 1116(e) of the No Child Left Behind (NCLB) Act of 2001. The California Department of Education (CDE) is responsible for establishing a list of approved providers, as described in Section 1116 (e)(4) of NCLB.

Supplemental educational services include “tutoring and other academic enrichment services” that are:

- Chosen by parents
- Provided outside the school day
- Research-based and demonstrate program effectiveness
- Designed specifically to increase the academic achievement of eligible children

The application process occurs on an on-going basis. CDE evaluates each application against a four-point rubric based on the SBE-adopted criteria. Each application must address the following four elements of the criteria:

Element I. Program
Element II. Staff
Element III. Research-based and high quality program effectiveness
Element IV. Evaluation/Monitoring

SUMMARY OF KEY ISSUES

The process for reviewing the applications is as follows:

- Title I Policy and Partnerships Office (TIPP) date stamps all applications when received.
- TIPP program consultants review each application twice using Supplemental Educational Services rubric based on SBE criteria.
- Manager reviews applications that have discrepant scores and a low rating.
- Education Program Consultants provide technical assistance to applications with deficiencies. Technical assistance is ongoing until deficiencies are corrected.
- Application program descriptions are prepared and compiled for the State Board.

FISCAL ANALYSIS (AS APPROPRIATE)

Federal revenues are apportioned to LEAs to support the use of supplemental educational services. LEAs must use a minimum of five percent and a maximum of 15 percent of the Title I, Part A allocation for supplemental educational services, unless a lesser amount is needed. Title V, Part A Innovative Program funds can be also used to support supplemental educational services.

ATTACHMENT(S)

Attachment 1: SES Application Summary (1 Page)
Attachment 2: Supplemental Educational Services Provider Information (2 Pages)

SES Application Summary

During this review period a total of 32 applications were received for consideration at the July 2005 SBE meeting. Following is a summary of these applications.

Applications Recommended	**25 (78% of 32)**
Incomplete Applications	**4 (12.5%)**
Applications Not Recommended	**3 (9%) (reasons included)** o Description of program elements was unclear. o Application did not fully address all required components. o Application lacked a complete description of the rationale for the instructional program. o Data to support program effectiveness were incomplete.
Total	**32**

CDE staff used the four-point rubric approved by the State Board of Education in January 2005 to evaluate the applications. After State Board approval of the July 2005 list of recommended providers, CDE will post the list on its Web site. The list of approved providers will be in effect through June 30, 2007.

ITEM #8

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
No Child Left Behind (NCLB) Act of 2001 – Update including, but not limited to, the Title II monitoring visit by the United States Department of Education (ED) and a follow-up on California's application to ED for NCLB flexibility in the State's accountability plan regarding students with disabilities.	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) will present an update to the State Board of Education (SBE) on current NCLB activities and recommend action as may be necessary.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

This standing item allows the CDE and SBE staff to brief the SBE on timely topics related to NCLB implementation.

- Under NCLB, the State Education Agency (which is the SBE) is responsible for the administration of various statutory requirements, including those pertaining to highly qualified teachers and the improvement of teacher quality. At its May 2005 meeting, the SBE was apprised of an impendent Title II monitoring visit by representatives from ED, scheduled for June 14-16, 2005.

- At a special session of the SBE held on May 31, 2005, the SBE voted to approve a letter of intent to be sent to ED indicating California's request to be considered for additional NCLB flexibility for students with disabilities, as outlined in the May 10, 2005, guidelines from ED. (Those guidelines can be viewed on the ED Web site at *http://www.ed.gov/news/pressreleases/2005/05/05102005.html*.) The letter of intent was sent to Raymond Simon, Acting Deputy Secretary of Education, ED, immediately following the SBE special session. During the special session, the SBE also approved the content of a follow-up letter for submission to ED by June 15, 2005, if ED determined that California qualified for this flexibility.

SUMMARY OF KEY ISSUES

As scheduled, the federal review team conducted a monitoring visit related to Title II provisions and the State's implementation of these components of NCLB. The visit included phone interviews and onsite visits of school districts. Pending receipt of a report of findings from ED, the CDE staff will provide the SBE with a summary of the exit interview with federal reviewers.

The June 15, 2005, flexibility letter was co-signed by State Superintendent of Public Instruction Jack O'Connell and SBE President Ruth E. Green, and in keeping with federal directions, the letter was e-mailed to Deputy Secretary Raymond Simon. The State awaits official response from ED regarding California's request.

FISCAL ANALYSIS (AS APPROPRIATE)

Any State or LEA that does not abide by the mandates and provisions of NCLB is at risk of losing federal funding.

ATTACHMENT(S)

Attachment 1: Summary of Title II Monitoring Visit Exit Interview (2 pages)

Attachment 2: The June 15, 2005, flexibility letter sent to Raymond Simon (9 pages)

Attachment 3: The California Alternate Performance Assessment Participation Criteria (1 page)

A hard copy of the 115-page CAPA Technical Report, cited in the flexibility letter as an attachment, is available for review in the SBE Office; an online copy is available on the SBE Web site as part of the electronic agenda at *http://www.cde.ca.gov/be/ag/*.

Summary of Title II Monitoring Visit Exit Interview

The federal monitoring team highlighted several issues during their exit interview on June 15, 2005:

- All teachers hired in Title I funded programs or under the "class size reduction" option must be highly qualified at the time of hire. California has addressed this issue in its Coordinated Compliance Review changes and through requiring newly credentialed teachers at the elementary level to successfully pass the Multiple Subject California Subject Examination for Teachers (CSET) test.
- Federal law requires that the State Accountability Report Card present the percentage of classes not taught by NCLB compliant teachers. Currently, California's report card reports the percentage of classes that do have an NCLB compliant teacher. Modification in the report card format will be necessary to bring it in line with the letter of the law.
- In the area of Social Sciences and the four individual subjects in this area specified in NCLB, the team asked that California share its work on reviewing the approved social studies degree programs and the Single Subject CSET in Social Science to determine that completion of one of these options demonstrates subject matter competence in all four social science areas: history, economics, geography and civics/government.
- In the area of Special Education, the CDE staff confirmed that special education teachers are held to the same standards of subject area competence as all other core subject area teachers. Achieving the goal of 100 percent compliant teachers in this area will continue to be a challenging goal for California and the state will likely take full advantage of the flexibility provided by federal guidance.
- In reference to the California High Objective Uniform State Standard of Evaluation (HOUSSE) process, the monitoring team indicated that Part I of the HOUSSE is rigorous and appears to be firmly grounded in content area competence. They did raise a question about whether or not Part II of the HOUSSE (i.e., the observation protocol) was sufficiently documented to insure rigorous and uniform implementation of this evaluation process. The CDE staff indicated that California had a long history of classroom observation procedures as part of the biennial Stull Act Evaluation process, as well as the observation/mentoring process that all new teachers participate in as part of Beginning Teacher Support and Assessment (BTSA).
- Current NCLB teacher requirements data indicate that marked improvements in teacher compliance are occurring both in terms of decreases in the numbers of emergency permit holders as well as increases in those who are demonstrating NCLB subject area competence. The monitoring team requested documentation of the changes in declining numbers.

The monitoring team highlighted several areas in which they commended California's efforts to implement NCLB:

- The NCLB Teacher Requirements Resource Guide is an outstanding document that is very user friendly and very valuable to the local educational agency (LEAs) in their efforts to understand and implement NCLB.
- The engagement of all of the education stakeholders by the CDE and the SBE through broad consultation and collaboration on the implementation of NCLB in California is viewed as exemplary and ensured broad support and commitment to the goals of the law.
- California is commended for its extensive set of state funded projects that support and reinforce many of the essential aspects of NCLB. Particularly noteworthy are BTSA, Principal Training Program (AB 75), Math and Reading Professional Development (AB 466), and Mini-Corps.

The monitoring team indicated that the official visit report will be sent to California by late summer.

The monitoring team indicated that additional Title II non-regulatory guidance is forthcoming. Collaborative review of the data reporting and reporting options for self-contained secondary classes will occur and California will be invited to participate. Reporting on the performance indicator on high quality professional development will likely be removed from the State Consolidated Performance Report and moved to a survey of randomly selected school districts. The monitoring team will provide the CDE with the survey protocol and the sampled California districts. It is likely that discussion will continue in near future regarding the reporting on NCLB compliance of teachers who have extended time to complete their compliance documents.

CALIFORNIA DEPARTMENT OF EDUCATION
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CALIFORNIA STATE BOARD OF EDUCATION
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June 15, 2005

The Honorable Raymond Simon
Deputy Secretary of Education
United States Department of Education
400 Maryland Avenue, SW
Washington, DC 20202

Dear Deputy Secretary Simon:

In keeping with your guidance issued on May 10, 2005, we are hereby providing you with the additional information requested in Section III of your Adequate Yearly Progress (AYP) Addendum Worksheet. This includes information about, and a timeline for, activities to improve our assessments for the full range of students with disabilities, in particular, alternate assessments based on modified achievement standards and based on alternate achievement standards.

Technical Quality of the Alternate Assessments for Students With the Most Significant Cognitive Disabilities

The California Alternate Performance Assessment (CAPA) is administered to students in California with the most significant cognitive disabilities. The CAPA Technical Report, Spring 2004 Administration, addresses the technical characteristics of the CAPA. This document is included as an attachment to this e-mail.

Criteria and Guidance for Individualized Education Program (IEP) Teams Regarding Identification of Students With the Most Significant Cognitive Disabilities and for Setting Appropriate Proficiency Expectations for Those Students

The state has provided IEP teams with guidance to determine if students are eligible to take the CAPA. The CAPA Participation Criteria document, which provides guidance regarding test eligibility, is available on the California Department of Education (CDE) Web site at *http://www.cde.ca.gov/sp/se/sr/documents/partcrtra.asp* and is also included as an attachment to this e-mail. IEP teams also are directed to consider each student's previous year's CAPA results when determining if the student will continue to be assessed with the CAPA.

Policies are in Place to Ensure Inclusion of All Students in the Assessment System, as Required by the Individuals With Disabilities Education Act (IDEA) and the No Child Left Behind (NCLB) Act of 2001

California *Education Code* sections 60640(b) and 60851(b) require that each school district, charter school, and county office of education assesses each of its pupils in second through eighth grade, inclusive, and tenth grade. The standards-based achievement test (California Standards Tests or CSTs) are used in second through eighth grade, and the California High School Exit Examination (CAHSEE) is used in tenth grade for this purpose. Individuals with exceptional needs are included in the testing with appropriate accommodations in administration where necessary, and those individuals with exceptional needs who are unable to participate in the testing, even with accommodations, are given the CAPA. The test coordinator directions for both the CSTs and CAHSEE reinforce these requirements. IEPs may include only how students will participate in the state's assessments, not if they will participate. IEPs may specify that a student will take the general assessments with no accommodations, or with accommodations or modifications, or that a student will be assessed with the CAPA.

Training Provided to IEP Teams on State Assessment Guidelines and Policies, as Required Under IDEA and NCLB Regulations

Training on Writing Individualized Education Programs (IEP) Based on State Standards is an available self-paced Web training module to assist the learner in understanding the IDEA and the components of a performance objective. It provides information on how to write IEP goals tied to standards that are student focused and measurable. The training is designed to guide professionals through the challenge of writing IEP goals and objectives that are based on California's academic content standards including the State assessment guidelines. It provides a pre-test, post-test, and a certificate of completion. The module lists the special education teacher preparation program standards and Education Specialist Credential Program Standards that the module addresses. In 2003-04 over 5,800 individuals accessed this free online training over a nine-month period. The module will be updated soon to the new requirements of the IDEA, as amended in 2004, and the State assessment guidelines and policies as authorized under NCLB and adopted by the State Board of Education. Frequently asked questions will be developed and posted on the CDE Web site during the next year addressing issues on IEP teams and state assessment guidelines and policies, as well as related issues.

The CDE won a second State Improvement Grant (SIG) from the federal government in the amount of $2.079 million dollars a year for three years for professional development

activities. The work of the new SIG supports improving special education services in California in numerous areas: the quality and the number of teachers and other personnel who work with students with disabilities; the coordination of services for students with disabilities; the behavioral supports available for students with disabilities; academic outcomes, especially in the area of literacy; the participation of parents and family members; and the collection and dissemination of data. The grant has a significant site-based component that will make use of an entire network of educators who have been trained through the first SIG to assist schools in implementing research-proven behavioral approaches.

The CDE has developed an alternate assessment for children with disabilities who cannot take part in general statewide assessment programs with accommodations or modifications. This test is the CAPA. The CDE provides training to IEP teams on state assessment guidelines and policies for the CAPA, as required under the IDEA and NCLB regulations, in part, through Statewide training efforts (digital versatile disc [DVD] distribution, training by DVD, training of trainers, Statewide Web based training). The CDE Web site provides information on the following:

- The set of California Academic Content Standards appropriate for students with significant cognitive disabilities
- Curriculum for students with significant cognitive disabilities
- Core adaptations allowable to ensure a student's optimal performance
- Participation criteria that provide assistance to IEP teams in determining how a student should participate in state assessments

Teacher Training on Instructional Interventions, Including Special Education Teachers and General Education Teachers With Subject Matter Expertise, on How to Work Together, Provide Access to the General Curriculum, and Use Data to Improve Student Achievement

The CDE worked with the Sacramento County Office of Education to provide nine live web-based trainings using the high bandwidth California Research and Education Network, (CalREN) that were distributed to 11 county offices representing the 11 California county superintendents' service regions. These trainings address English-language arts, mathematics and science curriculum. Additional topics include "Curriculum Access for Students with Disabilities," designed to provide educators with a comprehensive view of standards, assessments and standards-based IEPs. Educators

are given strategies and examples needed to understand standards-based education. They are also provided the “Formative Assessment for CAPA,” a formative assessment tool developed to measure student progress on the acquisition of skills that will be measured by the CAPA.

Outreach to Parents of Students With Disabilities to Explain State Testing Policies

In order to inform parents about the need for an alternate assessment for their children who are unable to participate in Standardized Testing and Reporting (STAR) Program by taking the CSTs, the CDE developed a parent-training video to address the question, “Why provide an alternate assessment and who should participate in CAPA?” This parent training was also provided in the form of an interactive DVD. Teams of parent trainers also offered training/information sessions on a regional basis. These sessions were designed to train local representatives from the Parent Training and Information Centers and Family Empowerment Center to provide information to parents at the local level. This information is available for streaming from the CDE Web site at *http://www.cde.ca.gov/sp/se/sr/capa.asp*

Scores of Students with the Most Significant Cognitive Disabilities Incorporated Appropriately Into the State Reporting and Accountability System

Students with disabilities within the grades tested (second through eighth and tenth) currently participate in California’s statewide assessment program by taking either the general assessment with or without accommodations/modifications or the alternate assessment. The vast majority of students with disabilities participate in the general assessment, but those with the most significant cognitive disabilities are eligible to participate in the CAPA.

California treats the five CAPA performance levels as equal to the five performance levels used for the CSTs and CAHSEE for summarizing local educational agency (LEA) and school performance. In other words, a score (performance level) on the alternate assessment holds the same value as a score (performance level) for the general assessments.

Consistent with federal regulations, the State gives any LEA that exceeds the one percent cap on the application of alternate standards and assessments the opportunity to request an exception. The exception is based on criteria similar to those that the United States Department of Education (ED) uses to evaluate state requests for

exception. If the State does not grant the request, it adjusts the results of the LEA by treating the appropriate number of scores as “not proficient” for accountability purposes only. This does not affect the individual student report received by parents.

Submission of All Alternate Assessments for the Department's Peer Review Process for Standards and Assessments

The CAPA will be included in the documents being submitted for the ED’s peer review process. We anticipate that California’s review will be scheduled during spring of 2006.

Assurances

In addition to the above steps, California hereby provides an assurance that we will complete the steps bulleted below:

- Develop and formally approve or adopt modified academic achievement descriptors.

- Build a framework, including purpose and scope of alternate assessments based on modified achievement standards, that addresses key questions and issues (e.g., portfolio or multiple choice) and is informed by stakeholder and technical advisory committee input.

- Contract for the development of valid alternate assessments based on modified achievement standards for students with disabilities who need to take a modified assessment (as well as students with the most significant cognitive disabilities, if applicable).

- Establish (with diverse stakeholder involvement) and formally approve or adopt modified achievement standards with "cut scores" that differentiate among achievement levels and are aligned with State content standards.

- Document the technical quality of the alternate assessments based on modified achievement standards.

- Demonstrate that policies are in place to ensure inclusion of all students in the assessment system, as required by the IDEA and NCLB.

To begin the complex and comprehensive process to improve our assessments for the full range of students with disabilities and address the assurances as stated above, the CDE asked the Educational Testing Service (ETS), the current contractor for the state's STAR Program, to assist us in preparing a plan for developing a new alternate assessment for students with moderate cognitive disabilities who have been assessed with the CSTs using modifications. Since these modifications change the constructs being assessed, results for these students have been included in AYP calculations as not proficient. An assessment developed for these students will provide information that schools can use in better identifying the students' academic strengths and needs and modifying instructional programs to meet those needs.

California Alternate Performance Assessment (CAPA)

CAPA is the instrument that measures the performance of students with severe cognitive disabilities and has performance levels like those produced by the STAR CSTs. CAPA began as a response to the IDEA requirements and now requires board-approved blueprints and linkage to California Academic Content Standards by grade level. As a result of this plan, CAPA will be revised as needed to meet NCLB requirements. Blueprints will be revised as necessary. No new item development, assessment reviews, or standard setting will occur for the 2006 administration. Instead, planning activities will focus on linking the standards and revising the blueprints and revising the test and item specifications, which will proceed through several reviews and revisions.

Alternate Test Based on Modified Achievement Standards

ETS will work with the CDE to recruit both special education experts and content-specific specialists to share their expertise and give advice on blueprint details for this new assessment. Further, focus groups will assess the viewpoints of parents of the children who are moderately cognitively disabled and their teachers and administrators as well as special education specialists. All this knowledge will help ensure that the final blueprints and standards are appropriate for the students, the NCLB requirements, and California's desire for high standards and appropriate measures of performance. The new assessment will address the standards currently in the STAR CSTs, but with a breadth, depth, and complexity appropriate to the target population.

Depending on availability of funding, the CDE may authorize the contractor to develop items for field-testing both for CAPA and the Alternate Test for the 2007 administration. Field-test development would require item-writing training and several reviews. Further,

the items could be formatted and placed into the CDE item bank, ready for developing stand-alone field tests in 2006 or as part of the 2007 administration. The timeline presented below is tentative and represents only the work of our current STAR contractor.

Planned Tasks

Tasks	Timeline
Create blueprints for Alternate Test	
• Link to grade-level standards and draft blueprint (overlaps with CAPA)	May – August 2005
o Overall standards/strands in three content areas: ELA, Science, Math	
o Link of CAPA to grade-level standards	
o Link of Alternate Test to grade-level standards	
• Discuss linked version with CDE, SBE liaisons	July 2005
• Two-day meeting on linking to grade-level standards (overlaps with CAPA); • Discuss purpose and scope of alternate "2%" test	August 8 – 9, 2005
o Recruit Assessment Review Panel members	May 16 – May 27, 2005
o Summarize meeting and revise blueprints	August 10 – 16, 2005
CAPA	
• Revise test specifications for CAPA	August – September 2005
• Revise item specifications for CAPA	August – September 2005
• Discuss blueprints, specs with CDE, SBE liaisons	September, 2005
• Two-day CAPA Assessment Review Panel (ARP) to review revised specs, sample items	October 4 – 5, 2005
• Finalize blueprints, specs with CDE, SBE liaisons	October 2005
• Present revised CAPA blueprints to SBE	November 9, 2005
Alternate Test	
• Draft test specifications	August – September 2005
• Draft item specifications	August – September 2005
• Discuss blueprints, specs with CDE, SBE liaisons	September 2005

Tasks	Timeline
• Two-day Alternate ARP to review blueprints, specs	October 2005
• Revise blueprints, specs, create sample items	October – November 2005
• Three two-hour parent and community leaders dinner focus groups in northern, central, and southern California	November 2005
• Three two-hour teacher, administrator dinner focus groups in northern, central, and southern California	November 2005
• Share focus group findings with CDE	November 2005
• CDE provides feedback findings	December 2005
• Revise blueprints, specs	
• Two-day Alternate ARP meeting to review revised blueprints, specs, and sample items based on stakeholders' feedback.	January 2006
• Revise blueprints, specs	
• Discuss blueprints, specs with CDE, SBE liaisons	
• Present blueprints to SBE	March 2006
Three-day CAPA Item writer workshop	April 2006
Two-day Alternate Item writer workshop	April 2006
• CAPA ARP to review CAPA items	May 2006
• Alternate item writing	April – June 2006
• Edit and format Alternate items	April – June 2006
• Statewide Pupil Assessment Review (SPAR) Panel of CAPA items	June 2006
• Two-day Alternate ARP to review Alternate items	July 2006
• Prepare items for field testing	August 2006
• Enter items in item bank	August 2006

The CDE is currently preparing a Request for Submissions (RFS) for a new contract for the state's STAR Program. Provisions for continuing work on both the CAPA and the new alternate assessment will be included in the RFS that is scheduled for release during July 2005. This new contract is scheduled to begin in January 2006. Therefore, additional timelines and activities will be determined when the new contract is granted.

Thank you for the opportunity to provide meaningful accountability for our students with disabilities, while maintaining high expectations and raising their achievement levels.

Please let us know if you have any questions or concerns so that we may have an opportunity to work together to resolve them. You may contact Deb Sigman, Director, Standards and Assessment Division, (916) 445-9441 or by e-mail at *dsigman@cde.ca.gov.*

Sincerely,

JACK O'CONNELL
State Superintendent of Public Instruction

RUTH E. GREEN, President
State Board of Education

JO/RG:dr
Attachments

California Alternate Performance Assessment
Participation Criteria

Eligibility for the California Alternate Performance Assessment (CAPA) is based on a student's Individualized Education Program (IEP), which reflects an emphasis on functional life skills. In order to aid an IEP team in its determination of whether a student should be assessed by the CAPA, the following can be considered:

Circle "Agree" or "Disagree" for each item:

Agree	**Disagree**	The student requires extensive instruction in multiple settings to acquire, maintain, and generalize skills necessary for application in school, work, home, and community environments.
Agree	**Disagree**	The student demonstrates academic/cognitive ability and adaptive behavior that require substantial adjustments to the general curriculum. The student may participate in many of the same activities as their non-disabled peers; however, their learning objectives and expected outcomes focus on the functional applications of the general curriculum.
Agree	**Disagree**	The student cannot address the performance level assessed in the statewide assessment, even with accommodations or modifications.
Agree	**Disagree**	The decision to participate in the alternate assessment is **not** based on the amount of time the student is receiving special education services.
Agree	**Disagree**	The decision to participate in the alternate assessment is **not** based on excessive or extended absences.
Agree	**Disagree**	The decision to participate in the alternate assessment is **not** based on language, cultural, or economic differences.
Agree	**Disagree**	The decision to participate in the alternate assessment is **not** based on deafness/blindness, visual, auditory, and/or motor disabilities.
Agree	**Disagree**	The decision to participate in the alternate assessment is **not primarily** based on a specific categorical label.
Agree	**Disagree**	The decision for alternate assessment is an IEP team decision, rather than an administrative decision.

If the answer to any of the statements is "Disagree," the team should consider including the student in the standard STAR assessments (California Achievement Test, Sixth Edition Survey and California Standards Tests) with the use of any necessary accommodations or modifications.

Revised 1/30/04 by the California Department of Education

Technical Reports and Studies

California Standardized Testing Program and the California Alternate Performance Assessment Technical Reports and Studies.

Development of Performance Level Descriptors for the California Standards Tests (CSTs) and High School Exit Exam (CAHSEE) (PDF; 2MB; 179pp.)
These performance level descriptors were not adopted by the State Board of Education.

CST

California Standards Tests (CSTs) Technical Report, Spring 2010 Administration (PDF; 7MB; 632pp.)

California Standards Tests (CSTs) Technical Report, Spring 2009 Administration (PDF; 12MB; 651pp.)

California Standards Tests (CSTs) Technical Report, Spring 2008 Administration (PDF; 8MB; 666pp.)

California Standards Tests (CSTs) Technical Report, Spring 2007 Administration (PDF; 10MB; 574pp.)

California Standards Tests (CSTs) Technical Report, Spring 2006 Administration (PDF; 31MB; 598pp.)

Addendum to the California Standards Tests (CSTs) Technical Report, Spring 2006 Administration (DOC; 102KB; 5pp.) | PDF (63KB; 5pp.)

California Standardized Testing Program Technical Report, Spring 2005 Administration (PDF; 14MB; 386pp.)

California Standardized Testing Program Technical Report, Spring 2004 Administration (PDF; 14MB; 257pp.)

Read-aloud Study for the California Standards Tests (CSTs) in English-Language Arts (DOC; 6MB; 73pp.)

Read-aloud Study for the California Standards Tests (CSTs) for Mathematics (DOC; 229KB; 14pp.)

CAPA

California Alternate Performance Assessment (CAPA) Technical Report, Spring 2010 Administration (PDF; 3MB; 184pp.)

California Alternate Performance Assessment (CAPA) Technical Report, Spring 2009 Administration (PDF; 3MB; 180pp.)

California Alternate Performance Assessment (CAPA) Technical Report, Spring 2008 Administration (PDF; 859KB; 117pp.)

Technical Report on the Standard Setting Workshop for the California Alternate Performance Assessment (CAPA) (DOC; 2MB; 72pp.)

Executive Summary: California Alternative Performance Assessment (CAPA) Standard Setting (DOC; 230KB; 15pp.)

California Alternate Performance Assessment Technical Report, 2007 Spring Administration (PDF; 5MB; 121pp.)

California Alternate Performance Assessment Technical Report, 2006 Spring Administration (PDF; 6MB; 124pp.)

California Alternate Performance Assessment Technical Report, 2005 Spring Administration (PDF; 3MB; 122pp.)

California Alternate Performance Assessment Technical Report, 2004 Spring Administration (PDF; 2MB; 121pp.)

Independent Evaluation of the Alignment of the California Standards Tests (CSTs) and the California Alternate Performance Assessment (CAPA) (PDF; 3MB; 198pp.)

California Alternate Performance Assessment (CAPA) Science Alignment Study: Results (PDF; 344KB; 44pp.)

CMA

California Modified Assessment (CMA) Technical Report, Spring 2010 Administration (PDF; 5MB; 305pp.)

Addendum to the CMA Technical Report, Spring 2010 Administration (PDF; 142KB; 10pp.)

California Modified Assessment (CMA) Technical Report, Spring 2009 Administration (PDF; 4MB; 234pp.)

Addendum to the CMA Technical Report, Spring 2009 Administration (PDF; 174KB; 14pp)

California Modified Assessment (CMA) Technical Report, Spring 2008 Administration (PDF; 957KB; 122pp.)

Addendum to the CMA Technical Report, Spring 2008 Administration (PDF; 186KB; 7pp.)

Technical Report on the Standard Setting Workshop for the California Modified Assessment (CMA) (DOC; 2MB; 79pp.)

Executive Summary: California Modified Assessment (CMA) Standard Setting (DOC; 246KB; 13pp.)

STS

Standards-based Tests in Spanish: Technical Report, Spring 2010 Administration (PDF; 4MB; 331pp.)

Standards-based Tests in Spanish: Technical Report, Spring 2009 Administration (PDF; 3MB; 286pp.)

Standards-based Tests in Spanish (STS): Technical Report, Spring 2008 Administration (PDF; 972KB; 153pp.)

Addendum to the STS Technical Report, Spring 2008 Administration (PDF; 272KB; 28pp.)

Standards-based Tests in Spanish (STS): Technical Report, Spring 2007 Administration (PDF; 6MB; 112pp.)

Questions: STAR Office | star@cde.ca.gov | 916-445-8765

Last Reviewed: Wednesday, May 18, 2011

ITEM #9

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
No Child Left Behind (NCLB) Act of 2001: Approve Policy about Program Improvement Accountability for County Offices of Education that receive Title I, Part A Funds Pursuant to NCLB, Section 1116 (c)(3)	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) allows county offices of education (COEs) to determine if their Program Improvement identification is to be based on 1) bifurcation of county office of education functions as described in Option 1 of the attached paper, or 2) single county office of education operations as described in Option 2 of the attached paper.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

At the March 2005 Board meeting, the SBE approved new criteria for identifying Title I Program Improvement local educational agencies (LEAs). Next, the Board will discuss and consider criteria for identifying COEs for Program Improvement.

SUMMARY OF KEY ISSUES

COEs were eligible to receive Title I, Part A funds for the first time in the 2003-04 school year. NCLB Section 1116 (c) (1) requires states to "annually review the progress of each LEA receiving [Title I, Part A] funds to determine whether schools [receiving Title I funds] are making adequate yearly progress." Section 1116 (c) (3) further states that the SEA "shall identify for improvement any LEA that for two consecutive years …failed to make AYP under the state's definition of AYP."

County offices, as LEAs, have the authority to operate the following schools:

- County community schools, EC§ 1980 *et seq.*
- Charter schools, EC§ 47600 *et seq.*
- Community day schools EC§ 48660
- Education of inmates in county jails, honor farms, etc. EC§ 1900 *et seq.*
- Emergency schools, EC§ 1920 *et seq.*
- Junior high schools, EC§ 37060 *et seq.*
- Juvenile court schools and halls, EC§ 48645 *et seq.*
- Opportunity schools, EC§ 48630 *et seq.*
- Secondary schools specializing in high technology, performing arts, or other special curricular areas, EC§ 58800 *et seq.*

SUMMARY OF KEY ISSUES

- Technical, agricultural, and natural resources conservation schools, EC§ 1790 *et seq.*
- 24 hour emergency schools, EC§ 48600 *et seq.*
- Licensed Children's Institutions, EC§ 56156.4.

County offices of education also have authority to enter into agreements with school districts to provide direct special education services relating to the education of individuals with exceptional needs. These schools/programs have school codes and receive AYP determinations in the same manner as all other public schools in California. Schools that are able to report family income data for students are potentially able to secure Title I, Part A funds. Juvenile court schools, county community schools, and special education schools/programs have received Title I, Part A funding in 2003-04 and 2004-05. These schools, because they serve highly mobile student populations that are often times the most challenging, are likely to not meet AYP requirements and thus would lead to the PI identification of both the schools and the sponsoring COE.

In addition to operating the abovementioned schools, county offices play a critical role as regional technical assistance providers to districts and schools in many areas of district and school operations and programs, including professional development and training. Further, LEAs identified for PI cannot serve as supplemental educational services providers (SESP) to assist students in Title I PI schools. A COE in PI status would be prohibited from providing this specialized technical assistance to academically needy Title I students. (Currently, six COEs are on the approved SESP list for 06-07 and 07-08.) Thus, the implications of identifying a COE for PI status deserve closer examination.

FISCAL ANALYSIS (AS APPROPRIATE)

The identification of COEs as PI LEAs would trigger sanctions and interventions, which would have fiscal implications. Title I, Part A funds can be used to pay for the costs of the sanctions/interventions.

ATTACHMENT(S)

Attachment 1: Accountability for County Offices of Education That Receive Title I, Part A Funds (4 pages)

Accountability for County Offices of Education That Receive Title I, Part A Funds

No Child Left Behind Act of 2001 (NCLB) requires that all schools and districts receiving Title I Part A funds be held accountable for the achievement of their students. When a local educational agency (LEA) does not meet its annual measurable objective of students performing at the proficient level, it does not make adequate yearly progress (AYP) and is subject to specific corrective actions under the law. County offices of education (COEs) administer a number of programs for some of the most challenging students in our educational system. Beginning in the 2003-04 school year, COEs were allowed to elect to receive Title I Part A funds to help serve their eligible students. The challenge now is how to maintain accountability for the achievement of students they serve directly in special programs without restricting the technical assistance and professional services they have traditionally and capably provided to districts within their counties.

Title IX Part A of NCLB contains definitions of terms used throughout the law. Both of the following definitions could apply to California's COEs.

> Sec. 9101(17) EDUCATIONAL SERVICE AGENCY.—The term 'educational service agency' means a regional public multiservice agency authorized by State statute to develop, manage, and provide services or programs to local educational agencies.
>
> Sec. 9101(26) LOCAL EDUCATIONAL AGENCY.—
> (A) In General.—The term 'local educational agency' means a public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service function for, public elementary schools or secondary schools in a city, county, township, school district, or other political subdivision of a State, or of or for a combination of school districts or counties that is recognized in a State as an administrative agency for its public elementary schools or secondary schools.
> (B) Administrative Control and Direction.—The term includes any other public institution or agency having administrative control and direction of a public elementary school or secondary school.

Since COEs were eligible for the first time to receive Title I, Part A funds in the 2003-04 school year per a California Department of Education (CDE) memo dated November 15, 2002, they must be considered LEAs. Educational Service Agencies are not eligible for Title I Part A funding.

COEs provide enhanced services and resources to districts to support continuous improvement in student achievement with particular focus on closing the achievement gap. They also act in a preventive, proactive manner to ensure the fiscal solvency of school districts. More and more, the CDE relies on COEs and their personnel to provide high quality professional development and technical assistance. Currently, 21 COEs are approved School Assistance and Intervention Team (SAIT) providers (which also

involves personnel from approximately 45 COEs), 19 are approved AB 466 teacher training providers, and six are approved supplemental educational services providers. Regional consortia of county offices also coordinate services of the Regional System of District and School Support, our Title I required statewide system of school support; California Technology Assistance Project (CTAP); Advancement Via Individual Determination (AVID); and Beginning Teacher Support and Assessment (BTSA) to serve the needs of districts and schools in their regions. Each region, under the leadership of the county superintendents and guided by regional steering committees, plans and coordinates these regional programs and activities.

In addition to the above services provided to LEAs by county offices, COEs also have the authority to directly operate the following schools/programs. Often these programs are operated in collaboration with LEAs.

County community schools, EC§1980, *et seq*
Charter schools, EC§ 47600 *et seq*.
Community day schools, EC§ 48660
Education of inmates in county jails, honor farms, etc., EC§ 1900 *et seq*.
Emergency schools, EC§ 1920 *et seq*.
Junior high schools, EC§ 37060 *et seq*.
Juvenile court schools and halls, EC§ 48645 *et seq*.
Opportunity schools, EC§ 48630 *et seq*.
Secondary schools specializing in high technology, performing arts, or other special curricular areas, EC§ 58800 *et seq*.
Technical, agricultural, and natural resources conservation schools, EC§ 1790 *et seq*.
24 hour emergency schools, EC§ 48600 *et seq*.
Licensed Children's Institutions, EC§ 56156.4

COEs also have authority to enter into agreements with school districts to provide direct special education services related to the education of individuals with exceptional needs.

Because of the two distinct purposes of the COEs outlined above, it is necessary to determine the best way of holding them accountable as an LEA for these students who receive direct services. NCLB Section 1116(c)(1) requires states to annually review the progress of each LEA receiving Title I, Part A funds to determine whether they are making adequate yearly progress (AYP) as defined in section 1111(b)(2). Section 1116(c)(3) further states that the SEA shall identify for improvement any LEA that for two consecutive years failed to make AYP. Staff recommends every COE that accepts Title I funds be allowed to determine on which of the following two options their Program Improvement identification will be based.

OPTION 1 – Recognition of Bifurcated Functions

Because COEs appear to be a hybrid of both the LEA and educational service agency as defined in NCLB, it may be possible to bifurcate the responsibilities of the COEs in such a way that they have district-level accountability for the schools/programs under their administration without affecting the various professional development and technical assistance services they provide. A determination that a COE is in need of improvement is the result of schools/programs operated by the COE failing to make AYP and, therefore, it would be appropriate to make that COE function subject to all of the same potential consequences as regular public school districts.

The exception would be for students in special education schools/programs. The State Board of Education (SBE) took action in March 2005 to attribute the assessment scores of these students back to the district of residence for purposes of district level accountability. This is appropriate in that the districts have placed students in the COE program to serve the educational needs of these students although the districts continue to have the ultimate responsibility to serve these students.

In order to exercise this bifurcation option, COEs would be required to administer the direct operation of schools/programs completely separately from their services to LEAs. These two functions would reside under the jurisdiction of different administrators within the COE, and the budgets for these functions would also need to be separate. Additionally, any supplemental education services provided by the COE must not have relied on work with the county-operated schools/programs as their "demonstrated record of effectiveness," nor may these services utilize the same staff or delivery system that provided the services to students in county-operated schools/programs.

Much of the basis for this concept is rooted in a recent ruling by the United States Department of Education (ED) that affirms supplemental educational services can be provided by a related yet separate and distinct entity from the LEA identified for improvement as long as there is a functional distinction between the two and they are not "inextricably intertwined."
(See *http://www.ed.gov/policy/elsec/guid/stateletters/choice/sespa.html* for the complete text of ED's decision.)

If this bifurcated structure is in place, county operated schools/programs could fall into PI status while still allowing the separate county services function (i.e. being a supplemental service provider) to continue.

OPTION 2 – Designate COEs in Entirety as Program Improvement Districts

A COE would simply be identified as an LEA in Program Improvement, and as such it could no longer be approved supplemental educational services providers. This means it could not provide these services for students in the COE programs, nor could it provide supplemental educational services for students in other districts.

COEs could, however, legally continue to provide other technical assistance and professional services such as SAIT, SB 466 training and RSDSS.

Final Note

As an alternative to the two options described above, COEs could elect not to receive Title I, Part A, funds. If COEs do not receive Title I, Part A, funds, they are not subject to any of the sanctions in Program Improvement.

For the 2003-04 school year, 45 COEs were eligible for Title I, Part A, funds, but only 33 COEs elected to receive Title I, Part A, funds for a total of $5,266,360. In 2004-05, 50 COEs were eligible, and 40 received Title I, Part A funds in the total amount of $9,838,947.

ITEM #10

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Reading First Special Education Referral Reduction Program: Approval of Supplemental Instructional Materials	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) approve additional supplemental instructional materials for use in the Reading First Special Education Referral Reduction Program.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

At the November 2004 meeting, the SBE approved the process for reviewing materials and the initial list of supplemental materials for the Reading First Special Education Referral Reduction Program. At the January 2005 meeting, the SBE approved additional materials recommended by the CDE.

SUMMARY OF KEY ISSUES

California's 2004-05 Budget Act provided incentive funding for Reading First districts to create and administer a plan to use the Reading First Program to reduce the number of special education referrals. Current Reading First districts are using this funding for various purposes that include, but are not limited to, the purchase of supplemental research-based instructional materials and diagnostic reading assessments designed to reduce the number of Special Education referrals within the district.

These programs have passed Phase I and Phase II of the process for reviewing materials for use in the Reading First Special Education Referral Reduction Program. The first phase of the selection process features a review of instructional materials to determine whether they "are factually accurate and incorporate principles of instruction reflective of current and confirmed research" in accordance with *Education Code (EC)* Section 60200(c)(3). The full definition used in the review is in alignment with the research on how technical skill domains of reading are acquired [*EC* Section 44757.5(j) for kindergarten through grade three].

SUMMARY OF KEY ISSUES

The technical skill domains match the Reading First required list of "essential components of reading instruction: phonemic awareness, phonics, oral reading fluency, vocabulary development, and comprehension." Representatives from the Reading/Language Arts Leadership Office and the Special Education Division met and reviewed the supplemental materials lists compiled by the Florida and Oregon Reading First Centers.

Phase II review was conducted by staff from the California Technical Assistance Center (C-TAC). The following criteria were used to recommend approval of supplemental and comprehensive program materials to the SBE:

1. Only supplemental and comprehensive intervention program materials passed the Phase I review will be considered for the Phase II review.

2. Each technical skill domain will be evaluated to determine alignment with the kindergarten through grade three California English/language arts standards. Alignment with a California English/language arts standard means that the program directly teaches the standard and includes sufficient repetition, practice, and review for students to gain mastery.

3. To be included on the Supplemental Materials List each technical skill domain reviewed must meet 70 percent of kindergarten through grade three standards identified for that skill domain.

A program may meet the above criteria in one or more technical skill domains.

While incentive funding for the Special Education Referral Reduction Program ends with the 2004-05 State Budget, Reading First districts will continue to operate the programs within their existing Reading First program, so there will be an ongoing need for a SBE approved Supplemental Instructional Materials list.

FISCAL ANALYSIS (AS APPROPRIATE)

Grantees will continue to provide alternative assistance to pupils at risk of being referred to special education through the use of existing grant funds**.**

ATTACHMENT(S)

Attachment 1: **Not State-Approved Reading First** Supplementary Intervention Program Materials by Technical Skill Domains (1 Page)

Attachment 2: **State-Approved Reading First** Supplementary Intervention Program Materials by Technical Skill Domains (1 Page)

Not State-Approved Reading First Supplementary Intervention Program Materials by Technical Skill Domains

Report Key:

- **N/P Phase I** means the program for the addressed technical skill did not pass the California Department of Education Phase I review (the program received a + score from the Eastern Regional Center for Reading First in Florida and/or a score of 64 percent or lower from the Western Regional Center for Reading First in Oregon).

- **N/P Phase II** means the program for the addressed technical skill did not pass the Reading First, California Technical Assistance Center Phase II review (the program received a score of 69 percent or lower for the percentage of California English-Language Arts Content Standards taught in kindergarten through grade three).

Program Name	Phonemic Awareness	Phonics	Oral Reading Fluency	Vocabulary Development	Comprehension
FOCUS: Reading and Language Program	N/P Phase II	N/P Phase II	N/P Phase II	N/P Phase II	N/P Phase I

To access the Eastern and Western Regional Centers for Reading First Technical Assistance supplemental intervention program reviews visit the following Web sites: Florida State University Center for Reading Research (FCRR) *http://www.fcrr.org/FCRRReports/contents.htm* and/or University of Oregon Reading First Center (ORFC) *http://reading.uoregon.edu/curricula/or_rfc_review_si.php*.

State-Approved Reading First Supplementary Intervention Program Materials by Technical Skill Domains

Report Key:

- **N/A** means not applicable, this technical skill is not taught.
- **4** means the program was approved for this technical skill.
- **NP Phase I** means the program did not pass Phase I.
- **NP Phase II** means the program did not pass Phase II.

Program Name	Phonemic Awareness	Phonics	Oral Reading Fluency	Vocabulary Development	Comprehension
Breakthrough to Literacy Publisher: McGraw-Hill	4	NP Phase I	NP Phase I	NP Phase I	NP Phase I
Destination Reading Publisher: Riverdeep	4	4	NP Phase II	4	4
Elements of Reading: *Vocabulary* Publisher: Harcourt Achieve	N/A	N/A	N/A	4	NP Phase I
Soliloquy Reading Assistant Publisher: Soliloquy Learning	N/A	N/A	4	NP Phase II	NP Phase II

To access the Eastern and Western Regional Centers for Reading First Technical Assistance supplemental intervention program reviews visit the following Web sites: Florida State University Center for Reading Research (FCRR) *http://www.fcrr.org/FCRRReports/contents.htm* and/or University of Oregon Reading First Center (ORFC) *http://reading.uoregon.edu/curricula/or_rfc_review_si.php.*

ITEM #11

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Reading First Program: Request of Authorization to Extend Funding of Reading First Local Educational Agencies (LEAs)	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) request legislative authorization to extend all Reading First subgrants for a total of six years for all schools making sufficient progress**.**

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

At the November 2002 meeting, the SBE approved the first round of Reading First grants for 13 districts. At the March 2003 meeting, the SBE approved the second round of Reading First grants for 60 districts. At the May 2004 meeting, the SBE approved the third round of Reading First grants. In the first, second, and third rounds, a total of 110 districts and 824 schools are participating. Reading First schools are serving students in 20,044 classrooms throughout California. Waivered classrooms constitute 1,735 of this total. At the January 2005 meeting the SBE approved submitting a request for legislative authorization to fund Reading First LEAs for a fourth year.

SUMMARY OF KEY ISSUES

The California 2004-05 Budget Act (Chapter 208, Item 4) specifies that the SBE shall be required to seek legislative approval of any changes to the Reading First Program that exceed or modify program components authorized in Article 1 (commencing with Section 51700) of Chapter 5 Part 28 of the *Education Code,* including any extension of the grant period beyond three years.

Reading First serves over 265,996 students in kindergarten through grade three, and approximately 60 percent of them are English Learners. These students attend schools that are among the highest in the state for rates of poverty and among the lowest for levels of reading achievement. Assuring that all of these students are able to read at grade level by the end of third grade requires an intensive and sustained effort to improve reading instruction.

SUMMARY OF KEY ISSUES

The Reading First Partnership Committee is in the process of developing a recommendation for what constitutes “sufficient progress” and will complete that definition at its September 2005 meeting. This definition will be used to make recommendations to the SBE to discontinue funding to schools that have not made sufficient progress. Schools that can demonstrate sufficient progress in improving reading instruction for their students should be allowed to continue their efforts for the full six years.

The CDE will present the recommended definition of sufficient progress at the November SBE meeting.

FISCAL ANALYSIS (AS APPROPRIATE)

For 2005-06 California will receive $140 million to fund Reading First districts. In addition, we will have approximately $6 million carried forward from 2004-05. Funding the current districts for 2005-06 at their approved per classroom rates will cost approximately $139.7 million.

The CDE anticipates receiving approximately the same level of funding to continue supporting Reading First districts for the entire six years.

ATTACHMENT(S)

None

ITEM #12

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Standardized Testing and Reporting (STAR) Program: Including, but not limited to Program Update	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends this item to the State Board of Education (SBE) for information and action as deemed necessary and appropriate.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Recent State Board of Education discussion and action regarding the STAR Program has included approval of a Request for Submission for a Designated Primary Language Test, approval of an amendment to the 2006 STAR Scope of Work to begin development of the Standards-based Test in Spanish, and action to request flexibility for developing a new alternate assessment based on modified achievement standards for students with moderate disabilities.

SUMMARY OF KEY ISSUES

2005 Testing in Process

Most districts have completed testing for the STAR Program at this time. As of June 16, Educational Testing Service (ETS) and its subcontractors were processing tests for more than 3.4 million students. ETS was scaling the 2005 *California Standards Tests (CSTs)* and equating them to the previous years' tests in preparation for producing tables that are used to convert the number correct scores to scale scores and performance levels. ETS expected to be able to complete the scaling and equating for all tests by June 10.

Public Release of 2005 Results

In accordance with state law, the California Department of Education (CDE) will release preliminary results for all tests within the STAR Program on Monday, August 15. The results Web site includes introductory pages that provide background on the STAR Program, information on the grades tested and tests administered during spring 2005, explain the scores that are available and how to compare scores, and provide help for

viewing and printing reports for schools, school districts, counties, and the state. District superintendents and STAR coordinators will receive access to a secure site during the week before the public release, so that they can verify the completeness and accuracy of the data proposed for release. The STAR results for 1999 through the current year may be accessed at *http://star.cde.ca.gov*.

Districts for which the SBE approved waivers to operate non-traditional school years (school years that span two fiscal years) will continue testing into August and will not have school and district results in the August 15 release. These schools and districts will be included in a second public release that will occur about mid-September. Districts then have the option of submitting student demographic data corrections to ETS through the end of October to ensure that accurate information is used to calculate final test results, Academic Performance Indexes, and Adequate Yearly Progress. Final corrected reports will be posted publicly during December.

Post-Test Workshops

ETS annually works with the Department to produce a post-test guide to assist school and district staff members with understanding and using the reports and results for the *CSTs, California Alternate Performance Assessment*, and *California Achievement Test, Sixth Edition Survey*. ETS will be conducting six post-test workshops at locations throughout the state during August. On August 22, they will be conducting a Web cast that may be accessed from any location within the state.

FISCAL ANALYSIS (AS APPROPRIATE)

There are no fiscal implications because these costs are covered in the STAR contract.

ATTACHMENT(S)

None.

ITEM #13

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Standardized Testing and Reporting (STAR) Program: Request for Submission (RFS) for the California Standards Test (CST), California Alternate Performance Assessment (CAPA), New Alternate Test, Standards-Based Tests in Spanish (STS), and Norm-Referenced Test (NRT)	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) approve the STAR Program RFS for release and posting.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The current contract for the CSTs, CAPA, and NRT (the California Achievement Tests, Sixth Edition Survey [CAT/6 Survey]), ends December 31, 2006. The new contract is expected to begin in January 2006 to allow for adequate transition time for the spring 2007 testing.

In May, SBE discussed key issues to be included in this RFS. CDE has worked with SBE staff and test liaisons to prepare the final RFS.

SUMMARY OF KEY ISSUES

In May, SBE discussed key issues to be included in this RFS. CDE has worked with SBE staff and test liaisons to include these issues and to prepare the final RFS. The following issues were approved to include in the RFS:

- Ask the bidder to propose a method to fully illustrate the CST performance levels with the use of CST released test questions.

- Ask the bidder to propose workshops, documents, reports, or other methods to assist school districts to use the STAR data for education program analyses.

- Ask the bidder to propose a way to expedite the return of individual student results to school districts so that districts would receive these results within three to six weeks of completion of testing.

- Provide directions to the bidders that end-of-course tests and/or end-of-grade tests may be taken when the student completes the course and/or grade, not by a designated grade level. Request that the bidder propose an appropriate

SUMMARY OF KEY ISSUES

- system for ordering, administering, and processing that would ensure the security of the tests.

- Include information about new work on assessments for students with disabilities to meet federal requirements including the realignment of the CAPA to be better linked to grade level standards as well as information on the new flexibility offered for the development of a new alternate assessment for up to two percent of students who are unable to demonstrate proficiency on the state's academic contend standards and who research indicates would not respond well to interventions for helping them to improve their achievement.

- Require the bidder to report to the SBE periodically on the status of item development.

- Ask the bidder to propose a continued development of the Standards-based Test in Spanish that is equivalent in rigor to the CST/s.

- Ask the bidder to propose a plan to develop for each CST a mechanism for increasing the reliability of the cluster scores.

- Require the bidder to provide assistance to the CDE/SBE in developing a long-term assessment plan.

FISCAL ANALYSIS (AS APPROPRIATE)

The funding for the STAR is an annual budget appropriation. The final budget for the contract is negotiated and approved by CDE, SBE, and the Department of Finance. The current year contract for the NRT, the CSTs, and the CAPA is approximately $54 million. The STS is expected to be funded at $3 million per year. A Budget Change Proposal (BCP) will be submitted to address the cost of the new alternate based on modified achievement standards.

ATTACHMENT(S)

The RFS will be provided as a last minute memorandum.

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: July 1, 2005

TO: **MEMBERS, STATE BOARD OF EDUCATION**

FROM: Geno Flores, Deputy Superintendent
Assessment and Accountability Branch

RE: Item No. 13

SUBJECT: Standardized Testing and Reporting (STAR) Program: Request for Submission (RFS) for the California Standards Test (CST), California Alternate Performance Assessment (CAPA), new alternate assessment, Standards-Based Tests in Spanish (STS), and Norm-Referenced Test (NRT)

In May, SBE discussed key issues to be included in this RFS. CDE has worked with SBE staff and test liaisons to include these issues and to prepare the final RFS. Listed below is each issue, how it is written in the RFS, and the page number(s) where it can be found in the RFS.

- Ask the bidder to propose a method to fully illustrate the CST performance levels with the use of CST released test questions. In response to this request, the STAR RFS requires the bidder to propose a method for using the CST released test questions to illustrate the meaning of the CST performance levels. (See page 17 I of the RFS.)

- Ask the bidder to propose workshops, documents, reports, or other methods to assist school districts to use the STAR data for education program analyses. In response to this request, the STAR RFS asks the bidder to propose a method for using STAR results for education program analyses. (See page 18 J of the RFS.)

- Ask the bidder to propose a way to expedite the return of individual student results to school districts so that districts would receive these results within three to six weeks of completion of testing. In response to this request, the STAR RFS asks the bidder to propose a method to expedite return of results so that districts would receive their results within three to six weeks of completing testing. (See page 53 A of the RFS.)

- Provide directions to the bidders that end-of-course tests and/or end-of-grade tests may be taken when the student completes the course and/or grade, not by a designated grade level. In response to this request, the STAR RFS informs bidders that test materials must be designed to allow students to take end-of-course tests upon completion of particular courses rather than only when

enrolled in particular grades. (See page 38 C of the RFS.)

- Include information about new work on assessments for students with disabilities to meet federal requirements, including development of a new alternate assessment for up to two percent of students who are unable to demonstrate proficiency on the state's academic content standards. In response to this request, the STAR RFS provides information on implementation of the new alternate assessment and requires the bidder to include this test in its proposal for continued development, administration, scoring, and reporting. (See the table on pages 7 and 8 and new alternate assessment on page 12 of the RFS.)

- Require the bidder to report to the SBE periodically on the status of item development. In response to this request, the STAR RFS requires the bidder to report biannually to the SBE and CDE on the status of item development as part of the bidder's proposal for an Item Utilization Plan. (See Item Utilization Plan, page 28-29 C of the RFS.)

- Ask the bidder to propose continued development of the Standards-based Test in Spanish that is equivalent in rigor to the CST/s. In response to this request, the STAR RFS informs the bidder that STS items and tests must be equivalent in rigor to the CSTs. (See pages 6, 28 B, and 36 A of the RFS.)

- Ask the bidder to propose a plan to develop for each CST a mechanism for increasing the reliability of the cluster scores. In response to this request, the STAR RFS asks bidder to describe a mechanism for increasing the reliability coefficient for each reporting cluster for the CSTs. (See page 29 D of the RFS.)

- Require the bidder to provide assistance to the CDE/SBE in developing a long-term assessment plan. In response to this request, the STAR RFS asks bidders to provide for assisting SBE and CDE in developing a long-term assessment plan. (See page 14 H of the RFS.)

Attachment 1: Request for Submission Standardized Testing and Reporting (STAR) Program (138 Pages)

Request for Submission
Standardized Testing and Reporting (STAR) Program

California Standards Tests
Grades 2 through 11

California Alternate Performance Assessment
Grades 2 through 11

New Alternate Assessment
Grades 2 through 11

Standards-based Test in Spanish
Grades 2 through 11

Norm-Referenced Tests
Grades 3 and 7

January 2006 – December 2009

Standards and Assessment Division
California Department of Education

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Appendices

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Appendix 5. 2005 CST and CAPA Test Design and CAPA Blueprints
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Attachments

Attachment 1. Nondiscrimination Compliance Statement
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Attachment 3. Federal Certifications Regarding Lobbying; Debarment, Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirements

Request for Submission
Standardized Testing and Reporting (STAR) Program

California Standards Tests (CSTs)
California Alternate Performance Assessment (CAPA)
Standards-based Test in Spanish (STS)
Norm-Referenced Test (NRT)
New Alternate Assessment

1. PURPOSE

This RFS invites submissions for the administration, scoring, reporting, and analysis of four tests in the Standardized Testing and Reporting (STAR) Program: the *California Standards Tests (CSTs)*, the *California Alternate Performance Assessment (CAPA)*, the S*tandards-based Test in Spanish (STS*), and the norm-referenced test (NRT).

Additionally, the California Department of Education (CDE) and the State Board of Education (SBE) are responding to the U.S. Department of Education's guidelines for flexibility in assessments for California's students who are moderately disabled and are unable to achieve grade-level standards without modifications. CDE and the current STAR contractor will develop blueprints for a new test, identified in this RFS as the new alternate assessment, by March 2006 for approval by SBE. The successful bidder will be responsible for further implementation of this test.

In addition to the administration, scoring, reporting, and analysis of these tests, the successful bidder will be required to:

- Develop items and forms for the CSTs, including the science tests administered in grades 8 and 10 to meet No Child Left Behind Act of 2001 (NCLB) requirements; CAPA; new alternate assessment; and STS.
- Work with the CAHSEE and CELDT contractors to include CAHSEE and CELDT items in the item bank maintained by the successful bidder.
- Work with California State University's (CSU's) contractor in administering the Early Assessment Program (EAP) English-language arts (ELA) and mathematics EAP tests.

CDE anticipates that the work described in this RFS will begin on or about January 1, 2006, and will continue through December 31, 2009. The allocation for the work described by this RFS is contingent upon continued funding through the annual budget process. SBE has the option to extend the contract for the 2010 and/or 2011 test administration cycles, contingent upon reauthorization of STAR legislation and continued funding.

2. BACKGROUND/OVERVIEW

2.1 Legislation

In 1997, the legislature established the STAR Program, which required that SBE designate a norm-referenced test for grades 2 through 11. The legislature additionally declared its intent that the designated norm-referenced test be augmented with items that assess the specific content standards adopted by SBE.

In 1999, the legislature required that the State Superintendent of Public Instruction (SSPI), with approval of SBE, provide for the development of an assessment instrument for grades 2 through 11 that would measure the degree to which pupils were achieving California's content standards and stipulated that this assessment include a direct writing assessment to be administered once in elementary school and once in middle or junior high school.

In 2001, the legislature required that the SSPI, with approval of SBE, provide for achievement tests that were fully standards-based in English-language arts (ELA), mathematics, science, and history-social science and that these tests be called the California Standards Tests.

In 2002, the legislature required that an alternate assessment be developed and administered to individuals with exceptional needs who are unable to participate in the statewide testing program even with accommodations. This alternate assessment is the California Alternate Performance Assessment.

In 2004, the legislature reauthorized the STAR Program. The reauthorization required that the CSTs in grades 3 through 11 be administered through January 1, 2011, that the CST in grade 2 be administered through January 1, 2008, and that the STAR Program's NRT be administered only in grades 3 and 7 through January 1, 2011. However, legislation has been introduced to continue grade 2 testing past 2008.

Also in 2004, Senate Bill 1448 amended California *Education Code* Section 60640 to require development of an achievement test in the most common primary language of English learners that is aligned to California content standards for reading/language arts and mathematics. Once the STS is available, it shall be administered in place of the designated primary language test (DPLT) as each grade-level test is implemented.

In this year's legislative session, a number of bills have been introduced that may alter which students are required to be tested. Currently, testing in Spanish is required only for English learners in grades 2 through 11 who have been in California schools less than 12 months. Districts have the option of testing English learners who have been in California schools 12 months or more. Legislation may require administration of the tests to all English learners receiving instruction in their primary language.

2.2 Statutes and Regulations

The California legislative information Web site *http://www.leginfo.ca.gov/calaw.html* displays relevant California *Education Code* sections 60601-60649.

Regulations pertaining to the STAR Program may be found at: *http://www.calregs.com/* (*California Code of Regulations, Title 5, Education, Division 1, Chapter 2, Subchapter 3.75, Articles 1 and 2, Sections 850-875*.) The current regulations for the designated primary language test will be modified as the STS is developed and administered. Pending STAR regulations are available at *http://www.cde.ca.gov/re/lr/rr*.

2.3 Overview of STAR Program

The tests within the STAR Program are administered by local education agencies (LEAs) to all students in grades 2 through 11 except those who have been exempted by written parental request as allowed by California *Education Code* Section 60615. The purposes of the tests are (1) to provide individual student results to students, parents/ guardians, and teachers; (2) to produce school, district, and county results that allow the State to monitor, by means of the Academic Performance Index (API), school progress toward meeting state performance targets; and (3) to produce results that allow the federal government to monitor the Adequate Yearly Progress (AYP) of students and schools toward meeting NCLB.

The CSTs, CAPA, new alternate assessment, STS, and NRT will be administered during the 2007, 2008, and 2009 STAR Program test administrations.

A. STAR Tests

- The CSTs are criterion-referenced multiple-choice tests aligned to SBE-adopted content standards. In addition to the multiple-choice tests, students in grades 4 and 7 write a composition in response to a prompt.

- The CAPA is an individually administered performance assessment used to measure the achievement of students with significant cognitive disabilities on California's content standards. CAPA tasks are linked to grade-level standards.

- The new alternate assessment will be implemented for the first time in response to new NCLB flexibility guidelines for assessing students with disabilities. The new alternate assessment will be for California's students who are moderately disabled and are unable to achieve grade-level standards without modifications.
- The STS will be designed as criterion-referenced multiple-choice tests in Spanish aligned to the SBE-adopted content standards. There will be no writing

assessments. As the STS grade-level tests are developed and become operational, they will replace the STAR Program's designated primary language test, which is administered under separate contract. STS items and tests must be equivalent in rigor to the CSTs.

- NRTs are norm referenced multiple-choice tests. In 2005, the *California Achievement Test, Sixth Edition Survey (CAT/6 Survey)* was administered in grades 3 and 7.

The following tables provide additional information about the CSTs, CAPA, new alternate assessment, STS, and NRT. For information about the 2005 CST and CAPA test design, see Appendix 5.

Test	Content Tested	Status	Blueprints	Item Inventory
CSTs	ELA Math Science History-social science	First administered in 1999 Continuing	Approved	Operational and field test items available in CST Item Bank. Continued development needed.
CAPA	ELA Math Science (grades 5,8,10)	First administered in 2003 Continuing Under review to determine if federal requirements for alternate assessments are met.	Under review May be revised and presented to SBE in November 2005.	Operational and field test items available in CAPA Item Bank. Continued development needed.
STS	ELA Math	Under development First administration in 2006-07 school year.	Under development To be presented for approval to SBE in July 2005.	Field test items for grades 2,3,4 Continued development for grades 2,3,4 and development for additional grades needed.
New alternate assessment	ELA Math Science	To be further developed under this RFS.	Under development To be presented for approval to SBE in March 2006.	Continued development needed.
NRT	Reading/language Math Spelling	Continuing for grades 3 and 7 To be designated under this RFS		

Tests Administered in 2005

Grade	2	3	4	5	6	7	8	9	10	11
CST English-Language Arts	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
CST Mathematics	✓	✓	✓	✓	✓	✓	✓*	✓*	*	*
CST History-Social Science							✓		✓	✓
CST Science				✓				*	*	*
NCLB California Science Tests							✓		✓	
CAT/6 Survey Reading/Language Mathematics Spelling		✓				✓				
CAPA English-Language Arts	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
CAPA Mathematics	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
CAPA Science				✓			✓		✓	

✓ Tests required for all students taking the grade level tests.
* Tests required based on course completion.

B. Number of Tests. Refer to CDE's STAR Results Web site at *http://star.cde.ca.gov* for a detailed breakdown of the number of scored CSTs, CAPA, and CAT/6 Survey tests by year and grade.

Note: Current law mandates that the CSTs and CAPA be administered to students in grades 3 through 11 through the period covered by this RFS; however, legislation has been introduced to continue grade 2 testing beyond the current 2008 sunset date. For purposes of this RFS only, bidders are asked to budget for the inclusion of grade 2 for the 2007, 2008, and 2009 test administrations for the CSTs, STS, CAPA, and new alternate assessment. Grade 2 costs must be clearly identified.

Since Legislation may require administration of the STS to all English learners receiving instruction in their primary language, the estimated number of test takers includes both mandated and optional test takers.

The following table provides information about the estimated number of test takers.

Estimated Number of Test Takers*											
Year	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Total
CSTs**											
2007	483,895	474,067	478,821	482,632	487,671	499,412	502,775	561,935	526,551	493,987	4,991,746
2008	480,366	484,958	475,190	480,268	484,362	493,422	500,214	564,868	531,260	490,150	4,985,058
2009	482,160	481,533	486,095	476,641	481,969	490,110	494,319	562,027	534,142	494,373	4,983,369
NRT**											
2007	--	474,067	--	--	--	499,412	--	--	--	--	973,479
2008	--	484,958	--	--	--	493,422	--	--	--	--	978,380
2009	--	481,533	--	--	--	490,110	--	--	--	--	971,643
CAPA (approximately 1% of CST estimated number of test takers)											
2007	4,839	4,741	4,788	4,826	4,877	4,994	5,028	5,619	5,266	4,940	49,918
2008	4,804	4,850	4,752	4,803	4,844	4,934	5,002	5,649	5,313	4,902	49,853
2009	4,822	4,815	4,861	4,766	4,820	4,901	4,943	5,620	5,341	4,944	49,833
New Alternate Assessment (approximately 2% of CST estimated number of test takers)											
2007	9,678	9,481	9,576	9,653	9,753	9,988	10,056	11,239	10,531	9,880	99,835
2008	9,607	9,699	9,504	9,605	9,687	9,868	10,004	11,297	10,625	9,803	99,699
2009	9,643	9,631	9,722	9,533	9,639	9,802	9,886	11,241	10,683	9,887	99,667
STS* (estimated number of mandated and optional test takers)**											
2007	24,195	23,703	14,365	9,653	4,877	4,994	5,028	5,619	5,266	4,940	102,640
2008	24,018	24,248	14,256	9,605	4,844	4,934	5,002	5,649	5,313	4,902	102,771
2009	24,108	24,077	14,583	9,533	4,820	4,901	4,943	5,620	5,341	4,944	102,870

*Note: A test taker is counted only once per test (via answer document) regardless of how many separate test booklets that test taker completes.
**The projected numbers are based on demographic enrollment projections from the California Department of Finance (DOF).
***The estimated number of test takers for the STS are projected using a formula based on the percentage of test takers by grade for the spring 2004 designated primary language test administration times the projected CST enrollments.

C. Test Administration Periods. *Education Code* Section 60640 and *California Code of Regulations, Title 5, Education, Division 1, Chapter 2, Subchapter 3.75, , Section 855* requires that each school administer the CSTs, CAPA, and NRT within a 21-day testing window that includes the ten instructional days before and ten instructional days after the day on which 85 percent of the instructional days for each school's, program's, or year-round schedule's instructional year are completed. The new alternate assessment and STS are also to be administered during this window. Throughout California, the tests are administered from approximately mid-February through August, with most LEAs testing during April and May. Each LEA may have up to eight test administration periods to enable all students to be tested within a comparable period.

The grade 4 and grade 7 CSTs in writing are administered during two separate administration periods of two days each. The CSTs in writing are administered the first Tuesday in March and the first Tuesday in May with makeup testing the

following day. Schools, programs, and year-round schedules in session on the March date are required to administer the test during March. Separate writing prompts are used for the March and May administrations.

D. Scoring and Reporting. CST, CAPA, and NRT results are reported for individual students, schools, districts, counties, and the state. The new alternate assessment and STS will be reported in the same manner. Test results must also be reported by subgroups for schools, districts, counties, and the state.

   CST results are reported as scaled scores and performance levels. Results for each CST also include up to six subscores called reporting clusters. Reporting clusters consist of test items that address a group of standards testing a common area such as reading comprehension in ELA or number sense in mathematics.

   CAPA results are reported as scaled scores and performance levels.

   The current NRT results are reported as scaled scores, national percentile ranks, and national normal curve equivalents.

E. More Information. Information about the STAR Program, including CST blueprints, the 2004 CST Technical Report, the CAPA subset of California's content standards, and reports of STAR Program results, are available at *http://www.cde.ca.gov/ta/tg/sr/index.asp*.

2.4 Overview of RFS Process

The anticipated process for designation of a contractor is as follows:

- Potential bidders deliver Intent to Submit.
- Potential bidders present questions on RFS.
- CDE posts responses to questions.
- CDE receives bidder submissions.
- Panels review submissions.
- State Superintendent of Public Instruction recommends bidder to SBE.
- SBE reviews recommendation.
- SBE may request testimony from bidders.
- SBE designates contractor.
- CDE, SBE, and Department of Finance (DOF) negotiate contract with successful bidder.

Note: The submission is a binding offer by the bidder, and making a submission is acceptance of all terms contained herein.

2.5 RFS Timeline

ACTIVITY	DEADLINES
RFS Released	July 11, 2005, not later than 5:00 p.m. PDT
Intent to Submit Due	July 22, 2005, not later than 12:00 p.m. PDT Attention: Vicki Perez Standards and Assessment Division 1430 N Street, Suite 5408 Sacramento, CA 95814 FAX: 916-319-0969 See RFS Section 4.5
Item Bank Demonstration	July 25, 2005, 10:00 a.m. PDT Standards and Assessment Division 1430 N Street, Suite 5408 Sacramento, CA 95814 See RFS Section 3.5
Questions on RFS Due	July 25, 2005 Received not later than 12:00 p.m. PDT See RFS Section 4.6
Responses to Questions Posted on CDE Web Site	July 29, 2005, by 5:00 p.m. PDT
Submissions Due	August 29, 2005 on or before 2:00 p.m. PDT Attn: Vicki Perez Standards and Assessment Division 1430 N Street, Suite 5408 Sacramento, CA 95814 See RFS Section 5.1
Submission Review	September 12-23, 2005
SSPI Recommendation to SBE	October 2005
SBE Designation of Contractor	November 9-10, 2005 SBE Meeting
Anticipated Contract Start Date	January 1, 2006 (contingent upon approval)

CDE reserves the right to revise this schedule.

3. SCOPE OF WORK

This section outlines the component tasks to be implemented under the contract initiated as a result of this RFS. The submission must address all component tasks and requirements and must contain sections corresponding to each component task.

General Requirements
This information is provided to assist bidders in preparing their submissions.

Early Assessment Program (EAP).
California *Education Code* Section 60602 (e) states that "It is the intent of the Legislature that the results of the California Standards Tests be available for use, after appropriate validation, academic credit, or placement in admission processes, or both, at post secondary educational institutions."

The successful bidder will be expected to work with CSU and the CSU EAP contractor to coordinate the EAP as part of the STAR Program. Currently, all costs associated with EAP item development, scoring, and reporting are borne by the CSU system.

Professional Standards Requirements.
The CSTs, CAPA, new alternate assessment, STS, and NRT must meet the criteria for test development, administration, and use described in the *Standards for Educational and Psychological Testing* (1999) published by the American Educational Research Association (AERA), the American Psychological Association (APA), and the National Council on Measurement in Education (NCME). All references in this RFS to "professional testing or psychometric standards" are to the *Standards for Educational and Psychological Testing* (1999).

Students with Disabilities and Fairness.
The CSTs, CAPA, new alternate assessment, STS, and NRT must be unbiased in full consideration of California's diverse population. The tests must use Universal Design principles to ensure access for the greatest number of students and for participation and reporting of results for students with individualized education programs (IEPs).

New alternate assessment and STS.
Although only limited information is currently available on the new alternate assessment and STS, bidders must include both of these tests in their submission, including but not limited to cost proposals and plans for development, administration, scoring, and reporting. Bidders may refer to pertinent information elsewhere in the RFS in developing the cost proposals and plans. Further information on these tests will be provided to the successful bidder as soon as it becomes available.

Web Development Standards.
Web sites and Internet applications developed under this contract must address the CDE web development standards as contained in CDE's web toolkit located at ftp://ftp.cde.ca.gov/webstandards/.

3.1 Component Task 1. Comprehensive Plan and Schedule for Project Deliverables and Activities (CSTs, CAPA, New Alternate Assessment, STS, and NRT)

REQUIREMENTS

For Section 3.1, provide a comprehensive plan for the CSTs, CAPA, new alternate assessment, STS, and NRT, including a schedule for project deliverables and activities. The comprehensive plan must address all the requirements specified below.

A. Narrative Schedule. Include a detailed narrative schedule that outlines, both by task and chronology for the entire contract period, each activity to be performed under this contract. The schedule must describe all activities related to the development of items, tests, training materials, administration materials, reports, interpretation materials, and logistics, as set forth in the Scope of Work. The chronological schedule must include proposed task initiation and completion dates and hours by task for proposed personnel including all subcontractors.

B. Progress Reports. Indicate that the successful bidder will produce monthly progress reports with relevant tasks and activities from the schedule and progress noted for each. The progress reports must address how any unanticipated issues or problems would be resolved and include a detailed list of invoices being submitted for payment, as well as a history of invoices previously submitted to date. The successful bidder must e-mail the monthly progress report to CDE by 12:00 p.m. Pacific Daylight Time (PDT) on the last Friday of each month and submit a signed hardcopy original by mail. CDE will not approve any invoice for payment on this contract until it has received all monthly progress reports due according to the schedule.

C. Management Meetings. Provide for weekly in-person, telephone, or videoconference management meetings between the successful bidder and CDE staff. Meetings are to be held in Sacramento. The Project Manager or his/her representative must attend each meeting in person. These management meetings will provide an opportunity to review, discuss, and improve upon task implementation and status. Subcontractors must be included as appropriate to the task. Subcontractors may be included via telephone or videoconference. The successful bidder and any subcontractors must plan and budget for the cost of sending staff to monthly management meetings.

D. SBE Meetings and Technical Meetings. Provide for attendance by the successful bidder at SBE meetings and for meetings with CDE's technical testing advisors as required by CDE. For the purposes of this submission, the bidder must plan and budget for a total of at least twelve such meetings per year, to be held in-person in Sacramento. These meetings will provide the opportunity to review, discuss, and

improve task implementation. The successful bidder is not responsible for costs associated with SBE or technical meetings (other than those associated with their own attendance at the meetings).

E. Records and Minutes. Indicate that for all meetings including, but not limited to, item reviews, standard settings, and management meetings, the successful bidder will take minutes and record lists of participants, including institutional affiliation and contact information. The lists of participants must be provided to CDE within ten working days of each meeting in an electronic Excel spreadsheet using a format approved by CDE. The successful bidder will review contact information for each meeting and update contact information if changed. In addition, the successful bidder must maintain and submit to CDE for approval within ten working days of every meeting all minutes and records.

F. Report Style. Provide for deliverable reports that conform to professional standards for writing. Reports must be consistent with the guidelines set forth in the *Publication Manual of the American Psychological Association: Fifth Edition* as well as conform to *CDE Style Manual* (provided to successful bidder) requirements.

G. Quality Control Audit. Provide for an internal audit of all quality control procedures used in conducting the work required by this RFS. CDE must be provided with the results of the audit.

H. Long-Term Assessment Plan. Provide for assisting SBE and CDE in developing a long-term assessment plan. The current plan is available at *http://www.cde.ca.gov/ta/tg/sa/documents/threeyear32102.pdf* on the CDE Web site.

I. Overlap of Contracts and Transition. Provide for effective transition between contractors. The successful bidder must cooperate fully with CDE and the previous contractor and any future contractor to allow for a smooth transition between the 2006 and 2007 administrations as well as to a potential new contractor for the 2010 administration. The overlap of contracts is essential to provide a new contractor with time to prepare and administer the test(s).

3.2 Component Task 2. Program Support Services (CSTs, CAPA, New Alternate Assessment, STS, and NRT)

STAR Program support services include but are not limited to communicating with districts through the use of e-mail, letters, and memos and establishing a help desk staffed to assist district STAR coordinators with ordering materials, material deliveries and retrieval, and score report deliveries. In addition, support services include pre- and post-test professional development for district STAR coordinators.

No materials or deliverables may be disseminated in any way, including posting, publishing, or distributing, absent CDE approval. (See, Section 7.16, CDE Approval of Deliverables)

REQUIREMENTS

For Section 3.2, include a plan to provide support services for the CSTs, CAPA, new alternate assessment, STS, and NRT. The plan must include the personnel, including subcontractors, required for program support and must address all the requirements specified below.

A. Help Desk. Demonstrate how assistance will be provided to more than 1200 district STAR coordinators. The minimal services that must be provided include:
   - Providing toll-free telephone and fax access.
   - Providing e-mail access.
   - Providing dedicated staff to respond to questions and concerns between 7 a.m. and 5 p.m. PDT Monday through Friday except for the California school holidays specified in *Education Code* Section 37220(a).
   - Providing sufficient staff to ensure that all requests for assistance are handled within 24 hours of when they are received.
   - Maintaining a log of customer concerns for reporting and analysis purposes.
   - Providing CDE with an electronic version of the log of customer concerns with ten days prior notice.

   Include a description of the staffing requirements for a customer service/help line, the criteria to be used to select staff, an overview of the training they will receive, and a contingency plan for peak periods.

B. startest.org. Include procedures for receiving, hosting, and maintaining startest.org, the Web site for district STAR coordinators. All current and archived documents on the site must continue to be available. New administration and operational documents proposed for posting must be approved by CDE.

   The startest.org Internet site must conform to CDE design, accessibility, writing and content, and application standards as specified in the CDE Web toolkit located at ftp://ftp.cde.ca.gov/webstandards/. The web site will be submitted to the approving entities as identified in Web toolkit section *Standards for Contractor-Developed Web Applications and Sites*.

C. Collection and Monitoring of Information. Describe how, district STAR coordinator contact information, security agreements, and test material orders will be collected, verified, and logged and how electronic access to track this information will be provided to all appropriate parties (district coordinators, CDE staff, subcontractors, etc.).

Include procedures for collecting and monitoring charter school designations. Charter schools can operate dependently or independently from their authorizing district for testing purposes. This designation can change from year to year and must be collected annually. Describe a process for identifying new charter schools, their testing status, and charter school closures.

D. Terminology. Ensure that materials sent to LEAs use the same terminology and language as that used for all tests within the STAR Program.

E. Workshops for the CSTs, CAPA, New Alternate Assessment, STS, and NRT. Include the development and presentation of eleven regional pre-test workshops and five post-test workshops.

The pre-test workshops are intended to provide district coordinators with test administration information, instructions, and materials for preparing test site coordinators for the test administration. For CAPA, the pre-test workshop is to include training sessions for CAPA examiners. Trainers are to be instructed in the use of the CAPA scoring rubrics that include specific behavioral descriptors to help ensure reliability and are to be provided with materials to assist in training test site examiners. Trainers who complete the training must be supplied with certificates of completion.

The post-test workshops are to assist district coordinators in interpreting score reports and using data from the tests.

For the pre-test workshops and post-test workshops:

1. Include a description of the methodology to be used, including the specific media, for each set of workshops. Media options include but are not limited to videoconferencing, interactive CDs provided to each site, web-based streaming videos, or other conferencing techniques.

2. Include a timeline and identify the personnel and any subcontractors required to conduct the workshops.

3. Describe any materials to be used in the presentation and provided to district coordinators for training their test site coordinators and CAPA examiners. These materials may include but are not limited to power point presentations, DVDs, videotapes, and printed materials. All materials must be accessible to test examiners and coordinators with disabilities. Video presentations must include closed captioning. Workshop presenters and all workshop materials must be approved by CDE.

4. The successful bidder is responsible for costs associated with these workshops and for making all arrangements for them, including meeting locations and

equipment. Costs include, but are not limited to, training materials, conference rooms, and equipment. The successful bidder is not responsible for travel, lodging, and substitute costs for attendees of the pre- and post-test workshops or for costs associated with workshop attendees who are outside observers or CDE staff.

F. Web Communication. Propose how web communication should be managed. Discuss the maintenance of both a non-secure Web site that provides general information for parents and guardians, teachers, and administrators and a secure Web site that the bidder will use to transfer information and files between and among district coordinators, the successful bidder, and CDE. Any information related to the STAR Program must be submitted to CDE for review and written approval before posting.

G. California Reading Lists for the CSTs. Provide for the continuation of the California Reading List. California *Education Code* Section 60643.1 requires the test publisher to make available a reading list on the Internet. The reading list shall include an index that correlates ranges of pupil scores on the California English-Language Arts Standards Tests to materials that would be suitable for pupils in each of grades 2 through 11 to read independently. The current reading list is available at *http://star.cde.ca.gov*.

Describe a plan for maintaining the current site and reading list, including titles, grade-level ranges, and annotations. The plan must describe a process that could be used for adding titles to the current California Reading List.

H. Released Test Questions. Propose a procedure for the annual release of CST test questions, including the identification and approval of test questions to be released and production of the questions in HTML for CDE web posting in September.

Twenty-five percent of CST multiple-choice questions are released each year per SBE policy. Currently, released test questions from the 2003 and 2004 test administrations are posted on CDE's Web site. Released test questions are to cover a selection of the content standards assessed on each CST, demonstrate a range of difficulty, and present a variety of ways standards can be assessed.

Current released test questions, in the approved format, are available at *http://www.cde.ca.gov/ta/tg/sr/resources.asp*.

I. Communicating Proficient Scores. SBE has adopted five performance levels and performance-level descriptors for the CSTs and the CAPA (see *http://www.cde.ca.gov/ta/tg/sr/resources.asp*). California *Education Code* Section 60605.5 requires that the performance standards also include exemplars of student performance that exemplify the content and performance standards.

Teachers, administrators, and parents have asked CDE to provide additional information about student scores to help make the meaning of those scores more understandable.

1. Propose a method to fully illustrate the meaning of the performance levels with the use of CST released test questions (see Section 3.2). The method proposed by the bidder must identify the CST released questions that would likely be answered correctly by students performing at each of the performance levels so that the released questions can serve as exemplars for both content and performance levels.

2. Include a plan for developing and distributing the final product. This product must be separate from the released test questions documents.

J. Communication with School Districts. Propose methods for assisting schools and districts in analyzing grade-level and/or course results to help inform decisions about education programs.

3.3 Component Task 3. Test Security Measures (CSTs, CAPA, New Alternate Assessment, STS, and NRT)

REQUIREMENTS

For Section 3.3, provide a test security plan. It will be the responsibility of the successful bidder to guarantee security for all materials, field test forms, items, processes, activities, data, and results associated with the CSTs, CAPA, new alternate assessment, STS, and NRT. A breach of security could result in the compromising of the entire state assessment program. The test security plan must address the requirements specified below.

A. Test Security. Identify a system that ensures all test items, test materials, electronic files, and data are developed, used, transferred, delivered, and maintained in a secure manner. Submissions containing web-based application proposals must describe technologies and procedures to ensure access by authorized individuals only and protect against hacker and other unauthorized access.

Describe procedures that will ensure that only the appropriate personnel with direct responsibilities for item development and review, test development and construction, and test administration have access to test materials.

Specifically address how security procedures shall be employed for:

- item development
- item review

- field tests
- test development and construction
- data dictionaries
- electronic files of items, including item banks
- electronic files of test result data
- test administration, including the delivery and collection of materials to and from LEAs
- document processing, handling, and storage
- all other circumstances in which security of tests and test materials is required

B. Security Breach.

1. Test Development. Describe procedures for reporting to CDE any unauthorized access or other breach of security. Include procedures to ensure that the negative consequence of a security breach would be minimized.

2. Test Administration.

   a. Include a plan for working with school districts to conduct onsite visits of schools before testing begins, during testing, and after testing to verify that the directions for administering the tests are being followed.

   b. Describe a process for conducting investigations of security breaches before, during, or after the administration of the test. A security breach is anything that may compromise the test, including but not limited to students removing test materials from testing locations, test examiners sharing test questions, and losing secure test materials. School districts are required to report this information to CDE. CDE will provide the successful bidder with all necessary information.

   A summary report of the results of each investigation must be provided to CDE within ten (10) working days of a security breach being reported. A complete report of each investigation must be provided to CDE by September 1 of each year. Include the timeline and format for reporting any breaches to CDE.

3.4 Component Task 4. Norm-Referenced Test (NRT) Requirements

REQUIREMENTS

For Section 3.4, provide the following information about the NRT being submitted for review. (See also Section 7.3 Ownership, Public Records, Copyrights, Rights/Licenses, CDE Seal, Sale of Items)

A. Contact Person. Provide the name, address, telephone number, fax, and e-mail address of a company representative who can respond to or refer specific questions about the proposed NRT.

B. General Information about the Proposed NRT. Provide the following information about the proposed NRT:
   - Title of the test battery (series)
   - Acronym used for test title
   - Edition
   - Availability by required content areas and grades of full and survey/abbreviated batteries
   - Year test battery was normed
   - Copyright year
   - Publisher

C. Tables Providing Test Information. Provide tables that show, by grade and content area, the number of test questions, the working time in minutes, and the preparation time in minutes for the proposed NRT at grades 3 and 7. This information is to be provided for both the full battery tests and the survey/abbreviated battery tests being submitted.

D. Availability of Test Forms and Results. If any proposed form has been distributed in California, provide a list of schools and/or LEAs that may have received or purchased the tests.

   Provide a list of states that currently are using or are planning to use the test battery. If statewide results for other states are available, include a chart summarizing the results by state, grade level, and content area tested. If the test battery being submitted will be available for the first time during the 2006-07 school year, provide this information for the previous edition of this test battery, if available. Provide reference contact information including the name, telephone number, and e-mail address of the person responsible for the program in each state cited.

E. Replacement Items. The successful bidder will be required to provide copies of the NRT for grades 3 and 7 for reading, language, spelling, and mathematics to California's Statewide Pupil Assessment Review (SPAR) Panel (California *Education Code* Section 60606) for review. The successful bidder must ensure that a company representative will be present at the conclusion of the SPAR Panel meeting to hear the panel's comments and recommendations. The successful bidder should expect that the 2006 meeting will occur during late summer or early fall.

Indicate whether the test publisher has replacement items available and the process that will be used to replace any items that the SPAR Panel finds are not in compliance with California *Education Code* Section 60614. Include in the discussion information about the security of items within any item bank from which replacement items may be drawn and the procedures that will be used to ensure that the replacement(s) allow for using the normative data for the test.

F. Test Development and Technical Manual. Provide evidence that the test battery was developed in accordance with all applicable standards for test construction in the *Standards for Educational and Psychological Testing (1999).*

Describe the complete process used to produce, administer, score, report, and analyze test scores for the NRT being submitted. The bidder must submit copies of the technical manual for the test.

Include a description of the technical characteristics of the test scores, including the ability of the publisher to produce valid, reliable, individual pupil scores.

Address measurement error and any other quantifiable random or systematic influences on test scores to determine whether, across the testing series under consideration, error is acceptable. Standard errors as well as reliability coefficients must be reported.

G. Purpose and Interpretation of Test Scores. Describe the primary purposes and uses of the test battery(ies) and how the test scores are intended to be interpreted and used. Identify the constructs the test is intended to measure. Include information only for the grades and content areas requested in this RFS.

H. Norms. Describe the characteristics of the norming sample, when the empirical norms were established, accuracy of data for subgroups, and the window(s) during which testing must occur to use the empirical norms.

If the norming sample was weighted, subgroup representation should be reported both in terms of unweighted and weighted frequencies. Reports of the norming study(ies) must include precise specifications of the population sample and the sampling procedures.

I. Royalty/Licensing Costs. Include and describe in the cost proposal all royalty/licensing costs for California to use the proposed test(s).

J. Accommodations and Modifications for Students with Disabilities. Describe any empirical data from the norming sample and/or special studies conducted to show whether accommodations/modifications required for students with disabilities to access the tests affect the inferences that can be made from the scores. Specifically address the effects of:

- having the reading test read aloud.
- braille and large-print presentations.
- the use of additional time or breaks.
- the use of aids such as dictionaries, math manipulatives, number charts, or calculators.

Include information about including the scores from accommodated tests in summary data for schools, districts, counties, and the state. The bidder must also provide information on interpreting accommodated test scores.

K. Test Levels/Grade Levels. If the proposed NRT uses test levels rather than grades, describe how the test levels for the battery fit the grade levels being tested.

L. Overall Quality of Test. Test items must be clearly written, with correct answers and appropriate distractors. Include answer keys. It is desirable that test booklets are aesthetically pleasing and grade-level appropriate in appearance and in the use of graphics. Directions to students and administrators must be clear.

M. Alignment to California Content Standards in English-Language Arts and Mathematics. Indicate the extent to which the proposed tests are aligned with California's content standards for each grade and each content area to be tested. Include the percentage of items on the test that are aligned to the content standards.

3.5 Component Task 5. Electronic Item Bank, Data Management, and Documentation (CSTs, CAPA, New Alternate Assessment, and STS)

The successful bidder will be required to develop specifications and procedures for an item bank that will serve CDE's assessment item bank. This consolidated item bank will include the items from each of CDE's assessments, including all CST, CAPA, new alternative assessment, STS, CAHSEE, and CELDT items. The successful bidder will be required to establish standards and procedures by which items and associated statistics developed by other contractors will be delivered and incorporated within the item bank. Updates to the item bank must be delivered to CDE on a regular basis. The data for each assessment must be current and accurate.

Bidders may propose an item bank architecture that meets the technical and functional requirements identified below. Possible architecture options include, but are not limited to:

- Maintenance and enhancement of the existing CDE owned and network installed proprietary item bank.

- Installation, maintenance, and required enhancements of a bidder-identified item bank that CDE is able to install on its network.
- Installation, maintenance, and required enhancements of a bidder-identified item bank web-based application.

The existing item bank is a proprietary application developed for CDE incorporating a Visual Basic front end with Microsoft Office Professional linking to an MS SQL server (7.0) database. The item bank is installed in CDE's network environment and provides access to a minimum of 20 users, each with differing levels of data access and security. On July 25, 2005, CDE will hold an item bank demonstration at 10:00 a.m. PDT at 1430 N Street, Suite 5408, Sacramento. Application and database specifications for the existing item banks will be available at that time.

REQUIREMENTS

For Section 3.5, include a plan for the documentation and data management of a CDE consolidated electronic item bank. The documentation and data management plan must address requirements for the inclusion and maintenance of all items developed under this contract, as well as maintenance of CST, CAPA, CAHSEE, and CELDT items currently owned by CDE. Future items developed for each of CDE's primary assessments (CST, CAPA, new alternative assessment, STS, CAHSEE, and CELDT) must also be included in the plan. (See Appendix 6, CST and CAPA Item Inventory) Include a timeline for all item-related deliverables including applications, test items, and documentation. The plan must address the requirements specified below.

A. Item Bank. Demonstrate the bidder's ability to meet the functional requirements of developing, implementing, and maintaining a CDE item bank by addressing the following requirements:

1. Item Requirements. The item bank must include the following information for each item developed:
    - Unique Identifier. Each item must have a unique identifier that is established when the item is first drafted and is consistent with the item identification system currently in use. Specifications as to the current item identification system will be provided to the successful bidder. The unique item identifier will remain the same for all drafts of the same item. The item bank will retain only the current draft of an item.

    - Graphics. The graphics for any item included in the CDE item bank must be provided as separate files that can be referenced from the item bank. Graphics for items may include passages, art, and other large objects. All item-associated graphics must be provided in a separate directory as specified by CDE. Graphic files accessed by the item bank must be in jpeg, .gif, or .tif file formats. The graphics must also be provided in a format of sufficient quality for use in the production of test booklets.

These graphic and image formats may be either TIFF files (minimum of 300 dpi), EPS, or with the approval of CDE, another file format suitable for printing and publication.

- Reading Passages and Copyright. All reading passages, artwork, stems, distractors, form identifiers, and item keys must be included. All copyright permissions must be provided, along with the date of expiration, if any, for usage. (See, Section 7.3, Section 7.3 Ownership, Public Records, Copyrights, Rights/Licenses, CDE Seal, Sale of Items) All copyright permissions must be reviewed and expiration dates reported to CDE.

- Item Statistics. Item histories, including all field test dates, all operational test administration dates, and all required item statistics for each administration. Item statistics must include all response choice percentages, b-values, point-biserials, and item response theory (IRT) statistics and graphs. All item statistics must be entered into the item bank according to the schedule identified by each assessment.

- Item Status. The status of each item must be identified. The status identifies whether an item is available for use or not and the various reasons the item falls into a particular status category. Status categories include, but are not limited to, used operationally, released, not reviewed, rejected, field test ready, and operational ready. The status must also document the reasons and dates status decisions were made for each item.

2. Capabilities. The item bank must include the following capabilities:
    - Item Card. The ability to produce a standard item card for each item. The item card must include the item's unique identifier, stem and distracters, traditional item statistics, listing of associated graphics, manipulatives, passages, and an option to print any of these listed components.

    - Item Comments. The capability to enter and retain item-level comments. These comments can range from assessment review panel comments to CDE staff comments.

    - Item Search/Selection. The ability to search the entire item bank by a wide range of criteria including, item identifier, item type, standard classification, item statistic, test administration and form, and stem and distracter content.

- Form Development, Analysis, and Transfer. Ability to provide form planner development, analysis, and transfer capabilities. Electronic form planner transfers allow CDE to review and revise proposed assessment forms more comprehensively and quickly. CDE must also be able to create new forms that conform to the appropriate test specifications/blueprints by providing dynamic interaction between the form planner development tool, blueprint requirements, and form characteristic summaries (e.g., item frequencies for p and b value distributions, point-biserial distributions, key distribution, cognitive level distribution, and fit distribution), and form IRT curve analysis. At the approval of CDE, these electronic form planner transfers may replace the requirements for delivery of hard copy form planners and item cards.

- Assessment-specific Requirements. The ability to incorporate in the item bank differing requirements between assessments (e.g., CST and CAHSEE reportable statistics requirements may differ). Differences include but are not limited to standards, frameworks, reported statistics, manipulatives, and item classifications.
- Item Bank Content Summary. Ability to provide summary reports identifying the number of items in the item bank by test, domain, content area, grade, reporting category, standard, and name of the contractor who developed the item.

3. Item Bank Delivery. Demonstrate the bidder's ability to deliver all items in the item bank, including existing items as well as those developed during the period of this contract, for the CSTs, CAPA, STS, new alternate assessment, CAHSEE, and CELDT programs. All deliveries of the item bank to CDE, or an authorized agent, must include CD-ROM or DVD technology.

4. Technical Standards. Establish technical standards for the electronic transfer of test forms by each test contractor to CDE. Must also establish technical standards for the electronic transfer of all item and item related data by all assessment item developers.

5. Stand-alone Version. Provide a fully functional version of the item bank configured for a stand-alone PC environment. The stand-alone version will be installed on a laptop PC and must provide all the functionality identified for the multi user version. Additional security must be included in the stand-alone version so that an unauthorized user cannot access the item bank data by bypassing the designed front-end interface. While a MS Office Professional application is preferred, other application configurations will be considered. Licenses must be provided for any required software other than MS Office Professional and Adobe Acrobat. The term of the licenses must extend one year beyond the end of the contract period, including any contract extensions.

6. Item Bank Update and Delivery Schedule. Provide a plan for frequent deliveries of item bank updates. Because each test has a unique schedule of item development, testing, item statistic updates, and form development. The plan must account for delivery of monthly updates to CDE. Updates must be supplied in both the network and stand-alone formats. It is also preferred that updates be designed to append new records and delete records, but not replace the entire database. Changes in the item bank application may be delivered separately or included in the monthly updates.

7. Quality Control. Provide database management and quality control procedures (including data editing procedures) that ensure accuracy of statistics, images, text, form content, and derived statistics and item selection logic.

8. Prepare Summary Reports. Include procedures for conducting CDE requested summary analyses and preparing summary reports based on data in the item bank using such data fields as standards, status, and difficulty. These analyses include, but are not limited to, number of items for each test by standard by difficulty, number of items by standard by status, listing of standards assessed, and overall test difficulty.

9. Year-End Data Delivery. Demonstrate the ability to provide CDE with a database that includes all item bank data and files, for all test items included in the item bank, in a format(s) approved by CDE. A complete version of the stand-alone item bank must also be delivered. All documentation identified in "B. Documentation" below as well as item bank architecture, data load requirements, data delivery specifications, and user directions must also be included. This delivery will be scheduled for the end of each contract year and at the conclusion of the contract. These files will serve as a CDE backup of the item bank data and will allow for CDE transfer of the item bank data to any subsequent contractor.

10. Product Licenses. Provide all product licenses required for the full and proper functioning of the item bank application (excluding MS Office, Visual Basic and MS SQL).

11. Initial Installation. Include a schedule for the full installation of the item bank within three months of the beginning of the contract.

12. Scalable Application. Include application scalability to support a minimum of 20 simultaneous users. The application must also support up to 40 authorized users.

13. Compatibility with CDE environment. Identify procedures to ensure that any and all deliverables are compatible with the CDE hardware, software, and

network environment. CDE will have the option of denying delivery of any application or data that is not compatible.

14. Item Bank Security. Ensure that the item bank is secure and clearly describe how this will be achieved.

B. Documentation. Describe how data dictionaries for every data file and system will be established, maintained, and submitted to CDE. Data dictionaries must include the names, formats, values, attributes, and descriptions of every data element. Every data element in the data dictionary must adhere to CDE's Data Resource Guide unless otherwise approved by CDE. Data dictionaries must be provided to CDE at least 20 working days prior to the delivery of associated data files and systems.

3.6 Component Task 6. Item and Task Development (CSTs, CAPA, New Alternate Assessment, and STS)

All items/tasks must be developed in accordance with the appropriate standards in the *Standards for Educational and Psychological Testing* and must use Universal Design principles. Items/tasks must be of sufficient quality to ensure that the tests developed are based on sound psychometric design that maintains curricular and instructional alignment, yield scores that are valid and reliable, and show no statistically significant signs of bias toward any subgroup, including gender. All items/tasks must be either aligned to or linked with the content standards adopted by SBE.

A readability index, such as the Flesch-Kincaid, must be applied to all reading passages proposed for the CST multiple-choice tests and writing standards tests. The readability index must be applied both to the passages proposed for use under the 2006-09 contract and to the passages currently in the item bank that are used for multiple-choice items. The reading passages must be appropriate for the grade level.

All items are to be submitted to CDE for review after external reviews and are subject to final approval by CDE. All items and tasks developed become the property of CDE, regardless of whether the item or task is ultimately unusable.

Blueprints for current test development for the CSTs are available at *http://www.cde.ca.gov/ta/tg/sr/resources.asp*. The current CAPA blueprints are under review and may be revised. Any revisions are expected to be approved by SBE in November 2005. See Appendix 5 for the current CAPA blueprints. The STS blueprints will be presented to SBE for approval in July 2005. The blueprints for the new alternated assessment are expected to be developed and approved by SBE in March 2006.

REQUIREMENTS

For Section 3.6, provide a plan for CST, CAPA, and STS item development. The plan must include developing and reviewing new items, field-testing the new items, and analyzing field test results. See Appendix 6 for the current CST and CAPA item inventory. The plan must reflect the successful bidder's knowledge of all aspects of item design and item characteristics. The plan must be based on the five-year utilization plan described below.

Once the blueprints for the new alternate assessment are approved by SBE, the successful bidder will be expected to provide an item development plan and a budget for this test.

The item and task development plan must address the requirements specified below.

A. Overall CST, CAPA, and STS Item Development. Include the overall timeline, process, and personnel required for item/task development. Note: CST item development includes the grade 8 and 10 NCLB science tests.

B. Test Specifications. Describe the process that will be used for reviewing, revising, and maintaining test specifications for the CSTs, CAPA, and STS. The test specifications must define the content of the test, the proposed number of items, and the desired psychometric properties of the items. The description of test content must be sufficiently detailed to show clearly what dimensions of knowledge, skills, processes, and standards are assessed by the test. The test specifications for the STS must ensure that the items are equivalent in rigor to the CSTs.

   The test specifications must be reviewed and possibly revised on an ongoing basis. Because SBE may revisit and revise the test blueprints, the bidder must be prepared to make adjustments to the test specifications in the future and to make appropriate technical adjustments to ensure comparability over time for successive cohorts of students. Revisions to the test specifications must be reviewed and approved by CDE.

   The successful bidder will either prepare or review/revise test specifications for the new alternate assessment once the information is available.

C. Item Utilization Plan. Include a five-year item utilization plan for the CSTs, CAPA, and STS. The purpose of the Item Utilization Plan is to provide CDE and SBE with information on how many items must be available to develop forms for the CSTs, CAPA, and STS annually, taking into consideration item attrition, item replacement, and item release. The plan may include CST and CAPA items currently in the item bank as well as items to be developed for these tests. Once

information on the new alternate assessment becomes available, the plan must be modified to include items for this test as well.

The plan must detail the number of items by test and content standard within each test needed to ensure an item pool deep and varied enough to develop test forms through 2009. The plan must take into account coverage of the standards, released items, and replaced items.

The current approved Item Utilization Plan is available at *http://www.cde.ca.gov/be/ag/ag/agenda1103.asp*. (See Item 8.) See Appendix 6 for the current CST and CAPA item inventory.

The item utilization plan must include:

1. The release of 25 percent of each CST annually.

2. A percentage of items proposed for replacement annually.

3. The number of new items for each CST, CAPA, and STS to be developed, field tested, and delivered into the item bank (see Section 3.5). The number of items must be:
   - sufficient after allowing for attrition during development, including item reviews and field testing.
   - sufficient after allowing for the percentage of replacement proposed above.
   - sufficient to replace released items.
   - sufficient after allowing for item attrition, replacement, and release to adequately cover all of the standards with items that demonstrate a range of difficulties.

   Present the information by test, year, content area (including end-of-course subjects), content strand and standard, and grade level, where appropriate.

4. A method to achieve comparable year-to-year results.

The successful bidder will be required to report in writing biannually to SBE and CDE on the status of item development.

D. Reporting Cluster Reliability. Describe a plan for increasing the reliability coefficient for each reporting cluster for the CSTs (see blueprints). Per California *Education Code* Section 60602(4), information is to be provided to improve the educational program. Currently, schools and districts receive, for both individual students and groups of students, results at the reporting cluster level as well as an overall scale score and performance level for each CST. The number of items per reporting cluster, however, can vary from few to many. For reporting clusters with

few items, the results are less reliable and therefore are limited in their ability to provide information to improve the educational program.

The plan should include options for reporting results based on varying sizes of the population tested (i.e., state, district, school levels.)

E. Item and Task Writing for the CSTs, CAPA, New Alternate Assessment, and STS. The successful bidder will be required to develop CST, CAPA, new alternate assessment, and STS items for field testing.

Propose a process for the selection and training of item/task writers and the location where the training will be conducted. All training materials must be reviewed by CDE/SBE staff. The successful bidder will be responsible for the costs of training item writers.

1. Item writers. Describe procedures for recruiting item writers. Include recruitment of California teachers. Item writers must be familiar and experienced with the California content standards for their subject area. To ensure content expertise, the minimum qualification for any item writer is a bachelor's degree or a teaching credential in the appropriate content area and some item-writing experience. The bidder will be required to document in writing the qualifications and item-writing experience of all item writers and must justify the use of writers who lack experience with the California content standards.

    - For the CAPA and new alternate assessment, task writers must also have experience working with special education students.
    - For the STS, item writers must also be bilingual and biliterate in Spanish.

2. Guidelines. Describe the guidelines that will be given to CST, new alternate assessment, and STS item writers and CAPA task writers. These guidelines must address the constructs to be measured, alignment with content standards, and correspondence to the test specifications. The successful bidder must produce and refine guidelines for item and task writers that provide clear criteria designed to ensure the quality of items. These guidelines must refer to and be consistent with California *Education Code* Section 60614, which prohibits "items that solicit or invite disclosure of a pupil's, or his or her parents' or guardians', personal beliefs or practices" and items "designed to evaluate personal behavioral characteristics."

3. Content Standard Alignment for the CSTs and STS. Describe the process for ensuring and documenting the direct, identifiable alignment between the content standard being tested and the test item.

Content Standard Link for the CAPA and new alternate assessment. Describe the process for ensuring and documenting the direct, identifiable link between the grade-level content standard being tested and the task/item. CAPA tasks and the new alternate assessment items may be "linked" to grade-level standards. This means that some tasks/items that address a standard may differ in depth, breadth, and complexity from items that are directly aligned to grade-level standards.

4. Attrition. Describe how the bidder will address CST, new alternate assessment, and STS item and CAPA task attrition throughout the development process. The number of items/tasks developed in each subject area must be sufficient to survive the rigors of development, including CDE review, bias and sensitivity reviews, content and technical reviews, and field testing, as well as item release. Items that do not meet the professional testing standards for content, technical, or bias and sensitivity as judged by the successful bidder must be returned to the item writers, revised by the successful bidder's content specialists, or deemed unusable.

5. Item/Task Writing Meetings. Describe procedures for arranging for all logistics and covering costs, including but not limited to lodging, facility costs, travel costs, meals, meeting/workshop materials, and reimbursement for substitute teacher costs associated with the item/task writing meetings.

6. Internal Review. Describe an internal review process for all new items/tasks that will occur prior to any reviews by external review committees, including CDE. Include assessing each item/task for alignment or linkage to the content standards and test specifications. Items/ tasks that do not pass these internal reviews or meet the professional testing standards for content, technical, or bias and sensitivity as required by CDE may be revised by the successful bidder's content specialists.

F. CDE Review. Propose procedures and a timeline for CDE review of new items and tasks. CDE is to review all items and recommended changes.

G. External Item and Task Reviews. Propose a plan for CST, CAPA, new alternate assessment, and STS item/task reviews by the following two panels of experts: Assessment Review Panels (ARP) and the Statewide Pupil Assessment Review (SPAR) Panel.

Review panels ensure that test items/tasks are aligned/linked to standards, accurate in content, clearly written, and free of cultural, gender, ethnic or other kinds of bias that may affect different subgroups of students who are required to take the tests.

All reviews must be conducted in Sacramento, unless otherwise previously approved by CDE, and none may be conducted outside California.

Following are descriptions of the review panels:

- ARPs conduct content reviews that examine all items and tasks for alignment to California's content standards, accuracy of item content, clarity of phrasing, and determination that each item has one unambiguous correct answer. The successful bidder will conduct the content reviews and will report their findings as specified to CDE. There are up to 30 reviewers for each content area.

  Persons selected for reviews may include university professors, teachers (including special education), and county and district education administrators and will be representative of the state's geographic and demographic diversity. ARPs are currently approved.

  ARP member qualifications include:
  - A bachelor's or master's degree in the subject area
  - Three to five years teaching experience in the subject area
  - Knowledge and experience with California content standards

  Additional qualifications for CAPA ARP members include:
  - Special education credential
  - Experience with more than one type of disability
  - Three to five years as a teacher or school administrator with a special education credential

  Additional qualifications for STS ARP members include:
  - Bilingual and biliterate in Spanish

  The successful bidder will be required to recruit new panel members as needed. Any new members must be approved by CDE.

  ARP members are not paid honoraria, but are to be reimbursed by the successful bidder for travel, lodging, and per diem in accordance with state travel rates and regulations (See Appendix 3). The successful bidder will be responsible for reimbursing LEAs for substitute costs for teacher and K-12 administrator participants, as well as for all costs of the reviews.

- SPAR Panel reviews are required by state law. The SPAR Panel reviews all new items to ensure that they are in compliance with California *Education Code* Section 60614. Panel meetings are convened by CDE as required to review items the successful bidder has ready for review. The successful bidder is to have a person knowledgeable in the content area available for

SPAR Panel meetings. CDE covers the expenses for the SPAR Panel, and the meetings take place at CDE headquarters. The SPAR Panel review will be the last formal review prior to inclusion of items on field test forms.

The plan for external item and task reviews must:

1. Present a description and timeline of the work each review panel will do.

2. Describe how each review panel will carry out its work. Include each process and activity that will be used to enable the review panels to ensure the alignment/linkage to the state content standards, elimination of bias, and technical quality of the new items/tasks.

3. Describe the training and materials needed for ARP meetings. All materials used must be reviewed by CDE/SBE staff.

4. Describe a process for documenting the review panel meetings. Include a procedure for providing CDE with a summary of findings after each panel meeting.

5. Describe procedures for coordinating all logistics and covering costs for the ARPs, including but not limited to working with CDE to select new panel members, selecting and arranging meeting times and locations with CDE approval, notifying review panel members, maintaining contact information and attendance data on review panel members, arranging and paying for travel, room, board, and miscellaneous expenses for review panel members, and paying for teacher substitute coverage as required. The successful bidder is not responsible for costs associated with attendance by SBE or CDE staff.

H. Field Testing. Describe how new CST, new alternate assessment, and STS multiple-choice items, CST ELA writing tasks, and CAPA tasks will be field tested after the items/tasks have passed all required reviews.

The field-test design must be based on applicable technical requirements referenced in the *Standards for Educational and Psychological Testing* and should ensure that an adequate number of items and tasks are field tested and that testing time is not adversely affected. When appropriate, field test multiple-choice items/tasks must be embedded in the operational forms and versions so that they cannot be distinguished from operational items by the test taker. The positions of field test items should change from year to year. Grade 4 and 7 writing tasks may be field tested separately. No contract funds may be expended for incentives to encourage school districts to participate in field testing. Field testing of students with various disabilities who use accommodations and modifications are to be included in the design.

The field test plan must:

1. Propose a field test design and timeline for each of the following tests: the CST multiple-choice tests, CST ELA writing tasks, CAPA, new alternate assessment, and the STS.

    a. Include a procedure to be used, when appropriate, for selecting schools and administering stand-alone field tests in a manner that satisfies professional psychometric standards for test development.

    b. Include procedures to be used, when appropriate, for developing and printing field test materials, including test booklets, answer documents, and administration directions, and for packaging, distributing, and collecting all field test materials.

2. Describe a process for scoring and analyzing field test results, reporting field test results to CDE, entering all field test statistics into the electronic item bank, and presenting field test analyses in the Technical Report. Field test statistics and recommendations for operational use are to be provided to CDE within eight weeks of the end of field testing.

    a. Include a process for scoring the grade 4 and grade 7 CST writing field tests. The process must include selection of field test scorers, training of scorers, development of training materials, and a method for ensuring accuracy of scoring. It is expected that field test scoring will take place in California to ensure participation of California teachers.

    b. Include a procedure for analyzing all items and tasks to ensure that they have the statistical qualities required for the operational tests.

    c. Include a process for analyzing and reporting to CDE data for all subgroups required by the California *Education Code and California Code of Regulations, Title 5*. (Also, See Section 3.13)

    d. Include a procedure for providing expert advice on accommodations and modifications for students with individualized education programs (IEPs) or Section 504 plans consistent with psychometric standards, CDE policies, and applicable statutes and regulations.

I. Standard Setting. Propose a standard setting plan for the revised CAPA, new alternate assessment, and STS to set the cut scores for the five performance levels for each test. CST and CAPA performance level tables are available at *http://www.cde.ca.gov/ta/tg/sr/resources.asp*.

Once dates and sites for standard setting sessions are identified and prior to the sessions, the successful bidder will provide the standard setting plans and any other needed documentation and session materials to CDE for review and approval. Following each standard setting session, the successful bidder will produce a technical report to document the standard setting session and its results. The standard setting technical report will be provided to CDE for approval. CDE will present the results of the standard setting to SBE and may recommend adjustments in the panel recommendations. Prior to SBE approval, public hearings will be held by SBE/CDE.

The successful bidder is responsible for all costs related to the standards setting sessions.

The standard setting plan must:

1. Describe a procedure for using test data to identify cut scores for the five performance-levels for recommendation to SBE.

2. Describe a process for establishing a panel of teachers, curriculum specialists, school administrators, parents/guardians, and community representatives who will participate in the standard setting. The panel must be diverse in geographic region and gender and reflect the diversity of the state. The majority of panelists must be teachers currently teaching and currently licensed in the subject areas of the tests with not less than five years experience. The successful bidder will work closely with CDE to identify participants for the standard setting study. CDE will have final approval of all membership of the standard setting panel with input from SBE staff.

    - For the CAPA and new alternate assessment, representatives must also have experience in working with special education students.
    - For the STS, representatives must also be bilingual and biliterate in Spanish.

3. Include procedures for working with CDE to identify potential sites to conduct the standard setting sessions and for making arrangements and covering the costs for the lodging of panelists, meals, meeting rooms, and other logistics necessary for the meeting using the current CDE guidelines for cost and reimbursement to panelists.

4. Include procedures for developing materials to be used for the standards setting to be reviewed by CDE/SBE staff.

5. Describe procedures for producing a technical report.

3.7 Component Task 7. Test Form, Test Booklet, and Answer Document Construction (CSTs, CAPA, New Alternate Assessment, STS, and NRT)

CDE must approve all test forms, test booklets, and answer documents.

REQUIREMENTS

For Section 3.7, provide a comprehensive plan for designing and constructing test forms, test booklets, and answer documents. The plan must address the requirements specified below.

A. Designing Test Forms for the CSTs, CAPA, New Alternate Assessment, and STS. Test forms must conform to industry standards. Test forms are to be reviewed for clueing among items/tasks, including embedded field test items/tasks, and are to be evaluated for overall content, range of difficulty of items, and diversity of subject matter and approach, as well as multi-cultural and gender representation. STS test forms must be equivalent in rigor to the CSTs. Test forms must comply with Universal Design principles.

1. Include a discussion of content and psychometric criteria used for item and task selection and of measures the bidder will take to ensure that test forms are assembled according to sound criteria.

2. Describe a procedure for ensuring that the test length and composition reflect CDE's approved test specifications, discussed in Section 3.6, and that the tests are aligned/linked with the content standards.

3. Describe the item selection system to be used for choosing items for operational forms.

    a. Describe the process for selecting items/tasks. Include a description of the staff and software to be used, as well as the use of IRT statistics, matching target test characteristics, test information, and test standard error curves, meeting content requirements and constraints, the use of statistics such as b-values, p-values, and point biserials, and the use of the test blueprint to ensure an appropriate balance among strands tested, standards tested, and the complexity of the test items.

    b. Include a plan to allow for the rotation of standards coverage on the CSTs over time, when required by the test blueprint. Ensure that key math standards identified in the blueprint are assessed each year, that the number of items tested each year remain the same per content strand, and

that all standards identified for testing on the CSTs are assessed. The plan must be designed to maintain a high degree of accuracy in the longitudinal test results across forms of the tests.

c. Provide for year-to-year comparability of scaled scores and performance levels. Describe the procedures and technical criteria used to ensure comparability.

d. Describe procedures for linking and equating test forms in order to maintain the integrity of the test scale over time.

e. Describe a process for providing recommended item selections for CDE review.

f. Provide a plan to ensure that the tests will include test items/tasks of differing levels of difficulty.

4. Propose procedures for providing CDE with test forms that include the proposed items and item statistics for review and approval. All test forms must be approved prior to test booklet construction.

B. Constructing Test Booklets for the CSTs, NRT, CAPA, New Alternate Assessment, and STS. Test booklets are to be created using the CDE-approved test forms. An appropriate test booklet must be provided to each eligible student in grades 2 through 11. Test booklets must be produced as follows:

- CSTs and NRT - Grade-level test booklets for grade-level tests in grades 2 through 11. Grade-level test booklets for grade 3 and 7 are to include the NRT. Separate CST test booklets for:
    - General Mathematics, Algebra I, Algebra II, Geometry, Summative High School Mathematics, Integrated Mathematics 1, Integrated Mathematics 2, and Integrated Mathematics 3
    - Biology, Chemistry, Earth Science, Physics, Integrated/Coordinated Science 1, Integrated/Coordinated Science 2, Integrated/Coordinated Science 3, and Integrated/Coordinated Science 4
    - World History

  Note: Algebra I and World History may be taken in the spring of the school year in which the student completes the course.
- CAPA Tasks for Levels I – V are to be included in a single examiner's manual.
- STS and new alternate assessment - Grade-level test booklets for grades 2 through 11, as tests become operational.
- Multiple versions of each CST, CAPA, and STS booklet for embedding field test items. The number of versions would be based on the proposed item utilization plan. At least one version must be produced in braille, large print, and CD-ROM for each subject area tested.
- Test booklets must comply with Universal Design principles.

- Regular booklets are to be produced in at least 12-point font. Large-print booklets must be produced in 20-point Arial font for all tests.

Describe the process for constructing test booklets for each test. Include procedures for providing CDE with test booklets for review and approval. All test booklets must be approved by CDE prior to printing.

C. Designing and Constructing Answer Documents for the CSTs, NRT, CAPA, New Alternate Assessment, and STS. Answer documents must correspond to the test booklets and provide space to collect student demographic and identification data required by statute and state regulations. CDE will annually provide the specific demographic information that must be included on student answer documents. Answer documents must be easy to use.

Answer documents must be designed to produce a single complete record that includes demographic data and all test scores for each student tested. Sample 2005 CST and CAPA answer documents are available at *http://www.startest.org/doclibrary.html*.

Propose an answer document design for each test (i.e., CSTs, CAPA, STS, and new alternate assessment). For grade levels that include end-of-course tests, propose a design that includes separate answer documents for each content area (i.e., math, science, and world history) in addition to the grade-level answer document. Include a description of the process that will be used for producing pre-identification answer documents. If appropriate, include information about the different methods, if any, that will be used for producing answer documents that will be hand-coded at the time of testing compared to those that will be pre-identified.

D. Forms Design and Production for Students with Disabilities for the CSTs, NRT, CAPA, New Alternate Assessment, and STS. Include a timeline for the design and production of forms for students with disabilities, as well as for review and approval by CDE. Indicate how materials will be developed using Universal Design principles and address the following requirements:

1. Describe procedures for producing a braille version of all test forms and answer documents. Recommend the type of braille to be used for each grade and content area. The braille version must produce scaled scores equivalent to the non-braille version. The successful bidder must produce a sufficient quantity of test booklets and answer documents to fulfill all orders and supplemental orders received. In 2005, 688 braille versions were ordered.

2. Describe procedures for producing a CD-ROM version and a large-print version of the test to accommodate students with disabilities who have an IEP or

Section 504 plan that requires such an accommodation. The CD-ROM version must be capable of variable font characteristics (size, color) and background color. The format of the CD-ROM should be HTML or ASP. The large-print version must be in 20-point Arial font. The successful bidder must produce a sufficient quantity of these materials to fulfill all orders and supplemental orders received. In 2005, 3,962 large-print versions were ordered. No CD-ROM versions were ordered.

3. Describe procedures for producing test coordinator instructions and test examiner directions to accompany the braille version, large-print version, and CD ROM.

3.8 Component Task 8. Pre-Identification and Ordering (CSTs, CAPA, New Alternate Assessment, STS, and NRT)

General Information
This information is provided to assist bidders in preparing their submission.

California School Information Services (CSIS).
CDE has been developing the CSIS for the uniform collection and transfer of student data. The system provides uniform definitions of demographic groups along with student numbers. CDE staff meets annually with CSIS staff and other CDE divisions to determine the student data to be collected for the STAR Program. New federal or state requirements may require adjusting the STAR data being collected. CDE also standardizes pre-identification files and student records across testing programs that may require adjusting the student data being collected each year.

California Longitudinal Pupil Achievement Data System (CALPADS).
CDE has initiated a project to develop the CALPADS as required in Senate Bill 1453, Chapter 1002, Statutes of 2002 (SB 1453). The CALPADS project will implement a comprehensive data repository and reporting environment to track statewide longitudinal assessment data and other demographic elements required to meet the federal NCLB Act of 2001 reporting requirements. If CALPADS is implemented such that it affects this contract, an amendment will be negotiated.

To provide a basis for development of CALPADS, CSIS has established a unique student identifier for each California student. To ensure the accuracy of student demographic data included in the CALPADS comprehensive data repository, CSIS will review the student demographic data districts have submitted in their pre-identification files and provide districts with a report identifying errors such as missing data and invalid characters and values. Districts can then correct their pre-identification files and submit the corrected file to the successful bidder.

State County-District-School (CDS) Master File.
California maintains a master file of all public schools, districts, and county offices of education. Each county is assigned a two-digit code, each district a five-digit code, and each school a seven-digit code. The CDS Master File is maintained by and available from CDE and will be the control document for determining all acceptable administration sites. All county, district, and school names must be taken from the CDS Master File and only valid CDS codes are used. Because this is a dynamic file, the successful bidder and CDE will determine a "final version" for use for all aspects of the program: these include maintaining lists of district STAR coordinators, identifying all schools authorized to order tests, validating pre-identification files, processing answer documents, and reporting results. All reports and data files must use the CDS codes and names (including the structure and format) in the CDS Master File.

In 2007, non-public schools to which districts assign special education students will be included in the CDS Master File.

REQUIREMENTS

For Section 3.8, include a plan for a pre-identification process and for obtaining orders from LEAs. The plan must indicate that the successful bidder will be responsible for all arrangements, including personnel, subcontractors, and costs associated with this task. The plan must address the requirements specified below.

A. Pre-Identification Process. Describe the pre-identification process to be used. Pre-identification data include all required student demographic data plus optional fields for LEA use. The successful bidder will be expected to provide a standardized process for submitting pre-identification data that will be coordinated by CDE to be consistent across all state testing programs. Beyond providing the required file formats, the successful bidder is to develop a means for importing delimited data into the required format. The successful bidder may use a PC application, on-line application, or other means for enabling LEAs to submit their files.

   1. Describe how the most current CDS Master File received from CDE will be identified, maintained, and used for the pre-identification process. Names submitted by the school site to the successful bidder that do not match the CDS Master File are not to be used. CDS codes not matching the CDS Master File must be reconciled with CDE. The successful bidder must match all CDS codes and school/district names to the CDS master file provided by CDE.

   2. Describe procedures to be used to verify the completeness of demographic information submitted by LEAs in pre-identification files. LEAs must have the option of submitting pre-identification data in various formats, including fixed-length, comma-delimited, and excel spreadsheets.

3. Describe procedures to be used to load the demographic information submitted by LEAs onto a secure, interactive, Internet-accessible database.

4. Describe a validation process that assures valid and complete codes. The process must include flagging errors and omissions.

5. Describe procedures to be used to notify LEAs within two working days of receipt that the data are incomplete or include invalid entries. Include procedures that LEAs can use to correct the data by entering corrected data into the secure Internet-accessible database. Editing procedures should allow LEAs to make global corrections to files and submit them for batch processing. Optionally, LEAs must be able to submit corrected pre-identification files.

6. Describe procedures to be used to supply LEAs with pre-identification labels within five to ten working days of the successful bidder's having received an accurate pre-identification file from an LEA.

7. Demonstrate the capacity to modify pre-identification files and student data file records to conform to CDE's CSIS methodology. Provide for the validation of edit rules, and the development, transfer, processing, and evaluation of test sets with CSIS in order to assure that the successful bidder's and CSIS's pre-identification file edits identify and flag the same invalid and/or missing data.

   CDE's current pre-identification file requirements are specified in the "2005-06 Pre-ID Common File Layout" available at *http://www.cde.ca.gov/ta/tg/sa/pid.asp*. Student data record and aggregate data file requirements will be provided upon request, but are also subject to modification over the contract period to conform to CDE requirements.

8. Non-tested student demographic information. Schools are required to submit demographic information for all students in grades 2 through 11, including students who are not tested. Describe options and a process for collecting student demographic information for all students who are not tested, due to parent exemption, illness, etc., preferably through electronic file or hand-coded demographic-only sheets rather than using intact booklets or answer documents.

B. Ordering.

1. Describe a process for verifying that a fully executed security agreement has been received annually from each district STAR coordinator prior to ordering. The STAR security agreement is provided by the successful to the STAR school district coordinator. A security agreement signed by the district coordinator must be received by the successful bidder before the district can

receive STAR test materials. See *California Code of Regulations, Title 5, Section 859* for the STAR test security agreement.

2. Describe a process for obtaining orders for all testing materials, including braille and large-print versions and a CD-ROM, needed for the administration of the CSTs, CAPA, STS, and NRT. The plan must include a ten percent overage to every school testing and a five percent overage to every LEA based on the orders for all schools within the LEA.

3. Describe a process for tracking and logging orders, including processes for verifying the information submitted to ensure compliance with California law and regulations (see Sections 2.1 and 2.2), contacting LEAs that do not submit orders by the deadline, and accommodating late or additional orders and changes to orders. Include a procedure for verifying the reasonableness of each order from year to year.

4. Describe a process for billing of LEAs for excessive orders of materials. *California Code of Regulations,Title 5, Section 864.5 (d)* allows the contractor to bill LEAs for excessive orders of materials. Excessive orders of materials are defined as the difference between the total number of tests scored and 90 percent of the total number of tests ordered by the LEA. The contractor must maintain detailed records of the number of tests ordered for each LEA. The contractor is responsible for designing and implementing procedures needed to bill for excess orders of materials.

3.9 Component Task 9. Test Materials Production and Packaging (CSTs, CAPA, New Alternate Assessment, STS, and NRT)

The successful bidder is responsible for producing and packaging sufficient quantities of all testing materials for grades 2 through 11, including directions for administering the tests and practice tests, any special instructions for testing students with special needs, and STAR district and test site coordinator manuals, as well as any tools, such as CAPA stimulus cards, math rulers, and reference sheets that are required as part of the tests.

REQUIREMENTS

For Section 3.9, propose a plan for the production and packaging of all test materials. The plan must address the requirements specified below.

A. Test Materials Production. Provide for the production of all test materials required. The bidder must plan and budget for a ten percent overage for every school testing and a five percent overage for every LEA based on the total LEA order for each grade. For purposes of this RFS, the successful bidder is responsible for providing

all requested test materials regardless of whether the number of actual test takers exceeds the number of test takers identified in Section 2.3.

All eligible students in grades 2 through 11 shall receive appropriate test booklets, answer documents, and practice tests, when applicable. Any tools required for the tests, such as cardstock rulers, reference sheets, and stimulus cards, must also be provided by the successful bidder.

Describe the quality control procedures that will be employed to ensure that all testing materials are correctly printed and collated, that print is clear and dark and does not bleed through pages, that test booklets will hold up through five or more days of test administration, and that response and demographic bubbles on back-to-back and facing pages are offset.

B. CDE Copies. Include providing CDE with paper copies of all test materials within four weeks of the completion of all test material production. At a minimum, CDE is to receive:
   - Two complete sets of all test booklets, answer documents, and required tools (e.g., cardstock rulers, reference sheets, and stimulus cards)
   - One copy of all special version (braille and large print) test materials
   - Ten copies of all directions for administration
   - 25 copies of all coordinator manuals

   Any additional copies are to be provided on request. All test materials are also to be provided on CD-ROM.

C. Ancillary Test Materials. Provide for production of all ancillary test materials, including but not limited to directions for administration manuals, district and test site coordinators' manuals, and any special instructions for testing students with special needs.

   Ancillary test materials developed specifically for and under this contract must be provided to CDE in paper versions, as well as PDF and HTML for posting. Propose minimum quantities of the paper versions of materials for each LEA and school where tests are being administered and for braille and large-print manuals by request. The electronic versions of the directions for administration and coordinators manuals must be posted by February 1 of each year. Posted materials must be accessible using Web Braille or a similar program.

D. Packaging. Describe how testing materials will be packaged and labeled for shipping.

   1. Include information about the quality control procedures that will be used to ensure that materials are correctly packaged and labeled and that test sites receive the correct quantity of materials ordered. It is essential that any

automated packaging have rigorous quality control standards so that test sites receive correct quantities of materials.

2. Test materials must be packaged and labeled by school, and shipped to the district STAR coordinator for distribution within the LEA. Braille, large-print, and CD-ROM materials may be packaged separately, but are to be shipped with the regular test materials.

3.10 Component Task 10. Delivery and Collection of Test Materials (CSTs, CAPA, New Alternate Assessment, STS, and NRT)

The successful bidder is responsible for shipping testing materials to LEAs and for arranging the return, without cost to the LEA, of all scorable and non-scorable secure materials from LEAs within the time limits prescribed in *California Code of Regulations, Title 5, Education, Division 1, Chapter 2, Subchapter 3.75, Sections 866 and 867.5.* The successful bidder is also required to ensure the security of the testing materials during transit, to have procedures in place to confirm the delivery of the materials to and pick up of the materials from LEAs, and to have procedures for confirming that all secure materials packaged and shipped for each test site are returned.

Testing windows must conform to current state law and regulations. (See Section 2.3.)

REQUIREMENTS

For Section 3.10, provide a plan for the timely and efficient delivery and collection of all test materials. The plan must indicate that the successful bidder will be responsible for all arrangements, including personnel, subcontractors, and costs associated with this task. The plan must address the requirements specified below.

A. Delivery of Test Materials. Describe the procedures and tracking processes to be used to ensure that schools receive complete and accurate shipments within each LEA's designated testing period(s). The plan must:

   1. Describe inventory control procedures to ensure that shipping errors are quickly detected and remedied. Include information about the packaging and staging area for preparing shipments and the checks that will be made to ensure that deliveries are made within the statutory and regulatory requirements.

   2. Include a proposal for handling shipments for LEAs that have multiple test administration periods.

   3. Describe the delivery methods that are proposed. Any delivery carrier used must have the capacity for electronic tracking of every shipment. CDE and LEAs must have access to the electronic tracking system.

4. Propose a method for assigning unique identifiers to every test booklet. The identifiers must be by type of booklet (i.e., by grade level, by math course, by science course). Unique sequential numbering within each booklet type is not required. The secure documents for each test site are to be packed and logged with the number of documents of each type as security control. All materials returned from each test site are to be logged in with the materials received and returned by the site verified.

5. Describe the procedures and tracking processes that will be used to ensure that all LEAs receive multiple-choice materials no more than 20 and no fewer than 10 working days prior to the first day of testing for each administration period. The grade 4 and grade 7 CSTs in writing are administered on a day specified by the SSPI. Writing test materials are to be delivered to each LEA no more than ten nor fewer than five working days before the day on which the writing test is to be administered. Single school districts are to receive deliveries based on the schedule for test sites. See *California Code of Regulations, Title 5,* for schedule.

B. Collection of Test Materials. Describe procedures to ensure the collection of completed answer documents and all secure materials. Describe procedures to be used by LEAs to inventory all materials and pickup and shipping procedures for all scorable and secure non-scorable materials.

1. Describe the procedures that will be used for picking up all scorable and non-scorable secure materials from LEAs. Include procedures for contacting LEAs if the materials are not received. LEAs are to return all scorable and non-scorable secure materials within five working days after the last day for each test administration period. CST writing test materials are to be returned no more than two working days following the makeup day for each administration.

2. Describe how the returned materials will be processed as they are received in the scoring/processing center and how the quantities returned will be verified against the quantities shipped.

3. Describe the process that will be used to notify LEAs of discrepancies between the quantities of secure materials shipped to them and the quantities returned and the process for resolving any discrepancies. Secure test materials include all test booklets and any examiners' manuals that include test questions. The successful bidder will be required to provide CDE with an electronic file showing the final resolutions of discrepancies no later than September 20 of each year. The bidder will propose a format for this report.

The successful bidder will be responsible for storing all secure documents until discrepancies between the quantities of materials shipped to and returned by LEAs are resolved.

4. Describe procedures for the secure destruction of secure materials (including unused tests and examiner's manuals) to be conducted by the successful bidder once each year following the end of the testing period.

3.11 Component Task 11. Test Processing, Scoring, and Analysis (CSTs, CAPA, New Alternate Assessment, STS, and NRT)

REQUIREMENTS

For Section 3.11, propose a plan for processing and scoring of tests and analyzing test results and for implementing quality assurance activities throughout the entire process of scoring and analysis. The plan must address the requirements specified below.

A. Quality Control and Assurance. Describe quality control procedures during all phases of production, scoring, and handling that will ensure that all assessment materials are secure and that tests are correctly and reliably scored. Describe the facilities, personnel, equipment, processes, procedures, and safeguards necessary to ensure that all test materials, including answer documents, test booklets, administration materials, and ancillary materials, are handled securely. The plan must:

1. Describe quality control checks at all phases of production related to scanning student answer documents and creating data files from the results. Specify quality control measures for the scoring and handling of all items including, but not limited to, verification of the scoring program, calibration of scanners, handling misfed documents, editing, resolution procedures for questionable answer documents (for example, with multiple marks, poor erasures, or incomplete data), and aggregating scores at the school, district, county, and state levels.

2. Describe the handling of answer documents to ensure that all test results are correctly attributed to the students, schools, districts, counties, and subgroups for which aggregate test results are obtained.

B. Test Processing.

1. Include the timeline for test processing and identify the personnel and any subcontractors who will be involved in this process.

2. Include a process for editing all answer documents for completeness of student demographic data, including: name, grade, birth date, and gender. Describe the process that will be used to obtain the missing data from district STAR coordinators. Be specific regarding the notification procedures, timelines for supplying the missing information, and the process for adding the data received to the students' records before test processing continues.

3. Demographic edits.

   a. Describe a procedure for flagging and notifying schools and/or LEAs if the percentages of answer documents missing any of the following required student demographic data for any school meets or exceeds 3 percent and the number of documents submitted for scoring is 10 or more:
      - Primary Ethnicity
      - English Proficiency
      - School Mobility
      - Counted in October CBEDS – School
      - Counted in October CBEDS - District
      - Primary Disability Code
      - National School Lunch Program Participation
      - Parent Education

   b. Include procedures for obtaining the missing information, entering the information into the student record, and maintaining a file of edited demographic areas by school.

      The successful bidder is responsible for ensuring that schools provide complete demographic student information on answer documents. When schools fail demographic edit checks, the successful bidder is required to contact school districts to obtain the missing data for each student for whom complete demographic information was not originally provided. The successful bidder is to submit an itemized list of the number of students in each school district for whom the complete demographic information was not provided to CDE. The successful bidder will be authorized to bill the CDE a specified amount as negotiated and approved by the CDE, SBE, and DOF for each student that triggered the edit failure. (The current contractor receives $1.25 per student for whom complete demographic information was not originally provided.) CDE will withhold the approved amount per student from district STAR apportionments and will remit this amount to the

successful bidder. This is a cost that is levied against districts with schools that fail demographic edit checks and is in addition to the total contract costs for each administration cycle.

c. Describe a process for developing and providing an electronic file to CDE every two weeks beginning mid-June, that includes the number of students within each LEA for which the successful bidder has to request missing demographic data.

   The file requested is used to determine the amount of money to withhold from each LEA's apportionment to pay the LEA costs incurred for editing files for missing demographic data. The bi-weekly files are to include data only for LEAs for which processing has been completed. The report for LEAs testing in multiple administration periods is to be held and forwarded after processing tests from the last administration period for each LEA.

d. Describe how the bidder will provide and maintain a secure Internet site that CDE can access to determine the status of each LEA's demographic edit checks during processing and scoring. The plan must include development of an electronic file that will provide the following:
   - The capacity to track where each LEA is in the edit process (being checked, failed edit, passed edit, etc.).
   - The number and percent of student answer documents that failed the edit check at each school.
   - A summary of the number of student answer documents that failed the edit check in each LEA.
   - The number and percent of schools in each LEA that failed the edit check.

   At the state level, the file must include the number of student answer documents that failed the edit check, as well as the number of schools and LEAs.

   During test processing, this file must be updated at least once a week.

4. Describe the procedure to be used to match each grade 4 and grade 7 student's multiple-choice ELA CST score with his or her ELA CST in writing score.

5. Describe the procedure to be used to match records for students who appear to have incomplete test results. These students might include, for example, those who took the grade 4 or 7 multiple-choice ELA CST but have no writing test results. Present a procedure, format, and timeline for returning all mismatched files to LEAs to verify and resolve prior to printing individual student reports or processing any summary data.

6. Describe a procedure for electronically capturing and storing the answer documents that may reduce the requirement for storing the paper documents. All original scored documents will be stored until at least October 30 of each year.

7. Include a process for producing an electronic Mark Discrimination Report that will be used to identify possible testing irregularities that may have occurred within specific testing groups. The procedure should provide for identifying testing groups with possible testing irregularities as each group's answer documents are scanned and scored. As soon as this report is completed and verified by CDE, the successful bidder should arrange to ship the students' original answer documents to CDE in a secure manner. Documents for each identified testing group must be packaged together with the carton(s) clearly labeled.

   Include the format of an electronic Mark Discrimination Report that CDE will use to follow up on possible testing irregularities.

   The report will be based on the average number and percent of student responses that were changed from wrong to right within each testing group. The bidder is to provide the criteria that they will use to identify testing groups for follow up and the file/report formats that should be used to report this information to CDE.

   Include a procedure for identifying answer documents that are randomly or pattern marked. California's *Education Code* and the regulations and policies related to testing, scoring, and reporting have no provision for invalidating the test results for any student. Describe how to report individual student results for pattern and/or randomly marked documents and how to treat these results in school, district, county, and state summary reports.

C. <u>Scoring and Quality Assurance for the CSTs, CAPA, New Alternate Assessment, STS, and NRT</u>. Describe how the bidder will score all students' test documents in a timely manner and implement quality assurance activities throughout the entire process of scoring, analysis, and reporting to ensure scoring, analysis, and reporting accuracy.

   CST results are reported as a scale score and performance level. Each CST has up to six subscores called reporting clusters. The percent correct is reported for the reporting clusters. CAPA results are reported as a scale score and performance level. The current NRT results are reported as a scaled score, a national percentile rank, and national normal curve equivalent.

Specify the plan for scoring all student answer documents in the most expedient way. Include the timeline for scoring and identify the personnel and any subcontractors who will be involved in this process. The plan must:

1. Include a description of how scored answer documents will be associated with the following elements; a single, accurate CDS code, a Charter School number (if applicable), a district name, and a school name. All elements must conform to CDE's official CDS code and name records.

2. Describe how the bidder will develop and produce scoring protocols and programs for all items and other scoring materials.

3. Describe the processes that will be used to provide all scoring specifications to CDE for review and approval. Specifications must include verifying the accuracy of the scoring keys for the CSTs, CAPA, new alternate assessment, STS, and NRT.

4. Describe a process for excluding student scores from summary reports due to testing modifications that were used, patterned or random-marking of documents, or other anomalies that may invalidate student scores.

5. Provide evidence that the scanning/scoring programs will have the capacity to capture and include codes in electronic student records that indicate answers that were changed from wrong to right or right to wrong.

6. The CSTs writing tasks are to be scored with the 4-point holistic scoring rubrics adopted by SBE. Each student will produce a response to one writing prompt that will be scored as follows:
    - A 4-point holistic rubric approved by SBE will be used.
    - One reader who has met industry standards for consistency as measured by the successful bidder's process for training and calibrating potential readers will read and score each paper.
    - There will be a minimum ten percent checking of reader scores by a second expert reader, who will ensure throughout the scoring process the consistency of scoring to the reader reliability standard and who will ensure that any papers read by a reader falling below that standard are reread and scored by an expert reader.
    - The successful bidder will sample the percentage for rereads and consider concurrent analysis of scoring drift and conduct linear trend analyses within and across readers.

    CDE will provide the successful bidder with procedures for handling "crisis papers," any responses that indicate the student has been abused or may be in danger of harming him/herself or others.

a. Describe the process for scoring grade 4 and grade 7 CST writing tasks. Include:

1. Criteria for selection of scorers (including recruiting California teachers), materials developed to train scorers, the training process, and use of electronic technology, if any, for scoring. The successful bidder will be responsible for all costs related to scoring, including paying all scorers and covering all travel and per diem costs.

2. Procedures for scoring student responses that are typed with a computer or communication device.

3. Procedures to ensure the validity and reliability of scores for the constructed-response items.

4. A methodology for ensuring the comparability of scores for all students tested in each grade.

7. Describe an optional process for requesting verification of a student's multiple-choice and/or grade 4 or grade 7 writing test scores. Parents/guardians, teachers, or administrators may request rescoring of a student's tests. Include the process used to rescore the tests and procedures for notifying the requestor. A reasonable fee may be assessed for this service.

8. The CAPA tasks are scored with a 5-point (Level I) or 4-point (Levels II-V) holistic rubric approved by SBE. The CAPA scoring rubrics are designed to include specific behavioral descriptors for each score point to minimize subjectivity in the rating process and facilitate score comparability and reliability.

   Certificated or licensed school staff members who have completed CAPA examiner training present each task to the student and use the scoring rubric to record the student's response (see Section 3.2). For 10 percent of the students tested in each content area, a trained observer will also rate the performance of the student.

   Describe the analyses and studies that will be conducted to ensure the reliability of CAPA scoring. Include a methodology for ensuring the comparability of the assessments from year to year. Propose how to handle scoring of test administration anomalies such as a student refusing to respond that may affect individual student results.

D. <u>Analysis of Test Results for the CSTs, NRT, CAPA, New Alternate Assessment, and STS</u>. Describe a process for analyzing test results.

1. Include procedures and processes that will enable CDE staff to work with the successful bidder to analyze all data submitted, including pre-identification files, and preliminary Internet files with accompanying student data files, to ensure that complete and accurate data are being processed.

2. List and describe all analyses necessary to document the reliability and validity of results for individual students, including analyses for subpopulations and students who take tests with accommodations and/or modifications.

3. Describe IRT calibrating, scaling and equating procedures to assure comparability of scores for the duration of the contract for the CSTs, CAPA, and new alternate assessment and STS (as tests become operational).

    a. CSTs and CAPA. Describe a process that will be used to scale the tests and that will adhere to the following guidelines. The scale:
        - Is non-vertical.
        - May be used to equate forms within years.
        - Must be able to be used to equate forms from year to year.
        - Is unique so that it is not misinterpreted as relating to any nationally administered test.
        - For the CSTs, has the proficient level set at a scale score of 350 and the basic level set at a scale score of 300.
        - For the CAPA, has the proficient level set at a scale score of 35 and the basic level set at a scale score of 30.

    b. Describe procedures for developing and verifying accuracy of all conversion tables.

    c. Describe IRT procedures for developing an STS scale and a new alternate assessment scale for the first administration of the tests. The scales are to be used for reporting STS and new alternate assessment results.

4. Describe how braille tests will be calibrated, scaled, and equated with the print versions. Braille tests must produce reliable and valid scale scores with the same cut points as the non-braille versions.

5. Describe the steps, procedures, and software that CDE or its designated technical reviewer can use to replicate the calibration, scaling, and equating procedures. The successful bidder must document the specifications for calibrating, scaling, and equating at a level of detail sufficient to permit independent replication and confirmation. The replication specifications must be reviewed and updated annually. The successful bidder must provide all documentation and data needed for replication to CDE within ten working days of a request.

3.12 Component Task 12. Reporting Test Results to LEAs (CSTs, CAPA, New Alternate Assessment, STS, and NRT)

The successful bidder will be responsible for producing paper reports of results at the individual student level as well as summary reports at the school, district, county, and state levels, using student demographic data collected through pre-identification files and/or student answer documents to aggregate results for subgroup reports (see table in Section 3.11). Results must be reported as a group to LEAs and to CDE as described below.

Current California *Education Code* Section 60641(b) requires the test publisher to score and return results for all tests administered on or before June 25 so that CDE can post test results by August 15. Tests administered after June 25 must be scored and results returned in order to provide a second posting of results during September.

REQUIREMENTS

For Section 3.12, include a plan for reporting results for each test. The bidder must also provide a plan for minimizing the time for returning results to LEAs. The plan must address the requirements specified below.

A. Return of Individual Student Results to School Districts. Propose a way to expedite the return of individual student results to school districts so that districts would receive these results within three to six weeks of completion of testing. It would be desirable for districts to receive both individual student scaled scores and performance levels as early as possible.

B. Overall Reports. Describe the preparation, production, printing, and delivery of all required reports to the LEAs. The plan must describe how scored answer documents will be associated with the following elements: a single, accurate CDS code, a Charter School number (if applicable), a district name, and a school name. All elements must conform to CDE's official CDS code and name records.

C. Production and Distribution of Paper Score Reports. Describe reporting procedures for the CSTs, CAPA, new alternate assessment, STS, and NRT that meet all requirements listed below.

    1. Student Reports. Describe a plan for producing the SBE-approved STAR Student Report. Currently, there are two STAR Student Reports: one for CST and CAT/6 Survey results and one for CAPA results. Any changes must be approved by SBE. Samples of the STAR Student Report are available in the Post-Test Guide posted at *www.startest.org*.

        New student reports, for the STS and new alternate assessment results, will need to be developed under the direction of CDE and SBE. The STS report will

be in Spanish, the language of the test. However, the California content standards in ELA and mathematics listed in the report may not be translated.

The successful bidder must provide two copies of student reports to each LEA. One copy will be packaged for the district and the second copy for the school at which each student was tested. Adhesive labels with information appropriate for student cumulative record folders must be produced and provided to each LEA, packaged by school with CST/NRT results, CAPA results, new alternate assessment results, and STS results, as tests become available.

2. Summary Reports. Describe a plan for producing and delivering summary reports.

   a. School-level reports must be produced by grade and must include the number of students tested, the number of valid scores, the average scale score, the standard deviation of the scale score, and normative data for the NRT.

   b. District summary reports must be comparable to school-level reports. Districts must receive summary reports no later than August 8 of each year.

   c. County-level reports comparable to the school and district reports must be produced. County offices of education must receive county-level reports no later than August 8 of each year.

   d. A state-level report comparable to the school, district, and county reports must be produced. CDE must receive state-level reports no later than August 8 of each year.

   e. Include sample sets of score reports that are proposed for use in California.

   f. Include evidence of the bidder's ability to program and produce custom reports. Provide current and/or former clients for whom custom reports were developed and samples of the reports.

3. Describe a plan for distributing reports to LEAs. Describe packaging and labeling with school and districts sets that will assist the receiver in finding specific reports.
   - Each shipment of reports for schools, districts, and counties will include a diagram showing how the reports are packaged to assist the LEA with report distribution.
   - All reports will be assembled by grade, school, and district.
   - School sets of reports will be packed in separate envelopes or cartons, labeled for each school, and shipped to the LEA for distribution to schools.

4. The successful bidder will be responsible for printing, packaging, and distributing the following reports:

Report	No. Copies	School	District	County	State	Aggregation Level
Student Report	2*	1	1			
Student Record Label	1	1				
Student Roster with Results, by grade	1	1				
Summary, by grade						
• School	2	1	1			School
• Independent Charter	2	1		1		School
• District	2		1	1		District
• County	2			1	E**	County
• State					1+E	State
Subgroup Summary***, by grade						
• School	2	1	1			School
• Independent Charter	2	1		1		School
• District	2		1	1		District
• County	2			1	E	County
• State	1				1 + E	State
School Electronic Student Data File						
• Independent Charter	1	1				
District Electronic Student Data File	1		1	1****		
State Electronic Student Data File	1				1	

* 1 copy for parent/guardian and 1 copy for current teacher
** Electronic file (E)
***** Reports for the following Subgroups:**
- All students
- Male/Female
- Disability Status
- Economically Disadvantaged/Not Economically Disadvantaged
- English proficiency
  - English learners in CA Schools less than 12 months
  - English learners in CA Schools 12 months or More
- Primary Ethnicity

**** County Offices of Education only for schools operated by the county

NOTE: Independent Charters are treated as districts for aggregation purposes.

5. Include a procedure for identifying charter schools that close prior to delivery of the reports and a procedure for delivering reports for these schools to the authorizing districts in a timely manner.

6. Specify a procedure that will be implemented for LEAs to notify the successful bidder that complete and accurate reports or files were or were not received. The successful bidder shall remedy or correct any inaccurate or incomplete reports and files and submit a report to CDE and the LEA detailing the resolution of each inaccurate or incomplete report. If the error was caused by the successful bidder and LEA notification is received no later than July 26, the

student data file, as well as the Internet Reports and research files, will be corrected for inclusion in the August 15 public release.

D. Teacher Reports. Describe a plan for producing the SBE-approved California Report for Teachers. This report provides teachers with information about how groups of students performed on the ELA and mathematics CST reporting clusters compared to the results for students in the school and district, as well as students statewide who scored proficient on the ELA or math CST. The report also includes historical comparisons of the school, district, and statewide subgroup results. Separate reports are produced for ELA and mathematics. Schools may receive teacher reports by grade level or math course and teacher/group or by grade level or math course only. Individual teacher/group reports are to be delivered to schools in individual sealed envelopes for distribution to the teacher named on the report. Samples of the teacher reports are available in the 2005 Post-Test Guide available at *www.startest.org*.

E. Electronic Student Data Files. Describe procedures for producing and delivering student-level data files to schools, LEAs, and CDE.

The successful bidder must provide a CD-ROM for use by CDE and each school and LEA.

The delivery of electronic reports will conform to file specifications developed by the successful bidder in consultation with CDE. Coordinated and synchronous reporting requires that multiple reports associated with the same delivery date all use the same core data. For example, the delivery of a preliminary student file, Internet site, and research files must be synchronous and built on the same raw data.

Conformity with the CDS Master Files is a requirement that guarantees that all test sites throughout the state are accounted for and properly reported. The CDS Master File is maintained and available from CDE and will be the control document for determining all acceptable administration sites. All county, district, and school names and codes must be taken from and/or conform to the CDS Master File.

F. Interpretation Guidelines. Provide sample interpretation guidelines for individual student score reports. The guidelines should be clear and easily understood by students, parents, and teachers and must satisfy the following requirements.

1. The guidelines in English must be made available in Microsoft Word, PDF, and HTML formats to be placed on a Web site maintained by the successful bidder for CDE.

2. The successful bidder also must, except for the STS, produce correct and accurate versions in Microsoft Word, PDF, and HTML formats of these

guidelines in the state's six major languages in addition to English. The language of each version must be clearly identified in English on the document.

G. Reporting and Correcting Errors. Describe a comprehensive procedure for identifying reporting errors and correcting them in a timely manner.

The cause of a reporting error may occur at numerous points in the overall process, including pre-identification miscoding; file copying, conversion, and processing; scanning errors; lack of file coordination; incomplete demographic edits; and misunderstanding or confusion as to processing rules and student inclusion.

Include a plan for an online data correction system so LEAs can correct student demographic data.

3.13 Component Task 13. Reporting Test Results to CDE (CSTs, CAPA, New Alternate Assessment, STS, and NRT)

The successful bidder will be required to develop specifications and procedures for the delivery of all aggregate summary test data and a turnkey dynamic Internet site that displays two years of STAR test results (CST, NRT, and CAPA results, as well as STS and new alternate assessment results, when available) and uses the summary data files to generate report pages and research files.

With CDE's goal of developing and hosting web sites publishing official CDE data, CDE retains the option of eliminating the requirement that the successful bidder develop and deliver the Internet site. After 2006, if development and delivery of the web site is eliminated, all results files (including the student, aggregate, and research files) must continue to be delivered to CDE as specified in other sections of this RFS. CDE will inform the successful bidder by November 1 of each year as to whether this requirement is eliminated for the subsequent year.

The existing STAR Internet site has been developed for CDE to be hosted by CDE. The successful bidder will be required to develop the STAR Internet site for delivery to and hosting by CDE. The site will include text pages, STAR report pages, and research files. STAR test results at a variety of aggregation levels and across a variety of demographic subgroups will be displayed. Research files will address differing user needs and will always be synchronized with the report data displayed in the site's reports. Report formats and web pages are to be submitted to CDE for approval. Criteria for approval include, but are not limited to, visual clarity, ease of use, ease of maintenance, performance, and links to other reports and data.

REQUIREMENTS

For Section 3.13, include a plan for the development, delivery, and documentation of a STAR Internet site. The plan must address the requirements specified below.

A. Internet Site. Demonstrate the bidder's ability to develop and deliver an Internet site that reports accurate and complete aggregate data by addressing the following requirements:

1. The Internet site must conform to the following requirements:
    - Internet Site. CDE will host the STAR Internet site. The site must be compatible with the CDE environment. Specifications as to CDE's hosting environment will be provided to the successful bidder.

    - Data Update Capability. The STAR Internet site must be able to import revised STAR data deliveries. The site must allow for replacement of all data and the controlled regeneration of all research files.

    - Dynamic Design. The STAR Internet site must incorporate a dynamic data-driven design that will allow for data update functionality and flexibility in report design. CDE standards for development of web application are Microsoft SQL Server for the backend database (Microsoft Access is allowed for low usage databases), and ASP (VBScript for server-side, JavaScript for client-side) or ASP.NET (VB.NET for server-side, JavaScript for client-side) as required programming languages.

    - Report Options. STAR report options available from the site must include, but are not limited to, selection of up to two years of data; summary reports for all counties, districts, schools, and the State for the CSTs, NRT, CAPA, and the STS and new alternate assessment, when available; and for all reporting subgroups. The two reportable years include the current year and the immediate prior year. In the first year of this contract, the successful bidder must include the existing prior year's data.

    - Web Development Standards. The STAR Internet site must conform to CDE design, accessibility, writing and content, and application standards as specified in the CDE Web toolkit located at ftp://ftp.cde.ca.gov/webstandards/. The web site will be submitted to the approving entities as identified in Web toolkit section *Standards for Contractor-Developed Web Applications and Sites*.

    - Performance Standards. The STAR Internet site will be tested and reviewed in the CDE environment. The site must meet performance

standards that include at a minimum 100 simultaneous users without significant design-related performance problems.

- Standard Browser Compatibility. The STAR site hosted by CDE requires a minimum Web browser of Microsoft Internet Explorer 5.5 or greater, Netscape 6.0 or greater, Mozilla Firefox 0.8 or greater.

Note: Technical requirements related to the site may change during the contract period as industry and CDE technical standards change.

2. Deliver aggregate summary data files that are synchronous with the delivery of the student data files identified in Section 3.12.

3. The aggregate summary data delivered to CDE for analysis and display on the Internet site report pages and research files includes:
    - Data aggregated by schools, districts, counties, and the state.
    - Data aggregations reporting independent charters as separate districts within a county.
    - Data aggregations by individual assessment (i.e., CSTs, NRT, and CAPA, as well as STS and new alternate assessment when available) by grade.
    - Courses that are not grade specific must be aggregated at each grade and also as an end-of-course summary.
    - Statistical data associated with CSTs, NRT, and CAPA reflecting the various performance levels, quarters, or CAPA levels. These data include the number of test takers, the average scaled score, and derived scores as appropriate for each test.
    - Statistical data for the STS and new alternate assessment, when available. CDE will identify the data to be included.
    - CST cluster reporting may include but is not limited to average percent correct and mean scaled score reported by grade or by course for non-grade specific courses.

A. Student Privacy. Demonstrate the bidder's ability to comply with State student privacy and federal Family Educational Rights and Privacy Act (FERPA) requirements by addressing the following requirements:
    - Mask all data in a category when the category student count totals 10 or fewer students.
    - Report all CST performance levels and provide a combined proficiency level which totals the sum of the "advanced" and "proficient" performance levels.
    - Allow for the selective inclusion on web pages of either all five performance levels or the combined proficiency level described above.

B. STAR Summary Data. Demonstrate the bidder's ability to include accurate summary data for all tests in all Internet reports and research files for each of the demographic subgroups listed below.

- All Students
- Gender
  - Males
  - Females
- English Learner 12-Month Status
  - Mandated testing—students identified as "less than 12 months"
  - Optional testing—students identified as "12 months or more"
- Special Education Services
  - Students with Disabilities
  - Students with No Reported Disabilities
- Economic Status
  - Economically Disadvantaged Students
  - Non-Economically Disadvantaged Students
- Special Program Participation
  - Program Participation—Receiving Title 1 Services
  - Program Participation—Migrant Education
  - Program Participation—Indian Education
  - Program Participation—Gifted and Talented
  - Program Participation—EL in ELD
  - Program Participation—EL in ELD and SDAIE
  - Program Participation—EL in ELD and SDAIE with Primary Language Support
  - Program Participation—EL in ELD and Academic Subjects through Primary Language
  - Other EL Instructional Services
  - none
- Ethnicity
  - African American
  - American Indian or Alaskan Native
  - Asian
    - Chinese
    - Japanese
    - Korean
    - Vietnamese
    - Laotian
    - Asian Indian
    - Other Asian
  - Filipino
  - Hispanic or Latino
  - Pacific Islander

        - Native Hawaiian
        - Guamanian
        - Samoan
        - Tahitian
        - Other Pacific Islander
    - White (not Hispanic)
    - Declined to state
- Parent Education
    - Not a High School Graduate
    - High School Graduate
    - Some College (Includes AA Degree)
    - College Graduate
    - Graduate School/Post Graduate
    - Parent Education – Declined to State

C. Research Files. Demonstrate the bidder's ability to produce accurate research files that are formatted to address the full range of research, media, and public needs. The research file must include all data elements provided on the STAR report pages. The Internet site must include the following research files and tools:
    - State-level research file that contains all county, district, and school results for all demographic subgroups.
    - State-level research file that contains all county, district, and school results for the "all students" demographic subgroup.
    - State-level only research file that contains results for all demographic subgroups.
    - Limited research files that contain all data for selected counties, districts, and schools.
    - A research file containing all CAPA data.
    - When available, research files containing all STS data.
    - When available, research files containing all new alternate assessment data.
    - A research file containing all reporting cluster results data.
    - Suppression of results where the reported group totals 10 or fewer students or where the number of student reports in any individual cell may allow identification of an individual student.
    - Compressed (zipped) research files formatted as fixed-length ASCII and comma-delimited (including column names) files. Provide an Access 2000 (or a more recent version of Access) database shell that can be used to import comma-delimited research files along with all instructions for use of the database shell. The successful bidder will create a load utility that will facilitate the easy importation of comma-delimited research files into the database shell.

D. Administrative Functionality. Demonstrate the bidder's ability to incorporate extensive administrative functionality into the Internet design by addressing the following requirements:
   - Notes. Allow for the inclusion of "notes" that may be dynamically added to any selected report page. For example, notes may be added to one or all schools in a district and to one or all of the subgroups. Notes must be capable of being retained when report data is updated.
   - Embargo Reports. Allow for the selected exclusion of Internet report pages. For example, all cluster reports may be excluded, or the extended proficiency CST report page may be embargoed for subgroup reports at the school level while the combined proficiency report (combined total of proficient and above students) is accessible. Also, all state reports are embargoed until the site is opened to the public.
   - Research File Generation. Allow for the generation of new research files when new aggregate data is loaded to the site. Which files are generated and the sequence of that generation must be part of the research file generation function.

E. CDE Web Delivery Requirements. Demonstrate the bidder's capacity to deliver the required data files, research files, and reports according to a strict schedule as determined by CDE.

   The successful bidder will provide CDE with a preliminary Internet site and its associated data files by July 1, 2006, to be hosted by CDE. CDE will review the site and provide required changes. The successful bidder will then post a preliminary Internet site and its associated data files (Site Mockup) at a secure password-protected web site by July 12, 2006. CDE will review the site and data and provide required changes by July 18, 2006. CDE may choose to delay this posting depending on test data availability.

   All updated files and site corrections must be delivered to CDE by Friday, August 4, 2006. Subsequent years of the contract will have a similar reporting date. If CDE decides to eliminate the Internet Reporting site requirement, the successful bidder will be required to deliver summary data files containing all requisite data according to a similar schedule. The format of these files will be approved by CDE.

F. Secure File Transfer. Describe a secure procedure for file transfers to and from CDE. STAR results file sizes, security requirements, and delivery timelines render e-mail as an unacceptable means of file transfer. While CDE recommends the establishment of a secure file transfer protocol site (FTP), the plan must propose a solution. Given the range of files that must be transferred to and from CDE, the proposed file transfer method must address not only STAR test results files, but all possible uses of file transfers.

G. Student-Level Files. Describe a procedure for providing student-level files to CDE, including pre-identification, preliminary results, and final student files containing all required administrative information, scores, demographic, item, and record identification elements. The procedure must demonstrate the capacity to provide these files in a timely manner that conforms to file format requirements.

   These files are used to check successful bidder editing and summary procedures and accuracy, verify accuracy of Internet and other public reports, feed into the State's accountability system (API), and demonstrate federal compliance (AYP).

   A synchronized student file will accompany the receipt of each aggregate summary file.

3.14 Component 14. Technical Report, Other Reports, Analyses, and Data Collection (CSTs, CAPA, New Alternate Assessment, and STS)

The successful bidder will be responsible for developing, maintaining, and providing to CDE all documentation, including, but not limited to, technical reports, needed to ensure the technical quality and continuity of the CSTs, CAPA, new alternate assessment, and STS.

REQUIREMENTS

For Section 3.14, propose a plan for providing a technical report and other reports, analyses, and data collection. The Technical Report documents all aspects of developing the CSTs, CAPA, new alternate assessment, and STS.

All narrative reports submitted by the successful bidder will include an Executive Summary, the full text, and appendices containing all relevant data tables. The Executive Summary must be written to stand alone as a document suitable for public distribution. All final narrative reports and all electronic deliverables must be provided in Microsoft Word, PDF, and HTML format for distribution and possible posting on the successful bidder's Web site. The successful bidder must also submit Microsoft Excel spreadsheet versions of all tables and technical appendices.

The plan must address the requirements specified below.

A. Technical Report. Describe the procedure for developing and producing an annual Technical Report. The Technical Report must be supplied as a Microsoft Word document, and it must be organized and clearly labeled to facilitate cross-reference to the *Standards for Educational and Psychological Testing* (1999). The successful bidder must allow CDE 20 working days to review the Technical Report. The Technical Report, as are all materials and deliverables, is subject to the approval process set forth in Section 7.16. The draft report is due each year by November 1 and at the termination of the contract. Five bound paper

copies of each Technical Report must be submitted annually to CDE, as well as one copy on CD in PDF format. At a minimum, each Technical Report must address the following subjects as required by NCLB and include all analyses described in Section 3.11 of this RFS.

- CHAPTER 1: INTRODUCTION
  - BACKGROUND
    - Test Purpose
      - Content domains to be tested
      - Population for which test is intended
      - Intended uses and purposes of test scores
    - Organizations and Groups Involved in Test Development
      - State Education Department
      - Test Contractors

- CHAPTER 2: TEST SPECIFICATIONS
  - TEST BLUEPRINT
    - Content and Process categories
    - Number of Test Forms
  - ITEM DEVELOPMENT
    - Item Formats
    - Model for Generating Item Statistics
    - Item Banking
    - Desired Psychometric Properties
    - Item Arrangement
    - Articulation Over Time (e.g., If test is used on successive occasions what percent of the items overlap and/or what percent of the items change?)
  - TEST ASSEMBLY
    - Length (i.e., the number of items (of each type) and the expected testing time)
  - ADMINISTRATION AND STANDARDIZATION PROCEDURES
    - Answer Documents
    - Test Directions
    - Accommodations for Students with Disabilities
  - SCORING PROCEDURES
    - Types of Scores and Sub Scores
    - Weighting of Scores
    - Aggregation Procedures
      - Individual scores

Group scores

SCALING PROCEDURES

EQUATING PROCEDURES

QUALITY ASSURANCE PROCEDURES

CHAPTER 3: ITEM DEVELOPMENT

RULES FOR ITEM DEVELOPMENT

Expected Ratio (i.e., the expected number items developed compared to the expected number of items to appear on live test forms)
Criteria for Selecting Item Writers
Item Review Process
Contractor review
Informal field-testing / pilot testing
Review by content experts.

FORMAL FIELD TEST DESIGN

When and how field-testing is to occur
The field test sample
Student demographic information collected
How items are to be organized and administered to students
How item information is to be collected, analyzed, and used to develop final test forms
Procedures for banking items and the information and format to be maintained in the item bank

CHAPTER 4: TEST ASSEMBLY

RULES FOR ITEM SELECTION

Length
Content rules (e.g., how are items selected to fill the test blueprint?)
Psychometric criteria (e.g., what are the target range and mean of the indices used for item selection?)

RULES FOR ITEM SEQUENCE AND LAYOUT

CHAPTER 5: TEST ADMINISTRATION

Procedures for maintaining test security
Procedures for maintaining standardization
Accommodations for students with disabilities

Procedures for dealing with administration irregularities

CHAPTER 6: PERFORMANCE STANDARDS

Background
Procedures
Implementation
Results
Summary

CHAPTER 7: SCORING AND REPORTING

Procedures for maintaining and retrieving individual student responses and scores
Types of Scores and Sub Scores (e.g. scale scores, raw scores)
Weighting of Scores
Aggregation Procedures
Individual scores
Group scores
Procedures for verifying accuracy of test scores – both individual and group
Reports to be produced and the scores for each report
Criteria to accurately interpret test scores (e.g., ensuring specific audiences have enough information to accurately interpret the meaning of scores, and use them appropriately)

CHAPTER 8: ANALYSES

ITEM ANALYSES

Procedures for documenting items that fall outside the desired psychometric properties and how those items are treated

SCALING PROCEDURES

Measurement Model

Transformation Procedures (e.g., Anchoring on item statistics or person scores?)

Interpretations and Limitations

Conversion Tables

Procedures for documenting items that do not fit the scaling model and how those items are treated

EQUATING PROCEDURES

Pre-equating

Post-equating

Equating field test Items

Procedures for documenting items that do not fit the equating model, how those items are treated, and subsequent modifications to scaling procedures

EVIDENCE OF VALIDITY
Content evidence of validity
Criterion evidence of validity
Construct evidence of validity
Process for using analyses to modify and improve test scores
Additional analyses needed to improve quality of test scores

EVIDENCE OF RELIABILITY
Reliability coefficients
Conditional standard errors of measurement

ERASURE ANALYSES

CHAPTER 9: QUALITY CONTROL

PROCEDURES FOR MAINTAINING QUALITY CONTROL FOR
Test construction
Scanning
Scoring
Reporting

B. Student Information Report for Apportionments and API. Propose a process and report format for providing CDE with:
- the number of students enrolled in each school on the first day of testing for the CST/NRT, CAPA, and NAA.
- the number of students who completed each test (i.e., CST/NRT, CAPA, NAA, and STS).
- the number of students not tested by parent request for each test.
- the number of students for whom only demographic information was submitted for each test.

CDE will use the information provided to determine the money that is apportioned to each LEA to cover expenses related to administering the STAR Program and to the calculate the percentages of students tested for API purposes.

4. GENERAL SUBMISSION INFORMATION

4.1 Bidder Eligibility

Public or private corporations, agencies, organizations, or associations may submit submissions in response to this RFS. Bidders should have at least 36 months experience in the administration of large-scale assessments.

The bidder must be legally constituted and qualified to do business within the State of California (registered with the Secretary of State). Bidders must submit a current Certificate of Good Standing issued by the California Secretary of State. (See also, Section 5.2G.) For information and to obtain a certificate, contact the Secretary of State at 1500 11th Street, Sacramento, CA 95814. Allow sufficient time to obtain the certificate. It may take the Secretary of State's office two weeks or more to process the request.

With the exception of bidders whose legal status precludes incorporation (i.e., public agencies, sole proprietorships, partnerships), bidders that are not fully incorporated by the deadline for submitting submissions shall be disqualified.

If the bidder's legal status precludes incorporation, include a separate paragraph in the cover letter stating clearly the bidder's legal status.

4.2 Definitions

- "Content standards" shall mean the mathematics, English-language arts, history-social science, and science content standards adopted by SBE that are available on the Internet at *www.cde.ca.gov*.
- "Assessment" shall mean "any systematic method of obtaining information from tests and other sources, used to draw inferences about characteristics of people, objects, or programs", as defined in *Standards for Educational and Psychological Testing (1999).*
- "Bidder" shall mean each and every public or private corporation, agency, organization, or association with experience in the administration of large-scale assessments submitting a submission by the acceptance deadline.
- "Fiscal year" means the state fiscal year, July 1 through and including June 30.
- "Local Education Agencies" shall include school districts, county offices of education, independent charter schools, and California Youth Authority.
- "Specifications" shall mean the minimum specifications required by CDE for a task, subtask, or activity. Specifications provided in this RFS represent a comprehensive outline of the detail required in the bidder's submission for successful accomplishment of a task.

- "Subcontract" shall mean each, any, and all contracts and each, any, and all opportunities for a contract that are known or anticipated by the bidder to be issued to support the accomplishment of any task described in this RFS.
- "Subcontractor" shall mean each and every company contracted with by a bidder that is anticipated or proposed to perform work in support of the accomplishment of any portion of work described in this RFS. Subsidiaries that are separately incorporated must be clearly identified as such and must be treated as subcontractors.
- "Variation" is a change in the manner in which a test is presented or administered, or in how a test-taker is allowed to respond, and includes, but is not limited to, accommodations and modifications.
- "Working days" shall mean days Monday through Friday, exclusive of CDE-observed holidays.

4.3 CDE Can Cancel RFS

CDE reserves the right, for any reason at CDE's sole discretion with SBE approval, to do any of the following:

- Cancel this RFS.
- Modify this RFS as needed.
- Reject any or all submissions received in response to this RFS.

4.4 Contract Funding and Time Period

Time Period

CDE anticipates that work described in this RFS shall start in January 2006 and continue through December 31, 2009. SBE has the option to extend the contract for the 2010 and/or 2011 test administration cycles, contingent upon reauthorization of STAR legislation and continued funding. The beginning date of the contract is contingent upon approval of the contract and scope of work by SBE, DOF, and CDE.

If the contract is not approved and the contactor has begun work, the contractor may be considered to be a volunteer or the contractor may have to pursue a claim for payment by filing with the Board of Control. The state does not have a legal obligation unless and until the contract is approved.

Funding

Contract funding is contingent upon yearly appropriation in the annual Budget Act. The amount of money available annually is estimated to be $60 million for the CSTs, NRT, CAPA, and STS. However, since the money appropriated is for an entire fiscal year, the estimated amount for 2005-06 is $12 million, and the estimated amount for 2009-10 is $12 million. The funding for the new alternate assessment is anticipated to be $650,000 each year.

Continued funding is contingent on sufficient funds being made available by the Legislature for fiscal years 2005-06, 2006-07, 2007-08, 2008-09, and 2009-10. In addition, the resulting contract is subject to any additional restrictions, limitations, or conditions included in the Budget Act or other statute enacted by the Legislature which may affect the provisions, terms, or funding of this contract in any manner. If sufficient funds are not made available, the State may cancel the contract with no liability occurring to the State, and the bidder shall not be obligated to perform, or the contract may be amended to reflect the reduced amount.

4.5 Cost of Preparing a Submission

The costs for preparing and delivering the submission are the sole responsibility of the bidder. The State of California will not provide reimbursement for any costs related to the bidder's involvement in the RFS process, including any travel expenses.

4.6 Intent to Submit

Bidders who want to participate in this RFS process should submit an Intent to Submit (Attachment 1) in order to receive additional information. Only those bidders submitting Attachment 1 will automatically receive additional correspondence, such as addendums, regarding this RFS.

The Intent to Submit form is due by July 22, 2005, not later than 12:00 p.m. PDT. An Intent to Submit form submitted by regular postal service, express courier, or otherwise hand-delivered must be sent to the Standards and Assessments Division at the following address:

California Department of Education
Standards and Assessment Division, STAR Office
Attention: Vicki Perez
1430 N Street, Suite 5408
Sacramento, CA 95814

Any Intent to Submit submitted by facsimile must be sent to (916) 319-0969, Attention: Vicki Perez.

Transmission by electronic mail shall not be accepted. It is the bidder’s responsibility to ensure that the Intent to Submit reaches the Standards and Assessment Division in Suite 5408.

There is to be only one Contact Person during the process. Information related to a Bidder will only be given to the designated Contact Person. It shall be the Bidder’s responsibility to immediately notify Vicki Perez in writing, not by electronic mail, about any change pertaining to the designated Contact Person.

4.7 Questions and Clarifications

Bidders may submit questions, requests for clarification, concerns, and/or comments (hereinafter referred to collectively as "questions") regarding this RFS. To be considered, all questions must be submitted in writing. The bidder should include its name, e-mail address, and telephone number with its submission of questions. The bidder should specify the relevant section and page number of the RFS for each question submitted. CDE will respond to all questions that are in proper form and received by 12:00 p.m. PDT on July 25, 2005. CDE will post its responses by 5:00 p.m. PDT on July 29, 2005, on CDE's Web site.

All questions must be submitted either by e-mail, facsimile, or mail (express or standard). Address e-mails to *vperez@cde.ca.gov*, send facsimiles to Attention: Vicki Perez at (916) 319-0969, or mail to:

California Department of Education
Standards and Assessments Division, STAR Office
Attention: Vicki Perez
1430 N Street, Suite 5408
Sacramento, CA 95814

5. SUBMISSION SPECIFICATIONS

5.1 Submission Requirements

A. Each bidder is to submit one original (clearly marked as original) submission, twenty-four (24) copies of the submission with all required components, and twelve (12) copies of the test forms submitted for the NRT, with related technical manuals, answer keys, and sample reports.

B. The submission should comply with all format and content requirements detailed in this section.

C. All submissions should be clearly labeled on the outside of the envelope or package with the following submission title:

SUBMISSION FOR THE STAR PROGRAM
CSTs, NRT, CAPA, NAA, AND STS
2007, 2008, and 2009 ADMINISTRATIONS

D. Submissions sent by regular postal service, express courier, or otherwise hand-delivered must be directed to CDE at the following address:

California Department of Education
Standards and Assessment Division, STAR Office
Attention: Vicki Perez
1430 N Street, Suite 5408
Sacramento, CA 95814

E. The submission deadline is 2:00 p.m. PDT, August 29, 2005, at the California Department of Education. Transmission by electronic mail (modem/internet) or facsimile (fax) shall not be accepted. It is the bidder's responsibility to ensure that the submission is received by CDE by the deadline.

   If the submission is hand-delivered on August 29, 2005, deliver it to designated CDE staff in the lobby of 1430 N Street, Sacramento, CA 95814 between 10:00 a.m. PDT and 2:00 p.m. PDT on August 29, 2005.

   CDE staff cannot assist bidders in meeting the requirements of this RFS. CDE reserves the right to reject any proposal that is not received by the time and in the manner described above.

5.2 Submission Sections

Each bidder submission shall describe the bidder's experience, its qualifications to conduct the required activities, and its approach to completing the tasks. All submissions shall be reviewed for technical soundness, management capabilities, and responsiveness to this RFS solely on the basis of the information submitted. Bidders are strongly encouraged to follow the submission format and content requirements detailed in this section.

For evaluation purposes, the submission must be presented in a narrative format demonstrating the ability to meet all qualifications and requirements specified in this RFS. The submission must be clearly organized and easy to follow. All pages of the submission, including pages with charts, must be numbered sequentially. The submission must use the section and subsection headings specified in the RFS.

The bidder must prepare and submit a submission that includes all of the following components: Cover Letter, Table of Contents, Scope of Work, Management and Staffing, Related Capacity and Experience, Requirements for all Subcontractors, Cost Proposal, all Required Attachments, and Tests with related technical manuals, answer keys and sample reports submitted for NRT selection review. The submission should be submitted in this order, and additional sections are NOT to be included. Do not attach pamphlets, letters of support (except from any proposed subcontractors), or other items that are not specifically requested for in the submission.

A. Cover Letter. The Cover Letter must:

1. Acknowledge that the rights to any hard copy/electronic material, report, or other material developed by the bidder or its subcontractors in connection with this agreement shall belong to CDE, with the exception of the norm-referenced test.

2. Attest to the bidder's eligibility in terms of being legally constituted and qualified to do business in California (See Section 4.1 of this RFS), if applicable. Use the bidder's true corporate name, indicate any fictitious name under which the organization is doing business ("doing business as"), or, in the case of an entity whose legal status precludes incorporation, clearly state the bidder's legal status in a separate paragraph.

3. Identify acceptance of the contract terms and requirements as specified in Section 7 of this RFS. No additional contract terms or requirements may be added or substituted unilaterally by the bidder.

4. The Cover Letter contained in the ORIGINAL submission must be signed by the representative who is authorized to make the offer on behalf of the bidder to perform the work described. The authorized representative signing this letter must indicate position title and certify that he or she is authorized to make the offer on behalf of the organization. The mailing address, telephone number, e-mail address, and fax number of the authorized representative who signed the cover letter must be included.

B. Table of Contents. The submission should include a Table of Contents, which should identify by page number, all the section and subsection headings in the submission.

C. Scope of Work. Each submission must include a narrative plan to manage and accomplish the scope of work, including all tasks, as specified in Section 3 – Scope of Work.

D. Management and Staffing.
   1. Management Plan: To be successful, this project requires an effective management plan that enables the approved bidder to complete tasks on schedule and within budget. The management plan should include clearly identified procedures for:
      a. Managing project personnel, subcontractors (if any), and fiscal resources;
      b. Ensuring adherence to schedule and deadlines;
      c. Ensuring high-quality products and outcomes;
      d. Identifying potential problems early and resolving those problems in a timely manner;
      e. Maintaining close communication with CDE; and
      f. Monitoring and controlling project expenditures.

2. Management Staff: The proposed management team must include at a minimum (1) Project Manager, (2) Item Development Coordinator, (3) Test Administration Coordinator, and (4) Fiscal Manager, and, if subcontractors are used, a (5) Project Coordinator for each subcontractor. The submission must describe in detail the professional qualifications of the individual members of the proposed management team who will be working on this project. In addition, the submission must include resumes for the proposed management team and for each contract participant who will exercise a major administrative, policy, or consultant role, as identified by the bidder.

3. Staff Organizational Plan: Additionally, the bidder must include in its submission a staff organizational plan. This plan shall specify by administration cycle and by task, all job positions assigned to each task, the approximate number of hours that will be devoted to the specified task by each job position, and the responsibilities of each job position regarding the specified task. In addition, for each job position included in the staff organizational plan, identify the supervisor who has approval authority over that position's work (e.g., organizational chart). The number of hours identified in the Staff Organizational Plan must match the hours as specified by the bidder in the cost proposal (Section 5.3).

4. Sacramento Office. The bidder must provide for an office in the city of Sacramento. Include a description of the facility and the staff to be located in Sacramento.

E. Related Capacity and Experience

1. Capacity: This section must describe the bidder's capacity and ability to perform and administer all tasks related to this RFS. If the bidder will be subcontracting a portion of the work, this section must include a description of the subcontractor's capacity and ability to perform the portion of work in which the subcontractor will be involved. This section must also include a description of the bidder's and, if any, subcontractor's, facilities, equipment, and technical capacity, including a description of all software and hardware that will be used in the performance of the work described in the bidder's submission.

2. Experience: This section must describe the bidder's prior experience in conducting projects of a similar nature and scope. The section must describe the length of experience in the administration of large-scale assessments and describe this experience. Additionally, if the bidder will be subcontracting any portion of the work, this section must describe the subcontractor's prior experience in performing the subcontracted portion of work.

F. Requirements for all Subcontractors (See Section 4.2 for the definition of subcontractor.)

1. Portion of Work: This section must include a short description of the proposed work for each subcontractor.

2. Letters of Agreement: The bidder must submit letters of agreement from all proposed subcontractors.

G. Attachments: This section of the submission must include the following completed attachments:

1. The Nondiscrimination Compliance Statement (attached to this RFS as Attachment 1) must be signed and dated with an original signature in the submission marked as original.

2. The State Drug-Free Workplace Certification (attached to this RFS as Attachment 2) must be signed and dated with an original form signed in the submission marked as original.

3. The Certification Regarding Lobbying; Debarment, Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirements (attached to this RFS as Attachment 3) must be signed and dated with an original form signed in the submission marked as original.

4. A current original Certificate of Good Standing issued by the California Secretary of State, if applicable (See Section 4.1).

5.3 Cost Submission

Cost Reimbursement Contract. The resulting contract will be a cost reimbursement contract based on actual, documented expenses. SBE, CDE, and DOF will negotiate the final contract costs with the bidder designated by the SBE. Approval of a final contract shall be contingent upon funding and program authorization provided to and by CDE.

The total contract bid amount is for all tasks specified in the scope of work and all related overhead or indirect costs. No costs, direct or indirect, shall be omitted from the cost proposal. A contract amendment will only be allowed in the following circumstances: (1) SBE/CDE requests additional new work outside the scope of this RFS, or (2) there is a change in the contract due to legislative or DOF action.

A. The cost proposal must include costs for administration of the CSTs, NRT, CAPA, NAA, and STS for three test administration cycles. Costs for each complete test administration cycle must include all costs necessary for the tests to be

administered, scored, and reported in the cycle. The test administration cycles for this RFS are as follows:

Administration Cycle	Time Period	Fiscal Years (FYs) Covered by Administration Cycle
2007 Spring Test Administration	January 2006 – December 2007	FY 2005-06 FY 2006-07 FY 2007-08
2008 Spring Test Administration	January 2007 – December 2008	FY 2006-07 FY 2007-08 FY 2008-09
2009 Spring Test Administration	January 2008 – December 2009	FY 2007-08 FY 2008-09 FY 2009-10

For purposes of this RFS, a fiscal year begins on July 1 and ends on June 30. The fiscal years in this RFS are:

FY 2005-06: January 1, 2006 through June 30, 2006
FY 2006-07: July 1, 2006 through June 30, 2007
FY 2007-08: July 1, 2007 through June 30, 2008
FY 2008-09: July 1, 2008 through June 30, 2009
FY 2009-10: July 1, 2009 through December 31, 2009

For purposes of this RFS, the cost proposal must be based on:

- the estimated number of test-takers and grade(s) to be tested per year as identified in Section 2.3B of this RFS for the CSTs, NRT, CAPA, and NAA tests
- the estimated number of test-takers and grade(s) to be tested for the STS test as identified by the bidder in the cost proposal.

If the number of test takers exceeds the estimated number of test takers as identified in Section 2.3B of this RFS for any administration, the contractor will be responsible for all costs associated with the increased number of test takers (including, but not limited to, production, packaging, distribution, scoring, analysis, and reporting) and will receive no additional compensation.

B. The bidder's submission must include a cost proposal that addresses the following requirements.

For purposes of this RFS, costs are categorized as follows:

- Administrative and Program Support Costs includes costs for Tasks 1, 2, 3, 5 and 13;
- NRT Costs include costs for Task 4
- CST Costs include costs for Tasks 6, 7, 8, 9, 10, 11, 12, and 14
- CAPA Costs include costs for Tasks 6, 7, 8, 9, 10, 11, 12, and 14

- NAA Costs include costs for Tasks 6, 7, 8, 9, 10, 11, 12, and 14
- STS Costs include costs for Tasks 6, 7, 8, 9, 10, 11, 12, and 14

1) Cost Proposal Summary by Fiscal Year (Appendix 7). The bidder must provide a cost proposal summary conforming to the format of the model displayed in Appendix 7.

   a. Provide all costs by:

      - Administrative and Program Support Costs
      - NRT Costs
      - CST Costs
      - CAPA Costs
      - NAA Costs
      - STS Costs

   b. Identify the estimated number of test-takers and grade(s) to be tested per test administration cycle for the STS.

   c. Provide all costs for each test administration cycle (i.e., 2007, 2008, and 2009). Note: Each test administration cycle covers three fiscal years (see table on page 79).
      - Provide costs by the fiscal year in which the costs will be incurred (refer to proposal schedule detailed in Section 3.1A) per administration cycle
      - Include fiscal year totals per administration cycle
      - Include total costs per administration cycle

   d. Provide total per fiscal year costs (i.e., the total costs identified for fiscal year 2006-07 include costs for the 2007 and 2008 test administration cycles).

   e. Provide the total cost for all three administration cycles.

2) Cost Proposal by Task (Appendix 8). The bidder must provide a cost proposal conforming to the format of the model displayed in Appendix 8. For each test administration cycle (i.e., 2007, 2008, and 2009):

   a. Provide fixed costs, per pupil rate, and per pupil costs (i.e., per pupil rate x estimated number of test takers) for all tasks set forth in Section 3 of this RFS by:

      - Administrative and Program Support Costs
      - NRT Costs
      - CST Costs
      - CAPA Costs

- NAA Costs
- STS Costs

b. Identify the number of test items/tasks to be developed and provide a cost per item/task per subject per test for the CSTs, CAPA, NAA, and STS.

c. Identify the grade(s) and estimated number of test takers for the STS.

d. Include a total per pupil cost for each task for each separate test.

3) Cost Proposal by Grade (Appendix 9). The bidder must provide a cost proposal conforming to the format of the model displayed in Appendix 9.

a. Provide costs for all tasks set forth in Section 3 of this RFS by grade and test administration cycle for:
   - NRT Costs
   - CST Costs
   - CAPA Costs
   - NAA Costs
   - STS Costs

b. For each test, include a total cost for each grade and a total cost for each test administration cycle.

4) Cost Proposal Detail (Appendix 10). The bidder must provide a cost proposal detail conforming to the format of the model displayed in Appendix 10. Columns and rows may be added as needed.

a. Provide cost detail by subtask (Task 1A, Task 1B, etc.) within each task per each test administration cycle as specified in Section 3 of this RFS by:
   - Administrative and Program Support Costs
   - NRT Costs
   - CST Costs
   - CAPA Costs
   - NAA Costs
   - STS Costs

b. At a minimum, the detail must include:
   - Detailed labor/staff costs, including hourly or billing rates and number of hours per position (identifying the position) detailed in the Staff Organizational Plan (Section 5.2) [all management titles and hours used must agree with the titles and hours in the Management and Staffing section]

- Detailed operating expenses (e.g., facility, equipment, etc.)
- Identify, if applicable, which details within a task are being provided by a subcontractor
- Travel costs (must not exceed those established for CDE's nonrepresented employees, computed in accordance with and allowable pursuant to applicable Department of Personnel Administration regulations) (Appendix 2)

6. MONITORING ACTIVITIES

CDE and all authorized state control agencies must have access to all internal and external reports, documents, data, and working papers used by the contractor and subcontractors in the performance and administration of this contract. CDE shall have the right to monitor all aspects of the contractor's performance.

The contractor must provide all duly authorized representatives of CDE or the State with full access to any and all contractor and subcontractor procedures relevant to the tasks outlined in the Scope of Work.

CDE's Project Monitor and the contractor's Project Manager must communicate on a weekly basis, as needed and scheduled by CDE, to review progress and performance (See Section 3.1C). The review criteria will include, but not be limited to, problems encountered under the contract, future performance under the contract, and any other subject relating to completion of tasks under this contract. In addition, monthly and annual progress reports must be prepared by the contractor, submitted to CDE for review, and finalized and distributed by the contractor as requested by CDE (See Section 3.1B).

With each invoice for reimbursement, the contractor must attach a written progress report including a summary of activities completed, a list of deliverables produced, and outstanding issues for decision by CDE.

The contractor must retain and update records and accounts on a monthly basis and must be able to prepare and submit statistical, narrative, and/or financial and program reports and summaries related to this contract as requested by CDE.

Unless otherwise requested by CDE, the contractor must prepare reports and summaries in the format herein described. The contractor's name must appear only on the cover and title page of reports and summaries. Covers and title pages must read as follows:

California Department of Education
Standards and Assessment Division
Title of Report or Summary
by (Contractor's Name)

Contract #_____

The State reserves the right to use and reproduce all reports, summaries, and data reports developed pursuant to this agreement.

7. CONTRACT TERMS AND REQUIREMENTS

7.1 Compensation

Progress payments shall be made in arrears, on a monthly basis, upon receipt of an itemized invoice and a hard-copy monthly progress report (See Section 3.1B) of activities performed during the invoice period with original signature(s).
CDE shall withhold from the payment of each invoice an amount equal to ten percent of the payment. Upon the completion of all component tasks for a test administration, SBE may approve, upon recommendation of CDE, releasing to the contractor the 10 percent withheld during the contract or a lesser amount if warranted by the contractor's performance [California *Education Code* Section 60643(e)(4)]. The contractor must submit a final invoice for the payment of the released funds.

Per pupil costs for the CSTs, NRT, CAPA , NAA, and STS will be reimbursed at the per pupil rate identified in the bidder's cost proposal, not to exceed the estimated number of test takers per year per test identified in Section 2.3B of this RFS. If the number of test takers exceeds the estimated number of test takers per year per test identified in Section 2.3B of this RFS, the contractor is responsible for all costs associated with the increased number of test takers (including, but not limited to, production, packaging, distribution, scoring, analysis, and reporting) and will receive no additional compensation.

All travel costs shall be reimbursed at rates not to exceed those established for CDE's nonrepresented employees, computed in accordance with, and allowable pursuant to, applicable Department of Personnel Administration regulations (See Appendix 2).

7.2 Staff Replacements

Changes to any of the contractor's professional project personnel or management team (e.g., project manager or fiscal officer) requires formal approval by CDE's Contract Monitor. The staffing change may not occur until the contractor receives written approval of the change by CDE's Contract Monitor.

7.3 Ownership, Public Records, Copyrights, Rights/Licenses, CDE Seal, Sale of Items

A. Ownership: Upon receipt by CDE, all material submitted in response to this RFS become the property of the State, with the exception of the norm-referenced test.

All materials developed under the terms of this agreement will become the property of CDE. The contractor acknowledges that the rights to any report, computer program, documentation for programs, exams, exam items, or other material developed or modified by the contractor or its subcontractors in connection with this agreement shall belong to CDE.

B. Public Records: Upon receipt by CDE, all submissions, and related materials, with the exception of the norm-referenced test, will be made available in their entirety for public inspection and reproduction. The bidder agrees to defend, indemnify and hold harmless the State in any action in which disclosure of the norm-referenced test is requested.

C. Copyright: CDE reserves the exclusive right to copyright all materials developed under the terms of this agreement. CDE further reserves the right to publish, disseminate, and otherwise use materials developed under the terms of this agreement. Copyright for CDE must be noted on all materials produced for the purposes of this contract, including, but not limited to, test forms, sample test materials, and presentation materials.

D. Rights/Licenses: The contractor warrants that it has secured, or shall have secured, any and all necessary rights, clearances, and/or licenses with respect to all materials and elements embodied in or used in connection with the performance of this contract, and that all included material shall neither violate nor infringe upon the copyright, service mark, trademark, privacy, creative, or other rights of any person, firm, corporation, or other third party. The contractor must provide CDE with documentation indicating a third party's permission for CDE's use, for a period of eight years, of the third party's materials, such as a reading passage excerpted from a book or short story or artwork.

E. CDE Seal: All materials produced by the contractor will carry the CDE seal. No contractor trademarks or logo may be used on the materials produced under this contract.

F. Sale of Items: The contractor may not sell any item or materials related to this contract. CDE reserves the right to review any materials the contractor intends to sell during the duration of this contract to determine if those items are outside the scope of this contract. The contractor must seek review and approval from CDE before producing for sale any materials related to this contract.

7.4 Retention of Records

The contractor must maintain accounting records and other evidence pertaining to costs incurred, with the provision that the contractor must keep them available during the contract period and thereafter for five full years from the date of the final payment. The contractor shall keep all compliance forms for inspection during the term of the

contract and for five years thereafter. CDE and its designees must be permitted to audit, review, and inspect the contractor's activities, books, documents, records, and papers during progress of work and for five years following final payment.

7.5 Ownership and Disposition of Equipment

Equipment purchased under the provisions of the contract is the property of the State and shall be used for its intended purpose during the term of this agreement. An inventory of all equipment purchased under the contract shall be maintained. After termination of the agreement, equipment shall be disposed of in accordance with instructions from CDE.

7.6 National Labor Relations Board Certification

By signing the contract, the contractor swears under penalty of perjury that no more than one final unappealable finding of contempt of court by a federal court has been issued against the contractor within the immediately preceding two-year period because of the contractor's failure to comply with an order of a Federal Court which orders the contractor to comply with an order of the National Labor Relations Board. (Not applicable to public agencies).

7.7 Anti-trust Claims (Government Code sections 4552-4554)

In submitting a bid to a public purchasing body, the bidder offers and agrees that if the bid is accepted, it will assign to the purchasing body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 USC Section 15) or under the Cartwright Act (Chapter 2) commencing with Section 16700 of Part 2 of Division 7 of the Business and Professions Code, arising from purchases of goods, materials, or services by the bidder for sale to the purchasing body pursuant to the bid. Such assignment shall be made and become effective at the time the purchasing body tenders final payment to the bidder.

If an awarding body or public purchasing body receives, either through judgment or settlement, a monetary recovery for a cause of action assigned under this chapter, the assignor shall be entitled to receive reimbursement for actual legal costs incurred and may, upon demand, recover from the public body any portion of the recovery, including treble damages, attributable to overcharges that were paid by the assignor but were not paid by the public body as part of the bid price, less the expenses incurred in obtaining that portion of the recovery.

Upon demand in writing by the assignor, the assignee shall, within one year from such demand, reassign the cause of action assigned under this part if the assignor has been or may have been injured by the violation of law for which the cause of action

arose and (a) the assignee has not been injured thereby, or (b) the assignee declines to file a court action for the cause of action.

7.8 Recycled Paper Certification (Public Contract Code Sections 10308.5/10354)

By signing the contract, the contractor agrees to certify in writing to CDE, under penalty of perjury, the minimum, if not exact, percentage of recycled content, both postconsumer material and secondary material as defined in Public Contract Code Sections 12161 and 12200, in materials, goods or supplies offered or products used in the performance of the contract, regardless of whether the product meets the required recycled product percentage as defined in Sections 12161 and 12200. The contractor must certify that the product contains zero recycled content.

7.9 Air or Water Pollution Violations (Government Code Section 4477)

By signing the contract, the contractor swears under penalty of perjury that the contractor is not: (1) in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control District; (2) subject to a cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibition; or (3) finally determined to be in violation of provisions of federal law relating to air or water pollution. This provision does not apply to public agencies.

7.10 Child Support Compliance Certification (Public Contract Code Section 7110)

By signing this agreement, the contractor acknowledges that (a) it recognizes the importance of child and family support obligations and shall fully comply with all applicable state and federal laws relating to child and family support enforcement including, but not limited to, disclosure of information and compliance with earnings assignment orders as provided in Chapter 8 (commencing with Section 5200) of part 5 of Division 9 of the Family Code; and (b) to the best of its knowledge it is fully complying with the earnings assignment orders of all employees and is providing the names of all new employees to the New Hire Registry maintained by the California Employment Development Department.

7.11 Computer Software Copyright Compliance

By signing this agreement, the contractor certifies that it has appropriate systems and controls in place to ensure that state funds will not be used in the performance of this contract for the acquisition, operation or maintenance of computer software in violation of copyright laws.

7.12 Prohibition Against Outside Agreements

The contractor and subcontractor(s) must not enter into agreements related to products and/or services of this contract without the prior approval by the State of a work submission and budget for the work proposed.

7.13 Confidentiality

The contractor shall not disclose data or documents or disseminate the contents of documents or reports without express written permission from CDE's Contract Monitor.

Contractor shall not comment publicly to the press or any other media regarding its data or documents, or CDE actions on the same, except at a public hearing, or in response to questions from a legislative committee.

The contractor must immediately notify CDE if a third party requests or subpoenas documents related to this contract.

7.14 Correspondence

Correspondence prepared by the contractor relating to the logistics of tasks to be performed by the contractor under the scope of work of this contract or correspondence of an informational nature related to the program supported by this contract which is prepared by the contractor must be reviewed by CDE prior to mailing or distribution.

As a standard business practice, the contractor must "copy" CDE's Contract Monitor on each final letter, e-mail, and memorandum prepared by the contractor under the scope of work of this contract.

7.15 News Releases

The contractor must not issue any news releases or make any statement to the news media in any way pertaining to this contract without the prior written approval by CDE, and then only in cooperation with CDE.

7.16 CDE Approval of Deliverables

CDE must approve all materials and/or deliverables developed in conjunction with this contract. The successful bidder is responsible for working with CDE to develop timelines for completing all tasks in sufficient time for CDE to review the materials and/or deliverables, and if necessary, for the successful bidder to make modifications as directed by CDE and for CDE to review and sign-off on the revised submission.

Unless otherwise specified in the Scope of Work, in no case may the successful bidder allow less than ten working days for CDE to initially review the submission. Unless otherwise agreed to in writing by the parties, the successful bidder must make any modification within three working days of receipt of the changes directed by CDE. The successful bidder must allow CDE at least three working days to review the modified submission. The successful bidder is responsible for any costs associated with making modifications to materials and deliverables necessary to obtain CDE's sign-off.

All approvals, orders for correction, or disapprovals from CDE must be in writing. If CDE rejects a deliverable or product as unacceptable, the contractor shall make required corrections within the time frame required by CDE.

Failure of the contractor to obtain prior CDE approval of deliverables or products shall not relieve the contractor of performing the related contract responsibilities and providing related required deliverables or products to CDE. The contractor must accept financial responsibility for failure to meet agreed-upon timelines and quality standards. CDE shall have no liability for payment of any work, of any kind whatsoever, which commences without prior CDE approval. Refer to Appendix 2 - Checklist of Major Project Deliverables. (This is not meant to be a comprehensive list and does not supersede the Scope of Work.)

7.17 Privacy, Security, and Confidentiality

If, in the course of carrying out this work, the contractor gathers or processes personal (private) information, the contractor must provide written assurance that the data will be managed in accordance with all applicable federal and California state privacy laws including, but not limited to: Family Educational Rights and Privacy Act of 1984 (20 U.S.C. Sec. 1232g) and Children's Online Privacy Protection Act (COPPA), and California Education Code sections 49069 to 49079. Examples of personal information include, but are not limited to: name, telephone, e-mail account, address, date of birth, and social security number.

In addition, the contractor will be expected to demonstrate that it has taken specific steps to ensure the data are kept secure and confidential as evidenced by, at a minimum, the following:

- Each and every employee, subcontractor or other person who has access to personal information is required to sign a statement that they understand that the information is personal and they will take steps to ensure that unauthorized personnel do not gain access to personal data.
- Personal data, while being transmitted electronically, must be encrypted.
- Any repository for the data will be locked and have access restricted to those personnel that have a legitimate need to access the data and have signed a confidentiality agreement.

Any security breach must be reported to CDE immediately.

CDE considers mailing information (including e-mail address) to be personal (private). As such, if the contractor asks a person for his or her mailing information, the contractor must make it clear to the person providing the information whether the information will be shared with any organization other than CDE and the contractor. In addition, the contractor will provide the person providing the mailing information an "opt-out" (i.e. the person can elect to not have his or her mailing information shared with organizations outside of CDE and the contractor).

7.18 Union Organizing and Activities

A. By signing this agreement the contractor hereby acknowledges the applicability to this agreement of Government Code Section 16645 through Section 16649.

    1. Contractor will not assist, promote, or deter union organizing by employees performing work on a state service contract, including a public works contract.

    2. No state funds received under this agreement will be used to assist, promote, or deter union organizing.

    3. Contractor will not, for any business conducted under this agreement, use any state property to hold meetings with employees or supervisors if the purpose of such meetings is to assist, promote, or deter union organizing, unless the state property is equally available to the general public for holding meetings.

    4. If the contractor incurs costs or makes expenditures to assist, promote, or deter union organizing, the contractor will maintain records sufficient to show that no reimbursement from state funds has been sought for these costs. The contractor shall provide these records to the Attorney General upon request.

B. The contractor hereby certifies that no request for reimbursement or payment under this agreement will seek reimbursement for costs incurred to assist, promote, or deter union organizing.

7.19 Standard Agreement Provisions

If awarded the contract, the successful bidder must accept the provisions as follows:

A. The contractor agrees to indemnify, defend, and hold harmless the State, its officers, agents, and employees from any and all claims and losses accruing or resulting to any and all contractors, subcontractors, material-men, laborers, and any other person, firm, or corporation furnishing or supplying work services, materials, or supplies in connection with the performance of this contract, and from any and all claims and losses accruing or resulting to any person, firm, or

corporation who may be injured or damaged by the contractor in the performance of this contract.

B. The contractor, and the agents and employees of the contractor, in the performance of the agreement, shall act in an independent capacity and not as officers or employees or agents of State of California.

C. The State may terminate this agreement and be relieved of the payment of any consideration to the contractor should the contractor fail to perform the covenants herein contained at the time and in the manner herein provided. In the event of such termination the State may precede with the work in any manner deemed proper by the State. The cost to the State shall be deducted from any sum due the contractor under this agreement, and the balance, if any, shall be paid the contractor upon demand.

D. Without the written consent of the State, this agreement is not assignable by the contractor either in whole or in part.

E. Time is of the essence in this agreement.

F. No alteration or variation of the terms of this contract shall be valid unless made in writing and signed by the parties hereto, and no oral understanding or agreement not incorporated herein, shall be binding on any of the parties hereto.

G. The consideration to be paid the contractor, as provided herein, shall be in compensation for all of the contractor's expenses incurred in the performance hereof, including travel and per diem, unless otherwise expressly so provided.

7.20 Prohibited Bids Concerning End Product of Contract

In compliance with Public Contract Code section, 10365.5, no person, firm, or subsidiary thereof that is awarded this contract, (nor any subcontractor), may submit a bid for, nor be awarded a contract for, the provision of services, procurement of goods or supplies, or any other related action which is required, suggested, or otherwise deemed appropriate in this contract.

7.21 Federal Funds Provisions

A. It is mutually understood between the parties that this contract may have been written before ascertaining the availability of congressional appropriation of funds, for the mutual benefit of both parties, in order to avoid program and fiscal delays which would occur if the contract were executed after that determination was made.

B. This contract is valid and enforceable only if sufficient funds are made available to the State by the United States Government for each of the fiscal years (05/06, 06/07, 07/08, 08/09, and 09/10) covered by this contract for the purposes of this program. In addition, this contract is subject to any additional restrictions, limitations, or conditions enacted by the Congress or any statute enacted by Congress, which may affect the provisions, terms or funding of this contract in any manner.

C. It is mutually agreed that if the Congress does not appropriate sufficient funds for the program, this contract shall be amended to reflect any reduction in funds.

D. The department has the option to void the contract under the 30-day cancellation clause or to amend the contract to reflect any reduction of funds.

8. EVALUATION PROCESS

Each submission shall be evaluated to determine responsiveness to the general requirements and components, as well as format and content requirements, as described in this RFS. CDE will prepare a report of the evaluation results and submit the SSPI's recommendation to SBE for their consideration. A copy of the recommendation will be provided to the SBE Executive Director.

Each bidder's submission will be evaluated by separate panels comprised of CDE staff members and other testing experts to determine the quality and degree of responsiveness to the requirements in this request for submission. The evaluation process is designed to determine the quality of the bidder's submission.

The panels' focuses will be to determine if the bidder meets the experience and organizational qualifications to implement and manage a large-scale testing program. Bidders are asked to comply with all submission format requests in this document to facilitate the panels' abilities to make the fairest possible comparisons between and among the submissions received.

Evaluation Panels. To assist in the SSPI recommendation process, panels of experts will independently evaluate the bidder's responsiveness to the general requirements described in the RFS. The panels will evaluate the technical qualities of the NRT, the item development for the CSTs, CAPA, NAA, and STS, and the administration, scoring, analysis, and reporting for all five tests. To provide the SSPI with the most qualified individuals, panel members will consist of CDE staff and county and district test and evaluation administrators. Additionally, content experts who are well-versed in the state-adopted content standards will assist with the evaluation of the NRT.

During the evaluation panel meetings, the panel members will:

- Individually evaluate the requirements for the component they are reviewing.

- Work together to arrive at a consensus on the number of points to be assigned to each requirement.
- Prepare a brief statement of each submission's strengths and weaknesses.

Panel Findings. CDE staff will compile the panels' findings and a subgroup consisting of members from each of the panels will review the findings of the panels, review cost proposals and evaluate them, and prepare a final report for the SSPI. A copy will be provided to the SBE Executive Director. A copy of each panel's report will also be provided to the SSPI and the SBE Executive Director.

Cost Proposal. The cost proposals will be reviewed for compliance with the requirements Section 5.3 in the RFS.

9. CONTRACT AWARD PROTEST PROCEDURES

California *Education Code* Section 60647 states that any action to challenge any determination made by the State Board of Education there under, shall be filed and adjudicated pursuant to the provisions of Sections 860 to 870, inclusive, of the Code of Civil Procedure, except that any determination made by the State Board of Education pursuant to California *Education Code* Section 60642 may only be challenged by an unsuccessful publisher pursuant to an action filed within 30 days thereafter. No exercise of discretion by the State Board of Education in its administration of this article or exercise of its discretion pursuant to California *Education Code* Section 60605 shall be overturned absent a finding that the State Board of Education acted in an arbitrary and capricious manner.

10. FORMAT AND CONTENT REQUIREMENTS AND EVALUATION CRITERIA

Bidder's Name: _____

Part 1 – Format and Content Requirements. This part is rated on a check (√) basis. Not receiving a check (√) will result in the submission's consideration and review without that particular component.

_____ Submission Intent to Submit Form (Appendix 1) was received by the specified deadline, **July 22, 2005, by 12:00 Noon PDT** as specified in RFS Section 4.5.

_____ One clearly marked ORIGINAL submission and **24** copies received by the specified deadline: **August 29, 2005, by 2:00 p.m. PDT** at the Standards and Assessment Division of the California Department of Education as specified in RFS Section 5.1.

_____ Twelve copies of test forms submitted for the NRT, with related technical manuals, answer keys, and sample reports were provided by the specified deadline: **August 29, 2005, by 2:00 p.m. PDT** at the Standards and Assessment Division of the California Department of Education as specified in RFS Section 5.1.

Cover Letter

A. As specified in RFS Section 5.2, the original and copies of the submission contain a Cover Letter that:

_____ 1. Acknowledges that the rights to any hardcopy/electronic material, report, or other material developed by the bidder or its subcontractors in connection with this agreement shall belong to CDE.

_____ 2. Attests to the bidder's eligibility in terms of being legally constituted and qualified to do business in California (See Section 4.1). Uses the bidder's true corporate name, indicates any fictitious name under which the organization is doing business ("doing business as"), or, in the case of an entity whose legal status precludes incorporation, clearly states the bidder's legal status in a separate paragraph.

_____ 3. Identifies acceptance of the contract terms and requirements as specified in Section 7 of this RFS. No additional contract terms or requirements may be added or substituted by the bidder and no modifications or corrections to stated contract terms and requirements can be made.

_____ 4. Cover letter is signed by the representative who is authorized to make the offer on behalf of the bidder to perform the work described. Cover letter indicates position title and certifies that he or she is authorized to make the offer on behalf of the organization/bidder. (A copy of the Cover Letter also must be included in each copy of the submission submitted.)

Table of Contents

_____ B. As specified in RFS Section 5.2, the submission should include a Table of Contents, which identifies by page number, all the section and subsection headings in the submission.

Scope of Work

C. Each task identified in Section 3, Scope of Work, must be addressed and timelines provided for the accomplishment of each task.

_____ Component Task 1 – Comprehensive Plan and Schedule for Project Deliverables and Activities (CSTs, CAPA, STS, NAA, and NRT)

_____ Component Task 2 – Program Support Services (CSTs, CAPA, STS, NAA, and NRT)

_____ Component Task 3 – Test Security Measures (CSTs, CAPA, STS, NAA, and NRT)

_____ Component Task 4 – Norm-Referenced Test (NRT) Requirements

_____ Component Task 5 – Electronic Item Bank, Data Management, and Documentation (CSTs, CAPA, NAA, and STS)

_____ Component Task 6 – Item and Task Development (CSTs, CAPA, NAA, and STS)

_____ Component Task 7 – Test Form, Test Booklet, and Answer Document Construction (CSTs, CAPA, NAA, and STS)

_____ Component Task 8 – Pre-identification and Ordering (CSTs, CAPA, STS, NAT, and NRT)

_____ Component Task 9 – Test Materials Production and Packaging (CSTs,

CAPA, STS, NAA, and NRT)

_____ Component Task 10 – Delivery and Collection of Test Materials (CSTs, CAPA, STS, NAA, and NRT)

_____ Component Task 11 – Test Processing, Scoring, and Analysis (CSTs, CAPA, STS, NAA, and NRT)

_____ Component Task 12 – Reporting Test Results to LEAs (CSTs, CAPA, STS, NAA, and NRT)

_____ Component Task 13 – Reporting Test Results to CDE (CSTs, CAPA, STS, NAA, and NRT)

_____ Component Task 14 – Technical Report, Other Reports, Analyses, and Data Collection (CSTs, CAPA, NAA, and STS)

Management and Staffing

D. As specified in Section 5.2, the submission contains a Management and Staffing section. The bidder's submission must:

_____ 1. Include a management plan.

2. Describes and identifies a management team that includes resumés for:

_____ a. Project Manager

_____ b. Test Administration Coordinator

_____ c. Fiscal Manager

_____ 3. Includes a Staff Organizational Plan

Related Capacity and Experience

E. As specified in Section 5.2, the submission contains a Related Capacity and Experience section. This bidder's submission must:

_____ 1. Describe the bidder's and subcontractor(s) capacity.

_____ 2. Describe the bidder's and subcontractor(s) experience.

Requirements for Subcontractor(s)

F. As specified in Section 5.2, the submission contains a Subcontractor(s) section. This bidder's submission must:

_____ 1. Include a short description of the proposed work for each subcontractor.

_____ 2. Include a letter of agreement from all proposed subcontractors.

Required Attachments

G. Required forms as specified in Section 5.2 submitted with each copy of the submission (check each one submitted):

_____ 1. Nondiscrimination Compliance Statement (Attachment 1) completed with an original signature on the form included in the ORIGINAL submission.

_____ 2. State of California Drug-Free Workplace Certification (Attachment 2) completed with an original signature on the form included in the ORIGINAL submission.

_____ 3. Federal Certifications Regarding Lobbying; Debarment, Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirements (Attachment 3) completed with an original signature on the form in the ORIGINAL submission.

_____ 4. Certificate of Good Standing issued by the California Secretary of State, if applicable.

Cost Proposal

H. As specified in Section 5.3, the submission includes a Cost Proposal section. The bidder must:

1. Section 5.3(1): Cost Proposal Summary by Fiscal Year. The bidder must provide a cost proposal summary conforming to the format of the model displayed in Appendix 7.

_____ The estimated number of STS test takers is provided for each of the three test administrations.

_____ The total Administrative and Program Support Costs are provided for each of the three test administrations.

_____ The total CSTs, NRT, CAPA, NAA, and STS Costs are provided each of the three test administrations.

_____ The total costs per fiscal year across administration cycles are provided for each fiscal year (2005-06, 2006-07, 2007-08, 2008-09, and 2009-10).

_____ The total cost for all three administrations is provided.

2. Section 5.3(2): Cost Proposal by Task. The bidder must provide a cost proposal conforming to the format of the model displayed in Appendix 8.

_____ The grade(s) to be tested and number of STS test takers is provided for each test administration is identical to the number provided in the Cost Proposal Summary by Fiscal Year.

_____ Fixed costs are provided for each task in the RFS for each of the three test administrations.

_____ Per pupil costs are provided for each task, as applicable, in the RFS for each of the three test administrations.

_____ Per pupil cost rates are provided for each task, as applicable, in the RFS for each of the three test administrations.

_____ The total costs per task are provided for each of the three test administrations.

_____ The total per pupil costs are provided for Administrative and Program Support Costs for each of the three test administrations.

_____ The total per pupil costs are provided for the CSTs, NRT, CAPA, NAA, and STS Costs for each of the three test administrations.

3. Section 5.3(3): Cost Proposal by Grade. The bidder must provide a cost proposal conforming to the format of the model displayed in Appendix 9.

_____ By grade costs are provided for each test/assessment in the RFS for each of the three test administrations.

_____ The total costs per grade are provided for each of the three test administrations.

4. Section 5.3(4): Cost Proposal Detail. The bidder must provide a cost proposal detail to the format of the model displayed in Appendix 10.

_____ Costs are provided for each subtask in the RFS for each of the three test administrations broken down by Administrative and Program Support Costs, CSTs Costs, NRT Costs, CAPA Costs, NAA Costs, and STS Costs.

_____ Labor costs are provided.

_____ Billing Rates are provided for labor costs.

_____ The number of hours for labor costs is provided.

_____ The billing number of hours in the cost proposal detail agrees with the hours in the Management and Staffing section of the submission.

_____ All staffing titles used in the cost proposal detail correspond to the staffing titles used in the submission.

_____ Subcontractor detail costs are provided.

_____ Travel detail costs are provided.

Part 2 – Evaluation. A review panel will be convened to evaluate the submissions using a consensus process. Two evaluations will be completed: a Scope of Work evaluation, in which all sections of the Scope of Work will be evaluated, and a cost proposal evaluation. The scores from each evaluation will be added together to determine a final score.

Scope of Work Evaluation

Sections 3.1 through 3.3, Component Tasks 1 through 3. Comprehensive Plan and Schedule, Program Support, and Test Security.

When evaluating the bidder's plans for these sections, please consider carefully the following questions and the information requirements contained in sections 3.1 through 3.3, component tasks 1 through 3, of the RFS before assigning the consensus score.

- How well does the bidder demonstrate the ability to ensure the timely completion of project tasks and to provide CDE with the necessary meetings, records, and reports?
- How well does the bidder demonstrate the ability to provide communications services for the project, including information about district and school use of STAR test questions and scores?
- How well does the bidder demonstrate the ability to maintain test security throughout item development and to maintain the security of electronic files of test items and data?

Consensus score: _____ out of 25 points possible

Section 3.4, Component Task 4. Norm-referenced Test.

When evaluating this section, please consider carefully the following questions and the information requirements contained in section 3.4, component task 4 of the RFS before assigning the consensus score.

Technical Considerations

- How well does the bidder demonstrate the ability to ensure that the proposed NRT battery is technically sound and of high quality?

Content Considerations

- How well does the bidder demonstrate that the proposed NRT battery is appropriate for the grade levels, standards, and students to be tested?

Consensus score: _____ out of 10 points possible

Sections 3.5 through 3.7, Component Tasks 5 through 7. Item Bank, Item Development, and Test Form, Test Booklet, and Answer Document.

When evaluating the bidder's plans for these sections, please consider carefully the following questions and the information requirements contained in sections 3.5 through 3.7, component tasks 5 through 7, of the RFS before assigning the consensus score.

- How well does the bidder demonstrate the ability to develop, administer, score, and report results for the STS and new alternate assessment on a timeline and schedule acceptable to CDE?
- How well does the bidder demonstrate the ability to meet the functional requirements of a CDE item bank and to document and ensure the security of all data files, data systems, and test materials?
- How well does the bidder demonstrate the ability to develop test items and tasks, conduct item reviews and field tests, and implement standard setting?
- How well does the bidder demonstrate the ability to design test forms and produce test booklets and answer documents?

Consensus score: _____ out of 40 points possible

Sections 3.8 through 3.10, Component Tasks 8 through 10. Ordering, Production, and Delivery.

When evaluating the bidder's plans for these sections, please consider carefully the following questions and the information requirements contained in sections 3.8 through 3.10, component tasks 8 through 10, of the RFS before assigning the consensus score.

- How well does the bidder demonstrate the ability to provide a comprehensive, secure pre-ID process and a comprehensive test ordering process?
- How well does the bidder demonstrate the ability to produce, package, and label all test materials?
- How well does the bidder demonstrate the ability to deliver and collect test materials in a timely and secure manner?

Consensus score: _____ out of 25 points possible

Sections 3.11 and 3.14, Component Tasks 11 and 14. Scoring, Analysis, and Technical Report.

When evaluating the bidder's plans for these sections, please consider carefully the following questions and the information requirements contained in sections 3.11 and 3.14, component tasks 11 and 14, of the RFS before assigning the consensus score.

- How well does the bidder demonstrate the ability to process tests, score tests, and analyze test results and to provide quality control throughout the scoring, analysis, and reporting process?
- How well does the bidder demonstrate the ability to produce an annual Technical Report and a complete student information report?

Consensus score: _____ out of 25 points possible

Sections 3.12 and 3.13, Component Tasks 12 and 13. Reporting Test Results.

When evaluating the bidder's plans for these sections, please consider carefully the following questions and the information requirements contained in sections 3.12 and 3.13, component tasks 12 and 13, of the RFS before assigning the consensus score.

- How well does the bidder demonstrate the ability to provide the required paper and electronic reports, including the reporting and correction of reporting errors, and to provide interpretation guidelines for the individual student reports?
- How well does the bidder demonstrate the ability to provide an Internet site that meets CDE requirements and to deliver Web files and reports according to a strict schedule?
- How well does the bidder demonstrate the ability to ensure secure transfer of files to and from CDE?

Consensus score: _____ out of 20 points possible

Section 5.2 (D) and 5.2 (E). Management/Staffing and Capacity.

When evaluating these sections, please consider carefully the following questions and the information requirements contained in Section 5.2 (D) and (E) of the RFS before assigning the consensus score.

- How well does the bidder demonstrate the ability to provide the management and staffing necessary to complete project tasks on schedule and within budget?
- How well does the bidder demonstrate the related capacity and experience to perform and administer all project tasks?

Consensus score: _____ out of 30 points possible

Cost Proposal Evaluation

Cost Proposal

When evaluating this section, please consider carefully the following questions, Section 5.3, and Appendices 7, 8, 9, and 10 of the RFS before assigning the consensus score.

- How well does the budget appear to allocate sufficient staff and resources to implement the proposal?
- How well does the cost proposal reasonably reflect the costs of the proposed activities in relation to the students served?
- How well does the cost proposal demonstrate a clear connection between proposed activities and budget amounts?

Consensus score: _____ out of 25 points possible

Score Tally Sheet for Scope of Work Evaluation

Sections	Possible Points	Consensus Score
Sections 3.1 through 3.3 • Section 3.1 Task 1 – Comprehensive Plan and Schedule for Project Deliverables and Activities • Section 3.2 Task 2 – Program Support Services • Section 3.3 Task 3 – Test Security Measures	25	
Section 3.4 • Section 3.4 Task 4 – Norm-Referenced Test Requirements	10	
Sections 3.5 through 3.7 • Section 3.5 Task 5 – Electronic Item Bank, Data Management, and Documentation • Section 3.6Task 6 – Item and Task Development • Section 3.7Task 7 – Test Form, Test Booklet, and Answer Document Construction	40	
Sections 3.8 through 3.10 • Section 3.8 Task 8 – Pre-identification and Ordering • Section 3.9 Task 9 – Test Materials Production and Packaging • Section 3.10 Task 10 – Delivery and Collection of Test Materials	25	
Sections 3.11 and 3.14 • Section 3.11 Task 11 – Test Processing, Scoring, and Analysis • Section 3.14 Task 14 – Technical Report, Other Reports, Analyses, and Data Collection	25	
Section 3.12 and 3.13 • Section 3.12 Task 12 – Reporting Test Results to LEAs • Section 3.13 Task 13 – Reporting Test Results to CDE	20	
Section 5.2 D and E • Section 5.2 D – Management/ Staffing • Section 5.2 E – Capacity	30	
TOTAL	175	

Final Score	Possible Points	Consensus Score
Scope of Work Score	175	
Cost Proposal Score	25	
TOTAL	200	

STATE OF CALIFORNIA

NONDISCRIMINATION COMPLIANCE STATEMENT

STD. 19 (REV. 3-95) FMC

COMPANY NAME

The company named above (hereinafter referred to as "prospective contractor") hereby certifies, unless specifically exempted, compliance with Government Code Section 12990 (a-f) *and California Code of Regulations*, Title 2, Division 4, Chapter 5 in matters relating to reporting requirements and the development, implementation and maintenance of a Nondiscrimination Program. Prospective contractor agrees not to unlawfully discriminate, harass or allow harassment against any employee or applicant for employment because of sex, race, color, ancestry, religious creed, national origin, disability (including HIV and AIDS), medical condition (cancer), age, marital status, denial of family and medical care leave and denial of pregnancy disability leave.

CERTIFICATION

I, the official named below, hereby swear that I am duly authorized to legally bind the prospective contractor to the above described certification. I am fully aware that this certification, executed on the date and in the county below, is made under penalty of perjury under the laws of the State of California.

OFFICIAL'S NAME	
DATE EXECUTED	**EXECUTED IN THE COUNTY OF**
PROSPECTIVE CONTRACTOR'S SIGNATURE	
PROSPECTIVE CONTRACTOR'S TITLE	
PROSPECTIVE CONTRACTOR"S LEGAL BUSINESS NAME	

STATE OF CALIFORNIA

DRUG-FREE WORKPLACE CERTIFICATION

STD.21

COMPANY/ORGANIZATION NAME

The contractor or grant recipient named above hereby certifies compliance with Government Code Section 8355 in matters relating to providing a drug-free workplace. The above named contractor or grant recipient will:

1. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations, as required by Government Code Section 8355(a).

2. Establish a Drug-Free Awareness Program as required by Government Code Section 8355(b), to inform employees about all of the following:

   (a) The dangers of drug abuse in the workplace,

   (b) The person's or organization's policy of maintaining a drug-free workplace,

   (c) Any available counseling, rehabilitation and employee assistance programs, and

   (d) Penalties that may be imposed upon employees for drug abuse violations.

3. Provide as required by Government Code Section 8355(c), that every employee who works on the proposed contract or grant:

   (a) Will receive a copy of the company's drug-free policy statement, and

   (b) Will agree to abide by the terms of the company's statement as a condition of employment on the contract or grant.

CERTIFICATION

I, the official named below, hereby swear that I am duly authorized legally to bind the contractor or grant recipient to the above described certification. I am fully aware that this certification, executed on the date and county below, is made under the penalty of perjury under the laws of the State of California.

OFFICIAL'S NAME

DATE EXECUTED	EXECUTED IN THE COUNTY OF

CONTRACTOR or GRANT RECIPIENT SIGNATURE

TITLE

FEDERAL I.D. NUMBER

FEDERAL CERTIFICATIONS

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. Signature on this form provides for compliance with certification requirements under 45 CFR Part 93, "New restrictions on Lobbying, " and 45 CFR Part 76, "Government-wide Debarment and Suspension (Non procurement) and Government-wide requirements for Drug-Free Workplace (Grants)." The certifications shall be treated as a material representation of fact upon which reliance will be placed when the Department of Education determines to award the covered transaction, grant, or cooperative agreement.

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1. LOBBYING

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 45 CFR Part 93, for persons entering into a grant or cooperative agreement over $100,000 as defined at 45 CFR Part 93, Sections 93.105 and 93.110, the applicant certifies that:

(a) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress in connection with the making of any federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement:

(b) If any funds other than federal appropriated funds have been or will be paid to any person for influencing or attempting to influence an employee of Congress, or any employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form -LLL, "Disclosure Form to Report Lobbying," in accordance with this instruction;

(c) The undersigned shall require that the language of this certification be included in the award documents for all sub awards at all tiers (including sub grants, contracts under grants and cooperative agreements, and subcontracts) and that all sub recipients shall certify and disclose accordingly.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

As required by executive Order 12549, Debarment and Suspension, and other responsibilities implemented at 45 CFR Part 76, for prospective participants in primary or a lower tier covered transactions, as defined at 45 CFR Part 76, Sections 76.105 and 76.110.

A. The applicant certifies that it and its principals:

(a) Are not presently debarred, suspended proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency:

(b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction violation of federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification; and

(d) Have not within a three-year period proceeding this application had one or more public transactions (federal, state, or local) terminated for cause or default; and

B. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

3. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, and implemented at 45 CFR Part 76, Subpart F, for grantees, as defined at 45 CFR Part 76, Sections 76.605 and 76.610-

A. The applicant certifies that it will or will continue to provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition.

(b) Establishing an on-going drug-free awareness program to inform employees about-

(1) The danger of drug abuse in the workplace;

(2) The grantee's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in performance of the grant be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will -

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of his or her conviction for a violation.

(e) Notifying the agency, in writing, within 10 calendar days after receiving notice under subparagraph (d) (2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to: Director, Grants and Contracts Service, U.S. Department of Education, 400 Maryland Avenue, S.W. (Room 3124, GSA Regional Office Building No. 3), Washington, DC 20202-4571. Notice shall include the identification number(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d) (2), with respect to any employee who is so convicted:

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency:

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

B. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance (Street address, city, county, state, zip code)

_____

_____

_____

Check ☐ if there are workplaces on file that are not identified here.

4. DRUG-FREE WORKPLACE (GRANTEES WHO ARE INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, and implemented at 45 CFR Part 76, Subpart F, for grantees, as defined at 45 CFR Part 76, Sections 76.605 and 76.610-

(a) As a condition of the grant, I certify that I will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with he grant, and

(b) If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, I will report the conviction, in writing, within 10 calendar days of the conviction, to: Director, Grants and contracts Service, U.S. department of Education, 400 Maryland Avenue, S.W. (Room 3124, GSA Regional Office Building No. 3) Washington, DC 20202-4571. Notice shall include the identification numbers(s) of each affected grant.

5. ENVIRONMENTAL TOBACCO SMOKE ACT

As required by the Pro-Children Act of 1994, (also known as Environmental Tobacco Smoke), and implemented at Public Law 103-277, Part C requires that:

The applicant certifies that smoking is not permitted in any portion of any indoor facility owned or leased or contracted and used routinely or regularly for the provision of health care services, day care, and education to children under the age of 18. Failure to comply with the provisions of this law may result in the imposition of a civil monetary penalty of up to $1,000 per day. (The law does not apply to children's services provided in private residence, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for in-patient drug and alcohol treatment.)

As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with the above certifications.

NAME OF APPLICANT

PRINTED NAME AND TITLE OF AUTHORIZED REPRESENTATIVE

SIGNATURE DATE

SUBMISSION FOR THE STAR PROGRAM
CALIFORNIA STANDARDS TESTS (CSTs)
CALFIORNIA ALTERNATE PERFORMANCE ASSESSMENT (CAPA)
STANDARDS-BASED TEST IN SPANISH (STS)
NEW ALTERNATE ASSESSMENT (NAA)
NATIONALLY NORMED ACHIEVEMENT TEST (NRT)

INTENT TO SUBMIT FORM

This Intent to Submit Form is due by mail or fax no later than 12:00 p.m. Pacific Daylight Time (PDT) **on July 22, 2005** at:

California Department of Education
Standards and Assessment Division
Attention: Vicki Perez
1430 N Street, Suite 5408
Sacramento, CA 95814
Fax: (916) 319-0969

_____ I/We intend to submit for a contract for California's Standardized Testing and Reporting (STAR) Program **CST, CAPA, STS, NAA, and NRT.**

Name of Firm:_____

Individual Contact:_____

Address:_____
Street Address City Zip

Phone #:_____ FAX #:_____

E-mail address:_____

The purpose of this Intent to Submit Form is to provide CDE information to plan adequately for the review of the submissions.

_____ _____
Signature of Applicant's Representative Date

_____
Title of Applicant's Representative

All questions must be submitted either by e-mail, facsimile, or mail (express or standard). Address e-mails to vperez@cde.ca.gov, send facsimiles to Attention: Vicki Perez. No questions regarding the RFS are to be directed to the State Board of Education (SBE) Office, individual SBE members, the State Superintendent of Public Instruction, or other CDE staff.

Checklist of Major Project Deliverables[1]

Description	RFS Section
Narrative schedule	3.1A
Progress reports	3.1B
Management meetings	3.1C
Records and minutes	3.1E
Quality control audit	3.1I
Help desk	3.2A
startest.org	3.2B
Collection and monitoring of information	3.2C
Workshops	3.2E
Web communication	3.2F
California Reading Lists	3.2G
Released test questions	3.2H
Communicating proficient scores	3.2I
Test security	3.3A,B
Norm-referenced Tests	3.4
Item Bank	3.5A
Data dictionaries	3.5B
Overall item development plan	3.6A
Test specifications	3.6B
Reporting cluster reliability	3.6C
Item Utilization Plan	3.6D
New items/tasks	3.6E
Field test plan	3.6H
Standard setting plan	3.6I
Test form construction	3.7A
Test booklets	3.7B
Answer documents	3.7C
Braille and large-print test forms and examiner instructions	3.7D
Pre-ID process	3.8A
Ordering test materials	3.8B
Test materials production	3.9A
CDE copies	3.9B
Ancillary test materials	3.9C
Delivery of test materials	3.10A
Collection of test materials: Electronic file-discrepancy resolution	3.10B
Demographic edits: electronic file and secure Internet site	3.11B
Mark discrimination report	3.11B

[1] This is not an exhaustive list of project deliverables.

Description	RFS Section
Scoring process	3.11C
Analysis of test results	3.11D
Student-level reports	3.12C
Summary reports	3.12C
Teacher Reports	3.12D
Electronic student data files	3.12E
Interpretation guidelines	3.12F
Internet site	3.13A
Student privacy	3.13B
STAR summary data	3.13C
Research files	3.13D
Student-level files	3.13H
Technical Report	3.14A
Student information report	3.14B

CALIFORNIA STATE TRAVEL PROGRAM

CONDITIONS OF TRAVEL
Each State agency determines the necessity for and the method of employee business travel. Effective 1/1/92, reimbursement shall not be made for meal and lodging expenses incurred within 50 miles of home or headquarters. Authority to approve exceptions was delegated to appointing powers as follows: to approve meals and/or lodging for employees *on travel status* away from, but within 50 miles of home or headquarters. Delegation does not extend to the approval of meals or lodging **at** either the home or headquarters location.

SHORT-TERM TRAVEL

LODGING REIMBURSEMENT RATES–IN STATE
Applicable when State business requires an overnight stay and the employee uses a good, moderately priced commercial lodging establishment *(hotel, motel, bed and breakfast or public campground)* that caters to the short-term traveler, and for day trips of less than 24 hrs.
HINTS: Use the 2003 LODGING TRAVEL GUIDE! http://www.catravelsmart.com/default.htm or www.capitolweekly.com. These are full of good lodging establishments priced within State rates. Present the TAX WAIVER FORM when you check in. They are not required to waive the tax. KEEP YOUR RECEIPTS.

LODGING REIMBURSEMENT – receipt required
Statewide, Except as below, * up to $84.00 + tax
*San Francisco, Alameda, San Mateo and Santa Clara Counties up to $140.00 + tax. Counties of Los Angeles and San Diego: $110.00 + tax.

Note: Get a confirmation number when you make your reservations and use it when you check in. Travelers who do not provide a lodging receipt are eligible to claim meals/incidentals only as appropriate to the time frames of travel. (See below for rates and time frames.)

MEALS AND INCIDENTALS (each 24 hr. period)

Breakfast:	ACTUAL EXPENSE UP TO	$ 6.00
Lunch:	"	10.00
Dinner	"	18.00
Incidentals	"	6.00

Note: YOU must retain all meal receipts for audit by the state or the IRS.
TIMEFRAMES:
FIRST DAY: TRIP OF MORE THAN 24 HOURS:
Trip begins at or before 6am: may claim breakfast
Trip begins at or before 11am: may claim lunch
Trip begins at or before 5pm: may claim dinner

FRACTIONAL DAY: AFTER 24 HOURS OF TRAVEL:
Trip ends at or after 8am: may claim breakfast
Trip ends at or after 2pm: may claim lunch
Trip ends at or after 7pm: may claim dinner

FRACTIONAL DAY-TRIP OF LESS THAN 24 HOURS:
Trip must begin at or before 6am AND end at or after 9am in order to claim breakfast.
Trip must begin at or before 4pm AND end at or after 7pm in order to claim dinner.
No lunch or incidentals may be claimed. If there is no overnight stay, these meals are taxable.

NOTE: Full meals included in airfare, hotel, and conference fees, or otherwise provided may not also be claimed for reimbursement. The same meal may not be claimed more than once on any date. Continental breakfasts of rolls, coffee, and juice are not considered full meals.

CONFERENCES/CONVENTIONS: Rooms that are contracted by the sponsors for the event, and that have an approved Excess Lodging Request Form (STD 255C).
- STATE SPONSORED:
  Appointing power delegated to approve lodging with receipt: up to $110 + tax
- NON-STATE SPONSORED:
  Appointing power delegated to approve lodging with receipt up to the rate contracted for the event.

OUT-OF-STATE TRAVEL
Lodging w/receipt: actual expense (subject to department approval)
Meals/incidentals: same rates/requirements has in-state reimbursement (Provide Blanket Number!)
OUT-OF-COUNTRY TRAVEL
Lodging w/receipt: actual expense (w/appvl.)
Meals/incidentals: as published by the U.S. Govt. for dates and places traveled. Call DPA for rates.

MILEAGE REIMBURSEMENT RATES
All privately owned vehicle mileage driven on State business is subject to advance approval by the appointing authority. The rate claimed shall be considered full reimbursement for all costs related to the operation and maintenance of the vehicle, including both liability and comprehensive insurance.

Automobile	34 cents per mile
Spec. Vehicle w/cert up to	37 cents per mile
Private aircraft up to	50 cents per mile
Bicycle up to	4 cents per mile

If dropped off and picked up at a common carrier and no parking expense is claimed, mileage to and from the common carrier may be claimed at the above appropriate rate times twice the number of miles you actually occupy the vehicle (pays for each round trip).

TRANSPORTATION
Reimbursement for transportation expenses will be only for the method of transportation that is in the best interest of the State, considering both direct expense and the employee's time. The Department of General Services, Office of Fleet Management, manages the State car fleet and enters into contracts with airlines for reduced city pair rates and with rental car vendors for guaranteed daily rates for use on State business. When an employee chooses a method of transportation that is more costly than the normal method of travel, (driving a personal vehicle instead of flying) reimbursement will be the lower amount.

Web Site Resources

California Legislative Information - *http://www.leginfo.ca.gov/calaw.html*

California Code of Regulations - http://www.calregs.com

Pending STAR regulations - *http://www.cde.ca.gov/re/lr/rr*

Matrix of Test Variations, Accommodations, and Modifications for Administration of California Statewide Assessments (August 2004) - *http://www.cde.ca.gov/ta/tg/sa/documents/matrix5.pdf*

California Content Standards - *http://www.cde.ca.gov/be/st/ss/index.asp*

STAR Program – *http://www.cde.ca.gov/ta/tg/sr/index.asp*

CST blueprints, CST and CAPA performance level tables, CST released test questions, 2004 CST Technical Report - *http://www.cde.ca.gov/ta/tg/sr/resources.asp*

California Alternate Performance Assessment (CAPA) - *http://www.cde.ca.gov/sp/se/sr/capa.asp*

Pre-ID File Requirements - *http://www.cde.ca.gov/ta/tg/sa/pid.asp*

Sample 2005 CST and CAPA answer documents - *http://www.startest.org/doclibrary.html*

Standardized Testing and Reporting (STAR) Results and California Reading List - *http://star.cde.ca.gov*

Current Long-Term Assessment Plan - *http://www.cde.ca.gov/ta/tg/sa/documents/threeyear32102.pdf*

Current approved Item Utilization Plan - *http://www.cde.ca.gov/be/ag/ag/agenda1103.asp*

Web Development Standards –*ftp://ftp.cde.ca.gov/webstandards/*

California Department of Education - *http://www.cde.ca.gov*

2005 CST and CAPA Test Design

Current CST Design. The tests annually include 37 multiple-choice tests and four writing assessments (two each for grades 4 and 7). The composition of the tests administered in 2005 is listed below.

2005 CST Administration

ELA		
Grade/Course	**Standards Assessed**	**Number of questions**
Grades 2, 3	Grade-level standards	65 operational multiple-choice items
Grades 4 - 11	Grade-level standards	75 operational multiple-choice items
Grades 4 and 7	Grade-level writing standards	Writing test (2 writing tasks per grade)
Mathematics		
Grade/Course	**Standards Assessed**	**Number of questions**
Grades 2 - 7	Grade-level standards	65 operational multiple-choice items
General Mathematics	Grade 6 and 7 standards	
Algebra I* Algebra II Geometry	Course standards	
Summative High School Mathematics	Selected standards from algebra II, geometry, and probability and statistics	
Integrated Mathematics 1,2,3	Selected standards from algebra I, algebra II, and geometry	

* Beginning with the 2007 administration, students may take the CST in Algebra I when they complete the course.

Science		
Grade/Course	**Standards Assessed**	**Number of questions**
Grade 5 Grade 8 NCLB Grade 10 Life Science NCLB Biology Chemistry Earth Science Physics Integrated/Coordinated Science 1, 2, 3, 4	Grade 4 and 5 standards Grade 8 standards Selected middle school life science standards and selected high school biology standards Course standards Selected standards from biology, chemistry, earth science, and physics	60 operational multiple-choice items
History-Social Science		
Grade/Course	**Standards Assessed**	**Number of Questions**
Grade 8 Grade 10 ** Grade 11**	Grade 6 through 8 standards Modern world history standards (grade 10) Modern U.S. history standards (grade 11)	75 operational multiple-choice items

** Beginning with the 2007 administration, students may take the World History CST when they complete the course. This test will be in a separate test booklet.

Current CAPA Test Design. CAPA has five levels covering grades 2 through 11. CAPA assesses ELA and mathematics for grades two through eleven. Science is tested in grades five, eight, and ten. See the table below for the CAPA levels and subjects assessed in 2004-05.

In 2005, the CAPA Examiner Manual contained administration directions and all five CAPA tests (Levels I – V). Six versions of the CAPA Examiners Manual were distributed throughout the state. Each of the five CAPA levels included eight (8) operational tasks each for ELA and mathematics, plus two (2) field test tasks in each subject area. CAPA levels I, III, IV, and V included ten science field test tasks.

2005 CAPA Administration

CAPA Level	Grade	Operational Subjects	Field Test Subjects
I	2-11*	ELA, mathematics	ELA and mathematics; Science (grades 5, 8, and 10 only)
II	2-3	ELA, mathematics	ELA and mathematics
III	4-5	ELA, mathematics	ELA and mathematics; Science (grade 5 only)
IV	6-8	ELA, mathematics	ELA and mathematics; Science (grade 8 only)
V	9-11	ELA, mathematics	ELA and mathematics; Science (grade 10 only)

* Students between the ages of seven and sixteen with developmental levels between birth and 24 months are eligible to take Level I.

CAPA – ELA Operational Blueprints*

Strand	Standard	Level I	Level II	Level III	Level IV	Level V
Reading/Word Analysis	Recognize and name all uppercase and lowercase letters of the alphabet.		✓	✓		
	Match all consonant and short-vowel sounds to appropriate letters.		✓	✓	✓	
Sight Word Reading	Understand that printed materials provide information.	✓	✓	✓	✓	✓
	Classify grade-appropriate categories of words (e.g., concrete collections of animals, foods, toys.)	✓	✓	✓	✓	✓
	Read simple one-syllable and high-frequency words (i.e., sight words).		✓	✓	✓	✓
	Match oral words to printed words.		✓	✓	✓	✓
	Recognize common abbreviations (e.g., Jan, Sun, Mr., St.)				✓	✓
Reading Comprehension	Follow one-step written instructions.	✓	✓	✓	✓	✓
	Follow two-step written instructions.		✓	✓	✓	✓
	Ask and answer questions about essential elements of a text.		✓	✓	✓	✓
	Identify the main events of the plot, their causes, and the influence of each event on future events.				✓	✓
	Identify the structural features of popular media (e.g., newspapers, magazines, online information) and use the features to obtain information.				✓	✓
	Locate information by using a variety of consumer, workplace, and public documents.				✓	✓

*Not approved by the State Board of Education

CAPA – ELA Operational Blueprints*

Strand	Standard	Level I	Level II	Level III	Level IV	Level V
Writing/Writing Strategies	Write by moving from left to right and from top to bottom.	✓	✓	✓	✓	✓
	Print legibly and space letters, words, and sentences appropriately.		✓	✓	✓	✓
	Demonstrate basic keyboarding skills and familiarity with computer terminology (e.g., cursor, software, memory, disk drive, hard drive).		✓	✓	✓	✓
Listening	Understand and follow one- and two-step oral directions.	✓	✓	✓	✓	✓
	Listen attentively.	✓	✓	✓	✓	✓
Speaking Applications	Share information and ideas, speaking audibly in complete, coherent sentences.	✓	✓	✓	✓	✓
	Describe people, places, things, (e.g., size, color, shape), locations and actions		✓	✓	✓	✓
	Stay on topic when speaking.		✓	✓	✓	✓
	Ask questions for clarification and understanding.		✓	✓	✓	✓
	Recount experiences in a logical sequence.		✓	✓	✓	✓
	Apply appropriate interview techniques.				✓	✓

*Not approved by the State Board of Education.

CAPA – Mathematics Operational Blueprint*

Strand	Standard	Level I	Level II	Level III	Level IV	Level V
Number Sense	Count, recognize, represent, name, and order a number of objects (up to 30).	✓	✓	✓	✓	✓
	Identify one more than, one less than, 10 more than, and 10 less than a given number.	✓	✓	✓	✓	✓
	Use concrete objects to determine the answers to addition and subtraction problems (for two numbers that are each less than 10).		✓	✓	✓	✓
	Compare two or more sets of objects (up to ten objects in each group) and identify which set is equal to, more than, or less than the other.		✓	✓	✓	✓
	Count, read, and write whole numbers to 100.		✓	✓	✓	✓
Counting and Money	Identify and know the values of coins and show different combinations of coins that equal the same value.		✓	✓	✓	✓
	Solve problems using combinations of coins and bills.				✓	✓
	Know and use the decimal notation and the dollar and cent symbols for money.			✓	✓	✓
Algebra and Functions	Identify, sort and classify objects by attribute and identify objects that do not belong to a particular group.	✓	✓	✓	✓	✓
	Understand the meaning of the symbols +,- ,=			✓	✓	✓

*Not approved by the State Board of Education.

CAPA – Mathematics Operational Blueprint*

Strand	Standard	Level I	Level II	Level III	Level IV	Level V
Measurement and Geometry	Demonstrate an understanding of concepts of time (e.g., morning, afternoon, evening, today, yesterday, tomorrow, week, year) and the tools that measure time (e.g., clock, calendar).	✓	✓	✓	✓	✓
	Identify the time (to the nearest hour) of everyday events (e.g., lunch time is 12 o'clock; bedtime is 8 o'clock at night).		✓	✓	✓	✓
	Tell time to the nearest half hour and relate time to events (e.g., before/after, shorter/longer).		✓	✓	✓	✓
	Name the days of the week.		✓	✓	✓	✓
	Identify and describe common geometric objects (e.g., circle, triangle, square, rectangle, cube, sphere, cone).		✓	✓	✓	✓
	Compare the length, weight, and volume of two or more objects by using direct comparison or a nonstandard unit.		✓	✓	✓	✓
Statistics, Data Analysis and Probability	Identify, describe, and extend simple patterns (such as circles or triangles) by referring to their shapes, sizes, or colors.		✓	✓	✓	✓
	Determine the approach, material, and strategies to be used.				✓	✓

*Not approved by the State Board of Education.

CAPA – Science Operational Blueprint*

Strand	Standard	Level I	Level II	Level III	Level IV	Level V
Investigation and Experimentation	Compare and sort common objects by one physical attribute (e.g., color, shape, texture, size, weight).	✓		✓	✓	✓
	Observe common objects by using the five senses.	✓		✓	✓	✓
	Communicate observations orally and through drawings.			✓	✓	✓
	Describe the relative position of objects by using one reference (e.g., put on, in, above or below)	✓		✓	✓	✓
	Compare and sort common objects according to two or more physical attributes (e.g., color, shape, texture, size, weight).			✓	✓	✓
	Describe the properties of common objects.			✓	✓	✓
Physical Science	Students know objects fall to the ground unless something holds them up.	✓		✓	✓	✓
	Students know the way to change how something is moving by giving it a push or a pull. The size of the change is related to the strength or the amount of force of the push or pull.	✓		✓	✓	✓
	Students know objects can described in terms of the materials they are made of (e.g., clay, cloth, paper) and their physical properties (e.g., color, size, shape, weight, texture, flexibility, attraction to magnets, floating, sinking).			✓	✓	✓
	Students know water can be a liquid or a solid and can be made to change back and forth from one form to the other.			✓	✓	✓
	Students know the properties of substances can change when the substances are mixed, cooled or heated.			✓	✓	✓
	Students know the position of an object can be described by locating it in relation to another object or to the background.			✓	✓	✓

*Not approved by the State Board of Education.

CAPA – Science Operational Blueprint*

Strand	Standard	Level I	Level II	Level III	Level IV	Level V
Life Science	Students know both plants and animals need water, animals need food and plants need light.	✓		✓	✓	✓
	Students know how to identify major structures of common plants and animals (e.g., stems, leaves, roots, arms, wings, legs).			✓	✓	✓
	Students know how to observe and describe similarities and differences in the appearance and behavior of plants and animals (e.g., seed-bearing plants, birds, fish, insects).			✓	✓	✓
	Students know that organisms reproduce offspring of their own kind and that the offspring resemble their parents and one another.			✓	✓	✓
	Students know there is variation among individuals of one kind within a population.			✓	✓	✓
Earth Science	Students know changes in weather occur from day to day and across seasons, affecting Earth and its inhabitants.	✓		✓	✓	✓
	Students know that the weather changes from day to day but that trends in temperature or of rain (or snow) tend to be predictable during a season.			✓	✓	✓

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CST and CAPA Item Inventory

Estimated Number of CST Items Available for 2007 Administration	
ELA multiple-choice	4495
Writing	26
History-social science	1687
Mathematics	5121
Science	1752

Estimated Number of CAPA Tasks Available for 2007 Administration	
ELA multiple-choice	154
Mathematics	182
Science	205

The bidder must provide a cost proposal summary by fiscal year conforming to the format of Appendix 7. The bidder must a) provide all costs broken down by Administrative and Program Support Costs, NRT Costs, CST Costs, CAPA Costs, NAA Costs, and STS Costs; b) identify the estimated number of test takers and grade(s) to be tested per test administration cycle for the STS; c) provide all costs for each test administration cycle (i.e., 2007, 2008, and 2009); d) provide total per fiscal year costs (i.e., the total costs identified for fiscal year 2006-07 include costs for both the 2007 and 2008 test administration cycles); and e) provide the total cost for all three test administration cycles. The cost proposal must be based on the estimated number of test takers and grades to be tested per year as identified in Section 2.3B of this RFS for the CST, NRT, CAPA, and NAA tests and the estimated number of test takers and grade(s) to be tested for the STS as identified by the bidder in the cost proposal. The total contract bid amount is for all tasks specified in the scope of work and all related overhead or indirect costs. No costs, direct or indirect, shall be omitted from the cost proposal.

Bidder Name:

	Estimated Number of Test Takers	Grades to be Tested	Fiscal Year 2005-06 January 2006 - June 2006	Fiscal Year 2006-07 July 2006 - June 2007	Fiscal Year 2007-08 July 2007 - June 2008	Fiscal Year 2008-09 July 2008 - June 2009	Fiscal Year 2009-10 July 2009 - December 2009	**Total Costs**
2007 Test Administration Cycle								
Administrative and Program Support (Tasks 1, 2, 3, 5, and 13)								
NRT Costs (Task 4)	973,479	3 and 7						
CST Costs (Tasks 6, 7, 8, 9, 10, 11, 12, and 14)	4,991,746	2 through 11						
CAPA Costs (Tasks 6, 7, 8, 9, 10, 11, 12, and 14)	49,918	2 through 11						
NAA Costs (Tasks 6, 7, 8, 9, 10, 11, 12, and 14)	99,835	2 through 11						
STS Costs (Tasks 6, 7, 8, 9, 10, 11, 12, and 14)								
Total cost for 2007 test administration cycle:			$	$	$			**$**
2008 Test Administration Cycle								
Administrative and Program Support (Tasks 1, 2, 3, 5, and 13)								
NRT Costs (Task 4)	978,380	3 and 7						
CST Costs (Tasks 6, 7, 8, 9, 10, 11, 12, and 14)	4,985,058	2 through 11						
CAPA Costs (Tasks 6, 7, 8, 9, 10, 11, 12, and 14)	49,853	2 through 11						
NAA Costs (Tasks 6, 7, 8, 9, 10, 11, 12, and 14)	99,699	2 through 11						
STS Costs (Tasks 6, 7, 8, 9, 10, 11, 12, and 14)								
Total cost for 2008 test administration cycle:				$	$	$		**$**
2009 Test Administration Cycle								
Administrative and Program Support (Tasks 1, 2, 3, 5, and 13)								
NRT Costs (Task 4)	971,643	3 and 7						
CST Costs (Tasks 6, 7, 8, 9, 10, 11, 12, and 14)	4,983,369	2 through 11						
CAPA Costs (Tasks 6, 7, 8, 9, 10, 11, 12, and 14)	49,833	2 through 11						
NAA Costs (Tasks 6, 7, 8, 9, 10, 11, 12, and 14)	99,667	2 through 11						
STS Costs (Tasks 6, 7, 8, 9, 10, 11, 12, and 14)								
Total cost for 2009 test administration cycle:					$	$	$	**$**
Total cost per fiscal year:			$	$	$	$	$	
Total cost for all three administration cycles:								**$**

California Department of Education
Standards and Assessment Division
July 2005

COST PROPOSAL BY TASK
SUBMISSION FOR THE STAR PROGRAM
CST, NRT, CAPA, NAA, AND STS

The bidder must provide a cost proposal conforming to the format of the model displayed in Appendix 8. The bidder must a) provide per pupil rates, per pupil costs (i.e, per pupil rate x estimated number of test takers), and fixed costs for all tasks set forth in Section 3 of this RFS by Administrative and Program Support Costs, NRT Costs, CST Costs, CAPA Costs, NAA Costs, and STS Costs; b) identify the number of test items/tasks to be developed and provide a cost per item/task per subject per test for the CSTs, CAPA, NAA, and STS; c) identify the grade(s) and estimated number of test takers for the STS; and d) include a total per pupil cost for each task for each separate test. The cost proposal must be based on the estimated number of test takers and grades to be tested per year as identified in Section 2.3B of this RFS for the CST, NRT, CAPA, and NAA tests and the estimated number of test takers and grade(s) to be tested for the STS as identified by the bidder in the cost proposal. The total contract bid amount is for all tasks specified in the scope of work and all related overhead or indirect costs. No costs, direct or indirect, shall be omitted from the cost proposal.

Bidder Name:

2007 Test Administration Cycle

	RFS Section	Task	A Per Pupil Rate	B Per Pupil Costs*	C Fixed Costs	D Total Costs (B + C)	E Total Per Pupil Cost (Column D divided by # test takers)
Administrative and Program Support Costs							
	3.1	Task 1: Comprehensive Plan and Schedule					
	3.2	Task 2: Program Support Services					
	3.3	Task 3: Test Security Measures					
	3.5	Task 6: Item Bank/Data Management/Documentation					
	3.13	Task 14: Reporting Results to CDE					
		Subtotal			$		$
NRT Costs							
Estimated Number of Test Takers: **973,479**	3.4	Task 4: Designated Nationally Normed Achievement Test	$	$	$		$
Grades to be Tested: **3 and 7**							
CST Costs							
Estimated Number of Test Takers: **4,991,746**	3.6	Task 6: Item and Task Development					
Grades to be Tested: **2 through 11**	3.7	Task 7: Test Form, Test Booklet, & Answer Document					
Subject / # Items (Task 6) / Cost per Item	3.8	Task 8: Pre-Identification and Ordering					
	3.9	Task 9: Test Materials Production/Packaging/Shipping					
English-language Arts:	3.10	Task 10: Delivery and Collection of Test Materials					
Mathematics:	3.11	Task 11: Test Processing, Scoring, and Analysis					
History-Social Science:	3.12	Task 12: Reporting Results to LEAs					
Science:	3.14	Task 14: Technical Report/Other Reports/Analyses/Data					
		Subtotal	$	$	$		$

* Per Pupil Costs include, but are not limited to cost of production, pricing, distribution, scoring, analysis, and reporting.
Column B = per pupil rate x estimated number of test takers.

Standards and Assessment Division
July 2005

COST PROPOSAL BY TASK
SUBMISSION FOR THE STAR PROGRAM
CST, NRT, CAPA, NAA, AND STS

The bidder must provide a cost proposal conforming to the format of the model displayed in Appendix 8. The bidder must a) provide per pupil rates, per pupil costs (i.e, per pupil rate x estimated number of test takers), and fixed costs for all tasks set forth in Section 3 of this RFS by Administrative and Program Support Costs, NRT Costs, CST Costs, CAPA Costs, NAA Costs, and STS Costs; b) identify the number of test items/tasks to be developed and provide a cost per item/task per subject per test for the CSTs, CAPA, NAA, and STS; c) identify the grade(s) and estimated number of test takers for the STS; and d) include a total per pupil cost for each task for each separate test. The cost proposal must be based on the estimated number of test takers and grades to be tested per year as identified in Section 2.3B of this RFS for the CST, NRT, CAPA, and NAA tests and the estimated number of test takers and grade(s) to be tested for the STS as identified by the bidder in the cost proposal. The total contract bid amount is for all tasks specified in the scope of work and all related overhead or indirect costs. No costs, direct or indirect, shall be omitted from the cost proposal.

Bidder Name:

2007 Test Administration Cycle

CAPA Costs

Estimated Number of Test Takers:		**49,918**	3.6	Task 6: Item and Task Development					
Grades to be Tested:		**2 through 11**	3.7	Task 7: Test Form, Test Booklet, & Answer Document					
Subject	# Tasks (Task 6)	Cost per Item	3.8	Task 8: Pre-Identification and Ordering					
			3.9	Task 9: Test Materials Production/Packaging/Shipping					
English-language Arts:			3.10	Task 10: Delivery and Collection of Test Materials					
Mathematics:			3.11	Task 11: Test Processing, Scoring, and Analysis					
History-Social Science:			3.12	Task 12: Reporting Results to LEAs					
Science:			3.14	Task 14: Technical Report/Other Reports/Analyses/Data					
				Subtotal	$	$	$		$

NAA Costs

Estimated Number of Test Takers:		**99,835**	3.6	Task 6: Item and Task Development					
Grades to be Tested:		**2 through 11**	3.7	Task 7: Test Form, Test Booklet, & Answer Document					
Subject	# Tasks (Task 6)	Cost per Item	3.8	Task 8: Pre-Identification and Ordering					
			3.9	Task 9: Test Materials Production/Packaging/Shipping					
English-language Arts:			3.10	Task 10: Delivery and Collection of Test Materials					
Mathematics:			3.11	Task 11: Test Processing, Scoring, and Analysis					
History-Social Science:			3.12	Task 12: Reporting Results to LEAs					
Science:			3.14	Task 14: Technical Report/Other Reports/Analyses/Data					
				Subtotal	$	$	$		$

STS Costs

Estimated Number of Test Takers:			3.6	Task 6: Item and Task Development					
Grades to be Tested:			3.7	Task 7: Test Form, Test Booklet, & Answer Document					
Subject	# Items (Task 6)	Cost per Item	3.8	Task 8: Pre-Identification and Ordering					
			3.9	Task 9: Test Materials Production/Packaging/Shipping					
Reading/Language Arts:			3.10	Task 10: Delivery and Collection of Test Materials					
Mathematics:			3.11	Task 11: Test Processing, Scoring, and Analysis					
			3.12	Task 12: Reporting Results to LEAs					
			3.14	Task 14: Technical Report/Other Reports/Analyses/Data					
				Subtotal	$	$	$		$
Grand Total						**$**	**$**		**$**

* Per Pupil Costs include, but are not limited to cost of production, pricing, distribution, scoring, analysis, and reporting.
Column B = per pupil rate x estimated number of test takers.

California Department of Education
Standards and Assessment Division
July 2005

COST PROPOSAL BY TASK
SUBMISSION FOR THE STAR PROGRAM
CST, NRT, CAPA, NAA, AND STS

The bidder must provide a cost proposal conforming to the format of the model displayed in Appendix 8. The bidder must a) provide per pupil rates, per pupil costs (i.e, per pupil rate x estimated number of test takers), and fixed costs for all tasks set forth in Section 3 of this RFS by Administrative and Program Support Costs, NRT Costs, CST Costs, CAPA Costs, NAA Costs, and STS Costs; b) identify the number of test items/tasks to be developed and provide a cost per item/task per subject per test for the CSTs, CAPA, NAA, and STS; c) identify the grade(s) and estimated number of test takers for the STS; and d) include a total per pupil cost for each task for each separate test. The cost proposal must be based on the estimated number of test takers and grades to be tested per year as identified in Section 2.3B of this RFS for the CST, NRT, CAPA, and NAA tests and the estimated number of test takers and grade(s) to be tested for the STS as identified by the bidder in the cost proposal. The total contract bid amount is for all tasks specified in the scope of work and all related overhead or indirect costs. No costs, direct or indirect, shall be omitted from the cost proposal.

Bidder Name:

2008 Test Administration Cycle

		RFS Section	Task	A Per Pupil Rate	B Per Pupil Costs*	C Fixed Costs	D Total Costs (B + C)	E Total Per Pupil Cost (Column D divided by # test takers)
Administrative and Program Support Costs								
		3.1	Task 1: Comprehensive Plan and Schedule					
		3.2	Task 2: Program Support Services					
		3.3	Task 3: Test Security Measures					
		3.5	Task 6: Item Bank/Data Management/Documentation					
		3.13	Task 14: Reporting Results to CDE					
			Subtotal			$		$
NRT Costs								
Estimated Number of Test Takers:	**978,380**	3.4	Task 4: Designated Nationally Normed Achievement Test	$	$	$		$
Grades to be Tested:	**3 and 7**							
CST Costs								
Estimated Number of Test Takers:	**4,985,058**	3.6	Task 6: Item and Task Development					
Grades to be Tested:	**2 through 11**	3.7	Task 7: Test Form, Test Booklet, & Answer Document					
Subject	Cost per Item	3.8	Task 8: Pre-Identification and Ordering					
		3.9	Task 9: Test Materials Production/Packaging/Shipping					
English-language Arts:		3.10	Task 10: Delivery and Collection of Test Materials					
Mathematics:		3.11	Task 11: Test Processing, Scoring, and Analysis					
History-Social Science:		3.12	Task 12: Reporting Results to LEAs					
Science:		3.14	Task 14: Technical Report/Other Reports/Analyses/Data					
			Subtotal	$	$	$		$

Subject	# Items (Task 6)
English-language Arts:	
Mathematics:	
History-Social Science:	
Science:	

* Per Pupil Costs include, but are not limited to cost of production, pricing, distribution, scoring, analysis, and reporting.
Column B = per pupil rate x estimated number of test takers.

Standards and Assessment Division
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COST PROPOSAL BY TASK
SUBMISSION FOR THE STAR PROGRAM
CST, NRT, CAPA, NAA, AND STS

The bidder must provide a cost proposal conforming to the format of the model displayed in Appendix 8. The bidder must a) provide per pupil rates, per pupil costs (i.e, per pupil rate x estimated number of test takers), and fixed costs for all tasks set forth in Section 3 of this RFS by Administrative and Program Support Costs, NRT Costs, CST Costs, CAPA Costs, NAA Costs, and STS Costs; b) identify the number of test items/tasks to be developed and provide a cost per item/task per subject per test for the CSTs, CAPA, NAA, and STS; c) identify the grade(s) and estimated number of test takers for the STS; and d) include a total per pupil cost for each task for each separate test. The cost proposal must be based on the estimated number of test takers and grades to be tested per year as identified in Section 2.3B of this RFS for the CST, NRT, CAPA, and NAA tests and the estimated number of test takers and grade(s) to be tested for the STS as identified by the bidder in the cost proposal. The total contract bid amount is for all tasks specified in the scope of work and all related overhead or indirect costs. No costs, direct or indirect, shall be omitted from the cost proposal.

Bidder Name:

2008 Test Administration Cycle									
CAPA Costs									
Estimated Number of Test Takers:		**49,853**	3.6	Task 6: Item and Task Development					
Grades to be Tested:		**2 through 11**	3.7	Task 7: Test Form, Test Booklet, & Answer Document					
Subject	# Tasks (Task 6)	Cost per Item	3.8	Task 8: Pre-Identification and Ordering					
			3.9	Task 9: Test Materials Production/Packaging/Shipping					
English-language Arts:			3.10	Task 10: Delivery and Collection of Test Materials					
Mathematics:			3.11	Task 11: Test Processing, Scoring, and Analysis					
History-Social Science:			3.12	Task 12: Reporting Results to LEAs					
Science:			3.14	Task 14: Technical Report/Other Reports/Analyses/Data					
				Subtotal	$	$	$		$
NAA Costs									
Estimated Number of Test Takers:		**99,699**	3.6	Task 6: Item and Task Development					
Grades to be Tested:		**2 through 11**	3.7	Task 7: Test Form, Test Booklet, & Answer Document					
Subject	# Tasks (Task 6)	Cost per Item	3.8	Task 8: Pre-Identification and Ordering					
			3.9	Task 9: Test Materials Production/Packaging/Shipping					
English-language Arts:			3.10	Task 10: Delivery and Collection of Test Materials					
Mathematics:			3.11	Task 11: Test Processing, Scoring, and Analysis					
History-Social Science:			3.12	Task 12: Reporting Results to LEAs					
Science:			3.14	Task 14: Technical Report/Other Reports/Analyses/Data					
				Subtotal	$	$	$		$
STS Costs									
Estimated Number of Test Takers:			3.6	Task 6: Item and Task Development					
Grades to be Tested:			3.7	Task 7: Test Form, Test Booklet, & Answer Document					
Subject	# Items (Task 6)	Cost per Item	3.8	Task 8: Pre-Identification and Ordering					
			3.9	Task 9: Test Materials Production/Packaging/Shipping					
Reading/Language Arts:			3.10	Task 10: Delivery and Collection of Test Materials					
Mathematics:			3.11	Task 11: Test Processing, Scoring, and Analysis					
			3.12	Task 12: Reporting Results to LEAs					
			3.14	Task 14: Technical Report/Other Reports/Analyses/Data					
				Subtotal	$	$	$		$
Grand Total						**$**	**$**		**$**

* Per Pupil Costs include, but are not limited to cost of production, pricing, distribution, scoring, analysis, and reporting.
Column B = per pupil rate x estimated number of test takers.

California Department of Education
Standards and Assessment Division
July 2005

COST PROPOSAL BY TASK
SUBMISSION FOR THE STAR PROGRAM
CST, NRT, CAPA, NAA, AND STS

The bidder must provide a cost proposal conforming to the format of the model displayed in Appendix 8. The bidder must a) provide per pupil rates, per pupil costs (i.e, per pupil rate x estimated number of test takers), and fixed costs for all tasks set forth in Section 3 of this RFS by Administrative and Program Support Costs, NRT Costs, CST Costs, CAPA Costs, NAA Costs, and STS Costs; b) identify the number of test items/tasks to be developed and provide a cost per item/task per subject per test for the CSTs, CAPA, NAA, and STS; c) identify the grade(s) and estimated number of test takers for the STS; and d) include a total per pupil cost for each task for each separate test. The cost proposal must be based on the estimated number of test takers and grades to be tested per year as identified in Section 2.3B of this RFS for the CST, NRT, CAPA, and NAA tests and the estimated number of test takers and grade(s) to be tested for the STS as identified by the bidder in the cost proposal. The total contract bid amount is for all tasks specified in the scope of work and all related overhead or indirect costs. No costs, direct or indirect, shall be omitted from the cost proposal.

Bidder Name:

2009 Test Administration Cycle

	RFS Section	Task	A Per Pupil Rate	B Per Pupil Costs*	C Fixed Costs	D Total Costs (B + C)	E Total Per Pupil Cost (Column D divided by # test takers)
Administrative and Program Support Costs							
	3.1	Task 1: Comprehensive Plan and Schedule					
	3.2	Task 2: Program Support Services					
	3.3	Task 3: Test Security Measures					
	3.5	Task 6: Item Bank/Data Management/Documentation					
	3.13	Task 14: Reporting Results to CDE					
		Subtotal			$		$
NRT Costs							
Estimated Number of Test Takers: **971,643**	3.4	Task 4: Designated Nationally Normed Achievement Test	$	$	$		$
Grades to be Tested: **3 and 7**							
CST Costs							
Estimated Number of Test Takers: **4,983,369**	3.6	Task 6: Item and Task Development					
Grades to be Tested: **2 through 11**	3.7	Task 7: Test Form, Test Booklet, & Answer Document					
Subject / # Items (Task 6) / Cost per Item	3.8	Task 8: Pre-Identification and Ordering					
	3.9	Task 9: Test Materials Production/Packaging/Shipping					
English-language Arts:	3.10	Task 10: Delivery and Collection of Test Materials					
Mathematics:	3.11	Task 11: Test Processing, Scoring, and Analysis					
History-Social Science:	3.12	Task 12: Reporting Results to LEAs					
Science:	3.14	Task 14: Technical Report/Other Reports/Analyses/Data					
		Subtotal	$	$	$		$

* Per Pupil Costs include, but are not limited to cost of production, pricing, distribution, scoring, analysis, and reporting.
Column B = per pupil rate x estimated number of test takers.

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COST PROPOSAL BY TASK
SUBMISSION FOR THE STAR PROGRAM
CST, NRT, CAPA, NAA, AND STS

The bidder must provide a cost proposal conforming to the format of the model displayed in Appendix 8. The bidder must a) provide per pupil rates, per pupil costs (i.e, per pupil rate x estimated number of test takers), and fixed costs for all tasks set forth in Section 3 of this RFS by Administrative and Program Support Costs, NRT Costs, CST Costs, CAPA Costs, NAA Costs, and STS Costs; b) identify the number of test items/tasks to be developed and provide a cost per item/task per subject per test for the CSTs, CAPA, NAA, and STS; c) identify the grade(s) and estimated number of test takers for the STS; and d) include a total per pupil cost for each task for each separate test. The cost proposal must be based on the estimated number of test takers and grades to be tested per year as identified in Section 2.3B of this RFS for the CST, NRT, CAPA, and NAA tests and the estimated number of test takers and grade(s) to be tested for the STS as identified by the bidder in the cost proposal. The total contract bid amount is for all tasks specified in the scope of work and all related overhead or indirect costs. No costs, direct or indirect, shall be omitted from the cost proposal.

Bidder Name:

2009 Test Administration Cycle

CAPA Costs

Estimated Number of Test Takers:		**49,833**	3.6	Task 6: Item and Task Development					
Grades to be Tested:		**2 through 11**	3.7	Task 7: Test Form, Test Booklet, & Answer Document					
Subject	# Tasks (Task 6)	Cost per Item	3.8	Task 8: Pre-Identification and Ordering					
			3.9	Task 9: Test Materials Production/Packaging/Shipping					
English-language Arts:			3.10	Task 10: Delivery and Collection of Test Materials					
Mathematics:			3.11	Task 11: Test Processing, Scoring, and Analysis					
History-Social Science:			3.12	Task 12: Reporting Results to LEAs					
Science:			3.14	Task 14: Technical Report/Other Reports/Analyses/Data					
				Subtotal	$	$	$		$

NAA Costs

Estimated Number of Test Takers:		**99,667**	3.6	Task 6: Item and Task Development					
Grades to be Tested:		**2 through 11**	3.7	Task 7: Test Form, Test Booklet, & Answer Document					
Subject	# Tasks (Task 6)	Cost per Item	3.8	Task 8: Pre-Identification and Ordering					
			3.9	Task 9: Test Materials Production/Packaging/Shipping					
English-language Arts:			3.10	Task 10: Delivery and Collection of Test Materials					
Mathematics:			3.11	Task 11: Test Processing, Scoring, and Analysis					
History-Social Science:			3.12	Task 12: Reporting Results to LEAs					
Science:			3.14	Task 14: Technical Report/Other Reports/Analyses/Data					
				Subtotal	$	$	$		$

STS Costs

Estimated Number of Test Takers:			3.6	Task 6: Item and Task Development					
Grades to be Tested:			3.7	Task 7: Test Form, Test Booklet, & Answer Document					
Subject	# Items (Task 6)	Cost per Item	3.8	Task 8: Pre-Identification and Ordering					
			3.9	Task 9: Test Materials Production/Packaging/Shipping					
Reading/Language Arts:			3.10	Task 10: Delivery and Collection of Test Materials					
Mathematics:			3.11	Task 11: Test Processing, Scoring, and Analysis					
			3.12	Task 12: Reporting Results to LEAs					
			3.14	Task 14: Technical Report/Other Reports/Analyses/Data					
				Subtotal	$	$	$		$
Grand Total						**$**	**$**		**$**

* Per Pupil Costs include, but are not limited to cost of production, pricing, distribution, scoring, analysis, and reporting.
Column B = per pupil rate x estimated number of test takers.

COST PROPOSAL SUMMARY BY GRADE
SUBMISSION FOR THE STAR PROGRAM
CST, NRT, CAPA, NAA, AND STS

The bidder must provide a cost proposal conforming to the format of the model displayed in Appendix 9. The bidder must a) provide costs for all tasks set forth in Section 3 of this RFS by grade and test administration cycle by NRT Costs, CST Costs, CAPA Costs, NAA Costs, and STS Costs; and b) provide for each test a total cost for each grade and a total cost for each test administration cycle. The cost proposal must be based on the estimated number of test takers and grades to be tested per year as identified in Section 2.3B of this RFS for the CST, NRT, CAPA, and NAA tests and the estimated number of test takers and grade(s) to be tested for the STS as identified by the bidder in the cost proposal. The total contract bid amount is for all tasks specified in the scope of work and all related overhead or indirect costs. No costs, direct or indirect, shall be omitted from the cost proposal.

Bidder Name:

	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	**Total Costs**
CST Costs (Tasks 6, 7, 8, 9, 10, 11, 12, and 14)											
2007 Test Administration Cycle											
2008 Test Administration Cycle											
2009 Test Administration Cycle											
CST Cost Totals:	$	$	$	$	$	$	$	$	$	$	**$**

	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	**Total Costs**
NRT Costs (Task 4)											
2007 Test Administration Cycle											
2008 Test Administration Cycle											
2009 Test Administration Cycle											
NRT Cost Totals:		$				$					**$**

	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	**Total Costs**
CAPA Costs (Tasks 6, 7, 8, 9, 10, 11, 12, and 14)											
2007 Test Administration Cycle											
2008 Test Administration Cycle											
2009 Test Administration Cycle											
STS Cost Totals:	$	$	$	$	$	$	$	$	$	$	**$**

	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	**Total Costs**
NAA Costs (Tasks 6, 7, 8, 9, 10, 11, 12, and 14)											
2007 Test Administration Cycle											
2008 Test Administration Cycle											
2009 Test Administration Cycle											
NAA Cost Totals:	$	$	$	$	$	$	$	$	$	$	**$**

STS Costs (Tasks 6, 7, 8, 9, 10, 11, 12, and 14)											
2007 Test Administration Cycle											
2008 Test Administration Cycle											
2009 Test Administration Cycle											
STS Cost Totals:	$	$	$	$	$	$	$	$	$	$	**$**

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COST PROPOSAL DETAIL
SUBMISSION FOR THE STAR PROGRAM
CST, NRT, CAPA, NAA, AND STS

The bidder must provide a cost proposal detail conforming to the format of the model displayed in Appendix 10. The bidder must a) provide cost detail by subtask (Task 1A, Task 1B, etc.) within each task per each test administration cycle as specified in Section 3 of this RFS by Administrative and Program Support Costs, NRT Costs, CST Costs, CAPA costs, NAA Costs, and STS Costs; and b) at a minimum, the detail must include detailed labor/staff costs, detailed operating expenses, detailed contractor costs; and travel costs. The total contract bid amount is for all tasks specified in the scope of work. No costs, direct or indirect, shall be omitted from the cost proposal.

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Bidder Name:
Test Administration Cycle: (submit separate cost proposal for each test administration cycle)

RFS Section	Task	Subtask	Labor Costs	Billing Rate	# Hours	Operating Expenses	Subcontractor Costs	Travel	Royalties/ Licensing	Misc.
Administrative and Program Support Costs										
3.1	Task 1	A. Narrative Schedule								
		B. Progress Reports								
		C. Management Meetings								
		D. SBE Meetings and Technical Meetings								
		E. Records and Minutes								
		F. Report Style								
		G. Quality Control Audit								
		H. Long-Term Assesment Plan								
		I. Overlap of Contracts and Transition								
		Subtotal								
3.2	Task 2	A. Help Desk								
		B. Startest.org								
		C. Collection and Monitoring of Information								
		D. Terminology								
		E. Workshops for CSTs, CAPA, NAA, STS, & NRT								
		F. Web Communication								
		G. California Reading Lists for the CSTs								
		H. Released Test Questions								
		I. Communicating Proficient Scores								
		J. Communication with School Districts								
		Subtotal								
3.3	Task 3	A. Test Security								
		B. Security Breach								
		Subtotal								
3.5	Task 5	A. Item Bank								
		B. Documentation								
		Subtotal								
3.13	Task 13	A. Internet Site								
		B. Student Privacy								

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COST PROPOSAL DETAIL
SUBMISSION FOR THE STAR PROGRAM
CST, NRT, CAPA, NAA, AND STS

The bidder must provide a cost proposal detail conforming to the format of the model displayed in Appendix 10. The bidder must a) provide cost detail by subtask (Task 1A, Task 1B, etc.) within each task per each test administration cycle as specified in Section 3 of this RFS by Administrative and Program Support Costs, NRT Costs, CST Costs, CAPA costs, NAA Costs, and STS Costs; and b) at a minimum, the detail must include detailed labor/staff costs, detailed operating expenses, detailed contractor costs; and travel costs. The total contract bid amount is for all tasks specified in the scope of work. No costs, direct or indirect, shall be omitted from the cost proposal.

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Bidder Name:
Test Administration Cycle: (submit separate cost proposal for each test administration cycle)

		C. STAR Summary Data								
		D. Research Files								
		E. Administrative Functionality								
		F. CDE Web Delivery Requirements								
		G. Secure File Transfer								
		H. Student Level Files								
		Subtotal								
		Total Administrative and Program Support Costs:								
NRT Costs										
3.4	Task 4	E. Replacement Items								
		I. Royalties/Licensing Costs								
		Total NRT Costs:								
CST Costs										
3.6	Task 6	A. Overall Item Development								
		B. Test Specifications								
		C. Item Utilization Plan								
		D. Reporting Cluster Reliability								
		E. Item and Task Writing								
		F. CDE Review								
		G. External Item and Task Reviews								
		H. Field Testing								
		I. Standard Setting								
		Subtotal								
3.7	Task 7	A. Designing Test Forms								
		B. Constructing Test Booklets								
		C. Designing and Constructing Answer Documents								
		D. Forms Design & Production for Students w/Disabilities								
		Subtotal								
3.8	Task 8	A. Pre-Identification Process								
		B. Ordering								
		Subtotal								
3.9	Task 9	A. Test Materials Production								

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COST PROPOSAL DETAIL
SUBMISSION FOR THE STAR PROGRAM
CST, NRT, CAPA, NAA, AND STS

The bidder must provide a cost proposal detail conforming to the format of the model displayed in Appendix 10. The bidder must a) provide cost detail by subtask (Task 1A, Task 1B, etc.) within each task per each test administration cycle as specified in Section 3 of this RFS by Administrative and Program Support Costs, NRT Costs, CST Costs, CAPA costs, NAA Costs, and STS Costs; and b) at a minimum, the detail must include detailed labor/staff costs, detailed operating expenses, detailed contractor costs; and travel costs. The total contract bid amount is for all tasks specified in the scope of work. No costs, direct or indirect, shall be omitted from the cost proposal.

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Bidder Name:
Test Administration Cycle: (submit separate cost proposal for each test administration cycle)

		B. CDE Copies								
		C. Ancillary Test Materials								
		D. Packaging								
		Subtotal								
3.10	Task 10	A. Delivery of Test Materials								
		B. Collection of Test Materials								
		Subtotal								
3.11	Task 11	A. Quality Control and Assurance								
		B. Test Processing								
		C. Scoring and Quality Assurance								
		D. Analysis of Test Results								
		Subtotal								
3.12	Task 12	A. Return of Individual Student Results to School Districts								
		B. Overall Reports								
		C. Production and Distribution of Paper Score Reports								
		D. Teacher Reports								
		E. Electronic Student Data Files								
		F. Interpretation Guidelines								
		G. Reporting and Correcting Errors								
		Subtotal								
3.14	Task 14	A. Technical Report								
		B. Student Information Report for Apportionment and API								
		Subtotal								
		Total CST Costs:								
CAPA Costs										
3.6	Task 6	A. Overall Item Development								
		B. Test Specifications								
		C. Item Utilization Plan								
		D. Reporting Cluster Reliability								
		E. Item and Task Writing								
		F. CDE Review								

		G. External Item and Task Reviews								

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COST PROPOSAL DETAIL
SUBMISSION FOR THE STAR PROGRAM
CST, NRT, CAPA, NAA, AND STS

The bidder must provide a cost proposal detail conforming to the format of the model displayed in Appendix 10. The bidder must a) provide cost detail by subtask (Task 1A, Task 1B, etc.) within each task per each test administration cycle as specified in Section 3 of this RFS by Administrative and Program Support Costs, NRT Costs, CST Costs, CAPA costs, NAA Costs, and STS Costs; and b) at a minimum, the detail must include detailed labor/staff costs, detailed operating expenses, detailed contractor costs; and travel costs. The total contract bid amount is for all tasks specified in the scope of work. No costs, direct or indirect, shall be omitted from the cost proposal.

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Bidder Name:
Test Administration Cycle: (submit separate cost proposal for each test administration cycle)

		H. Field Testing								
		I. Standard Setting								
		Subtotal								
3.7	Task 7	A. Designing Test Forms								
		B. Constructing Test Booklets								
		C. Designing and Constructing Answer Documents								
		D. Forms Design & Production for Students w/Disabilities								
		Subtotal								
3.8	Task 8	A. Pre-Identification Process								
		B. Ordering								
		Subtotal								
3.9	Task 9	A. Test Materials Production								
		B. CDE Copies								
		C. Ancillary Test Materials								
		D. Packaging								
		Subtotal								
3.10	Task 10	A. Delivery of Test Materials								
		B. Collection of Test Materials								
		Subtotal								
3.11	Task 11	A. Quality Control and Assurance								
		B. Test Processing								
		C. Scoring and Quality Assurance								
		D. Analysis of Test Results								
		Subtotal								
3.12	Task 12	A. Return of Individual Student Results to School Districts								
		B. Overall Reports								
		C. Production and Distribution of Paper Score Reports								
		D. Teacher Reports								
		E. Electronic Student Data Files								
		F. Interpretation Guidelines								
		G. Reporting and Correcting Errors								
		Subtotal								

California Department of Education
Standards and Assessment Division

COST PROPOSAL DETAIL
SUBMISSION FOR THE STAR PROGRAM
CST, NRT, CAPA, NAA, AND STS

The bidder must provide a cost proposal detail conforming to the format of the model displayed in Appendix 10. The bidder must a) provide cost detail by subtask (Task 1A, Task 1B, etc.) within each task per each test administration cycle as specified in Section 3 of this RFS by Administrative and Program Support Costs, NRT Costs, CST Costs, CAPA costs, NAA Costs, and STS Costs; and b) at a minimum, the detail must include detailed labor/staff costs, detailed operating expenses, detailed contractor costs; and travel costs. The total contract bid amount is for all tasks specified in the scope of work. No costs, direct or indirect, shall be omitted from the cost proposal.

Note: This appendix is provided for formatting purposes only. Expand and include as many rows, columns, and pages as necessary.

Bidder Name:
Test Administration Cycle: (submit separate cost proposal for each test administration cycle)

3.14	Task 14	A. Technical Report								
		B. Student Information Report for Apportionment and API								
		Subtotal								
		Total CAPA Costs:								
NAA Costs										
3.6	Task 6	A. Overall Item Development								
		B. Test Specifications								
		C. Item Utilization Plan								
		D. Reporting Cluster Reliability								
		E. Item and Task Writing								
		F. CDE Review								
		G. External Item and Task Reviews								
		H. Field Testing								
		I. Standard Setting								
		Subtotal								
3.7	Task 7	A. Designing Test Forms								
		B. Constructing Test Booklets								
		C. Designing and Constructing Answer Documents								
		D. Forms Design & Production for Students w/Disabilities								
		Subtotal								
3.8	Task 8	A. Pre-Identification Process								
		B. Ordering								
		Subtotal								
3.9	Task 9	A. Test Materials Production								
		B. CDE Copies								
		C. Ancillary Test Materials								
		D. Packaging								
		Subtotal								
3.10	Task 10	A. Delivery of Test Materials								
		B. Collection of Test Materials								
		Subtotal								

California Department of Education
Standards and Assessment Division

COST PROPOSAL DETAIL
SUBMISSION FOR THE STAR PROGRAM
CST, NRT, CAPA, NAA, AND STS

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Bidder Name:
Test Administration Cycle: (submit separate cost proposal for each test administration cycle)

3.11	Task 11	A. Quality Control and Assurance								
		B. Test Processing								
		C. Scoring and Quality Assurance								
		D. Analysis of Test Results								
		Subtotal								
3.12	Task 12	A. Return of Individual Student Results to School Districts								
		B. Overall Reports								
		C. Production and Distribution of Paper Score Reports								
		D. Teacher Reports								
		E. Electronic Student Data Files								
		F. Interpretation Guidelines								
		G. Reporting and Correcting Errors								
		Subtotal								
3.14	Task 14	A. Technical Report								
		B. Student Information Report for Apportionment and API								
		Subtotal								
		Total NAA Costs:								
STS Costs										
3.6	Task 6	A. Overall Item Development								
		B. Test Specifications								
		C. Item Utilization Plan								
		D. Reporting Cluster Reliability								
		E. Item and Task Writing								
		F. CDE Review								
		G. External Item and Task Reviews								
		H. Field Testing								
		I. Standard Setting								
		Subtotal								
3.7	Task 7	A. Designing Test Forms								
		B. Constructing Test Booklets								
		C. Designing and Constructing Answer Documents								

California Department of Education
Standards and Assessment Division

COST PROPOSAL DETAIL
SUBMISSION FOR THE STAR PROGRAM
CST, NRT, CAPA, NAA, AND STS

Appendix 10

The bidder must provide a cost proposal detail conforming to the format of the model displayed in Appendix 10. The bidder must a) provide cost detail by subtask (Task 1A, Task 1B, etc.) within each task per each test administration cycle as specified in Section 3 of this RFS by Administrative and Program Support Costs, NRT Costs, CST Costs, CAPA costs, NAA Costs, and STS Costs; and b) at a minimum, the detail must include detailed labor/staff costs, detailed operating expenses, detailed contractor costs; and travel costs. The total contract bid amount is for all tasks specified in the scope of work. No costs, direct or indirect, shall be omitted from the cost proposal.

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Bidder Name:
Test Administration Cycle: (submit separate cost proposal for each test administration cycle)

		D. Forms Design & Production for Students w/Disabilities								
		Subtotal								
3.8	Task 8	A. Pre-Identification Process								
		B. Ordering								
		Subtotal								
3.9	Task 9	A. Test Materials Production								
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		F. Interpretation Guidelines								
		G. Reporting and Correcting Errors								
		Subtotal								
3.14	Task 14	A. Technical Report								
		B. Student Information Report for Apportionment and API								
		Subtotal								
		Total STS Costs:								
		Grand Total:								

ITEM #14

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Standardized Testing and Reporting (STAR) Program: Amendment to the 2006 STAR Scope of Work for the Development of a New Alternate Test based on Modified Achievement Standards	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) approve the amendment with any technical changes to be approved by SBE testing liaisons.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

At the special meeting of the SBE on May 31, 2005, action was taken to submit a letter to the United States Department of Education (ED) declaring California's intent to request immediate flexibility for students with disabilities. This flexibility includes allowing states to develop assessments for up to 2 percent of students who are unable to demonstrate proficiency on the state's academic standards and who research indicates would not respond well to interventions for helping them to improve their achievement. A letter of intent was required by June 1. Additional planning details were required by June 15.

SUMMARY OF KEY ISSUES

Once California is approved for this flexibility, the current testing contractor, Educational Testing Service, will develop a Scope of Work for one year to begin the development of this new alternate test.

FISCAL ANALYSIS (AS APPROPRIATE)

The Scope of Work submitted will include the amount of funding needed. Currently, there are no funds to do this new work. However, the use of Title VI funding for this purpose is being discussed as part of the budget process.

ATTACHMENT(S)

The proposed Scope of Work will be provided as a last minute memorandum.

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: June 30, 2005

TO: **MEMBERS, STATE BOARD OF EDUCATION**

FROM: Geno Flores, Deputy Superintendent
Assessment and Accountability Branch

RE: Item No. 14

SUBJECT: Standardized Testing and Reporting (STAR) Program: Amendment to the 2006 STAR Scope of Work for the development of a new alternate assessment based on modified achievement standards

At the special meeting of the State Board of Education (SBE) on May 31, 2005, action was taken to submit a letter to the United States Department of Education (ED) declaring California's intent to request immediate flexibility for students with disabilities. This flexibility includes allowing states to develop assessments for up to two percent of students who are unable to demonstrate proficiency on the state's academic standards and who, research indicates, would not respond well to interventions for helping them to improve their achievement. A letter of intent was sent to Raymond Simon, Deputy Secretary of Education, ED, requesting this flexibility on June 1. The California Department of Education (CDE) indicated in the June regular SBE item that once California was approved by ED for this flexibility, the current testing contractor, Educational Testing Service (ETS), would develop a scope of work to begin the development for this new assessment.

On June 21, 2005, CDE was informed by ED that California was approved for this flexibility. The scope of work is to begin the development of this New Alternate Assessment (NAA) is attached.

CDE and ETS are currently recruiting special education and content-specific experts to provide advice on the development of blueprints for this new test. ETS plans to hold the first meeting on August 8-9. ETS will also conduct focus groups to review the proposed blueprints to assess the viewpoints of parents of special education students as well as special education teachers and administrators.

At this time, a budget appropriation of $650,000 for the NAA is expected in the 2005-06 budget.

Attachment 1: New Alternate Assessment Scope of Work (21 Pages)

New Alternate Assessment Scope of Work
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2005-06 Scope of Work
Initial Development of the
New Alternate Assessment

Note: This scope of work will be amended when the federal regulations regarding the alternate assessment become available.

With the development of a New Alternate Assessment (NAA) students with moderate cognitive disabilities will have an opportunity to more accurately show they are progressing toward meeting content standards. This population of students, who comprise about two percent of the students in California, will take an assessment more tailored to their individual needs, yet also linked to California standards for their grade levels. These students can be resistant to classroom intervention, yet are not as severely cognitively disabled as students currently assessed with the California Alternate Performance Assessment (CAPA). Typically, these students have been tested in the Standardized Testing and Reporting (STAR) Program using modifications or below grade-level testing.

The No Child Left Behind (NCLB) Act of 2001 calls for a range of assessments appropriate to students' abilities. In response to this legislation, the new alternate assessment will fit within the continuum between the CAPA and the California Standards Tests (CSTs). To help the California Department of Education (CDE) prepare for this alternate assessment, ETS proposes several planning activities in 2005–06 to produce the highest quality blueprints and test items. The new items will address the content standards currently measured by CSTs for grade levels two through eleven but with a breadth, depth, and complexity appropriate to the target population.

NCLB requires assessments in English Language Arts (ELA), mathematics, and science. The CSTs are designed to measure student achievement against the California content standards in these subject areas. The NAA, like the CAPA, is designed to measure achievement against those same standards, but for a different population of students. CAPA is used to measure the abilities of the most severely cognitively disabled students. The NAA is designed to measure the abilities of these students.

A. Development of New Alternate Assessment

Introduction

ETS will develop an NAA aligned to the content standards for English-language arts (ELA), mathematics, and science for grade levels two through eleven to be field-tested in spring 2007. The NAA will be based on modified achievement standards and modified achievement descriptors. Guiding the development of the NAA are the following:

1. The CAPA is not an appropriate measure of ability for students with moderate cognitive disabilities.

2. These students generally participate in the administration of the STAR CSTs with significant modifications or below grade testing.

3. There is a need for an assessment that can accurately address their particular needs and appropriately measure their abilities at their grade levels.

The NAA will be part of the operational STAR test administration in 2008. The purpose of these tests is to permit students to demonstrate achievement of the content standards in ELA, mathematics, and science using assessments linked to grade level standards appropriate for their instructional level.

This scope of work describes:

- Linking standards and blueprints
- A work group to review standards and blueprints
- Focus groups
- Item development for field-testing in 2007
- Item content reviews

A.1 Linking Standards and Blueprints

The blueprints for the NAA will be based on the CST blueprints for grade levels two through eleven and adjusted in depth, breadth, and level of complexity.

The test blueprints will include:

- The standards to be assessed
- The proposed number of items per standard
- The proposed number of items per reporting category
- The percentage of items in each reporting category

ETS may present, as part of the initial blueprint development, more than one possible approach for consideration by the CDE and/or the work group. ETS will compare the grade levels two through eleven CST blueprints and the NAA blueprints to indicate which of the California content standards should be assessed at each grade level. ETS will map the skills and knowledge within the content standards in English-language Arts, mathematics, and science in grade levels two through eleven to develop these NAA blueprints. Test questions will be linked to grade level standards at a depth, breadth, and complexity appropriate to the target population.

A.1.1 Work Group

CDE and ETS will form a work group to help ensure that the foundation of the NAA is accurate, appropriate for the students, and of the highest quality.

ETS will contact district STAR coordinators to recruit participants for the work group. The work group will consist of a variety of individuals, including content-specific specialists, teachers of mainstreamed students with moderate cognitive disabilities, and special education experts, all of whom have practical and/or academic experience with students and with California standards. The backgrounds of the work group members will include knowledge of different ages of students (elementary, middle, and high schools), representation from a variety of communities, and experience with multiple cultural differences. The work group will review various iterations of linked standards and blueprints:

- Initial draft
- First revisions
- Focus group results

The first meeting will occur August 8-9, followed by meetings on October 18-19 and January 11-12. The work group will offer advice about how the standards should relate to students with the appropriate breadth, depth, and complexity.

A.1.2 Initial Meeting

ETS will begin the August blueprint/specifications review meeting with a discussion of the following topics:

- The purpose and scope of the NAA
- An overview of the proposed NAA blueprints
- An overview of the proposed summary item specifications and their purpose to illustrate the kinds of items that could be developed for each standard on the blueprint

The meeting will continue with a thorough discussion of the blueprint drafts and culminate with recommendations.

A.2 Focus Groups

Information about linking to standards and blueprints will be taken to the public to expand the usefulness of the standards for test development. ETS has conducted numerous focus groups for the STAR Program. ETS will conduct two sets of focus groups:

- Parents of special education students
- Teachers (special education teachers, etc.), administrators, and other education professionals
- Special education advocacy group members

ETS will contact district STAR coordinators and organizations such as the Parent Teacher Association, to recruit participants to the focus groups.

The focus groups will cover:

- Background of the test
- Reasons for the test
- Discussion of students and their capabilities
- Review of the public blueprints and standards in lay terms
- Feedback from the group about the appropriateness of the standards and how they expect students to respond to questions

A total of six focus group meetings (three for parents and three for teachers, etc.) will be held in the northern, central, and southern parts of the state in November. At each meeting, a meal will be provided. Both an ETS facilitator and a scribe will attend each session to record everything participants say. ETS will provide to CDE the notes from each session and a final summary with ETS suggestions. The first two meetings will be held in Sacramento (one of parents, one for teachers, etc.).

A.3 Item Development

The ETS item development plan includes a strategy for creation of new items for ELA, mathematics, and science. ETS will develop items having a range of difficulty, as is

done with the CST items. ETS will report to CDE and SBE twice in 2006 on the status of the item utilization plan. As with the STAR Program, California High School Exit Examination (CAHSEE), and CAPA Programs, the ETS item development processes will meet the criteria described in the "Standards for Educational and Psychological Testing" (1999, NCME/AERA/APA) as well as ETS's own standards elucidated in the booklet titled *ETS Standards for Quality and Fairness.*

All items will be reviewed by an Assessment Review Panel (ARP) for content and alignment to standards, as well as by the Statewide Pupil Assessment Review Panel (SPAR) for compliance with California *Education Code* Section 60614 to ensure that no test questions shall contain any questions that "solicit or invite disclosure of a pupil's, or his or her parents' or guardians', personal beliefs or practices in sex, family life, morality, or religion, nor shall it contain any question designed to evaluate personal behavioral characteristics, including, but not limited to, honesty, integrity, sociability, or self-esteem."

The final deliverables for this scope of work are NAA items ready to be field-tested in 2007 at grade levels two through eleven. The items will be delivered to the state in the existing California item bank. All NAA items will be owned by CDE. Not included in this scope of work is the construction of the 2007 operational forms.

ETS will hold an initial planning meeting with CDE/SBE staff and test liaisons to discuss implementation of this scope of work.

A.3.1 Item Development Overview

ETS will use appropriate item development practices in preparing new items for the NAA that will ultimately result in the most valid and reliable tests possible: tests that are aligned with the content standards and the NAA item specifications.

ETS will be responsible for obtaining, on behalf of the state and in the name of the CDE, any required third-party permissions for passages or artwork used in the NAA specifying electronic and paper permissions. Permissions must be valid for at least eight years with a review and reapplication in the year prior to expiration.

A.3.2 Item Development Plan

The following table indicates the approximate numbers of items that will be reviewed by the ARP for this scope of work. The table also shows the approximate numbers that are expected to be approved and ready for field testing in 2007. It is expected that the new items will be field tested in the spring of 2007, in a census field test, so that item data can be obtained from the test-taking population. This is an estimate only, to be revised as needed.

Preliminary Item Development Plan

Enrollment Grade	Content Area	New Items Reviewed by the ARP	New Items Ready for Field Testing
2	ELA	54	40
	Math	54	40
3	ELA	54	40
	Math	54	40
4	ELA	54	40
	Math	54	40
5	ELA	54	40
	Math	54	40
	Science	80	70
6	ELA	54	40
	Math	54	40
7	ELA	54	40
	Math	54	40
8	ELA	54	40
	Math	54	40
	Science	80	70
9-11	ELA	54	40
	Math	54	40
10	Science	80	70
Total		1104	850

ETS will also explore the possibility of using existing STAR items that may fit the level of complexity needed for the NAA.

A.3.3 Item Development Procedures

ETS will follow the steps for item development currently in place for development of the California Standards Tests.

The major steps in the ETS item and test development process will be:

1. The ETS NAA team members will analyze the content standards and the CST blueprints in ELA, mathematics, and science to determine draft recommended blueprints. Each draft blueprint will indicate proposed standards to be assessed, proposed reporting categories, and proposed numbers of items for each standard and reporting category.

2. Draft blueprints for each content area will be created, accompanied by brief statements of the underlying rationales for each blueprint. ETS may provide more than one suggested draft blueprint so that the state will have more than one concept to review.

3. The ETS NAA team members will develop draft summary item specifications for the standards in the draft blueprints. The purpose of these documents will be to give the CDE an opportunity to evaluate the way(s) each standard might be tested, given the purpose of the NAA. ETS proposes that this document, once approved by CDE, provide the basis for discussion with the work group when they evaluate the draft blueprint(s). If CDE approves, the summary item specifications will be expanded. The expanded item specifications will serve to help train and guide item writers and help guide the work of the ARP in reviewing NAA items.

4. The draft recommended blueprints and draft summary item specifications will be submitted for review by CDE and then the work group.

5. CDE and the ARPs will approve the draft blueprints and item specifications, and the recommended blueprints will be submitted to the SBE for approval.

6. The ETS NAA item development team for ELA will initiate and supervise the selection and writing of passages for the passage-based reading section of the NAA.

7. The ETS NAA item development team will identify potential item writers, prepare item writer training materials, conduct training, and supervise the writing of items. The item writer training materials will be submitted to CDE/SBE test liaisons for review.

8. Qualified educators from California will be members of the item writer pool and will be given preference over other potential item writers.

9. The ETS NAA team will prepare items electronically to include answer key, item type, and standards. ETS NAA content and editorial teams will conduct rigorous internal ETS reviews of the items for alignment to the California content standards, technical quality, content, adherence to the specifications, and clarity and correctness of language.

10. Trained ETS content area assessment specialists will review items to ensure that they are free of bias or sensitivity problems.

11. ETS will prepare the items for review by the CDE and the ARPs. The ARPs will review for content (alignment to content standards, difficulty, construct, bias, and technical quality). ETS NAA team members will facilitate these reviews.

12. The ETS lead content area assessment specialists will make all agreed-upon edits to the items and artwork, as recommended by the ARPs and approved by CDE.

13. The items will be placed in the California item bank in their final form.

14. ETS will prepare all approved for review by the Statewide Assessment Review (SPAR) Panel.

Each of the ETS item development steps is discussed in detail in the following pages. In every aspect of this scope of work, ETS will work closely with the CDE, making recommendations when requested but implementing the program as directed by the Scope of Work. The foundational documents for all work on the NAA will be the California content standards for ELA, mathematics, and science.

A.4 Test Specifications

ETS will develop NAA specifications for CDE review and approval. The test specifications will have three sections and will incorporate both the test blueprints and the item specifications. All sections of this document will be presented as draft for the CDE's review and approval.

A.4.1 Outline of the New Alternate Assessment Specifications

Section 1 will include the Test Blueprints.

Section 2, the Item Specifications, will include:

- The test content, including the dimensions of knowledge, skills, and processes to be tested under each standard in the NAA blueprints.

- Information on readability. As is customary in the development of the CSTs, the ETS item writers, assessment specialists, and editors will evaluate the readability of each item as part of the internal review process. Vocabulary, syntax, and sentence length will be reviewed. In addition, the CDE and the ARP will evaluate readability as part of the external review process.

Section 3, the Test Description, will include:

- The desired psychometric properties of items (i.e., a description of acceptable item statistics after field testing)
- The amount of time that is likely to be required for testing
- The directions for test-takers
- The procedures for test administration and scoring
- The expected locations of embedded field test items

A.4.2 Use of Universal Design

In developing the NAA, ETS will adhere to the principles of universal design. These principles are identical to those used for CSTs.

A.5 Test Security Measures

ETS will institute industry-standard procedures, as described in the STAR Scope of Work, Section A.16, for assuring that only appropriate personnel with direct responsibilities for the NAA will have access to test materials. ETS will maintain its office layout, staff training, and data systems appropriately to handle secure data, minimizing the possibility of unauthorized access to any assessment data.

A.5.1 Developing Items

ETS will take all necessary measures to assure the security of NAA content during the development process. These measures include:

- As a condition of employment, each ETS employee will sign confidentiality/ nondisclosure statement kept on file with ETS.
- Only authorized individuals will have access to test content during any stage in the development and review process.
- All hard-copy test content, computer disk copies, art, film, proofs, and plates will be kept in locked storage when not in use.
- Working copies of secure content will be shredded once they are no longer needed.

- Careful control will be maintained over all written communications with item writers and reviewers. For electronic communication, email within the ETS firewall will be used. For hard copy communication, secure, traceable methods of delivery, such as registered mail and express delivery service, will be used and a record of delivery kept for all mailings.

- Electronic forms of test content and item banking systems will be kept secure from loss by system breakdown, fire, flood, or other disaster.

- All vendors involved in aspects of the development process, including art, design, pre-press, production, and printing will be required to comply with the security requirements of ETS and the California NAA program.

A.5.2 Item Review

- ETS will employ the following measures to ensure the security of the items and program materials before, during, and after item review meetings.

- Materials will be packaged and sent to the meeting site using a traceable and verifiable method of shipping.

- Once the materials have been received at the meeting site, the materials will be kept in a locked and secure area until the ETS staff retrieves them in preparation for the meeting. All individuals who serve on Assessment Review Panels during the development process must sign a confidentiality/nondisclosure form before they are given access to any test content. Implications of signing the form for each committee member's personal behavior are explained before any materials are distributed.

- Meeting participants will receive the secure materials only as needed per the agenda, and will be instructed at the beginning of the meeting on how to maintain the security of these materials. At no time will participants be permitted to take the materials to another meeting room.

- All copies of materials used during the review meetings will be numbered sequentially. Individual committee members will sign out for a specific numbered copy. These copies cannot be removed from the meeting room during the review process. All materials are collected and inventoried at the end of each meeting, before individuals are allowed to leave the review room.

- Participants will not be permitted to turn on computers, cell phones, or PDAs inside the meeting room.

- When a room used by participants is vacated at any time, ETS will arrange to have the meeting room locked upon their departure to make sure that no unauthorized persons have access to the materials.

- All of the materials are collected at the end of each day of the meeting and kept secure overnight in a locked area inaccessible to unauthorized persons.

- Notes taken by the ARP members during the meeting will be left in the meeting room and subsequently shipped to ETS or shredded.

- At the end of the meeting, ETS staff will gather, examine, and document all secure materials and account for each binder or set and their contents by number. Any missing materials will be reported immediately to the CDE.

- Secure materials that are no longer needed will be shredded using the service at ETS's Sacramento office or packed in a secure manner for traceable shipment back to ETS offices.

A.6 Generation of New Items and the Item Pool

The NAA items will meet the highest industry standards for alignment with the content standards and technical quality. As outlined, ETS will follow its established item development processes, with the addition of 1) a CST/NAA comparison to the secure test blueprints and 2) the early development of summary item specifications.

A.7 Item Writers

Joe Eliaz, ETS's assessment director of science assessment, along with Jesse Markow, the STAR Item Development Coordinator, will oversee the item writing process. The NAA item writers will consist of individuals who meet the following minimum requirements:

- Bachelor's degree in English, mathematics, science, or special education or in education when the degree includes a substantial content focus. An advanced degree in a relevant content area is desirable.

- Familiarity, understanding, and support of the content standards at the appropriate level

Desirable qualifications include:

- Previous experience in writing items for standards-based assessments, including knowledge of the many considerations that are important when developing items to match state specific standards

- Previous experience in writing items for elementary level ELA, mathematics, and/or science.

- Current or previous teaching experience in California

- MLS, MA, MS, or Ph.D

In selecting the pool of item writers, ETS will give preference to educators from California and will recruit potential item writers. ETS will provide CDE with the names and documentation of writers' qualifications for all item writers selected to write items for the program and will update the information when item writers are removed or added.

A.7.1 Guidelines for Item Writers

The item writers will be trained in the California content standards on the NAA blueprints so that they understand the meaning of each standard. All item writers, as part of their contract, will sign a security agreement. They will be given the following additional materials as part of their training:

- The blueprints for the NAA, which include the California content standards to be assessed.

- The ETS booklet titled *Guidelines for Item Writers,* which summarizes sound item writing principles, gives examples of good and poor items and their match to standards, and provides a checklist for item writers. These guidelines also dictate the principles set forth in the California *Education Code* Section 60614.

- Samples of existing CST items for each standard on the NAA blueprint. The set of sample items will be drawn primarily from the CST released items but will include secure items if necessary.

- The NAA item specifications documents, which will describe the constructs to be measured and the content limits for each standard to be assessed.

All of the item writer training materials for the NAA will be submitted to CDE/SBE test liaisons for review and approval before they are used to train item writers.

A.7.2 Providing Items and Tests to CDE

All items developed and reviewed will be prepared and provided to CDE as electronic data files in a format specified by CDE. ETS will post files on the CDE FTP site and provide notification of each posting. If files are posted more than once, ETS will post a change log identifying the changes made to each file.

A.7.3 Internal Review Process

After the NAA items have been written, ETS will employ a series of internal reviews that is extensive and complete. The reviews will establish the criteria used to judge the content validity of the item, making sure that each item is measuring what it is intended to measure. The internal reviews will also examine the overall quality of the test items before they are prepared for presentation to CDE and the ARPs. The process will provide the assurance that ETS is developing items that meet ETS and CDE criteria. It is essential that many experienced individuals review each item before it is brought to CDE and the state ARP and SPAR panels.

The ETS review process for the NAA will include the following:

- Internal content review
- Internal editorial review
- Internal sensitivity review

Throughout this multi-step item review process, the NAA team members will continually evaluate the relevance of the information being assessed, its relevance to the content standards, its match to the test and item specifications, its fulfillment of the purpose of the test, and its appropriateness to the population being assessed. Test items will be strengthened in the process, improving the match between the measurement goal and the measurement task, as well as the overall clarity of the item. Items that are only peripherally related to the test and item specifications that do not measure core outcomes reflected in the content standards will be eliminated early in this rigorous review process.

ETS Content Review. Test items and materials will receive at least two reviews by the NAA assessment specialists. These assessment specialists will make sure the test items and related materials are in compliance with ETS's written guidelines for clarity, style, accuracy, and language appropriateness for students and in compliance with the approved item specifications. Assessment specialists will review each item following the criteria below:

- Relevance of each item as the item relates to the purpose of the test
- Match of each item to the identified California content standard
- Match of each item to the item specifications
- Match of each item to the principles of quality item development
- Difficulty of the item
- Accuracy of the content of the item
- Readability of the item or passage
- Appropriateness of the link of the item to the grade-level standard
- Appropriateness of any artwork, graphs, figures, etc.

ETS Editorial Review. After the designated content area assessment specialists review each item, a group of specially trained editors will review each item in preparation for review by CDE and the ARPs. They will check questions for clarity, correctness, and appropriateness of language for the grade level assessed, adherence to CDE style guidelines, accessibility, and conformity with acceptable item writing practices.

ETS Bias and Sensitivity Review. ETS assessment specialists who are specially trained to identify and eliminate questions that contain content or wording that could be construed to be offensive to or biased against members of specific ethnic, racial, or gender groups will conduct the next level of review. These trained ETS staff members will review every item before it is prepared for committee review.

A.7.4 Documenting the Link between Item and Standard

One of the most essential aspects of items written for the NAA is content validity, or the precision of the alignment between the content standards and the assessment. ETS will review and verify each item's link to the content standard at every stage of the item development process, including the training of writers, the writing of items, ETS internal reviews, and the review of items by the ARPs.

- During the item development process, item writers will be required to establish the content validity of the items and to ensure the link between the standards and the test questions. The writers must craft item content carefully so that the item tests the intent of standard.

- During the ETS internal review of the items, the NAA assessment specialists will also review the items for links to the standards.

- During the ARP reviews, participants will be reminded to check for standard linkage when evaluating each item.

Using a large number of reviewers for each item and making sure that each participant in the review process evaluates the content validity of the item will help ensure that each item is a valid measure of the standard it is meant to assess.

A.7.5 Bias and Sensitivity Evaluation

ETS will take several steps to ensure that items presented to California students do not violate professional testing standards for bias and sensitivity. As mentioned previously, ETS will use a special set of bilingual assessment specialists to do an internal review of the items for bias and sensitivity issues. ETS also will provide CDE/SBE with a publication titled *Guidelines for Bias and Sensitivity,* which ETS will revise according to the requirements of the CDE and use as part of the training of the ARP members. At any point in the item development process, if an item does not meet bias and sensitivity criteria as judged by CDE, ETS will revise or discard the item.

A.8 Item Content Reviews

ETS will convene Assessment Review Panel (ARP) meetings according to the NAA timeline approved by CDE. As is done for the CSTs, ETS will incorporate all CDE-approved ARP consensus changes to items prior to submitting the items to the SPAR panel. Items rejected by the CDE and the ARPs will be discarded from the NAA item pool. All review meetings will be conducted by NAA team members and held in Sacramento.

A.8.1 Assessment Review Panels

ETS will work with CDE staff to identify and recruit members of the Assessment Review Panel. These individuals will represent the following groups:

- California teachers with a degree in English, mathematics, science, or special education with at least 3 years of experience
- School administrators with content or special education expertise
- Faculty from institutions of higher education
- STAR ARP members from ELA, mathematics, and science panels

In selecting from among the CDE-approved potential ARP members, ETS will give preference to individuals who will commit to attending all three meetings, while recognizing that a balance of participants from among the above groups is required.

A.8.2 Meeting Logistics

ETS program management staff will be responsible for all logistics for item review meetings and all associated costs, excluding costs for the CDE staff and SPAR panel members. The staff will provide the following services:

- Contract for suitable meeting rooms that are well-lighted, have plenty of working table space, and are comfortable for working groups
- Arrange catering services for the meetings, including continental breakfast, morning and afternoon break refreshments, and lunch
- Arrange for meeting equipment as necessary for the work of the committees
- Prepare correspondence with review committee participants to announce meetings and to arrange for travel

- Provide arrangements with the ETS travel agency so that participants can work directly with the travel agent to arrange the most convenient trip. The agency will also provide a database with updates of all participants and their travel schedules.

- Provide onsite program management staff to ensure all arrangements with the hotel are implemented and to assist with greeting and signing in committee participants

- Reimburse committee participants per California state travel regulations and LEA substitute costs

ETS NAA item development staff will provide all meeting materials, including agendas, training materials, and forms that attendees will complete for reimbursement. CDE will review and approve the materials before they are duplicated. Then the ETS program management staff will print, collates, and packages all meeting materials to be used by meeting facilitators and committee participants.

ETS NAA item development staff will facilitate the ARP meetings under the direction of the CDE.

A.8.3 Review Processes

The NAA ARPs will serve as advisory panels to CDE and ETS on areas related to the item development for the NAA. At the subsequent meetings, the ARPs will review all newly developed items for alignment to the content standards. At the item review meetings, the ARPs will review the items for accuracy of item content, link to standard, clarity of phrasing, correctness and appropriateness of language, and item quality. In their examination of test items, the ARPs will also be expected to raise concerns related to grade appropriateness, gender, racial, ethnic, or socioeconomic bias. The ARPs will consist of up to 25 members with approximately eight in each content area.

ETS will begin the ARP item review meeting with an extended training session for the ARP members, primarily focusing on how to evaluate multiple-choice items. ETS will provide this training, which will consist of the following topics:

- Reminder of the purpose and scope of the NAA

- Overview of the NAA blueprints and item specifications

- Analysis of the NAA item specifications

- Overview of criteria for evaluating multiple-choice test items, based on the ETS *Guidelines for Item Writers*

- Overview of criteria for reviewing and evaluating items for bias and sensitivity issues, based on the ETS Guidelines for Bias and Sensitivity Review

ETS will begin the October ARP item review meeting with a shorter training session that reviews the training, materials, and consensus recommendations of the previous meeting.

The agenda for each meeting and all ARP training materials will be provided by ETS and approved by CDE.

As the first step of the item review process, panel members will review a set of items independently. As panel members individually review items, they will record their comments on the copy of the item. The next step in the review process is for the group to discuss each item. The content area assessment specialists will facilitate the discussion and record all consensus recommendations in a master item review binder. At any time during an ARP meeting, the group may further divide into smaller, grade-level groups, depending upon CDE approval and the numbers of items still to be reviewed. The NAA team members will facilitate the smaller groups as well.

ETS will prepare items for the ARP reviews in three-ring binders, with each item on a single page. The appearance of each item will closely resemble its appearance in a final published booklet. Any accompanying artwork, graphics, and stimulus materials, including passages, will be included. The content standard being assessed by the item will be printed at the top of the page. Mathematics and science items will be grouped by standard, and reading/language arts items will be grouped by passage if passage-dependent or by standard if stand-alone. The pages in the binder will be numbered for ease of discussion.

ETS staff will maintain minutes summarizing the review meetings and forward copies to the CDE, emphasizing in particular the consensus recommendations of the panel members.

A.8.4 SPAR Review

Following the ARP review, ETS will make all CDE-approved revisions to the items and prepare the items for SPAR review. The SPAR panel members will read and determine whether any item might violate the provisions of the California *Education Code* Section 60614. ETS will provide up to seven sets of items for SPAR Panel review and will ensure that a knowledgeable staff member with an item writing background is available in person for each SPAR Panel meeting.

At least four weeks prior to SPAR Panel meetings, ETS will notify CDE of the content areas and number of NAA items to be presented for SPAR review. The regular SPAR Panel meeting is the third Wednesday of each month.

Items are not presented to any California student until the SPAR Panel has reviewed them and determined that they comply with the education code. If the SPAR Panel rejects an item, ETS will replace it prior to field testing, notifying CDE of the change.

ETS Personnel

The ETS senior program management team for the STAR Program, consisting of George Powell, Susan Swann, and Linda Stoneall, will oversee all aspects of the NAA item development project. Jesse Markow, the STAR Item Development Coordinator, who will direct the work of the San Antonio item development staff, will assist them. An ETS lead psychometrician, with special education expertise, will also be assigned to the NAA management team.

ETS will assign the following Assessment Development employees to the development of the NAA. Resumes for these individuals will be sent to CDE.

Laura Perez, who is ETS's assessment director for English language arts assessment, will oversee the item development for ELA. Jeff Grove, who is ETS's assessment director for mathematics assessment will oversee item development for mathematics. Joe Eliaz, who is ETS's director of science assessment, will oversee the development for science.

Overview Timeline

Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	Jun	Jul	Aug	Sep	Oct
CDE review SOW	SBE approve SOW														
	Work Group selection, invitation														
	Development of blueprints, maps														
		Work Group meet to review blue-prints, specs	CDE ap-prove test specs	Work Group meet to review blue-prints, specs	Conduct focus groups	Revise blue-prints, specs	Work Group meet to review blueprints , specs	Revise blue-prints	SBE ap-prove blue-prints						
										Item writer work-shop					
												ARP item review		SPAR item review	Place items in bank

Budget for Alternate Test 2005-06

Statement of Work SOW Item A	
Generation of 1030 new items with 800 items to item pool	$511,160
(see pp. 5-6 in SOW)	
Meeting Costs	$138,840
3 Two-day Workforce Meetings	
6 Focus Groups	
1 Two-day Item Writing Training	
1 Two-day Assessment Reviews	
1 SPAR Review	
Total	$650,000

ITEM #15

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Standardized Testing and Reporting (STAR) Program: Approval of English-language Arts and Mathematics Blueprints for Standards-Based Test in Spanish (STS)	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) approve the English-language arts and mathematics blueprints for the STS.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The SBE directed the CDE in March to have the current testing contractor begin the development of the standards-based test in Spanish, authorized by Senate Bill 1448, Chapter 233, Statutes of 2004 (SB 1448). SB 1448 requires that a test in Spanish that is aligned to the California academic content standards for reading/language arts and mathematics be developed to replace the designated primary language test.

The SBE directed that the development work would begin in 2005-06 as a part of the Scope of Work of the current STAR contractor and would continue as a part of a separate STAR Request for Submission in July. They asked that at least one grade level be field tested in 2006, and it is anticipated that at least grade two will be operational in spring 2007. Educational Testing Service (ETS), the current STAR contractor, was asked to provide an amendment to their 2006 Scope of Work for the May SBE meeting.

The SBE approved the amendment regarding the STS at the May meeting. ETS will develop field test items for grades two, three, and four. As part of the Scope of Work, ETS plans to bring blueprints to the SBE in July so that they may begin item writing in August. A new Assessment Review Panel (ARP) will meet in June to recommend blueprints.

SUMMARY OF KEY ISSUES

In order to begin the initial item development process, the Test Blueprint/Specification Development must occur. This specification development defines the test content (test blueprints), test design, and item format to address the state academic content standards. During the June ARP meeting, the content standards that will be assessed

by the exam (test blueprints) will be selected. This meeting, facilitated by the STAR testing contractor (ETS), is comprised of STAR Program staff and the STS Assessment Review Panel members. The SBE approves all STAR blueprints.

FISCAL ANALYSIS (AS APPROPRIATE)

Three million dollars has been appropriated for the development of the STS as part of the overall STAR appropriation.

ATTACHMENT(S)

The proposed STS blueprints will be provided to the SBE as a last minute memorandum.

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: June 30, 2005

TO: **MEMBERS, STATE BOARD OF EDUCATION**

FROM: Geno Flores, Deputy Superintendent
Assessment and Accountability Branch

RE: Item No. 15

SUBJECT: Standardized Testing and Reporting (STAR) Program: Approval of English-Language Arts and Mathematics Blueprints for Standards-Based Test in Spanish (STS).

The purpose of the California standards-based test in Spanish (STS) is to assess the level of students' mastery of the California content standards in mathematics and reading/language arts. The test assesses the students in their primary language to measure their knowledge and skills. The use of the primary language is designed to remove the impediment of responding to questions and stimuli written in a second language.

Mathematics: The STS will have test questions written in Spanish to measure students' understanding of the mathematical concepts and skills tested on the California Standards Tests (CSTs), including all of the tested standards for number sense; algebra and functions; measurement and geometry; statistics, data analysis, and probability; and mathematical reasoning.

Reading / Language Arts: The STS will have passages and test questions written in Spanish to measure students' ability to read and understand grade-level texts. The questions assess the California standards for grade-level vocabulary development, reading comprehension, and literary analysis. The questions also measure students' proficiency in the writing strategies and language conventions stated in the standards. The conventions tested are common to both Spanish and English. Conventions are not tested if they are unique to either language (e.g., formation of English or Spanish plurals, use of quotation marks, capitalization of days and months).

The questions on the STS will assess the California content standards with the same rigor as the California Standards Tests at the same grade level.

Blueprints: The California Department of Education and Educational Testing Services (ETS), the current STAR contractor, assembled a panel of reading/language arts and mathematics content experts on June 28 and 29, 2005 to review the proposed blueprints in each respective content area. All panel members had expertise in teaching English learners, as well as having bilingual and biliterate backgrounds. Each of the content panels also had representation from the current CST Assessment Review Panels.

The panel members discussed each of the English language arts and mathematics standards to determine which could be assessed using a Spanish language assessment for grades two through four. Three options for blueprints were presented to the panel members for reading/language arts. ETS proposed that all of the mathematics items could be assessed in Spanish.

The panel concurred that all of the current mathematics content standards could be assessed in Spanish.

The panel recommended the blueprint for reading/language arts that came the closest in assessing all of the standards in the English/language arts (ELA) content standards. With the exception of a few standards, most of the ELA standards will be assessed in the proposed blueprint.

Attached are each of the recommended blueprints for grades two through four in reading/language arts and mathematics for the STS.

Attachment 1: Standards-based Test in Spanish (STS) Reading/Language Arts. Grades 2 through 4, Proposed Blueprints (10 Pages)

Attachment 2: Standards-based Test in Spanish (STS) Mathematics. Grades 2 through 4, Proposed Blueprints (10 Pages)

Standards-Based Test in Spanish (STS)

Reading/Language Arts

Grades 2 through 4

Proposed Blueprints

June 29, 2005

Secure – Do not copy.

GRADE 2 ENGLISH LANGUAGE ARTS

CALIFORNIA CONTENT STANDARDS: READING	Approved CST Stand-Alone Blueprint	%	Recommended STS Blueprint	%
1.0 WORD ANALYSIS, FLUENCY, AND SYSTEMATIC VOCABULARY DEVELOPMENT: Students understand the basic features of reading. They select letter patterns and know how to translate them into spoken language by using phonics, syllabication, and word parts. They apply this knowledge to achieve fluent oral and silent reading.	**22**	**34%**	**22**	**34%**
1.1 **Decoding and Word Recognition:** recognize and use knowledge of spelling patterns (e.g., diphthongs, special vowel spellings) when reading	**3**		**3**	
1.2 **Decoding and Word Recognition:** apply knowledge of basic syllabication rules when reading (e.g., v/cv = su/per, vc/cv = sup/per)	**3**		**2**	
1.3 **Decoding and Word Recognition:** decode two-syllable nonsense words and regular multi-syllable words	**3**		**3**	
1.4 **Decoding and Word Recognition:** recognize common abbreviations (e.g., Jan., Sun., Mr., St.)	**1**		**1**	
1.5 **Decoding and Word Recognition:** identify and correctly use regular plurals (e.g., -s, -es, ~~-ies) and irregular plurals (e.g., fly/flies, wife/wives)~~	**2**		**2**	
1.6 **Decoding and Word Recognition:** read aloud fluently and accurately, and with appropriate intonation and expression	**NA***		**NA***	
1.7 **Vocabulary and Concept Development:** understand and explain common antonyms and synonyms	**3**		**4**	
1.8 **Vocabulary and Concept Development:** use knowledge of individual words in unknown compound words to predict their meaning	**2**		**2**	
1.9 **Vocabulary and Concept Development:** know the meaning of simple prefixes and suffixes (e.g., over-, un-, -ing, -ly)	**2**		**2**	
1.10 **Vocabulary and Concept Development:** identify simple multiple-meaning words	**3**		**3**	
2.0 READING COMPREHENSION: Students read and understand grade-level-appropriate material. They draw upon a variety of comprehension strategies as needed (e.g., generating and responding to essential questions, making predictions, comparing information from several sources). The selections in *Recommended Readings in Literature, Kindergarten Through Grade Eight* illustrate the quality and complexity of the materials to be read by students. In addition to their regular school reading, by grade four, students read one-half million words annually, including a good representation of grade-level-appropriate narrative and expository text (e.g., classic and contemporary literature, magazines, newspapers, online information). In grade two, students continue to make progress toward this goal.	**15**	**23%**	**15**	**23%**
2.1 **Structural Features of Informational Materials:** use titles, tables of contents, and chapter headings to locate information in expository text	**1**		**1**	
2.2 **Comprehension and Analysis of Grade-Level-Appropriate Text:** state the purpose in reading (i.e., tell what information is sought)	**NA***		**NA***	
2.3 **Comprehension and Analysis of Grade-Level-Appropriate Text:** use knowledge of the author's purpose(s) to comprehend informational text	**2**		**2**	
2.4 **Comprehension and Analysis of Grade-Level-Appropriate Text:** ask clarifying questions about essential textual elements of exposition (e.g., why, what-if, how)	**2**		**2**	
2.5 **Comprehension and Analysis of Grade-Level-Appropriate Text:** restate facts and details in the text to clarify and organize ideas	**3**		**3**	
2.6 **Comprehension and Analysis of Grade-Level-Appropriate Text:** recognize cause-and-effect relationships in a text	**3**		**3**	
2.7 **Comprehension and Analysis of Grade-Level-Appropriate Text:** interpret information from diagrams, charts, and graphs	**2**		**2**	
2.8 **Comprehension and Analysis of Grade-Level-Appropriate Text:** follow two-step written instructions	**2**		**2**	

GRADE 2 ENGLISH LANGUAGE ARTS

CALIFORNIA CONTENT STANDARDS: READING	Approved CST Stand-Alone Blueprint	%	Recommended STS Blueprint	%
3.0 LITERARY RESPONSE AND ANALYSIS: Students read and respond to a wide variety of significant works of children's literature. They distinguish between the structural features of the text and the literary terms or elements (e.g., theme, plot, setting, characters). The selections in *Recommended Readings in Literature, Kindergarten Through Grade Eight* illustrate the quality and complexity of the materials to be read by students.	**6**	**9%**	**6**	**9%**
3.1 **Narrative Analysis of Grade-Level-Appropriate Text:** compare and contrast plots, settings, and characters presented by different authors	**2**		**2**	
3.2 **Narrative Analysis of Grade-Level-Appropriate Text:** generate alternative endings to plots and identify the reason or reasons for, and the impact of, the alternatives	**1**		**1**	
3.3 **Narrative Analysis of Grade-Level-Appropriate Text:** compare and contrast different versions of the same stories that reflect different cultures	**1**		**1**	
3.4 **Narrative Analysis of Grade-Level-Appropriate Text:** identify the use of rhythm, rhyme, and alliteration in poetry	**2**		**2**	

GRADE 2 ENGLISH LANGUAGE ARTS

CALIFORNIA CONTENT STANDARDS: WRITING	Approved CST Stand-Alone Blueprint	%	Recommended STS Blueprint	%
1.0 WRITTEN AND ORAL ENGLISH LANGUAGE CONVENTIONS: Students write and speak with a command of standard English conventions appropriate to this grade level.	**14**	**22%**	**14**	**22%**
1.1 **Sentence Structure:** distinguish between complete and incomplete sentences	**2**		**4**	
1.2 **Sentence Structure:** recognize and use the correct word order in written sentences	**0**		**0**	
1.3 **Grammar:** identify and correctly use various parts of speech, including nouns and verbs, in writing and speaking	**2**		**4**	
1.4 **Punctuation:** use commas in the ~~greeting and~~ closure of a letter and with ~~dates and~~ items in a series	**2**		**2**	
1.5 **Punctuation:** use quotation marks correctly	**2**		**--**	
1.6 **Capitalization:** capitalize all proper nouns, words at the beginning of sentences and greetings, ~~months and days of the week,~~ and titles and initials of people	**2**		**3**	
1.7 **Spelling:** spell frequently used, irregular words correctly (e.g., was, were, says, said, who, what, why)	**2**		**--**	
1.8 **Spelling:** ~~spell basic short-vowel, long-vowel, r-controlled, and~~ consonant-blend patterns correctly	**2**		**1**	
1.0 WRITING STRATEGIES: Students write clear and coherent sentences and paragraphs that develop a central idea. Their writing shows they consider the audience and purpose. Students progress through the stages of the writing process (i.e., pre-writing, drafting, revising, editing successive versions).	**8**	**12%**	**8**	**12%**
1.1 **Organization and Focus:** group related ideas and maintain a consistent focus	**3**		**3**	
1.2 **Penmanship:** create readable documents with legible handwriting	**NA***		**NA***	
1.3 **Research:** understand the purposes of various reference materials (e.g., dictionary, thesaurus, atlas)	**2**		**2**	
1.4 **Evaluation and Revision:** revise original drafts to improve sequence and provide more descriptive detail	**3**		**3**	
TOTALS	**65**		**65**	

GRADE 3 ENGLISH LANGUAGE ARTS

CALIFORNIA CONTENT STANDARDS: READING		Approved CST Stand-Alone Blueprint	%	Recommended STS Blueprint	%
1.0	**WORD ANALYSIS, FLUENCY, AND SYSTEMATIC VOCABULARY DEVELOPMENT: Students understand the basic features of reading. They select letter patterns and know how to translate them into spoken language by using phonics, syllabication, and word parts. They apply this knowledge to achieve fluent oral and silent reading.**	**20**	**31%**	**20**	**31%**
1.1	**Decoding and Word Recognition:** know and use complex word families when reading (e.g., -ight) to decode unfamiliar words	**2**		**0**	
1.2	**Decoding and Word Recognition:** decode regular multisyllabic words	**2**		**3**	
1.3	**Decoding and Word Recognition:** read aloud narrative and expository text fluently and accurately and with appropriate pacing, intonation, and expression	**NA***		**NA***	
1.4	**Vocabulary and Concept Development:** use knowledge of antonyms, synonyms, homophones, and homographs to determine the meanings of words	**4**		**4**	
1.5	**Vocabulary and Concept Development:** demonstrate knowledge of levels of specificity among grade-appropriate words and explain the importance of these relations (e.g., dog/mammal/animal/living things)	**2**		**3**	
1.6	**Vocabulary and Concept Development:** use sentence and word context to find the meaning of unknown words	**4**		**4**	
1.7	**Vocabulary and Concept Development:** use a dictionary to learn the meaning and other features of unknown words	**2**		**2**	
1.8	**Vocabulary and Concept Development:** use knowledge of prefixes (e.g., un-, re-, pre-, bi-, mis-, dis-) and suffixes (e.g., -er, -est, -ful) to determine the meaning of words	**4**		**4**	
2.0	**READING COMPREHENSION: Students read and understand grade-level-appropriate material. They draw upon a variety of comprehension strategies as needed (e.g., generating and responding to essential questions, making predictions, comparing information from several sources). The selections in *Recommended Readings in Literature, Kindergarten Through Grade Eight* illustrate the quality and complexity of the materials to be read by students. In addition to their regular school reading, by grade four, students read one-half million words annually, including a good representation of grade-level-appropriate narrative and expository text (e.g., classic and contemporary literature, magazines, newspapers, online information). In grade three, students make substantial progress toward this goal.**	**15**	**23%**	**15**	**23%**
2.1	**Structural Features of Informational Materials:** use titles, tables of contents, chapter headings, glossaries, and indexes to locate information in text	**2**		**2**	
2.2	**Comprehension and Analysis of Grade-Level-Appropriate Text:** ask questions and support answers by connecting prior knowledge with literal information found in, and inferred from, the text	**2**		**2**	
2.3	**Comprehension and Analysis of Grade-Level-Appropriate Text:** demonstrate comprehension by identifying answers in the text	**2**		**2**	
2.4	**Comprehension and Analysis of Grade-Level-Appropriate Text:** recall major points in the text and make and modify predictions about forthcoming information	**2**		**2**	
2.5	**Comprehension and Analysis of Grade-Level-Appropriate Text:** distinguish between main idea and supporting details in expository text	**2**		**2**	
2.6	**Comprehension and Analysis of Grade-Level-Appropriate Text:** extract appropriate and significant information from the text, including problems and solutions	**3**		**3**	
2.7	**Comprehension and Analysis of Grade-Level-Appropriate Text**: follow simple multiple-step written instructions (e.g., how to assemble a product or play a board game)	**2**		**2**	

GRADE 3 ENGLISH LANGUAGE ARTS

CALIFORNIA CONTENT STANDARDS: READING		Approved CST Stand-Alone Blueprint	%	Recommended STS Blueprint	%
3.0	**LITERARY RESPONSE AND ANALYSIS: Students read and respond to a wide variety of significant works of children's literature. They distinguish between the structural features of text and the literary terms or elements (i.e., theme, plot, setting, characters). The selections in Recommended Readings in Literature, Kindergarten Through Grade Eight illustrate the quality and complexity of the materials to be read by students.**	**8**	**12%**	**8**	**12%**
3.1	**Structural Features of Literature:** distinguish common forms of literature (e.g., poetry, drama, fiction, non-fiction)	**1**		**1**	
3.2	**Narrative Analysis of Grade-Level-Appropriate Text:** comprehend basic plots of classic fairy tales, myths, folktales, legends, and fables from around the world	**2**		**2**	
3.3	**Narrative Analysis of Grade-Level-Appropriate Text:** determine what characters are like by what they say or do and by how the author or illustrator portrays them	**2**		**2**	
3.4	**Narrative Analysis of Grade-Level-Appropriate Text**: determine the underlying theme or author's message in fictional and non-fiction text	**1**		**1**	
3.5	**Narrative Analysis of Grade-Level-Appropriate Text:** recognize the similarities of sounds in words and rhythmical patterns (e.g., alliteration, onomatopoeia) in a selection	**1**		**1**	
3.6	**Narrative Analysis of Grade-Level-Appropriate Text:** identify the speaker or narrator in a selection	**1**		**1**	

GRADE 3 ENGLISH LANGUAGE ARTS

CALIFORNIA CONTENT STANDARDS: WRITING		Approved CST Stand-Alone Blueprint	%	Recommended STS Blueprint	%
1.0	**WRITTEN AND ORAL ENGLISH LANGUAGE CONVENTIONS: Students write and speak with a command of standard English conventions appropriate to this grade level.**	**13**	**20%**	**13**	**20%**
1.1	**Sentence Structure:** understand and be able to use complete and correct declarative, interrogative, imperative, and exclamatory sentences in writing and speaking	**1**		**1**	
1.2	**Grammar:** identify subjects and verbs that are in agreement and identify and use pronouns, adjectives, compound words, and articles correctly in writing and speaking	**1**		**2**	
1.3	**Grammar:** identify and use past, present, and future verb tenses properly in writing and speaking	**1**		**2**	
1.4	**Grammar:** identify and use subjects and verbs correctly in speaking and writing simple sentences	**2**		**2**	
1.5	**Punctuation:** punctuate dates, city and state, and titles of books correctly	**2**		**2**	
1.6	**Punctuation:** use commas in ~~dates,~~ locations~~,~~ addresses and for items in a series	**1**		**1**	
1.7	**Capitalization:** capitalize geographical names, holidays, historical periods, and special events correctly	**2**		**2**	
1.8	**Spelling:** spell correctly one-syllable words that have blends, contractions, compounds, orthographic patterns (e.g., qu, consonant doubling, changing the ending of a word from y to ies when forming the plural), and common homophones (e.g., hair-hare)	**2**		**0**	
1.9	**Spelling:** arrange words in alphabetical order	**1**		**1**	
1.0	**WRITING STRATEGIES: Students write clear and coherent sentences and paragraphs that develop a central idea. Their writing shows they consider the audience and purpose. Students progress through the stages of the writing process (e.g., pre-writing, drafting, revising, editing successive versions).**	**9**	**14%**	**9**	**14%**
1.1	**Organization and Focus:** create a single paragraph that				
	1) develops a topic sentence	**1**		**1**	
	2) includes simple supporting facts and details	**2**		**2**	
1.2	**Penmanship:** write legibly in cursive or joined italic, allowing margins and correct spacing between letters in a word and words in a sentence	**NA***		**NA***	
1.3	**Research & Technology:** understand the structure and organization of various reference materials (e.g., dictionary, thesaurus, atlas, encyclopedia)	**3**		**3**	
1.4	**Evaluation and Revision:** revise drafts to improve the coherence and logical progression of ideas by using an established rubric	**3**		**3**	
TOTALS		**65**		**65**	

GRADE 4 ENGLISH LANGUAGE ARTS

CALIFORNIA CONTENT STANDARDS: READING	Approved CST Stand-Alone Blueprint	%	Recommended STS Blueprint	%
1.0 WORD ANALYSIS, FLUENCY, AND SYSTEMATIC VOCABULARY DEVELOPMENT: Students understand the basic features of reading. They select letter patterns and know how to translate them into spoken language by using phonics, syllabication, and word parts. They apply this knowledge to achieve fluent oral and silent reading.	**18**	**24%**	**18**	**24%**
1.1 **Word Recognition:** read narrative and expository text aloud with grade-appropriate fluency and accuracy and with appropriate pacing, intonation, and expression	**NA***		**NA***	
1.2 **Vocabulary and Concept Development:** apply knowledge of word origins, derivations, synonyms, antonyms, and idioms to determine the meaning of words and phrases	**8**		**8**	
1.3 **Vocabulary and Concept Development:** use knowledge of root words to determine the meaning of unknown words within a passage	**3**		**3**	
1.4 **Vocabulary and Concept Development:** know common roots and affixes derived from Greek and Latin and use this knowledge to analyze the meaning of complex words (e.g., international)	**1**		**1**	
1.5 **Vocabulary and Concept Development:** use a thesaurus to determine related words and concepts	**1**		**1**	
1.6 **Vocabulary and Concept Development:** distinguish and interpret multiple meaning words	**5**		**5**	
2.0 READING COMPREHENSION: Students read and understand grade-level-appropriate material. They draw upon a variety of comprehension strategies as needed (e.g., generating and responding to essential questions, making predictions, comparing information from several sources). The selections in *Recommended Readings in Literature, Kindergarten Through Grade Eight* illustrate the quality and complexity of the materials to be read by students. In addition to their regular school reading, students read one-half million words annually, including a good representation of grade-level-appropriate narrative and expository text (e.g., classic and contemporary literature, magazines, newspapers, online information).	**15**	**20%**	**15**	**20%**
2.1 **Structural Features of Informational Materials:** identify structural patterns found in informational text (e.g., compare and contrast, cause and effect, sequential or chronological order, proposition and support) to strengthen comprehension	**1**		**1**	
2.2 **Comprehension and Analysis of Grade-Level-Appropriate Text:** use appropriate strategies when reading for different purposes (e.g., full comprehension, location of information, personal enjoyment)	**NA***		**NA***	
2.3 **Comprehension and Analysis of Grade-Level-Appropriate Text:** make and confirm predictions about text by using prior knowledge and ideas presented in the text itself, including illustrations, titles, topic sentences, important words, and foreshadowing clues	**2**		**2**	
2.4 **Comprehension and Analysis of Grade-Level-Appropriate Text:** evaluate new information and hypotheses by testing them against known information and ideas	**3**		**3**	
2.5 **Comprehension and Analysis of Grade-Level-Appropriate Text:** compare and contrast information on the same topic after reading several passages or articles	**3**		**3**	
2.6 **Comprehension and Analysis of Grade-Level-Appropriate Text:** distinguish between cause and effect and between fact and opinion in expository text	**3**		**3**	
2.7 **Comprehension and Analysis of Grade-Level-Appropriate Text:** follow multiple-step instructions in a basic technical manual (e.g., how to use computer commands or video games)	**3**		**3**	

GRADE 4 ENGLISH LANGUAGE ARTS

CALIFORNIA CONTENT STANDARDS: READING		Approved CST Stand-Alone Blueprint	%	Recommended STS Blueprint	%
3.0	**LITERARY RESPONSE AND ANALYSIS: Students read and respond to a wide variety of significant works of children's literature. They distinguish between the structural features of the text and the literary terms or elements (e.g., theme, plot, setting, characters). The selections in *Recommended Readings in Literature, Kindergarten Through Grade Eight* illustrate the quality and complexity of the materials to be read by students.**	**9**	**12%**	**9**	**12 %**
3.1	**Structural Features of Literature:** describe the structural differences of various imaginative forms of literature, including fantasies, fables, myths, legends, and fairy tales	**1**		**1**	
3.2	**Narrative Analysis of Grade-Level-Appropriate Text:** identify the main events of the plot, their causes, and the influence of each event on future actions	**2**		**2**	
3.3	**Narrative Analysis of Grade-Level-Appropriate Text:** use knowledge of the situation and setting and of a character's traits and motivations to determine the causes for that character's actions	**1**		**1**	
3.4	**Narrative Analysis of Grade-Level-Appropriate Text:** compare and contrast tales from different cultures by tracing the exploits of one character type and develop theories to account for similar tales in diverse cultures (e.g., trickster tales)	**2**		**2**	
3.5	**Narrative Analysis of Grade-Level-Appropriate Text:** define figurative language (e.g., simile, metaphor, hyperbole, personification) and identify its use in literary works	**3**		**3**	

GRADE 4 ENGLISH LANGUAGE ARTS

CALIFORNIA CONTENT STANDARDS: WRITING	Approved CST Stand-Alone Blueprint	%	Recommended STS Blueprint	%
1.0 WRITTEN AND ORAL ENGLISH LANGUAGE CONVENTIONS: Students write and speak with a command of standard English conventions appropriate to this grade level.	**18**	**24%**	**18**	**24%**
1.1 **Sentence Structure:** use simple and compound sentences in writing and speaking	**3**		**3**	
1.2 **Sentence Structure:** combine short, related sentences with appositives, participial phrases, adjectives, adverbs, and prepositional phrases	**2**		**3**	
1.3 **Grammar:** identify and use regular and irregular verbs, adverbs, prepositions, and coordinating conjunctions in writing and speaking	**4**		**4**	
1.4 **Punctuation:** use parentheses, commas in direct quotations, apostrophes in the possessive case of nouns and in contractions	**2**		**0**	
1.5 **Punctuation:** use underlining, quotations marks, or italics to identify titles of documents	**1**		**2**	
1.6 **Capitalization:** capitalize names of magazines, newspapers, works of art, musical compositions, organizations, and the first word in quotations when appropriate	**2**		**2**	
1.7 **Spelling:** spell correctly roots, inflections, suffixes and prefixes, and syllable constructions	**4**		**4**	
1.0 WRITING STRATEGIES: Students write clear, coherent sentences and paragraphs that develop a central idea. Their writing shows they consider the audience and purpose. Students progress through the stages of the writing process (i.e., pre-writing, drafting, revising, editing successive versions).	**15**	**20%**	**15**	**20%**
1.1 **Organization and Focus:** select a focus, an organizational structure, and a point of view based upon purpose, audience, length, and format requirements	**2**		**2**	
1.2 **Organization and Focus:** create multiple-paragraph compositions that				
1) provide an introductory paragraph	**0**		**0**	
2) establish and support a central idea with a topic sentence at or near the beginning of the first paragraph	**1**		**1**	
3) include supporting paragraphs with simple facts, details, and explanations	**1**		**1**	
4) conclude with a paragraph that summarizes the points	**1**		**1**	
5) use correct indentation	**NA***		**NA***	
1.3 **Organization and Focus:** use traditional structures for conveying information (e.g., chronological order, cause and effect, similarity and difference, and posing and answering a question)	**2**		**2**	
1.4 **Penmanship:** write fluidly and legibly in cursive or joined italic	**NA***		**NA***	
1.5 **Research and Technology:** quote or paraphrase information sources, citing them appropriately	**1**		**1**	
1.6 **Research and Technology:** locate information in reference texts by using organizational features (e.g., prefaces, appendices)	**1**		**1**	
1.7 **Research and Technology:** use various reference materials (e.g., dictionary, thesaurus, card catalog, encyclopedia, on-line information) as an aid to writing	**1**		**1**	
1.8 **Research and Technology:** understand the organization of almanacs, newspapers, and periodicals and how to use those print materials	**2**		**2**	
1.9 **Research and Technology:** demonstrate basic keyboarding skills and familiarity with computer terminology (e.g., cursor, software, memory, disk drive, hard drive)	**NA***		**NA***	
1.10 **Evaluation and Revision:** edit and revise selected drafts to improve coherence and progression by adding, deleting, consolidating, and rearranging text	**3**		**3**	
TOTALS	**75**		**75**	

Standards-Based Test in Spanish (STS)

Mathematics

Grades 2 through 4

Proposed Blueprints

June 29, 2005

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* Not assessable in multiple-choice format

** Fractional values indicate rotated standards (e.g., 1/2 = rotated every two years; 1/3 = rotated every three years)

GRADE 2 MATHEMATICS

CALIFORNIA CONTENT STANDARDS: GRADE 2	**Current CST Blueprint**	Recommended **STS Blueprint**	**%**
By the end of grade two, students understand place value and number relationships in addition and subtraction, and they use simple concepts of multiplication. They measure quantities with appropriate units. They classify shapes and see relationships among them by paying attention to their geometric attributes. They collect and analyze data and verify the answers.			
Number Sense	**38**	**38**	**58%**
Standard Set 1.0 Students understand the relationship between numbers, quantities, and place value in whole numbers up to 1,000:			
1.1* Count, read, and write whole numbers to 1,000 and identify the place value for each digit.	3	3	
1.2 Use words, models, and expanded forms (e.g., 45 = 4 tens + 5) to represent numbers (to 1000).	1	1	
1.3* Order and compare whole numbers to 1,000 by using the symbols <, =, >.	4	4	
Standard Set 2.0 Students estimate, calculate, and solve problems involving addition and subtraction of two- and three-digit numbers:			
2.1* Understand and use the inverse relationship between addition and subtraction (e.g., an opposite number sentence for 8 + 6 = 14 is 14 – 6 = 8) to solve problems and check solutions.	2 1/2**	2 1/2**	
2.2* Find the sum or difference of two whole numbers up to three digits long.	4	4	
2.3 Use mental arithmetic to find the sum or difference of two-digit numbers.	NA***	NA***	
Standard Set 3.0* Students model and solve simple problems involving multiplication and division:			
3.1* Use repeated addition, arrays, and counting by multiples to do multiplication.	2	2	
3.2* Use repeated subtraction, equal sharing, and forming equal groups with remainders to do division.	3	3	
3.3* Know the multiplication tables of 2s, 5s, and 10s (to "times 10") and commit them to memory.	3	3	
Standard Set 4.0 Students understand that fractions and decimals may refer to parts of a set and parts of a whole:			
4.1* Recognize, name, and compare unit fractions from $\frac{1}{12}$ to $\frac{1}{2}$.	3	3	
4.2* Recognize fractions of a whole and parts of a group (e.g., one-fourth of a pie, two-thirds of 15 balls).	3	3	
4.3* Know that when all fractional parts are included, such as four-fourths, the result is equal to the whole and to one.	3	3	
Standard Set 5.0 Students model and solve problems by representing, adding, and subtracting amounts of money:			
5.1* Solve problems using combinations of coins and bills.	3	3	
5.2* Know and use the decimal notation and the dollar and cent symbols for money.	3	3	
Standard Set 6.0 Students use estimation strategies in computation and problem solving that involve numbers that use the ones, tens, hundreds, and thousands places:			
6.1 Recognize when an estimate is reasonable in measurements (e.g., closest inch).	1/2	1/2	
Algebra and Functions	**6**	**6**	**9%**
Standard Set 1.0 Students model, represent, and interpret number relationships to create and solve problems involving addition and subtraction:			
1.1* Use the commutative and associative rules to simplify mental calculations and to check results.	4	4	
1.2 Relate problem situations to number sentences involving addition and subtraction.	1	1	
1.3 Solve addition and subtraction problems by using data from simple charts, picture graphs, and number sentences.	1	1	

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GRADE 2 MATHEMATICS

CALIFORNIA CONTENT STANDARDS: GRADE 2	Current CST Blueprint	Recommended STS Blueprint	%
Measurement and Geometry	**14**	**14**	**22%**
Standard Set 1.0 Students understand that measurement is accomplished by identifying a unit of measure, iterating (repeating) that unit, and comparing it to the item to be measured:			
1.1 Measure the length of objects by iterating (repeating) a nonstandard or standard unit.	1	1	
1.2 Use different units to measure the same object and predict whether the measure will be greater or smaller when a different unit is used.	1	1	
1.3* Measure the length of an object to the nearest inch and/or centimeter.	3	3	
1.4 Tell time to the nearest quarter hour and know relationships of time (e.g., minutes in an hour, days in a month, weeks in a year).	2	2	
1.5 Determine the duration of intervals of time in hours (e.g., 11:00 a.m. to 4:00 p.m.).	1	1	
Standard Set 2.0* Students identify and describe the attributes of common figures in the plane and of common objects in space:			
2.1* Describe and classify plane and solid geometric shapes (e.g., circle, triangle, square, rectangle, sphere, pyramid, cube, rectangular prism) according to the number and shape of faces, edges, and vertices.	3	3	
2.2* Put shapes together and take them apart to form other shapes (e.g., two congruent right triangles can be arranged to form a rectangle).	3	3	
Statistics, Data Analysis, and Probability	**7**	**7**	**11%**
Standard Set 1.0* Students collect numerical data and record, organize, display, and interpret the data on bar graphs and other representations:			
1.1 Record numerical data in systematic ways, keeping track of what has been counted.	2	2	
1.2 Represent the same data set in more than one way (e.g., bar graphs and charts with tallies).	2	2	
1.3 Identify features of data sets (range and mode).	2	2	
1.4 Ask and answer simple questions related to data representations.	1	1	
Standard Set 2.0* Students demonstrate an understanding of patterns and how patterns grow and describe them in general ways:			
2.1 Recognize, describe, and extend patterns and determine a next term in linear patterns (e.g., 4, 8, 12, …; the number of ears on one horse, two horses, three horses, four horses).	NA***	NA***	
2.2 Solve problems involving simple number patterns.	NA***	NA***	
Mathematical Reasoning	**Embedded**	**Embedded**	
Standard Set 1.0 Students make decisions about how to set up a problem:			
1.1 Determine the approach, materials, and strategies to be used.	Embedded	Embedded	
1.2 Use tools, such as manipulatives or sketches, to model problems.	Embedded	Embedded	
Standard Set 2.0 Students solve problems and justify their reasoning:			
2.1 Defend the reasoning used and justify the procedures selected.	Embedded	Embedded	
2.2 Make precise calculations and check the validity of the results in the context of the problem.	Embedded	Embedded	
Standard Set 3.0 Students note connections between one problem and another.			
GRADE 2 TOTAL	**65**	**65**	**100%**

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GRADE 3 MATHEMATICS

CALIFORNIA CONTENT STANDARDS: GRADE 3	Current CST Blueprint	Recommended STS Blueprint	%
By the end of grade three, students deepen their understanding of place value and their understanding of and skill with addition, subtraction, multiplication, and division of whole numbers. Students estimate, measure, and describe objects in space. They use patterns to help solve problems. They represent number relationships and conduct simple probability experiments.			
Number Sense	**32**	**32**	**49 %**
Standard Set 1.0 Students understand the place value of whole numbers:			
1.1 Count, read, and write whole numbers to 10,000.	1/2**	1/2**	
1.2 Compare and order whole numbers to 10,000.	1	1	
1.3* Identify the place value for each digit in numbers to 10,000.	3	3	
1.4 Round off numbers to 10,000 to the nearest ten, hundred, and thousand.	1/2**	1/2**	
1.5* Use expanded notation to represent numbers (e.g., 3,206 = 3,000 + 200 + 6).	3	3	
Standard Set 2.0 Students calculate and solve problems involving addition, subtraction, multiplication, and division:			
2.1* Find the sum or difference of two whole numbers between 0 and 10,000.	4	4	
2.2* Memorize to automaticity the multiplication table for numbers between 1 and 10.	NA***	NA***	
2.3* Use the inverse relationship of multiplication and division to compute and check results.	3	3	
2.4* Solve simple problems involving multiplication of multidigit numbers by one-digit numbers (3,671 × 3 = ___).	5	5	
2.5 Solve division problems in which a multidigit number is evenly divided by a one-digit number (135 ÷ 5 = ___).	1	1	
2.6 Understand the special properties of 0 and 1 in multiplication and division.	1	1	
2.7 Determine the unit cost when given the total cost and number of units.	1	1	
2.8 Solve problems that require two or more of the skills mentioned above.	1	1	
Standard Set 3.0 Students understand the relationship between whole numbers, simple fractions, and decimals:			
3.1 Compare fractions represented by drawings or concrete materials to show equivalency and to add and subtract simple fractions in context (e.g., ½ of a pizza is the same amount as 2/4 of another pizza that is the same size; show that 3/8 is larger than ¼).	1	1	
3.2* Add and subtract simple fractions (e.g., determine that 1/8 + 3/8 is the same as ½).	2	2	
3.3* Solve problems involving addition, subtraction, multiplication, and division of money amounts in decimal notation and multiply and divide money amounts in decimal notation by using whole-number multipliers and divisors.	4	4	
3.4 Know and understand that fractions and decimals are two different representations of the same concept (e.g., 50 cents is ½ of a dollar, 75 cents is ¾ of a dollar).	1	1	
Algebra and Functions	**12**	**12**	**18%**
Standard Set 1.0 Students select appropriate symbols, operations, and properties to represent, describe, simplify, and solve simple number relationships:			
1.1* Represent relationships of quantities in the form of mathematical expressions, equations, or inequalities.	4	4	
1.2 Solve problems involving numeric equations or inequalities.	1	1	
1.3 Select appropriate operational and relational symbols to make an expression true (e.g., if 4 ___ 3 = 12, what operational symbol goes in the blank?).	1	1	
1.4 Express simple unit conversions in symbolic form (e.g., _____inches = _____feet × 12).	1	1	

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1.5 Recognize and use the commutative and associative properties of multiplication (e.g., if 5 × 7 = 35, then what is 7 × 5? and if 5 × 7 × 3 = 105, then what is 7 × 3 × 5?).	1	1	
Standard Set 2.0 Students represent simple functional relationships:			
2.1* Solve simple problems involving a functional relationship between two quantities (e.g., find the total cost of multiple items given the cost per unit).	3	3	
2.2 Extend and recognize a linear pattern by its rules (e.g., the number of legs on a given number of horses may be calculated by counting by 4s or by multiplying the number of horses by 4).	1	1	

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CALIFORNIA CONTENT STANDARDS: GRADE 3	Current CST Blueprint	Recommended STS Blueprint	%
Measurement and Geometry	**16**	**16**	**25%**
Standard Set 1.0 Students choose and use appropriate units and measurement tools to quantify the properties of objects:			
1.1 Choose the appropriate tools and units (metric and U.S.) and estimate and measure the length, liquid volume, and weight/mass of given objects.	1	1	
1.2* Estimate or determine the area and volume of solid figures by covering them with squares or by counting the number of cubes that would fill them.	3	3	
1.3* Find the perimeter of a polygon with integer sides.	3	3	
1.4 Carry out simple unit conversions within a system of measurement (e.g., centimeters and meters, hours and minutes).	1	1	
Standard Set 2.0 Students describe and compare the attributes of plane and solid geometric figures and use their understanding to show relationships and solve problems:			
2.1* Identify, describe, and classify polygons (including pentagons, hexagons, and octagons).	2	2	
2.2* Identify attributes of triangles (e.g., two equal sides for the isosceles triangle, three equal sides for the equilateral triangle, right angle for the right triangle).	2	2	
2.3* Identify attributes of quadrilaterals (e.g., parallel sides for the parallelogram, right angles for the rectangle, equal sides and right angles for the square).	2	2	
2.4 Identify right angles in geometric figures or in appropriate objects and determine whether other angles are greater or less than a right angle.	2/3**	2/3**	
2.5 Identify, describe, and classify common three-dimensional geometric objects (e.g., cube, rectangular solid, sphere, prism, pyramid, cone, cylinder).	2/3**	2/3**	
2.6 Identify common solid objects that are the components needed to make a more complex solid object.	2/3**	2/3**	
Statistics, Data Analysis, and Probability	**5**	**5**	**8%**
Standard Set 1.0 Students conduct simple probability experiments by determining the number of possible outcomes and make simple predictions:			
1.1 Identify whether common events are certain, likely, unlikely, or improbable.	1	1	
1.2* Record the possible outcomes for a simple event (e.g., tossing a coin) and systematically keep track of the outcomes when the event is repeated many times.	2	2	
1.3* Summarize and display the results of probability experiments in a clear and organized way (e.g., use a bar graph or a line plot).	2	2	
1.4 Use the results of probability experiments to predict future events (e.g., use a line plot to predict the temperature forecast for the next day).	NA***	NA***	
Mathematical Reasoning	**Embedded**	**Embedded**	
Standard Set 1.0 Students make decisions about how to approach problems:			
1.1 Analyze problems by identifying relationships, distinguishing relevant from irrelevant information, sequencing and prioritizing information, and observing patterns.	Embedded	Embedded	
1.2 Determine when and how to break a problem into simpler parts.	Embedded	Embedded	
Standard Set 2.0 Students use strategies, skills, and concepts in finding solutions:			
2.1 Use estimation to verify the reasonableness of calculated results.	Embedded	Embedded	
2.2 Apply strategies and results from simpler problems to more complex problems.	Embedded	Embedded	
2.3 Use a variety of methods, such as words, numbers, symbols, charts, graphs, tables, diagrams, and models, to explain mathematical reasoning.	Embedded	Embedded	
2.4 Express the solution clearly and logically by using the appropriate mathematical notation and terms and clear language; support solutions with evidence in both verbal and symbolic work.	Embedded	Embedded	

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2.5 Indicate the relative advantages of exact and approximate solutions to problems and give answers to a specified degree of accuracy.	Embedded	Embedded	
2.6 Make precise calculations and check the validity of the results from the context of the problem.	Embedded	Embedded	
Standard Set 3.0 Students move beyond a particular problem by generalizing to other situations:			
3.1 Evaluate the reasonableness of the solution in the context of the original situation.	Embedded	Embedded	
3.2 Note the method of deriving the solution and demonstrate a conceptual understanding of the derivation by solving similar problems.	Embedded	Embedded	
3.3 Develop generalizations of the results obtained and apply them in other circumstances.	Embedded	Embedded	
GRADE 3 TOTAL	**65**	**65**	**100%**

* Not assessable in multiple-choice format

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6/28/05

GRADE 4 MATHEMATICS

CALIFORNIA CONTENT STANDARDS: GRADE 4	Current CST Blueprint	Recommended STS Blueprint	%
By the end of grade four, students understand large numbers and addition, subtraction, multiplication, and division of whole numbers. They describe and compare simple fractions and decimals. They understand the properties of, and the relationships between, plane geometric figures. They collect, represent, and analyze data to answer questions.			
Number Sense	**31**	**31**	**48%**
Standard Set 1.0 Students understand the place value of whole numbers and decimals to two decimal places and how whole numbers and decimals relate to simple fractions. Students use the concepts of negative numbers:			
1.1* Read and write whole numbers in the millions.	3	3	
1.2* Order and compare whole numbers and decimals to two decimal places.	2	2	
1.3* Round whole numbers through the millions to the nearest ten, hundred, thousand, ten thousand, or hundred thousand.	2	2	
1.4* Decide when a rounded solution is called for and explain why such a solution may be appropriate.	NA***	NA***	
1.5 Explain different interpretations of fractions, for example, parts of a whole, parts of a set, and division of whole numbers by whole numbers; explain equivalents of fractions (see Standard 4.0).	1/2**	1/2**	
1.6 Write tenths and hundredths in decimal and fraction notations, and know the fraction and decimal equivalents for halves and fourths (e.g., ½ = 0.5 or .50; 7/4 = 1 ¾ = 1.75).	1/2**	1/2**	
1.7 Write the fraction represented by a drawing of parts of a figure; represent a given fraction by using drawings; and relate a fraction to a simple decimal on a number line.	1	1	
1.8* Use concepts of negative numbers (e.g., on a number line, in counting, in temperature, in "owing").	3	3	
1.9* Identify on a number line the relative position of positive fractions, positive mixed numbers, and positive decimals to two decimal places.	3	3	
Standard Set 2.0 Students extend their use and understanding of whole numbers to the addition and subtraction of simple decimals:			
2.1 Estimate and compute the sum or difference of whole numbers and positive decimals to two places.	1	1	
2.2 Round two-place decimals to one decimal or the nearest whole number and judge the reasonableness of the rounded answer.	1/2**	1/2**	
Standard Set 3.0* Students solve problems involving addition, subtraction, multiplication, and division of whole numbers and understand the relationships among the operations:			
3.1* Demonstrate an understanding of, and the ability to use, standard algorithms for the addition and subtraction of multidigit numbers.	3	3	
3.2* Demonstrate an understanding of, and the ability to use, standard algorithms for multiplying a multidigit number by a two-digit number and for dividing a multidigit number by a one-digit number; use relationships between them to simplify computations and to check results.	3	3	
3.3* Solve problems involving multiplication of multidigit numbers by two-digit numbers.	3	3	
3.4* Solve problems involving division of multidigit numbers by one-digit numbers.	3	3	
Standard Set 4.0 Students know how to factor small whole numbers:			
4.1 Understand that many whole numbers break down in different ways (e.g., 12 = 4 × 3 = 2 × 6 = 2 × 2 × 3).	1/2**	1/2**	
4.2* Know that numbers such as 2, 3, 5, 7, and 11 do not have any factors except 1 and themselves and that such numbers are called prime numbers.	2	2	

* Not assessable in multiple-choice format

** Fractional values indicate rotated standards (e.g., 1/2 = rotated every two years; 1/3 = rotated every three years)

6/28/05

GRADE 4 MATHEMATICS

CALIFORNIA CONTENT STANDARDS: GRADE 4	Current CST Blueprint	Recommended STS Blueprint	%
Algebra and Functions	**18**	**18**	**28%**
Standard Set 1.0 Students use and interpret variables, mathematical symbols, and properties to write and simplify expressions and sentences:			
1.1 Use letters, boxes, or other symbols to stand for any number in simple expressions or equations (e.g., demonstrate an understanding and the use of the concept of a variable).	1	1	
1.2* Interpret and evaluate mathematical expressions that now use parentheses.	5	5	
1.3* Use parentheses to indicate which operation to perform first when writing expressions containing more than two terms and different operations.	3	3	
1.4 Use and interpret formulas (e.g., area = length × width or $A = lw$) to answer questions about quantities and their relationships.	1	1	
1.5*Understand that an equation such as $y = 3x + 5$ is a prescription for determining a second number when a first number is given.	2	2	
Standard Set 2.0* Students know how to manipulate equations:			
2.1* Know and understand that equals added to equals are equal.	3	3	
2.2* Know and understand that equals multiplied by equals are equal.	3	3	
Measurement and Geometry	**12**	**12**	**18%**
Standard Set 1.0 Students understand perimeter and area:			
1.1 Measure the area of rectangular shapes by using appropriate units such as square centimeter (cm^2), square meter (m^2), square kilometer (km^2), square inch (in^2), square yard (yd^2), or square mile (mi^2).	1/2**	1/2**	
1.2 Recognize that rectangles that have the same area can have different perimeters.	1/2**	1/2**	
1.3 Understand that rectangles that have the same perimeter can have different areas.	1/2**	1/2**	
1.4 Understand and use formulas to solve problems involving perimeters and areas of rectangles and squares. Use those formulas to find the areas of more complex figures by dividing the figures into basic shapes.	1/2**	1/2**	
Standard Set 2.0* Students use two-dimensional coordinate grids to represent points and graph lines and simple figures:			
2.1* Draw the points corresponding to linear relationships on graph paper (e.g., draw 10 points on the graph of the equation $y = 3x$ and connect them by using a straight line).	2	2	
2.2* Understand that the length of a horizontal line segment equals the difference of the *x*-coordinates.	2	2	
2.3* Understand that the length of a vertical line segment equals the difference of the *y*-coordinates.	2	2	
Standard Set 3.0 Students demonstrate an understanding of plane and solid geometric objects and use this knowledge to show relationships and solve problems:			
3.1 Identify lines that are parallel and perpendicular.	1	1	
3.2 Identify the radius and diameter of a circle.	1	1	
3.3 Identify congruent figures.	1/3**	1/3**	
3.4 Identify figures that have bilateral and rotational symmetry.	1/3**	1/3**	
3.5 Know the definitions of a right angle, an acute angle, and an obtuse angle. Understand that 90°, 180°, 270°, and 360° are associated, respectively with ¼, ½, ¾, and full turns.	1/3**	1/3**	
3.6 Visualize, describe, and make models of geometric solids (e.g., prisms, pyramids) in terms of the number and shape of faces, edges, and vertices; interpret two-dimensional representations of three-dimensional objects; and draw patterns (of faces) for a solid that, when cut and folded, will make a model of the solid.	1/3**	1/3**	
3.7 Know the definitions of different triangles (e.g., equilateral, isosceles, scalene) and identify their attributes.	1/3**	1/3**	
3.8 Know the definition of different quadrilaterals (e.g., rhombus, square, rectangle, parallelogram, trapezoid).	1/3**	1/3**	

* Not assessable in multiple-choice format

** Fractional values indicate rotated standards (e.g., 1/2 = rotated every two years; 1/3 = rotated every three years)

6/28/05

GRADE 4 MATHEMATICS

CALIFORNIA CONTENT STANDARDS: GRADE 4	Current CST Blueprint	Recommended STS Blueprint	%
Statistics, Data Analysis, and Probability	**4**	**4**	**6%**
Standard Set 1.0 Students organize, represent, and interpret numerical and categorical data and clearly communicate their findings:			
1.1 Formulate survey questions; systematically collect and represent data on a number line; and coordinate graphs, tables, and charts.	1	1	
1.2 Identify the mode(s) for sets of categorical data and the mode(s), median, and any apparent outliers for numerical data sets.	2/3**	2/3**	
1.3 Interpret one- and two-variable data graphs to answer questions about a situation.	1	1	
Standard Set 2.0 Students make predictions for simple probability situations:			
2.1 Represent all possible outcomes for a simple probability situation in an organized way (e.g., tables, grids, tree diagrams).	2/3**	2/3**	
2.2 Express outcomes of experimental probability situations verbally and numerically (e.g., 3 out of 4; ¾).	2/3**	2/3**	
Mathematical Reasoning	**Embedded**	**Embedded**	
Standard Set 1.0 Students make decisions about how to approach problems:			
1.1 Analyze problems by identifying relationships, distinguishing relevant from irrelevant information, sequencing and prioritizing information, and observing patterns.	Embedded	Embedded	
1.2 Determine when and how to break a problem into simpler parts.	Embedded	Embedded	
Standard Set 2.0 Students use strategies, skills, and concepts in finding solutions:			
2.1 Use estimation to verify the reasonableness of calculated results.	Embedded	Embedded	
2.2 Apply strategies and results from simpler problems to more complex problems.	Embedded	Embedded	
2.3 Use a variety of methods, such as words, numbers, symbols, charts, graphs, tables, diagrams, and models, to explain mathematical reasoning.	Embedded	Embedded	
2.4 Express the solution clearly and logically by using the appropriate mathematical notation and terms and clear language; support solutions with evidence in both verbal and symbolic work.	Embedded	Embedded	
2.5 Indicate the relative advantages of exact and approximate solutions to problems and give answers to a specified degree of accuracy.	Embedded	Embedded	
2.6 Make precise calculations and check the validity of the results from the context of the problem.	Embedded	Embedded	
Standard Set 3.0 Students move beyond a particular problem by generalizing to other situations:			
3.1 Evaluate the reasonableness of the solution in the context of the original situation.	Embedded	Embedded	
3.2 Note the method of deriving the solution and demonstrate a conceptual understanding of the derivation by solving similar problems.	Embedded	Embedded	
3.3 Develop generalizations of the results obtained and apply them in other circumstances.	Embedded	Embedded	
GRADE 4 TOTAL	**65**	**65**	**100 %**

* Not assessable in multiple-choice format

** Fractional values indicate rotated standards (e.g., 1/2 = rotated every two years; 1/3 = rotated every three years)

6/28/05

ITEM #16

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Standardized Testing and Reporting (STAR) Program: Designation of a Primary Language Achievement Test	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) adopt the Superintendent's recommendation regarding the designation of a primary language test (DPLT).

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

At its March meeting, the SBE discussed the background, key concepts and options for the Request for Submission (RFS) for the Primary Language Achievement Tests: the DPLT and the Standards-based Achievement Test in Spanish (STS). The SBE directed CDE staff and SBE staff to continue exploring options and work with the SBE testing liaisons for further input.

At a Special Board meeting on April 4, 2005, the SBE separated the two assessments into two separate requests. The RFS for the DPLT was released on April 6, 2005.

SUMMARY OF KEY ISSUES

The report and recommendation from the SSPI will be provided to the SBE as a last minute memorandum.

FISCAL ANALYSIS (AS APPROPRIATE)

The cost for the administration of the DPLT is included in the annual STAR budget appropriation.

ATTACHMENT(S)

The report and recommendation from the SSPI will be provided to the SBE as a last minute memorandum.

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: June 30, 2005

TO: **MEMBERS, STATE BOARD OF EDUCATION**

FROM: Geno Flores, Deputy Superintendent
Assessment and Accountability Branch

RE: Item No. 16

SUBJECT: Standardized Testing and Reporting (STAR) Program: Designation of a Primary Language Achievement Test

A Request for Submission (RFS) was released on April 6, 2005 that invited publishers to make submissions for a designated primary language achievement test (DPLT) in any of California's languages other than English. The purpose of the test is to permit students to demonstrate achievement in the subjects of reading, spelling, written expression, and mathematics through a primary language test for grades 2 through 11. The test is to be administered as part of the STAR Program.

Submissions were due on May 18, 2005. Two submissions were received:

- Riverside Publishing (*Logramos, 2nd Edition*)
- Harcourt Assessment, Inc. (*Aprenda, 3rd Edition*)

Overview of the Review Process

Each submission was reviewed by three panels:

1. Administration Panel: Reviewed all operational aspects for the test administration including reviewing sample score reports and the bidders' ability to report scores to local educational agencies and to the California Department of Education (CDE); also reviewed information each bidder submitted regarding the management and staffing and the corporate capacity of the potential contractor.
2. Content Panel: Reviewed the mathematics and reading/language arts portions of the test for their degree of alignment to the California academic content standards; also reviewed the tests for grade-appropriate content and format.
3. Technical Panel: Reviewed the development process for the test submitted, the composition of the groups used in the norming process, and statistical data from the standardization and norming studies for the tests; also reviewed the processing, scoring, and analysis section of the proposal.

Each panel reviewed and scored only the specific sections of the proposal related to their specific area (e. g. , administration). Representatives from each panel then met to review each proposal and each of the panels' comments and scores in their entirety and

finally made any suggestions for the final report. Cost proposals were reviewed by panel members and CDE staff.

Upon discussing the preliminary panel report with State Board of Education staff and a testing liaison, it was deemed necessary that the CDE seek clarification from each of the bidders on two specific areas: Technical Documentation and Management and Staffing.

A copy of the final findings and the panels' report was provided to the Executive Director of the State Board of Education.

Based on the panel's discussion and findings, and the further clarifying information obtained from each bidder, the State Superintendent of Public Instruction is providing the attached recommendation.

Attachment 1: State Superintendent Letter and Recommendation to State Board of Education (3 Pages)

JACK O'CONNELL
State Superintendent of
Public Instruction
PHONE: (916) 319-0800

CALIFORNIA
DEPARTMENT OF
EDUCATION

1430 N STREET
SACRAMENTO, CA
95814-5901

July 1, 2005

Dear State Board of Education Members:

Education Code Section 60640 establishes the Standardized Testing and Reporting (STAR) Program. One provision of the STAR Program requires the assessment of limited English proficient students (English learners) with a primary language test. The designated primary language test (DPLT) is intended to measure the achievement of students who are English learners in any language other than English and have been in California schools less than 12 months. The current test, CTB McGraw-Hill's *Spanish Assessment of Basic Education, Second Edition (SABE2)* has been used by California since 1999, and was last normed in 1991. Because achievement tests are normed to a particular sample of students who are tested at a specific time, it is important to update the norming sample of tests if results are to be used in a meaningful way. The new DPLT is intended to replace the current test.

The California Department of Education (CDE) released a Request for Submission (RFS) for the DPLT on April 6, 2005. Two submissions were received in response to the RFS. Harcourt Assessment, Inc. submitted *Aprenda, 3rd Edition* (Harcourt). Riverside Publishing submitted *Logramos, 2nd Edition* (Riverside). Both submissions are Spanish achievement tests. A final report which includes a description of the review process, clarifying information from the bidders, and the specific findings from the review panels has been provided to the Executive Director of the State Board of Education (SBE).

Education Code Section 60640, as amended in 2004, requires CDE to develop a standards-aligned test in Spanish for English learners in the dominant second language in California (Spanish) in reading/language arts and mathematics. The development of the Standards-based Test in Spanish (STS) has begun for grades 2, 3, 4, and as each grade level STS is ready to be administered, it will replace that grade level test from the DPLT. It may take up to six years to fully implement the STS, therefore content of the test at the higher grade levels was a significant consideration for the content reviewers.

The RFS directed the bidders to describe their assessment program and achievement test in three critical areas; technical documentation, test content, and the capacity of the company to administer, score and report the results of the test. While the RFS directed the bidders to describe the degree of alignment to California's content standards, the reviewers recognized that neither test was developed to specifically align with the California Academic Content Standards.

General Findings from the Panel Review

The reviews from the assembled panels indicated that submitters have comparable capacity for administering, scoring and reporting this test. The Harcourt proposal received higher marks in all content areas; the Riverside proposal received higher marks in the technical area. However, the review panels' findings did raise questions concerning technical documentation, staffing, and the cost proposal as it related to management and staffing. CDE discussed these concerns with the SBE Executive Director, SBE staff, and SBE testing liaison. Upon SBE direction, CDE contacted the two submitters to obtain further clarification regarding these concerns. The following information was requested from each of the submitters:

Technical documentation

1. Clarification on norming procedures.
2. Clarification on student numbers for norming (total and per grade).

Management and Staffing

1. Clarification on management time (hours) spent on this project, along with involvement of senior level management staff.
2. Clarification to ensure that all costs described in proposals are included in cost proposals.

Harcourt Response

Harcourt clarified their norming procedure and stated that their sample size of 1,842 for all grade levels, as cited in their submission, was incorrect. They provided additional information that indicated a total 8,487 students participated in the standardization. Most of the participating students were from Texas, Puerto Rico and Mexico (63.9%).

The norms supplied were for the spring 2004 standardization; the norming for the fall standardization will be conducted in the fall of 2004. While a preliminary technical report and norming tables were provided (based on the spring 2004 study), the final technical report and norming tables will be available in fall/winter 2005.

Harcourt also clarified that senior level management staff would be involved in the project as needed and that all costs were reflected in the cost proposal.

Riverside Response

Riverside stated that they are in the process of collecting norming data for their submission, *Logramos, 2nd Edition*, and that the process has not been completed. They anticipate having a preliminary technical manual and preliminary norm tables by the end of November 2005.

Riverside originally stated that the target for the spring 2005 norming sample would be 24,000. Riverside representatives clarified that the target was subsequently reduced to 16,000 students; the final norming sample actually contained 10,239 students. Of these students, 8,257 were in grades K-6.

Riverside also clarified that the hours in their Management and Staffing Plan exceeded the hours in their proposal because some of their senior level staff hours would not be charged to the DPLT contract. Riverside clarified there would be no additional charges for the involvement of senior level management staff. Riverside further clarified that all costs were reflected in the cost proposal.

Recommendation

In reviewing the panels' findings and the additional information received from both submitters, CDE believes that Harcourt Assessment, Inc. and its testing program *Aprenda 3* most suitably meets the requirements of the Request for Submission and will be a more appropriate assessment for the population to be tested.

The original disparities in the two proposals observed by the technical panel reviewers were substantially reduced after clarifying conversations with each of the submitters. Furthermore, the additional norming information substantiated the content panel reviewers' concerns regarding the grade-level appropriateness of content, particularly at the upper grades. At the higher grade levels, the Harcourt norming sample provides more participating students. As the STS is developed, the higher grade levels will be operational for a longer period of time. This becomes an important consideration in terms of having meaningful results at these grade levels.

A final consideration was that Riverside Publishing did not provide a full set of the grade-level booklets for *Logramos, 2nd Edition.* Riverside submitted *Logramos, 2nd Edition* grade level tests to the extent available. However, in the upper grades *Logramos*, *First Edition* booklets were submitted as the *2nd Edition* booklets were not yet available. Riverside submitted the technical manual and norming tables for the *Logramos, First Edition*. Additionally, the reviewers had to rely on technical and normative information that was specific to an earlier edition of the proposed test.

For the aforementioned reasons, I recommend that the SBE designate Harcourt Assessment, Inc. and its testing program, *Aprenda 3*, as the contractor of the DPLT.

Sincerely,

JACK O'CONNELL
State Superintendent of Public Instruction

JO:ds

ITEM #17

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
California English Language Development Test (CELDT): Including, but not limited to, update on CELDT Program, 2005-06 Annual Assessment Implementation and new contract status	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) take action as deemed necessary and appropriate.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

In May 2005, the SBE received an update on the CELDT Program, test administration training, the testing of English learners in kindergarten and first grade on reading and writing, and the status of the new contract.

SUMMARY OF KEY ISSUES

The annual assessment window for testing with the new Form E of the CELDT opens on July 1, and extends through October 2005. Delivery of Form E testing materials is to be completed by June 15. Because 25 percent of the CELDT test items are refreshed annually, a new test form is constructed each year. Form E is the test form in use for the 2005-06 school year.

The Department of General Services (DGS) announced its decision on June 3, in the matter of the protest of the proposed award of the new CELDT contract. DGS did not uphold the protest by Harcourt Educational Assessment. CDE is now proceeding to process the award of the contract to CTB McGraw Hill as originally proposed.

On April 4, 2005, CDE received a letter from the United States Department of Education, Office of Elementary and Secondary Education, which declined to grant CDE's request for a waiver from the requirement to assess English language learners in kindergarten and first grade in reading and writing. While Title III funding is available to pay for the costs of increased testing, CDE expects that there will be legislative hearings to shape California's policy on this matter.

FISCAL ANALYSIS (AS APPROPRIATE)

All costs for the current CELDT administration are included in the current CELDT contract ($12 million in 2004-05). The costs of developing additional tests for reading and writing in kindergarten and grade 1 are estimated at $1,500,000. Following development, the full operational implementation could add about 20 percent to the overall costs of the testing program.

ATTACHMENT(S)

None.

ITEM #18

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
California High School Exit Examination (CAHSEE): Including, but not limited to, CAHSEE Program Update on Test Administrations, Independent Evaluation, and Study Guides	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) take action as deemed necessary and appropriate.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

In the May 2005 information item and last minute memorandum, the SBE received a brief CAHSEE program update, including that:

- Beginning with the Class of 2006, all students must pass the CAHSEE to receive a public high school diploma. Students take the CAHSEE for the first time in grade ten. Preliminary results from the February 2005 administration indicated that the performance of grade ten students (Class of 2007) was very similar to the performance of grade ten students (Class of 2006) during the February 2004 administration of the exam.

- The projected student testing volume for the May 2005 administration was significantly larger than the testing volume for the May 2004 administration.

SUMMARY OF KEY ISSUES

Spring 2005 Administration Results:

The CAHSEE was administered three times in spring 2005: February, March, and May. Grade ten students were required to take the exam during one of these three administrations. Grade eleven and adult students, who can be given two opportunities to take the CAHSEE, had their first opportunity to take the exam in fall 2004 and their second opportunity in spring 2005. March individual student results were shipped to the school districts in late May and the March summary reports began arriving in districts in early June. May 2005 test results are currently being processed and preliminary results from the spring 2005 administrations of the CAHSEE will be provided in a last minute memorandum.

SUMMARY OF KEY ISSUES

Fall Administration Workshops:

In August, Educational Testing Service (ETS), the contractor for the administration of the CAHSEE, will provide regional workshops to prepare district test coordinators for the fall 2005 CAHSEE administrations. The workshops will focus on administration logistics.

Independent Evaluator Alignment Study and Item Review:

The Human Resources Research Organization (HumRRO), the independent evaluator for the CAHSEE, is assessing the degree to which standards-based instruction is occurring in California high schools. This study will:

- document the availability and effectiveness of instruction in CAHSEE content;
- identify effective strategies, for all students or for targeted student populations, that could be more widely adopted; and
- develop recommendations for further improvements in instruction, particularly for groups of students who are more severely affected by the CAHSEE requirement.

HumRRO surveyed all California school districts with CAHSEE scores and at least one high school from every district (more than 400 schools were surveyed). In addition, HumRRO has conducted one-on-one interviews with many school and school district administrators, curriculum specialists, and instructors. HumRRO is soliciting extensive information about the materials used in standards-based coursework. Results from this study will be provided to CDE by September 30, 2005.

This month, as part of its ongoing independent evaluation, HumRRO convened a panel to review CAHSEE test items for alignment to the state's academic content standards. HumRRO recruited California teachers to participate in these item review workshops. In addition, the National Center on Educational Outcomes (NCEO) reviewed an intact test form to assess its conformance to Universal Design principles. NCEO staff also assisted in the item review workshops.

CAHSEE Study Guides:

The CDE will be reprinting the CAHSEE study guides "Preparing for the California High School Exit Examination" for the class of 2008. The study guides will be distributed in late summer to school districts and charter schools for distribution to all currently enrolled (2005-06 school year) grade ten students.

FISCAL ANALYSIS (AS APPROPRIATE)

Spring 2005 Administration Results:

The information contained in this update on the test administrations is funded under a contract with CDE.

Fall Administration Workshops:

The information contained in this update on the fall administration workshops is funded under a contract with CDE.

Independent Evaluator Alignment Study and Item Review:

The information contained in this update on the independent evaluation is funded under a contract with CDE.

CAHSEE Study Guides:

The production and distribution of study guides is funded by Title VI.

ATTACHMENT(S)

None.

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: June 29, 2005

TO: **MEMBERS, STATE BOARD OF EDUCATION**

FROM: Geno Flores, Deputy Superintendent
Assessment and Accountability Branch

RE: Item No. 18

SUBJECT: California High School Exit Examination (CAHSEE): including, but not limited to, CAHSEE Program Update on Test Administrations, Independent Evaluation, and Study Guides

Spring 2005 Results

Students in the Class of 2007 took the CAHSEE for the first time as tenth graders in spring 2005 in either February, March, or May. Grade 11 and adult students who had not previously passed the CAHSEE also had an opportunity to retake the exam during one of these three administrations.

Preliminary results from the spring 2005 administrations show that first time test takers in the Class of 2007 passed each portion of the CAHSEE at about the same rate as first time test takers last year (Class of 2006); 76 percent of students in grade ten passed the English-language arts (ELA) portion in spring 2005 compared to 75 percent in spring 2004, and 74 percent passed the math portion in spring 2005 compared to 74 percent in spring 2004.

During the spring 2005 administrations of the CAHSEE, approximately 543,000 students took the ELA portion, and approximately 541,000 students took the math portion. Approximately 445,000 of those tested were grade 10 students (Class of 2007) testing for the first time.

Annual Results

The CAHSEE was administered five times during the 2004-05 school year. Administrations were held in September, November, February, March, and May.

Annual results for the five test administrations in 2004-05 will be posted to the CDE Web site on August 15, 2005.

The annual results will present passing rates at the school, district, county, and state levels. Results are reported by various subgroups, including grade, gender, ethnicity, language fluency, socioeconomic status, and special education program participation.

The independent evaluator for the CAHSEE, Human Resources Research Organization, will provide cumulative results for the Class of 2006 as well as results for the Class of 2007 in its annual report due to CDE on September 30, 2005.

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
The Principal Training Program (AB 75): Approval of Training Providers	☒ **Action** ☒ **Information** ☐ **Public Hearing**

RECOMMENDATION

The California Department of Education (CDE) requests that the State Board of Education (SBE) approve three Recommended Training Providers for The Principal Training Program (PTP).

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The SBE approved the original criteria and requirements for The PTP applications at the February 2002 meeting.

SUMMARY OF KEY ISSUES

The PTP requires the SBE to approve all program providers. Applications to become SBE-approved providers are reviewed using SBE-adopted criteria.

FISCAL ANALYSIS (AS APPROPRIATE)

This item is solely for approval of training providers. Approval of the providers does not directly result in the expenditure of any funds. There are relatively minor state costs associated with the review of submissions by prospective training providers.

ATTACHMENT(S)

Attachment 1: Principal Training Program: Recommended List of Training Providers (1 Page)

PRINCIPAL TRAINING PROGRAM
RECOMMENDED LIST OF TRAINING PROVIDERS
July 2005

MODULE 1 – Leadership and Support of Instructional Programs

Etiwanda School District

Middle School Level

Prentice Hall — *Timeless Voices, Timeless Themes* (7-8)

Contra Costa County Office of Education

Middle School Level

Prentice Hall — *Prentice Hall Algebra 1, CA Ed.* (8)

High School Level

Prentice Hall — *Prentice Hall Algebra 1, CA Ed.* (8)

MODULE 2 – Leadership and Management for Instructional Improvement

Stanislaus County of Education

ITEM #20

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
The Principal Training Program (AB 75): Approval of Local Educational Agencies (LEAs) and Consortia applications for funding	☒ **Action** ☒ **Information** ☐ **Public Hearing**

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) approve the attached lists of four LEAs and two Consortia members that have submitted applications for funding under The Principal Training Program (PTP), established under Assembly Bill (AB) 75 (Chapter 697, Statutes of 2001).

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The SBE approved criteria and requirements for PTP applications at the February 2002 meeting.

SUMMARY OF KEY ISSUES

The PTP requires the SBE to approve all program applicants.

FISCAL ANALYSIS (AS APPROPRIATE)

Actual LEA reimbursements are dependent upon further information to be provided by LEAs, such as names of administrator participants and number of hours in actual training. It is feasible that initial award requests will be amended throughout the three-year funding period. Estimated State expenditures resulting from this action: $267,000.

ATTACHMENT(S)

Attachment 1: Local Educational Agencies Recommended for State Board of Education Approval (1 Page)

Attachment 2: Consortia Members Recommended for State Board of Education Approval (1 Page)

Attachment 3: Program Summary (1 Page)

PRINCIPAL TRAINING PROGRAM
Local Educational Agencies Recommended
For State Board of Education Approval
July 2005

Applications received during the months of April and May 2005

LOCAL EDUCATIONAL AGENCIES	Total Number of Site Administrators	Total Amount of State Funding Requested
KINGS Lakeside Union Elementary	1	$3,000
LOS ANGELES Walnut Valley Unified	9	$27,000
ORANGE Westminster Elementary	7	$21,000
RIVERSIDE Hemet Unified	60	$180,000
TOTAL	**77**	**$231,000** (77 x $3,000)

PRINCIPAL TRAINING PROGRAM
Consortia Members Recommended
For State Board of Education Approval
July 2005

Applications received during the months of April and May 2005

CONSORTIA With Recommended Membership	**Total Number of Site Administrators**	**Total Amount of State Funding Requested**
SANTA CLARA COE Cambrian Union Elementary	10	$30,000
SHASTA COE Butteville Union Elementary	2	$6,000
TOTAL	**12**	**$36,000** (12 x $3,000)

PRINCIPAL TRAINING PROGRAM
Program Summary
July 2005

CURRENT REQUEST SUMMARY

Applications received in April and May 2005

Total number of LEAs recommended for July Approval 4
Total number of administrators 77

Total state funds requested by Single LEAs for July approval:
(77 x $3,000) $231,000

Total number of new Consortia recommended for July approval ..... None
New participants added 12
(12 x $3,000) $36,000

Total State Funds Requested $267,000
(77 LEAs plus 12 new Consortium participants x $3,000)

SUMMARY TO DATE

Total number of participating LEAs
(434 Single LEAs plus 262 LEAs included in 20 SBE-approved Consortia) 696

Total number of administrators anticipated for program participation 11,041

Note: The numbers in the SUMMARY TO DATE have changed due to LEAs withdrawing from the program.

ITEM #21

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
The Principal Training Program (AB 75): Approval of Revisions to the Provider Guidelines and Criteria Section of Module 2	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) approve the proposed revisions to the Provider Guidelines and Criteria Section of Module 2.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The Principal Training Program (AB 75) provides professional development designed to enhance school site administrators' leadership skills and effectiveness within their complex roles. The training is organized into three modules:

- Module 1 emphasizes full implementation of standards-based instructional programs, including the ability to plan, monitor, and act on assessment data for improving instruction and student achievement.
- Module 2 focuses on alignment of monetary and human resources to support and monitor effectiveness of instruction and to improve student achievement.
- Module 3 focuses on technology applications, which link and support Module 1 and Module 2, in addition to serving a key role for process and system wide improvements.

The *Eliezer Williams, et al. v. State of California, et al. (Williams)* case was filed as a class action suit in San Francisco in 2000. It alleged that public school students were not provided with equal access to instructional materials, safe and decent school facilities, and qualified teachers.

The *Williams* case was settled in 2004. The settlement resulted in new statutory requirements being added to the Principal Training Program that are reflected in *Education Code* sections 44258.9 and 1240(c)(2)(D)(iii). To comply with these new requirements, CDE staff has prepared revisions to the Module 2 criteria, specifically to Content Area 1 of Module 2, which covers school financial and personnel management.

SUMMARY OF KEY ISSUES

The revisions are displayed in strikethrough and underline in the text cells that are highlighted on pages 2 and 4 of Attachment 1. The revisions address the availability of appropriate instructional materials, including textbooks; teacher recruitment; and the identification of misassignments of certificated personnel.

FISCAL ANALYSIS (AS APPROPRIATE)

There is no cost associated with this recommendation. This item is solely for the approval of the revised language that is to be included in the Provider Guidelines and Criteria Section of Module 2.

ATTACHMENT(S)

Attachment 1: Principal Training Program (AB 75) Module 2: Leadership & Management for Instructional Improvement (5 pages)

Module 2: Leadership & Management for Instructional Improvement

AB 75 Content Area 1: School Financial & Human Resources

If principals maximize the financial and human resources of the school site, they will increase their overall student achievement, as measured by SAT 9, the California standards tests, and other assessments, and decrease the time required to effectively implement their instructional strategy. Specifically, the training program for AB75 content area 1 will build skills and capacity necessary to: instill an overall vision and focus; ensure a school site with qualified and competent teachers and staff; communicate a clear plan with accountability for the use of financial, technological and human resources; provide ongoing coaching and training to enhance teacher learning and professional development; resolve day-to-day challenges; and develop a collaborative and productive environment where teachers, staff, aides, parents, volunteers, and students remain focused on, and committed to, a common vision and strategy for continuous learning and student achievement.

Leadership & Management for Instructional Improvement			
Provider Guidelines & Criteria **(Guidelines and criteria in bold type are required; others are optional).** **Basic training program must (or may) offer…**	**Desired Participant Results** **Participants will…**	**Meets** Criteria	**Does Not Meet Criteria**
Vision & Culture			
• In conjunction with the district: ❑ Provide an overview of the District's vision, goals, improvement priorities, instructional strategies, investments, and development efforts. ❑ Communicate the district's priorities and expectations for each specific school site. ❑ Clearly communicate structure for participation and decision making clarity of roles and responsibilities (accountability). ❑ Discuss techniques to plan and implement necessary action to align school and district.	• Understand how to effectively leverage financial and human resources while working toward a common vision. • Develop a change implementation plan, throughout the training course, to align school with district.		
• In conjunction with the district, communicate the California state mission and increasing expectation.	• Understand connection of districts vision and supporting activities to California state mission.		
• Demonstration, practice, and discussion on establishing a clear mission for the school site, with current student achievement data as the basis, that is clear, compelling, measurable, and relevant to school site needs, establishes clear goals, and identifies and communicates measures that will be used to assess and analyze progress.	• Be able to utilize mission to drive and communicate measurable improvement in student achievement. • Be able to identify stakeholders, within school and community; able to identify and communicate their respective role in supporting the school's mission & student achievement goals. • Understand importance of sharing goals and measures, progress and results with teachers, staff, students, parents, and community.		

Leadership & Management for Instructional Improvement			
Provider Guidelines & Criteria (Guidelines and criteria in bold type are required; others are optional). Basic training program must (or may) offer…	**Desired Participant Results Participants will…**	**Meets Criteria**	**Does Not Meet Criteria**
Vision & Culture (continued)			
• Demonstration, practice, and discussion on developing a site-specific action plan that identifies key activities, costs, responsibilities, due dates and measures, and provides focus on, and accountability for, priorities across human resources, financial, and technology areas. • Discussion on key elements of managing action plans and change efforts. • Demonstration, practice, and discussion on: ❑ Evaluating existing school goals, programs, and activities and corresponding resources. ❑ Establishing, and reinforcing, school priorities.	• Develop a usable action plan for school site. • Learn how to communicate progress, results, and challenges in order to promote continuous improvement and sustain involvement. • Learn how to establish, and reinforce, priorities. • Learn how to identify and evaluate existing goals, programs, and activities and eliminate use of resources that do not further the (newly) articulated mission.		
• Demonstration, practice, and discussion on building a school culture that promotes and values high expectations, accountability, learning, collaboration, communication, involvement, respect, diversity, positive relations, and ethical professional practices.	• Learn how to begin building a school culture that promotes and values high expectations, accountability, learning, collaboration, ownership, involvement, respect, diversity, positive relations, and ethical professional practices.		
• Demonstration, practice, and discussion on district, regional, and state management and availability of appropriate instructional materials, including textbooks, and other instructional resources. • Discussion of where and how to find additional sources of funding to support ongoing reform.	• Learn how to effectively utilize relevant district, regional, and state management and instruction resources. • Be able to identify where and how to find additional sources of funding to support ongoing reform.		
Fiscal Management			
• Demonstration, practice, and discussion on: ❑ Establishing an overall operating budget with fiscal targets that are linked to the school mission, goals, and strategic action plan and to the allocation of resources. ❑ The relationship between, and necessary linkage of, budget with strategic goals/priorities and allocation of resources, including strategies to reconcile contradictions. ❑ Establishing fiscal targets, including operational and program targets, clear periodic and annual reporting processes, and methods for communicating progress against targets to all relevant audiences. ❑ Identifying lead financial indicators for monitoring the achievement of fiscal goals, including simultaneously monitoring implementation of goals and strategic action plan and the allocation of resources.	• Be able to establish operating budget with fiscal targets linked to school mission, goals, and strategic action plan and to the allocation of resources • Understand the relationship between, and necessary linkage of, budget with strategic goals/priorities and allocation of resources.. • Be able to establish fiscal targets, include operational and program targets, clear periodic and annual reporting processes, and methods for communicating progress against targets to all relevant audiences. • Be able to identify lead financial indicators and clear measures for monitoring the achievement of fiscal goals; able to simultaneously monitor implementation of goals and strategic action plan and the allocation of resources. • Attain familiarity with how to use spreadsheets and accounting software programs to plan, and monitor school site budget. • Attain familiarity with how to use business management software.		

Leadership & Management for Instructional Improvement			
Provider Guidelines & Criteria (Guidelines and criteria in bold type are required; others are optional). Basic training program must (or may) offer…	**Desired Participant Results Participants will…**	**Meets Criteria**	**Does Not Meet Criteria**
Fiscal Management (continued)			
• Examples, practice, and discussion on the establishment and monitoring of key measures.	• Be able to establish and monitor key measures. • Be able to effectively communicate progress, results, and key information through visual charting and presentation software.		
• Demonstration, practice, and discussion on tracking, monitoring, and evaluating the lead indicators within and across major categories, including operations, professional development, and instructional programs. • Direction and practice with establishing actual case study school budget with corresponding methods and procedures for program-based accountability, taking into account district budgeting practices and level and size of participants' schools.	• Be able to track, monitor, and evaluate lead indicators within and across major categories, including operations, professional development, and individual instructional programs. • Understand expectations, fiscal requirements, and responsibilities, as specifically related to the instructional program; able to communicate expectations, requirements, and responsibilities to teacher and staff.		
• Discussion on leveraging existing financial, technological, and human resources to support the school site mission and student achievement goals. • Discussion on leveraging community resources, form partnerships, and collaborate with related groups or organizations to support and promote student achievement.	• Understand how to leverage existing financial, technological, and human resources to support the school site mission and student achievement goals. • Understand how to leverage community resources, form partnerships, and collaborate with related groups or organizations to support and promote student achievement.		
• Demonstration and practice on effectively communicating budgets, key measures, progress, and results through visual charting and presentation software.	• Be able to communicate school budget with, corresponding methods and procedures for program-based accountability. • Be able to use spreadsheets for planning, projecting, and analyzing budgets. • Be able to effectively communicate budgets through visual charting and presentation software. • Understands importance of sharing relevant financial goals and measures, progress and results with teachers, staff, students, parents, and community.		

Leadership & Management for Instructional Improvement			
Provider Guidelines & Criteria (Guidelines and criteria in bold type are required; others are optional). Basic training program must (or may) offer…	**Desired Participant Results Participants will…**	**Meets Criteria**	**Does Not Meet Criteria**
People & Performance			
• Discussion of key human resource related measures (related to teachers and staff) that will impact student achievement, including development of competencies, productivity, commitment, and retention rate.	• Understanding of strategic human resource related functions and measures.		
• In conjunction with the district, discussion of district and school policies and practices related to: Human resources, Compensation, Participation and decision-making, Professional development, Student & community relations, Diversity, and conflict resolution.	• Learn effective strategies to address prevailing district needs, within categories such as hiring, training, supporting, retaining, and motivating quality teachers.		
• Demonstration, practice, and discussion of effective professional development support for teachers and staff, including hands-on practice developing a district-specific, focused Professional Development program (based on a needs assessment, performance evaluation feedback, instructional priorities, and other relevant information).	• Be able to complete a training needs assessment appropriate to district, performance evaluation feedback, instructional priorities, and other relevant information. • Be able to create and apply an effective, district-specific, and focused Professional Development program. • Continue the skill development of teachers and staff beyond designated training sessions.		
• Demonstration, practice, and discussion of effective strategies ~~for~~ related to personnel management, including teacher selection, hiring, recruitment, and retention practices, and the identification of misassignments of certificated personnel.	• Be able to apply effective strategies for teacher selection and retention.		
• Demonstration, practice, and discussion of effective strategies for evaluating, motivating, and establishing goals for teachers and staff. • Demonstration, practice, and discussion of effective strategies for improving performance of teachers and staff with district's environment.	• Be able to apply effective strategies for evaluating, motivating, and establishing goals for teachers and staff. • Be able to apply effective strategies for improving performance of teachers and staff, relevant to the specific district environment.		
• Demonstration, practice, and discussion of effective strategies for improving productivity and management of teacher and staff relationships.	• Be able to apply effective strategies for improving productivity and management of teacher and staff relationships.		
• Demonstration, practice, and discussion on use of database programs as they relate to tracking, monitoring, and storing of teacher, staff, and student information, including: ❑ Student information (e.g., classes, teachers, attendance, test scores) ❑ Human resource management (e.g., professional development plans, attendance) ❑ General personnel information for teachers and staff (e.g., hiring, performance evaluations, attendance)	• Learn how to use, collect, track, store, and utilize databases as student data, human resource management, and personnel information.		

Leadership & Management for Instructional Improvement			
Provider Guidelines & Criteria **(Guidelines and criteria in bold type are required; others are optional).** **Basic training program must (or may) offer…**	**Desired Participant Results** **Participants will…**	**Meets Criteria**	**Does Not Meet Criteria**
Knowledge & Data Management			
• Discussion on use of assessment data for continuous improvement goals and to guide decisions on instructional strategies in order to ensure the continuous improvement of students. • Direction and practice with formulating and articulating data-driven strategies to reach instructional goals.	• Be able to formulate and articulate data-driven strategies to reach instructional goals. • Be able to provide clear guidance to teachers regarding data compilation and analysis. Able to lead collaborative process and formulate overall improvement and grade level improvement plans, based on data compilation.		
• Discussion on use of data to make decision on school site, instructional program, teaching strategies, allocation and use of resources, financial investments, technologies, and other school programs and activities.	• Learn to use data to make decisions on school site, instructional program, teaching strategies, allocation and use of resources, financial investments, technologies, and other school programs and activities.		
• Demonstration, practice, and discussion on techniques to developing and managing (collective) knowledge and data. • Discussion of how to leverage existing knowledge within school site.	• Understand knowledge that exists within individual teachers and classrooms that should be shared across the school site (and vice versa). • Be able to apply techniques to develop and manage (collective) knowledge and data. • Understand how to manage, use, and interpret data effectively. • Be able to utilize and act on data.		
• Demonstration, practice, and discussion on techniques to efficiently coordinate efforts, share information across school sites, and foster attitudes open to sharing information. • Demonstration, practice, and discussion on using online tools and resources to develop an electronic network with other school leaders, using web-based technologies to communicate policies and regulations, using web, voice, and video reports connecting home and school, and using email, lists, and threaded discussions to assist in the day to day flow of their jobs.	• Be able to apply effective techniques to efficiently coordinate efforts, share information across school sites, and foster attitudes open to sharing information. • Learn to use online tools and resources to develop and electronic network with other school leaders. • Learn to use web-based technologies to communicate policies and regulations. • Learn to use web, voice and video reports connecting home and school.		

ITEM #22

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
The Principal Training Program (AB 75): Approval of Final Report to the Legislature	☒ **Action** ☒ **Information** ☐ **Public Hearing**

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) approve the Principal Training Program (PTP) Final Report for the Legislature.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The PTP was established by Assembly Bill (AB) 75 (Chapter 697, Statutes of 2001). The program provides reimbursements to local educational agencies (LEAs) for specific training of school principals by approved providers. In accordance with AB 75, the SBE approved program criteria and requirements for applications in February 2002. Over the past three years, the SBE has approved 55 providers and 696 LEAs and consortia to participate in this program. Table 4 gives a breakdown of the different types of educational entities that have been SBE-Approved.

SUMMARY OF KEY ISSUES

AB 75 requires that the CDE develop a final report on the PTP for submission to the Legislature. The final report is subject to review and approval by the SBE. Over one-half of California's site administrators are participating in the program. County offices of education are providing a majority of the training. This report includes survey data as well as the Academic Performance Index comparison scores of schools where administrators have completed their training.

FISCAL ANALYSIS (AS APPROPRIATE)

The final report has no fiscal impact other than the direct costs associated with its development and presentation to the Legislature.

ATTACHMENT(S)

Attachment 1: The Principal Training Program (AB 75): Final Report to the Legislature (8 Pages)

Attachment 2: Appendix A, Principals and Vice Principals Enrolled by Training Provider (3 Pages)

Attachment 3: Appendix B, Principal Training Program Survey Conducted by the Policy Analysis for California Education (PACE) (3 Pages)

Attachment 4: Appendix C, Comparison of Academic Performance Index Scores between 2001 and 2004 (2 Pages)

PRINCIPAL TRAINING PROGRAM
Final Report
June 2005

The Professional Development and Curriculum Support Division, California Department of Education (CDE), respectfully submits this Final Report on the status of the Principal Training Program (PTP), enacted by (Assembly Bill (AB) 75, Chapter 697, Statutes 2001). This 2005 Final Report includes:

I. A brief overview of the program,

II. Local educational agency (LEA) participation,

III. The legislative reporting requirements*,

IV. Update of State Board of Education (SBE)-Approved training providers, and

V. Program Highlights. The Program Highlights section of this report includes information on:

(a) capacity building training for SBE-Approved providers for the high school Module 1,

(b) more explicit language in specific sections of Module 2,

(c) funding update,

(d) Tier II credentialing option, and

(e) legislation that addresses AB 75. This Report concludes with a summary.

***Legislative Reporting Requirements:**

***Education Code (EC)* Section 44516(b).** By June 30, 2005, the [CDE] shall develop, subject to review and approval by the [SBE], a final report for submission to the Legislature regarding the status of the program established pursuant to this article. The final report shall, at a minimum, detail the following:

(1) The number of principals and vice principals, respectively, who received training offered pursuant to this article.

(2) The entities that received funds for the purpose of offering training pursuant to this article and the number of principals and vice principals, respectively, that each has trained.

(3) Information detailing the effectives of the program established pursuant to this article. This information, at a minimum, shall incorporate survey data concerning program effectiveness that has been gathered from program participants.

(4) Information detailing the retention rate of principals and vice principals, respectively, who participated in training offered pursuant to this article.

(5) A comparison of the Academic Performance Index (API) scores for schools within participating [LEAs] for the year before the school's administrators receive training pursuant to this article and for the second year after the school's administrators complete the training provided pursuant to this article.

(6) Relevant data included in the school accountability report card pursuant to [*EC*] Section 33126.

I. Program Overview

The PTP provides incentive grant funds for professional development in identified leadership skills for site principals and vice principals. The goal of the program is to develop principals who are able to establish sound and clear instructional goals, who collaboratively develop data-driven instructional strategies, and who lead a school through powerful instructional change. The PTP is made up of three modules. Each module is divided into two parts, an Institute Training and a Follow-Up Practicum Training for a total 160 hours. A breakdown of the training hours are as follows:

Institute Training Hours: Each participant is required to complete a minimum of 80 hours in the Institute part of the program. At least 40 hours must be used as support for Module 1 and a minimum of 15 hours are required in both Modules 2 and 3. The remaining 10 hours are to be negotiated between the LEA and the SBE-Approved Provider.

Practicum Training Hours: Each participant is required to complete a minimum of 80 hours in the Practicum part of the program. At least 40 hours must be used as support for Module 1. The remaining 40 hours of Practicum training may be used to support Modules 1, 2 or 3. These hours are to be negotiated between the LEA and the SBE-Approved Provider.

Curriculum approved for this program focuses on improving student achievement through increased accountability, standards-based instruction, curriculum frameworks, instructional materials and use of pupil assessment instruments. Specifically, the PTP provides the leadership, infrastructure, and support for the Mathematics and Reading Professional Development Program (AB 466) through which professional development training is given to teachers. Training focuses on the leadership skills and knowledge needed to guide teachers and instructional aides or paraprofessionals in their focused and concentrated efforts to improve student achievement.

LEAs and other organizations completed the training provider application and submitted the appropriate curriculum to become SBE-approved training providers in one or more of the three modules listed.

Training content for the PTP is delivered in three modules. All training materials are reviewed for content using criteria approved by the SBE. The CDE recommends qualified applicants to the SBE for formal approval. LEAs must use SBE-approved training providers for the training funded under this program. The three modules are:

Module 1: Leadership & Support of Student Instructional Programs: Provides focused site administrators with a thorough knowledge of the content and structure of SBE-adopted (kindergarten through grade eight) or local board-adopted (grades nine through twelve) reading/language arts and mathematics instructional materials.

Module 2: Leadership & Management for Instructional Improvement: Provides focused training on the elements necessary to align monetary and human resources to appropriate priorities to support and monitor effectiveness of instruction and improvement on student achievement.

Module 3: Instructional Technology to Improve Pupil Performance: Provides focused training on technology applications, which link and support Module 1 and Module 2, in addition to serving a key role for process and system-wide improvements.

The PTP is supported, in part, by a grant provided by Bill and Melinda Gates Foundation coordinated through the California County Superintendents Educational Services Association (CCSESA). Using grant funds, CCSESA and the CDE have partnered with the San Joaquin County Office of Education to develop a Management System for Principal Training (MSPT) designed to collect data related to all aspects of the program.

The MSPT provides data regarding the number of hours in which registered principals and vice principals participated in the training per module. This assumes that all providers and all LEAs will fulfill the grant requirements of entering and monitoring data provided via the online management system. Information provided within this report was obtained through the MSPT.

II. Local Educational Agency Participation

Written evaluations as well as informal comments indicate an enthusiastic response about the program from participating administrators throughout the State. Administrators state that the PTP has been accessible and relevant to their work. Participants are particularly pleased with the training offered regarding adopted instructional programs and materials. They comment that the training is crucial in their role of supporting teachers in effective instruction and delivery.

There are currently over 8,947 school site principals and vice principals (kindergarten through grade twelve) signed up for training. Seventy percent of the districts in the State are participating in this program.

Participation in the program is required for site administrators in schools receiving Reading First and High Priority School grants. Participation in the PTP is required for administrators in those schools involved in the School Academic Intervention Team (SAIT) process.

Small LEAs and individual charter schools were encouraged to form or join consortia to constitute a critical mass of participants to allow for differentiated training specific to the participant's school level and/or instructional materials adoption. LEAs may use different SBE-Approved Providers for each of the three modules. In addition, they may apply to become their own SBE-Approved Provider for any or all of the three modules in the Principal Training Program.

III. Legislative Reporting Requirements 1 through 6

Legislative Requirement #1:

***EC* Section 44516(b)(1). The number of principals and vice principals, respectively, who received training offered pursuant to this article.**

The majority of participants have completed at least 79 hours of training. The second highest group of participants have completed at least 160 hours of training. Table 1 gives a summary of participant hours.

TABLE 1
Summary of Participants who have Received Training

	Have Registered Names but have not started training to date	Have completed 1-79 hours of training	Have completed 80-159 hours of training	Have completed 160+ hours of training	Total Number Registered, enrolled, and/or completed training
Principals	883	1,366	979	1,213	4,441
Vice-Principals	1,114	1,372	874	1,146	4,506
TOTAL	**1,997**	**2,738**	**1,853**	**2,359**	**8,947**

Legislative Requirement #2:

***EC* Section 44516(b)(2). The entities that received funds for the purpose of offering training pursuant to this article and the number of principals and vice principals, respectively, that each has trained.**

Currently, there are 55 providers approved by the SBE to offer training through the PTP. To date a total of 4,441 principals have enrolled in the program and have trained at least one hour with a specific provider. In addition 4,506 vice principals have received at least one hour of training with a specific provider.

For a detailed breakdown of the numbers of enrollees per provider see Appendix A, Table 2.

The MSPT keeps track of the administrators' training hours. The provider is responsible for entering the training hours into the system. An asterisk in Table 2 indicates the provider has not entered any training hours. The shaded area indicates the provider is not authorized to train in that particular module (see Appendix A. Table 2).

Legislative Requirement #3:

***EC* Section 44516(b)(3). Information detailing the effectiveness of the program… This information, at a minimum, shall incorporate survey data concerning program effectiveness that has been gathered from program participants.**

Policy Analysis for California Education (PACE) an independent educational research organization affiliated with the University of California, conducted an online feedback survey, funded by the Bill and Melinda Gates Foundation, of participants that completed the AB 75 training. Salient points of the survey include rated responses from 600 participants as to how successful each module was in meeting its stated goals. Two hundred and eight participants provided feedback on their ability to apply the knowledge received from the training (see Appendix B).

Legislative Requirement #4:

***EC* Section 44516(b)(4). Information detailing the retention rate of principals and vice principals, respectively, who participated in the training.**

A snapshot inquiry suggested that approximately 50 percent of the administrators from the schools listed in Appendix C, Table 3, still remain at the site where their initial training began. There are no comparative data available.

Legislative Requirement #5:

***EC* Section 44516(b)(5). A comparison of the [API] scores for schools within participating [LEAs] for the year before the school's administrators receive training pursuant to this article and for the second year after the school's administrators complete the training provided pursuant to this article.**

The first AB 75 training started in 2002. The API data for California schools are available only through 2004. Therefore, the comparison API data of schools are between 2001 (one year before the training of administrators) and 2004 (***one** year after completion of training). Within these parameters, 64 schools have comparison data. Ninety percent of the schools increased their API scores in

2004 when compared with their 2001 API scores. In averaging all of the API scores for the schools listed in Appendix C, Table 3, there was an increase of 42 points between 2001 and 2004

***Note: Because API data are available only through 2004, API scores of schools two years after administrators had completed their training are unavailable.**

Legislative Requirement #6:

***EC* Section 44516(b)(6). Relevant data included in the school accountability report card pursuant to [*EC*] Section 33126**

Out of the 998 schools participating in the Immediate Intervention/Underperforming School Program (II/USP)., 624 have participated in Principal Training Program. This element has been included because it is relevant to the intent of the PTP.

IV. SBE-Approved Training Providers

As an integral part of the state's systemic approach to school reform, the PTP curriculum must be consistent and congruent with training offered through the AB 466. The success of the PTP is dependent on the quality of training curriculum, expertise of the trainers, and effective delivery of the content. Providers may only provide training for modules for which the SBE has approved them.

Table 4 shows the different categories of SBE-Approved Providers authorized to train administrators in Modules 1, 2, and/or 3.

TABLE 4
Categories of SBE-Approved Providers
Authorized to Train in Modules 1, 2, & 3

	County Offices of Education	School Districts	Non-profit Organizations	Other Educational Service Agencies
Module 1	23	4	3	11
Module 2	20	3	4	4
Module 3	22	5	2	5

In an ongoing effort to attract additional SBE-Approved Training Providers a current Request for Application (RFA) is posted on the CDE Professional Development Web page. The closing date for this RFA is June 15, 2005.

V. Program Highlights

a. Capacity Building Training for SBE-Approved Providers: The High School Module 1: Day 1 and Day 5

The PTP is designed to complement and support the State's systemic plan for school reform. Criteria for Module 1, Leadership and Support of Student Instructional Programs, requires the provider to develop curriculum that has a direct correlation with AB 466. The intensity of both initiatives requires depth of knowledge of SBE-adopted English/language arts and mathematics instructional materials.

To ensure the success of the PTP there was an identified need to assist the field in the development and implementation of Module 1 for site administrators at the high school level. The CDE took a lead role in creating a writing team to address this issue. The high school Module 1: Day 1 and Day 5 was part of a five-day PTP Institute developed by representatives of the CDE, Sacramento County Office of Education, Stanislaus County Office of Education, and The Achievement Council. The SBE approved the curriculum developed in November 2003. Two High School Level Training Institutes were held on January 5-6, 2004, and March 15-16, 2004, to provide training for the High School Module 1: Day 1 and Day 5. Over 170 individuals attended the training institutes.

b. Module 2: Added Language

Module 2 clearly addresses teacher selection and retention as well as instructional resources. However, in light of *Williams, et al., v State of California, et al. (Williams)*, more specific language has been added in several sections within the criteria and guidelines. This additional language explicitly references the demonstration, practice, and discussion of the availability of appropriate materials, resources, and textbooks as well as personnel management issues. These personnel management issues include hiring, recruitment, and retention practices along with the identification of misassignments of certificated personnel.

c. Funding

Currently, in 2005, there are seven million dollars in state funds available to support the PTP.

d. Tier II Credentialing Option

The California Commission on Teacher Credentialing (CCTC) currently accepts the completion of the PTP as an alternative means for earning a Professional Clear Administrative Services Credential (*EC* 44513[c]).

Since January 2003, CCTC has issued a clear administrative credential to candidates with documented proof of completing institute and practicum hours within all three modules, the possession of a Preliminary Administrative Services Credential, and two years of documented successful school administrative service.

e. Update on Legislation Addressing AB 75

Currently there are two pieces of legislation that are an outgrowth of AB 75: AB 164 (Wolk), Chapter 673, Statutes of 2004 and AB 430 (Nava) which is currently pending legislation.

AB 164, approved on September 22, 2004, provides the option of coaching and mentoring for high school site administrators participating in the PTP. Both elementary and middle schools can also include these types of activities in their training plans. Administrators may use the accrued hours from coaching and mentoring to fulfill the Follow-Up Practicum requirements for AB 75. At the May 2005 SBE meeting, the SBE adopted the Minimum Qualifications of Instructional Leader Coaches and the Assurances and Expectations of Instructional Leader Coaches.

AB 430, if enacted, would extend until July 1, 2012, the PTP and provide incentive funding to provide school site administrators and central office staff with instruction and training. The bill will require the SBE, in consultation with the CCTC or any other entity with specified expertise, to develop criteria for the approval of state-qualified training providers. The bill will require the CDE to develop, and the SBE to review and approve, interim and final reports containing prescribed information on the status of the program.

Summary

The PTP offers high quality professional development training and it is a component of California's systemic approach to school reform for student academic improvement. The program is fully aligned with California's content standards, particularly focused on reading and mathematics. Currently, the PTP continues to be well-received by the educational community. The number of administrators and schools involved in this training has continued to increase each year. Starting in 2002 through May 2005 a total of 2,359 administrators, have completed the training program.

The PTP becomes inoperative on July 1, 2006. However, if AB 430 is enacted, it will both reauthorize AB 75 until July 1, 2012, and extend eligible participants to include central office personnel for administrative leadership training.

Appendix A
Table 2
Principals and Vice Principals Enrolled By Training Provider

	Module 1		Module 2		Module 3	
Provider	Principals	Vice Principals	Principals	Vice Principals	Principals	Vice Principals
ABC Unified					*	*
Achievement Council	29	67				
Action Learning Systems, Inc.	119	102	143	129	143	127
Association of California School Administrators			299	328	205	234
Calabash Professional Learning Systems (Follow-Up Practicum Only)	25	5				
California Professional Development Institutes (University of California) (Follow-Up Practicum Only)	*	*				
California Reading Implementation Centers at Regional County Offices of Education	1,182	825				
California School Leadership Academy, WestEd; a/k/a “Leadership Initiative”			*	*		
California Technology Assistance Project Region 10 RIMS CTAP					*	*
California Technology Assistance Project Region 6					47	61
California Technology Assistance Project Region 8					*	*
CCSESA Region 1			89	42	69	31
CCSESA Region IV			89	54	81	61
Center for Applied Research (Follow-Up Practicum Only)	*	*				
Consortium on Reading Excellence, Inc. (CORE) (Follow-Up Practicum Only)	52	8				
Contra Costa County Office of Education	30	16				
California Technology Assistance Project Region 7					59	72
Data Works Educational Research			*	*		
Elk Grove Unified School District (Follow-Up Practicum Only)	*	*				

The Management System for Principal Training (MSPT) keeps track of the administrators’ training hours. The provider is responsible for entering the training hours into the system. An asterisk in Table 2 indicates the provider has not entered any training hours.The shaded area indicates the provider is not authorized to train in that particular

module (see Appendix A. Table 2).

Appendix A
Table 2
Principals and Vice Principals Enrolled By Training Provider

	Module 1		Module 2		Module 3	
Provider	Principals	Vice Principals	Principals	Vice Principals	Principals	Vice Principals
Etiwanda School District	53	44	42	33	42	31
ETS Pulliam Group	142	109	216	138	197	109
Fresno County Office of Education (Follow-Up Practicum Only)	*	*				
"Futurekids, Inc."					*	*
Imperial County Office of Education	49	52	54	55	54	51
Kern County Superintendent of Schools	113	54	118	65	123	65
Kings County Office of Education			16	27		
Los Angeles County Office of Education	133	159	214	282	214	281
Los Angeles Unified School District	336	596	276	601	284	605
Madera County Superintendent of Schools	96	97	126	105		
Monterey County Office of Education	60	53	67	63	62	56
Oakland Unified School District					75	25
Ontario-Montclair School District	36	20	29	7	29	7
Orange County Department of Education	112	71	97	90	102	92
Pearson Education (Follow-Up Practicum Only)	*	*				
Project Pipeline	*	*	*	*	*	*
Region 2 AB 75 Consortium			3	1	18	4
Riverside County Office of Education	18	5	37	14	28	13
Sacramento County Office of Education	224	322	107	82	107	82
San Bernardino County Office of Education	17	2	78	31	73	24
San Diego County Office of Education	36	58	99	86	101	73
San Joaquin County Office of Education	26	10				

The Management System for Principal Training (MSPT) keeps track of the administrators' training hours. The provider is responsible for entering the training hours into the system. An asterisk in Table 2 indicates the provider has not entered any training hours.The shaded area indicates the provider is not authorized to train in that particular module (see Appendix A. Table 2).

Appendix A
Table 2
Principals and Vice Principals Enrolled By Training Provider

	Module 1		Module 2		Module 3	
Provider	Principals	Vice Principals	Principals	Vice Principals	Principals	Vice Principals
Santa Barbara County Office of Education/Central Coast School Leadership Center	237	165	216	149	213	148
Santa Clara County Consortium	53	74	58	72	58	69
Santa Cruz County Office of Education	51	35	48	41	46	36
Scholastic Incorporated (Follow-Up Practicum Only)	*	*				
School Employers Association of California			*	*		
Shasta County Office of Education	53	16	75	36	55	32
Sopris West Educational Services (Follow-Up Practicum Only)	*	9				
SRA/McGraw Hill (Follow-Up Practicum Only)	*	*				
Stanislaus County Office of Education	198	237	*	*		
Technology in Learning (Follow-Up Practicum Only)	*	*				
Tehama County Office of Education (Follow-Up Practicum Only)	*	*				
Tulare County Office of Education (Follow-Up Practicum Only)	*	*				
Ventura County Superintendent of Schools	22	20	31	35	32	44
Wright Group/McGraw Hill (Follow-Up Practicum Only)	*	*				
Number of Administrators trained in each Module. **Note: A particular administrator may have participated in more than one module**	**3,502**	**3,231**	**2,627**	**2,566**	**2,517**	**2,433**

The Management System for Principal Training (MSPT) keeps track of the administrators' training hours. The provider is responsible for entering the training hours into the system. An asterisk in Table 2 indicates the provider has not entered any training hours.The shaded area indicates the provider is not authorized to train in that particular module (see Appendix A. Table 2).

Appendix B
Policy Analysis for California Education (PACE) Survey Report to Satisfy Legislative Requirement #3

- Over 11,000 participants approved (6,400 principals and 4,700 vice principals)
- Seven-hundred school districts participating (70 percent)
- Training Progress (based on hours entered for reimbursement):
    - 1,800 administrators completed entire program
    - 1,800 completed more than half of the program (80 hours)
    - 4,700 completed less than half of the program
    - 2,700 approved to participated but not registered
- Fifty-four training providers or consortia of providers are approved by the State Board of Education; 75 percent of providers are county offices of education
- Meets the requirements for a clear Professional Administrative Services credential
- Fully aligned with California's curriculum standards, focused on reading and mathematics
- State-adopted/locally-adopted instructional materials programs are the basis for the training
- Data from the assessment results of the instructional programs, State's norm-referenced test, standards tests, and the high school exit exam are integral to the training
- High Priority schools, state-monitored schools under School Assistance and Intervention Team (SAIT), and Reading First schools must participate; participation by other schools is voluntary

Feedback Survey Results (n=600, or 30 percent of those completing the program)

- The training for Module 1, the student instructional component, had the highest ratings of success in meeting its goals over 80 percent in all but one area. The goal of identifying existing district technology services to assist with management of instructional and student data and to offer the rationale for use by teachers was deemed met by 74 percent of the participants and ten percent were unsure.
- The training for Module 2, the human and financial management component, had ratings of success in meeting its goals of nearly 80 percent, in all but one area. The goal of attaining familiarity with how to use business software for financial and human resource information was deemed met by 69 percent of the participants and 21 percent were unsure.

- The training for Module 3, the technology component, ranged from 72-90 percent success in meeting its goals with the ability to use and discuss merits of instructional program software and to identify overall data reporting needs and requirements ranking the lowest. In all areas, less than six percent found that the training goals were not met.

- For all modules, between four to six percent of participants did not find the training relevant to their needs as a principal at their school.

- For all modules, less than four percent of participants did not find the practicum experience to be relevant to the job of principal at their school.

- For all modules, less than two percent of participants did not find their trainers knowledgeable.

Application of Knowledge from the Training (n=280*):

- Ninety-one percent of participants use curriculum-embedded assessments or measurement tools when working with teachers to improve effectiveness of instructional delivery, improve the progress of English learners or improve student progress.

    - 45 percent at least monthly
    - 27 percent every quarter
    - 14 percent every semester
    - 5 percent less frequently

- Ninety-one percent of participants use statewide testing program results and Academic Performance Index results with teachers.

    - 17 percent at least monthly
    - 22 percent every quarter
    - 43 percent every semester
    - 9 percent less frequently

- Ninety-three percent of participants use their knowledge of standards-based instruction and key components of the adopted instructional programs when working with teachers.

    - 72 percent at least monthly
    - 12 percent every quarter
    - 8 percent every semester
    - 1 percent less frequently

- Ninety-three percent of participants conduct classroom observations on the delivery of key instructional components and determine needs for additional instruction support.

    - 81 percent at least monthly
    - 6 percent every quarter
    - 4 percent every semester
    - 2 percent less frequently

- Eighty-seven percent of participants leverage human and financial resources in support of the instructional program (54 percent at least monthly).

- Ninety-one percent formulate data-driven strategies to reach instructional goals and articulate them to teachers (46 percent at least monthly).

- Ninety percent lead a collaborative process with teachers to formulate overall improvement and grade level improvement plans which are based on data analysis (60 percent at least monthly).

*Application of Knowledge questions were added to the survey in mid-February 2005; Respondents between December 2003 and February 2005 were not asked these questions.

Appendix C

Table 3

Comparison of Academic Performance Index Scores between 2001 and 2004

CDS Code	District	School	API 2001	Began	Completed	API 2004
156331360088	Arvin Union Elem	Haven Drive MS	508	9/25/2002	5/12/2003	601
156331360088	Arvin Union Elem	Sierra Vista Elem	487	9/25/2002	4/10/2003	609
156332160089	Bakersfield City	Emerson MS	484	9/02/2002	12/08/2003	540
156332160089	Bakersfield City	Franklin Elem	658	9/02/2002	4/11/2003	746
156332160089	Bakersfield City	Horace Mann Elem	488	9/02/2002	5/24/2003	587
156332160089	Bakersfield City	Sequoia MS	536	9/02/2002	7/29/2003	580
156332160090	Bakersfield City	Longfellow Elem	459	9/02/2002	5/21/2003	558
156332160091	Bakersfield City	Owens (Bessie)	564	9/02/2002	4/10/2003	661
156332160091	Bakersfield City	Sierra MS	493	9/02/2002	12/15/2003	556
156332160091	Bakersfield City	Wayside Elem	631	9/02/2002	4/17/2003	667
156332160092	Bakersfield City	Williams Elem	469	9/02/2002	4/10/2003	525
156332161090	Bakersfield City	Garza (Ramon)	529	9/02/2002	4/10/2003	609
156336261046	Panama Buena	Sing Lum Elem	788	11/14/2002	12/15/2003	752
156340460093	Delano Union Elem	Albany Park Elem	524	11/14/2002	4/17/2003	616
156340460093	Delano Union Elem	Del Vista Elem	553	11/14/2002	7/22/2003	638
156343860094	Edison Elem	Orangewood Elem	648	11/14/2002	4/10/2003	658
156344660094	Elk Hills Elem	Elk Hills Elem	434	12/20/2002	4/10/2003	547
156347961040	Fruitvale Elem	Fruitvale Elem	804	12/20/2002	4/10/2003	767
156379260100	Standard Elem	Standard Elem	547	9/25/2002	9/26/2003	660
156379260101	Standard Elem	Wingland Elem	618	9/25/2002	5/19/2003	676
156380060101	Taft City Elem	Jefferson Elem	647	11/14/2002	5/05/2003	679
156380060101	Taft City Elem	Roosevelt Elem	632	11/14/2002	4/17/2003	671
156384260102	Wasco Union Elem	Palm Ave Elem	512	9/25/2002	4/10/2003	596
156384260102	Wasco Union Elem	Jefferson (Thomas)	576	9/25/2002	4/10/2003	570
157390860097	McFarland Unified	Browning Road	531	11/14/2002	4/11/2003	591
157390860097	McFarland Unified	Kern Ave Elem	533	11/14/2002	10/16/2003	597
426912060459	Santa Maria	Fairlawn Elem	578	11/26/2002	8/11/2003	641
426912060459	Santa Maria	Alvin Elem	563	11/26/2002	8/07/2003	641
426912060459	Santa Maria	Tunnell (Martin)	699	11/26/2002	8/11/2003	697
426912060459	Santa Maria	Miller (Isaac) Elem	634	11/26/2002	9/29/2003	707
426912060459	Santa Maria	Oakley (Calvin)	577	11/26/2002	8/7/2003	644
426912060459	Santa Maria	Rice (William)	668	11/26/2002	12/18/2003	651
426912060459	Santa Maria	Ontiveros (Juan)	649	11/26/2002	8/11/2003	723

Appendix C

Comparison of Academic Performance Index Scores between 2001 and 2004

CDS Code	District	School	API 2001	Began	Completed	API 2004
426913860452	Buellton Union	Jonata Elem	742	11/26/2002	8/11/2003	812
426914642305	Carpinteria Unified	Carpinteria Senior HS	640	11/27/2002	8/11/2003	683
426914660453	Carpinteria Unified	Canalino Elem	735	11/27/2002	8/11/2003	756
426914660453	Carpinteria Unified	Main Elem	750	11/27/2002	8/11/2003	773
426914660453	Carpinteria Unified	Summerland Elem	937	11/27/2002	8/11/2003	938
426921160455	Hope Elem	Vieja Valley Elem	860	11/26/2002	8/11/2003	873
426922960456	Lompoc Unified	La Honda Elem	636	11/26/2002	8/11/2003	665
426922960600	Lompoc Unified	Lompoc MS	659	11/26/2002	8/07/2003	679
426922960600	Lompoc Unified	Vandenberg MS	771	11/26/2002	8/11/2003	760
426925260457	Montecito Union	Montecito Elem	919	11/26/2002	8/11/2003	943
426927860458	Santa Barbara	Franklin Elem	587	11/26/2002	8/11/2003	663
426927860458	Santa Barbara	Harding Elem	643	11/26/2002	8/11/2003	710
426927860458	Santa Barbara	McKinley Elem	565	11/26/2002	8/11/2003	665
426927860459	Santa Barbara	Peabody Charter	749	11/26/2002	8/11/2003	786
426927860459	Santa Barbara	Roosevelt Elem	773	11/26/2002	8/11/2003	804
426927860459	Santa Barbara	Washington Elem	807	11/26/2002	8/11/2003	830
426927861168	Santa Barbara	Santa Barbara	701	11/26/2002	8/11/2003	754
426928660600	Santa Barbara	Goleta Valley JUSD	755	11/26/2002	8/11/2003	760
426928660620	Santa Barbara	La Colina Junior HS	779	11/26/2002	8/11/2003	813
426932842363	Santa Ynez Valley	Santa Ynez Valley	743	11/26/2002	8/11/2003	740
567253860552	Oxnard Elem	Curren Elem	547	11/26/2002	7/17/2003	636
567253860552	Oxnard Elem	Driffill Elem	588	11/26/2002	7/17/2003	629
567253860552	Oxnard Elem	Elm Street Elem	451	11/26/2002	7/17/2003	514
567253860553	Oxnard Elem	Haydock Elem	569	11/26/2002	7/17/2003	605
567253860553	Oxnard Elem	Fremont Interm	624	11/26/2002	7/17/2003	694
567253860533	Oxnard Elem	Marina West Elem	562	11/26/2002	7/17/2003	642
567253860533	Oxnard Elem	McKinna Elem	579	11/26/2002	7/17/2003	612
567253860533	Oxnard Elem	Rose Avenue Elem	663	11/26/2002	7/17/2003	700
567253860533	Oxnard Elem	Sierra Linda Elem	596	11/26/2002	7/17/2003	598
567253861118	Oxnard Elem	Frank (Robert)	548	11/26/2002	7/17/2003	622
567253861140	Oxnard Elem	Brekke (Norma)	532	11/26/2002	7/17/2003	675
Average API Scores for 2001			678	Average API Scores for 2004		720

Note: (1) The administrators of the above-listed schools have completed the Principal Training Program.
(2) In averaging all of the API scores for the above listed schools there was an increase of 42 points between 2001 and 2004.

ITEM #23

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Mathematics and Reading Professional Development Program (AB 466): Approval of Survey Report to the Legislature	☒ **Action** ☒ **Information** ☐ **Public Hearing**

RECOMMENDATION

The California Department of Education (CDE) requests that the State Board of Education (SBE) approve the Mathematics and Reading Professional Development Program (AB 466) Survey Report to the Legislature.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The Mathematics and Reading Professional Development Program was established by Assembly Bill 466 (Chapter 737, Statutes of 2001). The program provides reimbursements to local educational agencies for specific training of teachers by approved providers. *Education Code* Section 99240 requires the CDE to prepare a final report on AB 466 training to the Legislature by June 30, 2005.

SUMMARY OF KEY ISSUES

The law requires that the following information be gathered: (1) survey data concerning program effectiveness from program participants and school principals and (2) to the extent information is available, information detailing the retention rate, by credential type, of teachers who participated in AB 466 training.

FISCAL ANALYSIS (AS APPROPRIATE)

The survey report has no fiscal impact other than the direct costs associated with its development and presentation to the Legislature.

ATTACHMENT(S)

The CDE will provide the report in a last minute memorandum.

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: June 29, 2005

TO: **MEMBERS, STATE BOARD OF EDUCATION**

FROM: Sue Stickel, Deputy Superintendent
Curriculum and Instruction Branch

RE: Item No. 23

SUBJECT: Mathematics and Reading Professional Development Program (AB 466): Approval of Survey Report to the Legislature

Assembly Bill (AB) 466 (Chapter 737, Statues of 2001) added *Education Code* sections 99230-99242. These provisions of law require the California Department of Education (CDE), in cooperation with the University of California and the California Professional Development Institutes, to develop a final report regarding the Mathematics and Reading Professional Development Program for submission to the Legislature by July 1, 2005. The State Board of Education (SBE) is to review this report which includes the following information:

- The number of teachers by credential type, who have received training;
- The professional development providers that have received funds for the purpose of offering training, and the number of teachers that each provider has trained;
- Information detailing the effectiveness of the program; and
- Information detailing the retention rate, by credential type, of teachers who participated in training.

The CDE has developed the Mathematics and Reading Professional Development Program final report that includes a description of the program and its components in addition to the required elements as mentioned above.

Attachment 1: Mathematics and Reading Professional Development Program Final Report (40 Pages)

MATHEMATICS AND READING PROFESSIONAL DEVELOPMENT PROGRAM FINAL REPORT

INTRODUCTION

The Mathematics and Reading Professional Development Program, enacted by Assembly Bill (AB) 466 (Chapter 737, Statutes of 2001), is incorporated in *Education Code* (*EC*) sections 99230-99242. The program endeavors to increase academic performance in California schools by enabling teachers to participate in high-quality professional development activities in reading/language arts and mathematics. AB 466 provides professional development opportunities for teachers who directly deliver instruction to students in kindergarten through grade twelve, inclusive. The program focuses on standards-based instructional materials and grade-appropriate teaching and intervention strategies. The Mathematics and Reading Professional Development Program builds on and reinforces prior academic reform efforts.

AB 466 requires the California Department of Education (CDE), in cooperation with the University of California and the California Professional Development Institutes, to develop a final report regarding the Mathematics and Reading Professional Development Program for submission to the Legislature by July 1, 2005. The State Board of Education (SBE) is to review and approve this report which includes in each respective part the following information:

Part I: Program Description and Components

1. The number of teachers, by credential type, who have received training; (see page 6)

2. The entities that have received funds for the purpose of offering training (professional development providers) and the number of teachers that each has trained. This report also provides information on the number of teachers trained by subject area (see pages 8-9);

Part II: Survey Results: Program Effectiveness and Teacher Retention

3. Information detailing the effectiveness of the program. This information incorporates survey data concerning program effectiveness that have been gathered by survey from a sample of program participants and school principals (see pages 15-28); and

4. Information detailing the retention rate, by credential type, of teachers who participated in training (see page 28).

Part I: Program Description And Components

The professional development offered via AB 466 is unique in that the instruction focuses on SBE-adopted mathematics and reading/language arts/English language development instructional materials that are aligned to content standards for grades kindergarten through eight and on local educational agency (LEA) adopted instructional materials for grades nine through twelve. Listed below are the components of the AB 466 program.

AB 466 Professional Development

AB 466 consists of 40 hours of intensive institute-style training and 80 hours of follow-up practicum. The 40 hours of professional development must be delivered by SBE-approved training providers or by a California Professional Development Institute (CPDI) approved by the University of California. It must incorporate training on instructional materials newly adopted by the SBE and that complies with the provisions of AB 466. The 80 hours of professional development may be delivered by the LEA itself or by an independent provider selected by the LEA. Educators may receive training on standards-based instructional materials for their grade level, course type, and/or school level.

Teachers delivering instruction in reading/language arts or social science may participate in AB 466 professional development in reading/language arts. Teachers delivering instruction in mathematics or science may receive professional development in mathematics. In addition, teachers delivering instruction in a self-contained classroom setting may participate in AB 466 professional development for both reading/language arts and mathematics. Teachers employed in a public school for the purpose of providing either mathematics or English instruction, or both, to students with disabilities are eligible to participate in AB 466 professional development.

AB 466 Program Funding

AB 466 is a reimbursement program, in which approved LEAs are reimbursed $1,250 for teachers who successfully complete either 40 hours of program training or 80 hours of follow-up instruction, or $2,500 for completion of all 120 hours. Prior-year training through a CPDI that was partially funded through a CPDI is reimbursed at $500 per teacher. It is the intent of the Legislature that funding appropriated in one fiscal year (FY) that is not expended by an LEA be redirected to LEAs that have trained more eligible teachers than the percentage funded.

The AB 466 program was originally proposed to be funded at approximately $110 million (state General Fund dollars). Due to reduced General Fund revenue, this level was reduced to $62.2 million for FY 2002-03. The appropriation for AB 466 was $31,728,000 in both FY 2003-04 and 2004-05.

Reimbursement

Reimbursements are to be made according to the following priorities:

1. Prior-year training that was not reimbursed through a CPDI;
2. Current-year training up to the maximum percentage funded of eligible teachers;
3. Prior-year training conducted by a CPDI that was funded through the CPDI; and
4. Current-year training in excess of the maximum percentage funded of eligible teachers.

Of the $2,500 reimbursement per teacher, no more than $1,000 may be used for stipends per teacher. Reading First teachers did not receive AB 466 reimbursement funds.

Until FY 2004-05 charter schools were allowed to claim reimbursement under the AB 466 program. The Budget Act of FY 2004-05 included AB 466 in the charter school categorical block grant and prohibited charter schools from applying separately for AB 466 reimbursement. The impact of this change should be minimal, however, because relatively few charter schools sought reimbursement through AB 466.

Eligible Teachers

The AB 466 program is intended to serve teachers employed in a public school who directly provide instruction to students in kindergarten through grade twelve in reading/language arts and/or mathematics. Teachers can hold a multiple-subject, single-subject (English, social science, mathematics, or science), pre-intern or intern, emergency, or special education teaching credential, certificate, or authorization issued by the Commission on Teacher Credentialing. Teachers who hold a single-subject credential in English or social science are eligible to receive instruction in reading/ language arts. Teachers who hold a single-subject credential in mathematics or science are eligible to receive instruction in mathematics. See Appendix A for a summary of eligible teachers and their authorization for professional development.

Assembly Bill 2781

In FY 2002-03, the Budget Trailer Bill, Chapter 1167, Statutes of 2002 (AB 2781) reduced the percentage of eligible teachers that could be claimed each year to match resources available. In FY 2002-03, the program guaranteed support for up to three percent of a district's eligible teachers. AB 2781 also extended the years the program will support professional development through FY 2006-07. Funding will be provided to LEAs on a first-come, first-serve basis.

AB 466 established the percent of eligible teachers an individual LEA could train and be reimbursed for this program. These percentages were: up to 12 percent of eligible teachers in the 2001-02 fiscal year, up to 28.5 percent in the 2002-03 fiscal year, and up to 28.5 percent in the 2003-04 fiscal year, with the remainder for the LEA's eligible teachers in the 2004-05 fiscal year.

Assembly Bill 1754

In FY 2003-04, the Budget Trailer Bill, Chapter 227, Statutes of 2003, AB 1754 superseded the provisions of AB 2781 that established the percent of eligible teachers that the AB 466 program would fund each fiscal year for each LEA. The amended language specifies that the State Superintendent of Public Instruction shall compute the percent of eligible teachers based upon "…an item of appropriation in the annual budget act." This language builds in an ongoing flexibility that automatically adjusts the percent of eligible teachers that can be funded each year to the Budget Act appropriation for that FY. For both FY 2003-04 and 2004-05, this guaranteed funding level was three percent of eligible teachers. The following table shows the percentages established by each bill:

Table 1
Percentage of Eligible Teachers

Fiscal Year	Percentages Established by AB 466 (2001)	Percentages Established by AB 2781 (2002)	Percentages Established by AB 1756
2001-02	12%	--	--
2002-03	up to 28.5%	up to 3.0%	--
2003-04	up to 28.5%	up to 3.0%	--
2004-05	All Remaining Teachers	up to 2.4%	3.0%
2005-06	--	up to 2.7%	To be determined
2006-07	--	up to 1.3%	To be determined

Teacher Credentials

Teachers who hold a multiple-subject, single-subject, emergency, or special education teaching credential, certificate, or authorization issued by the California Commission on Teacher Credentialing (CCTC) that authorizes them to teach reading/language arts, social science, mathematics, and/or science are eligible to participate in AB 466 professional development. Specifically, the following types of credentialed teachers are eligible:

1. Teachers employed in a public school for the purpose of teaching in a self-contained classroom that serves pupils in kindergarten or any of grades one through eight, inclusive (multiple-subject: elementary credential);

2. Teachers employed in a public school for the purpose of providing both mathematics and reading/language arts instruction to students with disabilities (special education credential);

3. Teachers employed in a public school for the purpose of teaching in a self-contained classroom that serves pupils in kindergarten or any of grades one through eight, inclusive, and who hold a one-year emergency teaching permit or an emergency career substitute teaching permit (multiple-subject: emergency credential);

4. Teachers who are employed in a public school and who are assigned to teach English or social science courses in a classroom that is not self-contained (single subject: English or social science credential);

5. Teachers who are employed in a public school and who are assigned to teach mathematics or science courses in a classroom that is not self-contained (single subject: mathematics or science credential);

6. Teachers who hold a one-year emergency teaching permit or emergency career substitute teaching permit who are employed in a public school and assigned to teach reading/language arts or social science courses in a classroom that is not self-contained (single subject emergency: English or social science credential);

7. Teachers who hold a one-year emergency teaching permit or emergency career substitute teaching permit who are employed in a public school and assigned to teach mathematics or science courses in a classroom that is not self-contained (single subject emergency: mathematics or science credential); and

8. Teachers who hold a one-year emergency teaching permit or emergency career substitute teaching permit who are employed in a public school and assigned to teach students with disabilities (emergency: special education credential).

Holders of emergency 30-day substitute teaching permits issued by the CCTC are not eligible to receive AB 466 training.

LEAs participating in the AB 466 program are required to report the types of credentials their teachers hold and the types of professional development (reading/language arts or mathematics) their teachers completed. Below is the data submitted by the LEAs on the credential types.

Table 2 Credential Held by Teachers Completing 40 Hours, 80 Hours or 120 Hours of AB 466 Professional Development		
Credential Type	**Number of Teachers**	**Percentage of Teachers**
Single Subject: English or Social Science	7,190	9.6%
Single Subject: Mathematics or Science	1,010	1.3%
Special Education	2,879	3.8%
Multiple Subject: Elementary	48,947	65.2%
[1]Multiple Subject: Emergency	3,001	4.0%
[2]Single Subject Emergency: English or Social Science	2,752	3.7%
[3]Single Subject Emergency: Mathematics or Science	151	0.2%
[4]Emergency: Special Education	321	0.4%
[5]Unknown	8,858	11.8%
Total	**75,109**	**100.0%**

As of June 16, 2005, the AB 466 program has provided reimbursement to LEAs for 75,109 teachers who have attended 40, 80 or 120 hours of AB 466 training. Please note that some portion of the 75,109 is a duplicated count. Most of the teachers taking 80 hours of training were also counted in the 40 hours. Further, since the law permits multiple subject teachers in self-contained classrooms (kindergarten through grade eight) and special education teachers to take training in both math and reading, some teachers may have been counted as many as four times. The count of 75,109 does not include teachers who have attended AB 466 training but whose participation was paid for by a different funding source. LEAs have also used funding from Reading First; No Child Left Behind (NCLB) Title II, Part A; the California Mathematics and Science Partnership Program (NCLB Title II, Part B); and the College Readiness Program to finance AB 466 training for their teachers.

[1] The 3,001 teachers who hold multiple subject, emergency credentials, includes interns and pre-interns.
[2] The 2,752 teachers who hold single subject emergency: English or social science credentials, includes interns and pre-interns.
[3] The 151 teachers who hold single subject emergency: mathematics or science credentials, includes interns and pre-interns.
[4] The 321 teachers who hold single subject emergency: special education credentials, includes interns and pre-interns.
[5] The credential type for 8,858 teachers is unknown because most of these teachers were trained prior to June 30, 2002, when collection of this information was not required or the LEA failed to report credential data.

Paraprofessionals and Instructional Aides

Although *EC* Section 99235 authorizes the participation of instructional aides and other paraprofessionals in AB 466 training, the FY 2004-05 Budget Act did not contain an appropriation to fund their training.

Instructional Materials

AB 466 connects approved professional development to state or local board approved instructional materials which are aligned with state content standards and curriculum frameworks. Materials include the following (see Appendix B for specific instructional material programs):

1. Mathematics materials for kindergarten through grade eight, including algebra, adopted by the SBE in 2001;

2. Reading/language arts materials for kindergarten through grade eight adopted by the SBE in 2002; and

3. Mathematics materials (including algebra II and geometry) and English/language arts materials for grades nine through twelve, which are standards-aligned and have been adopted by local boards of education.

For FYs 2002-03 and 2003-04 only, an LEA was allowed to participate in AB 466 professional development if the governing board of the LEA had approved the use of standards-aligned instructional materials, as adopted by the SBE subsequent to the adoption of content standards for kindergarten through grade eight [pursuant to Chapter 481, Statutes of 1998 (AB 2519)].

Professional Development Providers

Under AB 466, independent training providers delivering the initial 40 hours of the Mathematics and Reading Professional Development Program must be approved by the SBE. Individual LEAs may also provide the 40 hours of professional development if they are approved as an AB 466 provider by the SBE (may provide professional development to LEA teachers only). In addition, professional development can be delivered by a CPDI approved by the University of California that incorporates professional development on instructional materials newly adopted by the SBE and that complies with the provisions of AB 466. Provider training is based on specific criteria established by the SBE. The SBE currently adds providers at most meetings. These criteria can be viewed on the CDE AB 466 Web site at: *http://www.cde.ca.gov/pd/ca/ma/documents/mard03trprvdrscrit.pdf*. Please see Appendix C for a list of current SBE-approved professional development providers.

Number of Teachers Trained by Professional Development Providers

Table 3 displays the number of teachers completing reading/language arts and mathematics professional development and the providers who delivered the training. Of the total 66,251 teachers shown on Table 3, 56,724 completed training in reading/language arts and 9,527 completed training in mathematics. Of the first 54 providers listed in Table 3, 30 delivered the intensive 40 hours of AB 466 training in mathematics, 21 delivered the 40 hours of training in reading/language arts, and three delivered the 40 hours of training in both mathematics and reading/language arts. The providers listed on Table 3 may also deliver the 80 hours of follow-up instruction. The row on Table 3 identified as "unknown" represents various LEAs that provided 80 hours of follow-up instruction to teachers within the LEA.

Table 3
Number of Teachers Trained by Subject and Professional Development Provider

Name of Provider	Reading Training	Mathematics Training	Total Teachers Trained
Cal Poly University, Pomona	0	756	756
Cal Poly University, San Luis Obispo	0	273	273
Calabash Professional Learning Systems	9,088	798	9,886
Center for Applied Research in Education	6	0	6
Consortium on Reading Excellence, Inc. (CORE)	4,363	0	4,363
CPDI – Alameda COE	130	0	130
CPDI – CSU Chico	25	0	25
CPDI – Los Angeles COE	344	0	344
CPDI – Sacramento COE	3,240	0	3,240
CPDI – UC San Diego	1,960	0	1,960
CSU Chico Mathematics Project	0	105	105
CSU Fresno – San Joaquin Valley Mathematics Project	0	113	113
CSU Hayward Mathematics Project	0	680	680
CSU Monterey Bay/Monterey COE	0	370	370
CSU Sacramento Mathematics Project	0	24	24
Elk Grove Unified School District	0	555	555
Etiwanda School District	79	75	154
Fremont Unified School District	210	0	210
Fresno COE	0	76	76
Imperial COE	0	12	12
Los Angeles COE	0	79	79
Monterey COE	0	77	77
MPDI – CSU Fullerton	0	234	234

Name of Provider	Reading Training	Mathematics Training	Total Teachers Trained
MPDI – Sacramento COE	0	61	61
MPDI – San Diego State University	0	1,539	1,539
MPDI – University of the Pacific, Stockton	0	47	47
Pearson Education	21	0	21
Redwood Area Mathematics Project (RAMP)	0	4	4
RIC – Alameda COE	1,196	0	1,196
RIC – Butte COE	313	0	313
RIC – Imperial COE	644	0	644
RIC – Los Angeles COE	1,555	0	1,555
RIC – Sacramento COE	16,930	0	16,930
RIC – San Diego COE	3,246	0	3,246
RIC – San Joaquin COE	2,229	0	2,229
Riverside COE	0	32	32
Sacramento COE (non-RIC)	3,628	605	4,233
San Jose State University	0	55	55
Santa Barbara Elementary School District	66	0	66
Santa Clara COE	0	2	2
Santa Clara Valley Mathematics Project	0	37	37
Santa Cruz COE	56	0	56
Sonoma COE	0	8	8
Sonoma State University	0	49	49
Sopris West, Inc.	1,982	0	1,982
SRA/McGraw-Hill	296	0	296
Stanislaus COE	0	23	23
Tri-Counties Mathematics Project	0	11	11
UC Berkeley Mathematics Project	0	44	44
UC Davis Mathematics Project	0	76	76
UC Irvine Mathematics Project	0	8	8
UC Santa Barbara	0	31	31
UC Santa Cruz	0	70	70
Wright Group/McGraw Hill	25	0	25
Various 80-hour District Providers	5,092	2,598	7,690
Subtotal	**56,724**	**9,527**	**66,251**
Unknown	--	--	8,858
Total	**56,724**	**9,527**	**75,109**

Summary

The Mathematics and Reading Professional Development Program has been in operation for three years. During this time, the SBE has approved 375 LEAs to participate in the program. As of June 16, 2005, 75,109 teachers (duplicated count) have taken advantage of AB 466 professional development opportunities. Of the 66,251 teachers for whom training and credential information was collected, approximately 86

percent completed professional development in reading/language arts and 14 percent completed professional development in mathematics. As of June 16, 2005, $78.5 million has been allocated to participating LEAs since FY 2002-03. The CDE currently has pending requests in excess of $9 million. In addition, the CDE typically receives a significant number of requests at the end of June. Consequently, the CDE expects to spend most of FY 2004-05 $31.7 million appropriation.

There are currently 29 providers approved by the SBE to offer reading/language arts professional development. Among these providers are various county office of education Reading Implementation Centers (RICs) and CPDIs located throughout California. In addition, the SBE has approved 17 professional development providers to deliver training in mathematics that include schools districts, county offices of education, Mathematics Professional Development Institutes, approved by the University of California, as well as private entities.

Part II. Survey Results: Program Effectiveness and Teacher Retention

In accordance with *EC* Section 99240(b), Part II of this report provides the following:

1. The methodology used to collect and analyze information on program effectiveness and teacher retention;

2. Data concerning AB 466 program effectiveness based on survey results from teachers and principals; and

3. Information detailing the retention rate, by credential type, of teachers who participated in AB 466 training.

The next three sections describe the methodological procedures employed in evaluating the effectiveness of the AB 466 programs of teacher training. These include an explanation of data collection tools, the research population, and the data analysis.

Data Collection Tools

All data secured by the CDE were provided as summaries by school district staff. Thus, data collection tools were supplied to districts to be distributed, in turn, to teachers who had been the recipients of AB 466 training and to the principals of the schools that employed them. Completed data collection tools were then submitted back to district staff who summarized them for report to the state.

Four survey instruments were used to gather the data. The first of these was the District Teacher Data Report. This tool, designed to be completed by district staff, asked for a summary of the numbers of "... all teachers who completed at least 40 hours of AB 466 training since 2002-03, regardless of the funding source used to pay for the training." In

addition, those receiving training who were no longer teaching in the district were to be enumerated. These numbers were to be provided separately for eight types of teachers, based on the kinds of credentials they had for teaching, and for all responding teachers combined. Those surveyed included four types of fully-credentialed teachers (Multiple Subject: Elementary, Single Subject: English or Social Science, Single Subject: Mathematics or Science, and Special Education) and four types of emergency-credentialed teachers (Multiple Subject: Emergency, Single Subject Emergency: English or Social Science, Single Subject Emergency: Mathematics or Science, and Single Subject Emergency: Special Education).

The school principals of these teachers' school sites were surveyed using a second tool, the Principal Survey. This tool was then summarized by district staff as the District Summary of the Principal Survey**.** The tool consisted of two parts, the first designed for the summary of data concerning the teachers who participated in the reading training program and the second concerning participants in the mathematics training program. Included in each section were items for the report of the number of principals responding and for ratings to be made on four-point scales in terms of the degree, or how much, these items applied as "Very Much," "Somewhat," "Very Little," and "Not At All." The items included for the rating on the Principal Survey were:

1. To what extent did the AB 466 training in reading meet the needs of the teachers at your site?

2. Have the teachers at your site demonstrated increased teaching effectiveness in reading since completing the AB 466 training?

3. Have you received positive feedback from teachers at your site regarding the training in reading?

4. To what extent did the AB 466 training in mathematics meet the needs of the teachers at your site?

5. Have the teachers at your site demonstrated increased teaching effectiveness in mathematics since completing the AB 466 training?

6. Have you received positive feedback from teachers at your site regarding the training in mathematics?

Responses to the teacher reading survey were summarized by district staff using the District Summary of the Teacher Reading Survey. The tool provided for specification of the total number of respondents for the district, their ratings using the four-point scales as described above for the Principal Survey, and space for the summarization of comments made by individual teachers.

Teachers who participated in the reading AB 466 training completed the Teacher Reading Survey. Program participants were asked to respond to 11 questions, nine of which contained multiple-choice ratings and two of which were open-ended. The first nine questions were all followed by ratings scaled in terms of the degree, or how much, these items applied as: a. “Very Much,” b. “Somewhat,” c. “A Little,” and d. “Not At All,” as shown below:

1. In general, to what extent did you find the AB 466 training to be effective?
2. Do you have an improved understanding of the reading instructional materials (i.e., state-adopted textbook) as a result of the training?
3. Did the training enhance your subject matter knowledge?
4. To what extent do you use the reading instructional materials in your classroom?
5. To what extent do you use what you learned from the training in your classroom?
6. To what extent did the training improve your teaching in the subject area?
7. To what extent have you observed an increase in student engagement as result of your AB 466 training?
8. Did the 40-hour training meet your needs?
9. Did the 80-hour training meet your needs? (if applicable)

The two open-ended questions were:

10. What aspect of the training was the most helpful to you?
11. In what ways would you suggest the training be improved?

The Teacher Mathematics Survey of teachers participating in the mathematics training program paralleled that for the reading program in terms of the 11 questions shown above.

Research Population

According to CDE data files on June 1, 2005, AB 466 supported training has been provided in 350, or about 35 percent, of the state’s school districts serving 61 percent of the state’s student population. The reading training was the most frequently provided, and training of 54,024 teachers was supported by the legislation in 329 districts. The mathematics training was supported for only 9,484 teachers in 90 districts. Please note the research population numbers differ from the numbers presented in Table 3, which reflect the most current data.

Sample Design[6]

In order to permit data collection in a timely and efficient manner, districts and teachers were sampled for this evaluation. Sampling was a multi-stage process, with districts stratified by the sizes of their student enrollments and with the numbers of teachers selected for the surveys sufficient to permit precise and reliable measurement of the numbers of the kinds of teachers receiving training and their rates of retention, and sufficient to measure their judgments about the effectiveness of the program.

In order to facilitate stratification, the 350 school districts that had supported training were combined into three categories on the basis of enrollment. Small districts had enrollments under 20,000 students, while medium districts had enrollments between 20,000 and 45,000 students, and large districts had enrollments of more than 45,000. This resulted in 301 small districts with 18 to 19,711 students enrolled in the 2003-04 school year, 39 medium districts with 20,164 to 41,343 students enrolled, and 10 large districts with 49,746 to 747,009 students enrolled.

For the purposes of this study, ten districts were selected from each stratum, and each was asked to survey a sample of its teachers who had participated in AB 466 training. In estimating sizes for these samples, the overall rate of retention for teachers was arbitrarily selected for use as the outcome of interest. Based on statistical estimation procedures, the number of teachers selected for the surveys was determined to be 385 per district. These values maximize the size of the required sample, and are therefore optimally conservative. The sample size was then subjected to a correction for the actual numbers of teachers trained, resulting in values ranging from 23 for districts with the fewest teachers trained to 374 for the one with the most. Table 4 presents the districts selected, which of the three size-strata they were in, and the numbers of teachers each was to include in the sample.

[6]Discussion of the sample design, including sample size estimation and the weighting of sample results, can be found in Cochran's *Sampling Techniques, 3rd Edition* published by John Wiley & Sons in 1977. See especially chapters 10 and 11 on multistage sampling.

Table 4 Selected Districts					
CD Code	**District**	**Sample Size**	**CD Code**	**District**	**Sample Size**
Small Districts					
1964816	Mountain View ESD	111	3467397	North Sacramento ESD	164
1965110	Whittier City ESD	170	3667702	Etiwanda ESD	217
3073924	Los Alamitos USD	81	4369369	Alum Rock Union ESD	308
3373676	Coachella Valley USD	256	4369690	Sunnyvale ESD	150
3375176	Lake Elsinore USD	201	5672462	Hueneme ESD	119
Medium Districts					
0761796	West Contra Costa USD	319	3367173	Palm Springs USD	102
1563321	Bakersfield City ESD	160	3768411	Sweetwater UHSD	150
1964808	Montebello USD	142	3768452	Vista USD	182
1964840	Norwalk-La Mirada USD	241	3968676	Stockton City USD	285
3066423	Anaheim City ESD	309	4369666	San Jose USD	24
Large Districts					
0161259	Oakland USD	345	3467439	Sacramento City USD	298
1964733	Los Angeles USD	374	3467447	San Juan USD	23
3066464	Capistrano USD	60	3667876	San Bernardino City USD	210
3066670	Santa Ana USD	285	3768338	San Diego City USD	362
3467314	Elk Grove USD	310	3868478	San Francisco USD	114

Data Analysis

The statistics used to summarize the data collected for this evaluation are very basic. For the District Teacher Data Report, rates of teacher retention were computed as the numbers of teachers in each credentialing category and overall minus the number who had left teaching, divided by the numbers of teachers. These rates were then weighted serially, first by the ratio of the numbers trained to the numbers sampled to yield estimates within districts. Finally, rates were weighted and pooled to a single number for the state as a whole.

For the data obtained with the District Summary of the Teacher Reading Survey and the District Summary of the Teacher Mathematics Survey, the percentages of teachers responding in each of the four alternative ratings were computed. In addition, the means of teacher ratings were computed, using as the numeric values 4 for the “Very Much” alternative, 3 for the “Somewhat” alternative, 2 for the “Very Little” alternative, and 1 for the “Not At All” alternative. Values produced by these computations were then weighted by the respective numbers of teachers trained in the reading and mathematics programs, respectively, as was done for the first survey. Data were then pooled to produce estimates for the state as a whole.

The principal survey data could not be weighted as could be done with the teacher data, because the total numbers of principals in the sampled districts and in the districts providing training could not be discerned. Thus, the data for the District Summary of the Principal Survey were simply tabulated as the percentages in the four rating categories and the means for the ratings calculated.

Of the 30 districts contacted, 28 participated in the study. All ten small districts, nine of the medium-sized districts, and nine of the large districts submitted data to CDE.

Teacher Survey Results for the Reading Program

Teachers who participated in the AB 466 reading training were asked to respond to 11 questions, nine of which contained a Likert-style scale and two of which were open-ended.

Table 5 displays the number of teachers who completed the Teacher Reading Surveys, the program rating means for each of the nine survey questions, and the percentages of teachers responding to each rating. The program ratings were assigned numerical values so that means for each question could be computed. “Very Much” was assigned a value of 4; “Somewhat,” a value of 3; “Very Little,” a value of 2; and “Not At All,” a value of 1. The difference between 100 percent and the sum of the percentages per item is the percent of no responses.

Table 5 Ratings of Training Effectiveness by Teachers						
Reading Program						
Survey Questions	**Number of Teachers**	**Program Rating Means**	**4 Very Much**	**3 Somewhat**	**2 A Little**	**1 Not At All**
1. Effectiveness of training	4,595	3.3	46%	40%	10%	2%
2. Improved understanding of materials	4,622	3.4	53%	34%	8%	2%
3. Enhanced subject matter knowledge	4,593	3.1	35%	42%	15%	6%
4. Use of instructional materials in classroom	4,539	3.7	77%	13%	4%	1%
5. Use of training in the classroom	4,564	3.4	52%	34%	9%	2%
6. Improvement in teaching in subject area as result of training	4,551	3.1	35%	44%	14%	4%
7. Increase in student engagement as result of training	4,493	2.9	26%	43%	18%	9%
8. Extent to which 40-hour training met needs	4,529	3.1	35%	41%	13%	5%
9. Extent to which 80-hour training met needs	2,295	3.1	18%	19%	6%	3%

As is apparent from the ratings above, teachers were generally favorable in their evaluations of the reading training. The highest mean rating was use of instructional materials in the classroom (3.7), followed by achieving an improved understanding of materials (3.4), use of the training in the classroom (3.4), and effectiveness of training (3.3). The lowest mean rating was increase in student engagement as a result of Training (2.9).

The percentages of teachers responding to each rating are also revealing. For example, nearly half of the teachers (46 percent) found the training to be “Very Much” effective, and another 40 percent “Somewhat” effective. Over three fourths (77 percent) of respondents reported using the reading instructional materials “Very Much” in the classroom. Over half (53 percent) reported a “Very Much” improved understanding of the instructional materials as a result of the training, and 52 percent reported using “Very Much” of what they learned from their training in the classroom.

Teacher Comments about the Reading Training

Two open-ended questions were also included in the survey pertaining to the AB 466 training program in reading:

10. What aspect of the training was the most helpful to you?

11. In what ways would you suggest the training be improved?

A total of 1,020 teacher comments on Question 10 and 1,030 teacher comments on Question 11 were submitted to the CDE. All teacher comments were coded by category so that percentages could be calculated. Tables 6 and 7 display the results.

Table 6
Teacher Responses to Most Helpful Aspect of the Reading Training

Survey Questions	Percent of Total Responses
Materials	45.7%
Active participation	33.6%
Strategies	6.0%
Access for English learners and special needs students	4.9%
Presenters	4.1%
Writing instruction	2.1%
Nothing helpful	1.4%
Liked all aspects	0.9%
Miscellaneous	1.3%

The categories in Table 6 are briefly explained below.

Materials. The largest percentage of teacher comments fell under the category of Materials (46 percent). This category included positive comments about the organization of the training binders and the explicit instruction presented in the area of materials. In particular, participants were grateful for guidance and support in the areas of: the Teacher's Manual, pacing charts, unit lesson planners, and workshop.

Active participation. This was the second most frequently occurring category. Participants felt better able to bridge the gap between theory and practice through hands-on experience. The opportunities to share experiences and solutions to common difficulties with colleagues were viewed as time well spent.

Strategies. Six percent of the responses commended the focus on classroom strategies. Of particular value were the video clips and the examples and modifications that the trainers provided during the training.

Access for English learners and special needs students. Five percent of the responses targeted Universal Access. These teachers felt better prepared to provide individualized instruction.

Presenters. Four percent of the responses praised the presenters for their professionalism and preparedness.

Writing. Two percent of the participants were encouraged to see writing instruction included in the training. Many of these teachers expressed a desire for still more in-depth training in writing.

Nothing helpful. Under two percent indicated that there was nothing helpful in the training.

Liked all aspects. Almost one percent of the comments were general remarks about liking all aspects of the training.

Miscellaneous. Just over one percent were miscellaneous comments addressing such matters as the room temperature and the food.

Table 7
Teacher Responses to How the Reading Training Might Be Improved

Survey Questions	Percent of Total Responses
Active participation and more application	39.1%
Refocusing content of training	11.1%
Access for English learners and special needs students	8.2%
Time allotment or timing	7.6%
Nothing negative	6.7%
Other aspects of training process	6.4%
Presenters	4.8%
Writing	4.1%
Differentiation based on teacher expertise	3.9%
Materials	2.8%
Follow-up needed	1.8%
Homework	1.8%
Miscellaneous	1.7%

The categories in Table 7 are briefly explained below.

Active participation and more application. The largest percentage of teacher comments fell under the category of Active Participation and Application (39 percent). This category included requests for less lecture and more demonstration lessons, modeling, time for lesson planning, collaboration, videos, strategies, and interactive time with colleagues.

Refocusing content of trainings. The second most frequently occurring category was the need to refocus content to other areas of emphasis such as technology, showing how to fit all components into time structures, and different aspects of research.

Access for English learners and special needs students. Eight percent of the comments called for more specific ideas and suggestions to help English learners and special needs students access the program. Teachers requested how-to strategies for differentiating instruction, providing remediation, and meeting the individual needs of students.

Time allotment of trainings. Another eight percent suggested that the 40-hour training could have been completed in fewer days, in a few cases suggested it should be longer, and commented about how the timing of the session might be improved.

Nothing negative. Seven percent of the responses had only positive comments and no suggestions for improvement.

Other aspects of training process. Six percent provided suggestions for improving other aspects of the process, such as more time going through books, and alternative approaches for grouping teachers.

Presenters. Five percent of the comments pertained to the need for improving the presenters. Teachers indicated a preference for experienced classroom teachers with a wealth of practical ideas and successful experience implementing the program with a diversity of children.

Writing. Four percent of the comments pertained to the need for more attention to the teaching of writing.

Differentiation based on teacher expertise. Four percent expressed the desire to see the training differentiated for teachers with varying amounts of expertise and experience.

Materials. Three percent expressed concerns about the materials (for example, too much content) or the desire to use other materials.

Follow-up needed. Two percent commented that they would now appreciate follow-up training as a refresher or opportunity to interact with other teachers.

Homework. Two percent of the comments were suggestions about eliminating or improving the quality of the homework.

Miscellaneous. Two percent of the comments were miscellaneous remarks pertaining to training location, room temperature, room size, and quality of lunches.

Principal Ratings for Reading/Language Arts

Principals at schools in which teachers participated in AB 466 reading training were asked to respond to three survey questions pertaining to reading.

Table 8 displays the number of principals who completed the questions pertaining to reading within the Principal Survey**,** the program rating means for each of the three survey questions, and the percentages of principals responding to each rating. The program ratings were assigned numerical values so that means for each question could be computed. "Very Much" was assigned a value of 4; "Somewhat," a value of 3; "Very Little," a value of 2; and "Not At All," a value of 1. The difference between 100 percent and the sum of the percentages per item is the percent of no responses.

Table 8
Ratings of Reading Training Effectiveness by Principals

Survey Questions	Number of Principal	Program Rating Means	4 Very Much	3 Somewhat	2 A Little	1 Not At All
1. Training meets teachers' needs	425	3.6	59%	38%	2%	1%
2. Training increased teaching effectiveness	428	3.4	48%	48%	4%	1%
3. Received positive feedback from teachers	429	3.2	43%	41%	13%	3%

As is evident from Table 8, the mean ratings were quite high, ranging from 3.2 to 3.6. The highest mean rating (3.6) of reading training effectiveness was elicited by the question: *To what extent did the AB 466 training in reading meet the needs of the teachers at your site*. This was considerably higher than the rating of 3.1 (see Table 5) assigned by teachers when asked *To what extent did the 40-hour training meet your needs?* When asked the extent to which the training increased teaching effectiveness, the mean rating for principals was 3.4 which exceeded the mean rating of 3.1 by teachers on a parallel question (see Table 5). These data suggest that there may be a gap between the perceptions of principals and teachers about the extent to which the AB 466 training meets teachers' needs in reading. The question asked of principals receiving the lowest mean rating was *Have you received positive feedback from teachers at your site regarding the training in reading?* (3.2).

The percentages of principals responding to each rating are also of interest. Over half (59 percent) of principals reported that the training "Very Much" met the needs of teachers and 38 percent reported that it did "Somewhat." Almost half (48 percent) of principals reported that teachers at their sites "Very Much" demonstrated increased teaching effectiveness, and 43 percent reported that they received "Very Much" positive feedback from teachers regarding the training.

Teacher Mathematics Survey Results

Teachers who participated in the AB 466 mathematics training were also asked to respond to eleven questions, nine of which contained a Likert-style scale and two of which were open-ended.

Table 9 displays the number of teachers who completed the Teacher Mathematics Surveys, the program rating means for each of the nine survey questions, and the percentages of teachers responding to each rating. The program ratings were assigned numerical values so that means for each question could be computed. "Very Much" was assigned a value of 4; "Somewhat," a value of 3; "Very Little," a value of 2; and "Not At All," a value of 1. The difference between 100 percent and the sum of the percentages per item is the percent of no responses.

Table 9
Ratings of Mathematics Training Effectiveness by Teachers

	Mathematics Program					
Survey Questions	**Number of Teachers**	**Program Rating Means**	**4 Very Much**	**3 Somewhat**	**2 A Little**	**1 Not At All**
1. Effectiveness of training	1,058	3.3	44%	36%	12%	3%
2. Improved understanding of materials	1,130	3.2	45%	36%	12%	6%
3. Enhanced subject matter knowledge	1,129	3.0	34%	41%	16%	9%
4. Use of instructional materials in classroom	1,121	3.6	65%	25%	8%	1%
5. Use of training in the classroom	1,124	3.3	43%	40%	12%	2%
6. Improvement in teaching in subject area as result of training	1,133	3.1	33%	47%	14%	4%
7. Increase in student engagement as result of training	1,102	2.9	26%	45%	19%	7%
8. Extent to which 40-hour training met needs	1,106	3.1	37%	39%	15%	5%
9. Extent to which 80-hour training met needs	330	3.0	10%	11%	4%	3%

The overall pattern of response with regard to the mathematics training was generally favorable. The survey question receiving the highest mean rating of the mathematics training was use of instructional materials in the classroom (3.6), followed by achieving

an improved understanding of materials (3.4), use of training in the classroom (3.3), and general effectiveness of the training (3.3). The lowest mean rating was increase in student engagement as a result of training (2.9).

This pattern can be discerned from the percentages of teacher responses per rating. For example, when asked to what extent did you find the AB 466 training in mathematics to be effective, 44 percent responded “Very Much,” and 36 percent, “Somewhat.” Almost two thirds (65 percent) indicated that they use the mathematics instructional materials “Very Much,” and 43 percent indicated that they use what they learned in the training “Very Much.” One third (33 percent) reported that the training improved their teaching in the subject area.

Teacher Comments About the Mathematics Training

As was the case in reading, the same two open-ended questions were included in the survey pertaining to the AB 466 training program in mathematics (see Tables 10 and 11).

Table 10
Teacher Responses to Most Helpful Aspect of the Mathematics Training

Survey Questions	Percent of Total Responses
Review and use of SBE materials	28.4%
Teacher collaboration/Grade level discussion	23.2%
Lesson planning time	13.5%
Hands-on materials and other activities	8.8%
Classroom and Instructional strategies	6.7%
Relating materials to the California Standards	6.2%
Trainer/presenter	4.1%
All helpful	1.2%
Not helpful	0.9%
Miscellaneous	7.0%

There were a total of 341 responses to the request for comments about the most helpful aspect of the training. The teacher responses were categorized by comments that appeared most often and then a percentage was calculated. A brief explanation of each category is given below.

Review and use of SBE materials. This category includes positive responses regarding the use and examination of materials.

Teacher collaboration and grade level discussions. Responses in this category express the appreciation respondents had for the opportunity to share and collaborate with other colleagues without time restraints.

Lesson planning time. Many of the responses in this category reflect the appreciation to be able to conduct planning sessions whether for the year, within a grade level, and to create examples for lessons.

Hands-on materials and other activities. Participants enjoyed the opportunity to work with manipulatives such as Algebra tiles, learn how to make hands-on materials for the classroom to enhance conceptual learning, and create math games along with problem solving activities.

Classroom and instructional strategies. The responses in this category reflect the benefits participants received from learning about instructional strategies and classroom practices, such as utilizing a test-generator software and Accelerated Math programs, discovering the best time of day to teach students, developing problem solving strategies, and adequately using questioning skills.

Relating materials to the California Standards. Responses show that teachers benefited from reviewing the standards and applying them to the program, as well as correlating the standards to the materials.

Trainer/presenter. The majority of responses in this category express an appreciation of the instructor's knowledge and method of presenting materials.

All helpful. Responses indicate that the entire training was beneficial.

Not helpful. Responses reflect the training was a source of frustration and an inadequate use of time.

Miscellaneous. This category contains responses that did not fit into the designated categories. Examples include conduct mini workshops, create math journals, utilize reading information, learn about developing student understanding, and the use of student assessments.

Table 11 Teacher Responses to How the Mathematics Training Might Be Improved	
Survey Questions	**Percent of Total Responses**
40-hour structure	15.0%
More hands-on activities	10.4%
No improvement needed	10.8%
More lessons modeled/use of materials	9.2%
More grade-level discussions/collaboration	8.8%
Trainers/instructors	8.5%
More preparation time	7.3%
80-hour structure	5.4%
More content (how to teach)	5.0%
Assessments	1.5%
Technology	1.5%
Train at time of material adoption	1.2%
Miscellaneous	15.4%

There were a total of 260 responses to the request for comments about how the training might be improved. The teacher responses were categorized by comments that appeared most often and then a percentage was calculated. A brief explanation of each category is given below.

40-hour structure. The majority of suggestions in this category reflects that the duration of the training was too long and that the 40-hour intensive could be structured in segments of two to three days at a time, with time in between intensive trainings to implement the strategies learned and return to another intensive to discuss the implementation.

More hands-on activities. Responses indicate the need for manipulatives and more hands-on activities that engage student learners.

No improvement needed. Slightly less then 11 percent of responses indicates that AB 466 trainings were well received and changes were not necessary.

More lessons modeled/use of materials. This category indicates that respondents wanted to see actual lessons modeled, view video tapes of lessons discussed, and have access to lessons that have actually worked in the classroom.

More grade-level discussions/collaboration. Responses indicate a great need for more teacher discussions and collaborations by grade level, school sites, and as professionals.

Trainers/instructors. Responses included a need for presenters to be more prepared, have used the SBE adopted materials themselves, and are current classroom teachers.

More preparation time. Responses indicate a need for additional time for creating classroom materials, planning lessons, and developing mathematics activities.

80-hour structure. In this category most of the responses pertained to the lack of clarity in the collection of activity hours. Other responses include the tediousness of logging hours for the follow-up.

More content/how to teach. Responses include the need to know more content, implementing real world applications, and how to teach the content.

Assessments. Responses in this category included the need to learn more about assessments to assist students, review various student assessment materials, and receive a better understanding of their use and purpose.

Technology. Respondents wanted to spend more time learning mathematics software for generating assessments and collecting data for student progress, as well as spending more time in computer labs.

Train at time of material adoption. Responses reflect the need for trainings to occur at the time of the LEA's adoption of the SBE materials. Professional development occurred too long after teachers began using the text.

Miscellaneous. This category had a vast array of comments, such as: the use of video observations, receive training at the time of text adoption, a need for a parent component, alignment with the California mathematics standards and assessments, more space for training, reflect the needs of English language learners, clarification of expectations after the training, receive teacher survey in a more timely manner, connect more to diverse students, implement a yearly refresher course, opportunity to use additional materials in addition to SBE-approved materials, trainings either too basic or too advanced. Also in this category were comments that were difficult to categorize.

Principal Survey Results for Mathematics

Principals at schools in which teachers participated in AB 466 mathematics training were asked to respond to three survey questions pertaining to mathematics.

Table 12 displays the number of principals who completed the questions pertaining to mathematics training on the Principal Survey**,** the program rating means for each of the three survey questions, and the percentages of principals responding to each rating. The program ratings were assigned numerical values so that means for each question could be computed. "Very Much" was assigned a value of 4; "Somewhat," a value of 3;

"Very Little," a value of 2; and "Not At All," a value of 1. The difference between 100 percent and the sum of the percentages per item is the percent of no responses.

Table 12
Ratings of Mathematics Training Effectiveness by Principals

Survey Questions	Number of Principals	Program Rating Means	4 Very Much	3 Somewhat	2 A Little	1 Not At All
1. Training meets teacher's needs	267	3.3	42%	49%	7%	3%
2. Increased teaching effectiveness	263	3.2	33%	57%	7%	3%
3. Received positive feedback from teachers	264	3.1	38%	42%	14%	7%

As is evident from Table 12, all mean ratings were just over 3.0, a fact revealing that principal ratings of the mathematics training were generally favorable. On the question of whether *the training meets teachers' needs,* the mean principal rating was 3.2 compared to the mean teacher rating of 3.1 when teachers were asked *the extent to which the 40-hour training met their needs.* As was the case with reading, the principal ratings exceeded those of the teachers.

Forty-two percent of principals reported that the training "Very Much" met the needs of teachers and 49 percent reported that it did "Somewhat." One third (33 percent) of principals reported that teachers at their sites "Very Much" demonstrated increased teaching effectiveness, and 38 percent reported receiving "Very Much" positive feedback from teachers regarding the training.

Comparison of Mean Ratings for Reading and Mathematics Programs

Table 13 displays teachers' ratings of training effectiveness for reading and mathematics in side-by-side columns, for comparative purposes.

Table 13 Ratings of Reading & Mathematics Training Effectiveness by Teachers				
	Reading Program		Mathematics Program	
Survey Questions	Number of Teachers	Program Rating Means	Number of Teachers	Program Rating Means
1. Effectiveness of training	4,595	3.3	1,058	3.3
2. Improved understanding of materials	4,622	3.4	1,130	3.2
3. Enhanced subject matter knowledge	4,593	3.1	1,129	3.0
4. Use of instructional materials in classroom	4,539	3.7	1,121	3.6
5. Use of training in the classroom	4,564	3.4	1,124	3.3
6. Improvement in teaching in subject area as result of training	4,551	3.1	1,133	3.1
7. Increase in student engagement as result of training	4,493	2.9	1,102	2.9
8. Extent to which 40-hour training met needs	4,529	3.1	1,106	3.1
9. Extent to which 80-hour training met needs	2,295	3.1	330	3.0

The ratings for reading are based on larger numbers than the ratings for mathematics because more teachers participated in the reading training than in the math training statewide, and this difference was reflected in the survey sample size. The overall patterns are very similar for both content areas. In both areas, the highest ratings are *for use of instructional materials in the classroom* (3.7 for reading and 3.6 for mathematics). In both cases the lowest mean rating is for *increase in student engagement as result of training* (2.9 for reading, and 2.9 for mathematics).

Table 14 displays principals' evaluations of both reading and mathematics training to allow for convenient comparisons between the two content areas.

Table 14 Ratings of Reading & Mathematics Training Effectiveness by Principals				
	Reading Program		Mathematics Program	
Survey Questions	Number of Principals	Program Rating Means	Number of Principals	Program Rating Means
Training meets teacher's needs	425	3.6	267	3.2
Improved understanding of materials	428	3.4	263	3.2
Received positive feedback from teachers	429	3.2	264	3.1

It is evident from the data that the ratings for the reading training are higher than the ratings for the mathematics training on each of the three parallel survey questions.

Retention Rate of Teachers Who Participated in AB 466 Training

Data were collected to meet the requirement of *EC* Section 99240(b). The data estimates the impact of AB 466 on the rates at which participating teachers remained in teaching. Twenty-seven of the 30 districts surveyed reported summary data for a total of 18,175 teachers. The percentages of teachers who completed at least 40 hours of AB 466 training either in mathematics or reading since 2002-03 are presented in Table 15, overall and broken down by eight different types of teaching credential.

Table 15 Teacher Retention Rates by Credential Type	
Credential Type	Percent of Teachers Still Teaching
Multiple Subject: Elementary	95.9
Multiple Subject: Emergency	95.1
Single Subject Emergency: English or Social Science	85.3
Single Subject Emergency: Mathematics or Science	96.5
Single Subject Emergency: Special Education	96.1
Single Subject: English or Social Science	96.5
Single Subject: Mathematics or Science	96.2
Special Education	95.0
Total	95.8

As can be seen in Table 15, 95.8 percent of these teachers overall are continuing in their teaching careers. The range of the percentage of those still teaching by their credential type extends from 85.3 percent to 96.5 percent, with all but one type having rates in the middle 90 percent's. The exception to this pattern is those teachers with

Single Subject Emergency Credentials for English or Social Science. Further data would be necessary to account for this exception. Specific data are not available concerning the retention rates for teachers who were not exposed to the effects of AB 466. However, the Center for the Future of Teaching and Learning[1] (CFTL) has reported that the attrition rate for cohorts of teachers in California in the years from 1990-91 through 2002-03 has averaged 4.6 percent and that the retirement rate in this period has averaged 1.8 percent. The data suggest that the retention rate has been between 93.6 percent and 95.4 percent, depending on whether the retirement rate is included. The 95.8 percent rate presented in Table 15 for teachers overall is very similar to what would have been expected without this program.

Summary of Findings

According to CDE data files, AB 466 supported training has been provided in 350, or about 35 percent, of the state's school districts serving 62 percent of the state's student population. The reading training was the most frequently provided, and training of 54,024 teachers was supported by the legislation in 329 districts. The mathematics training was supported for only 9,484 teachers in 90 districts.

It appears, in general, that AB 466 training has been favorably received by both reading and mathematics teachers and principals throughout California. This finding is based on a study of the effectiveness of AB 466 training conducted by the CDE. Data were provided by a sample of 28 school districts throughout the state, which included ten small, nine medium-sized, and nine large districts. Nearly half of the teachers participating in the reading training (46 percent) found the training to be "Very" Effective, and another 40 percent, "Somewhat" effective. Likewise, in mathematics, 44 percent of the teachers found the training to be "Very" effective, and 36 percent, "Somewhat" effective.

The highest mean rating for both groups was use of instructional materials in the classroom. In reading over three fourths (77 percent) reported using the reading instructional materials "Very Much" in the classroom and 65 percent of teachers reported using the mathematics instructional materials "Very Much" in the classroom.

In both reading and mathematics the highest mean ratings are for use of instructional materials in the classroom (3.7 for reading and 3.6 for mathematics). In both areas the lowest mean rating is for increase in student engagement as a result of training (2.9 for reading and 2.9 for mathematics). Further research is needed to determine whether AB 466 training can be linked to gains in student achievement.

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[1] Esch, C.E., Chang-Ross, C. M., Guha, R., Tiffany-Morales, J., & Shields, P.M. (2004). *California's Teaching Force 2004: Key Issues and Trends.* Santa Cruz, CA: The Center for the Future of Teaching and Learning. Appendix B.

An open-ended question asked teachers to suggest how the training might be improved. In reading, 39 percent of the comments called for less lecture and more demonstration lessons, modeling, time for lesson planning, collaboration, videos, strategies and interactive time with colleagues. This category of comment was followed by 11 percent which requested refocusing content to other areas of emphasis such as technology or showing how to fit all the instructional components together. Another eight percent of the comments called for more specific ideas and suggestions to help English learners and special needs students access the program.

In mathematics, the most commonly occurring responses were comments reflecting that the duration of the training was too long, restructuring the 40-hour intensive into segments of two days at a time, with time in between for program implementation. In addition, almost ten percent called for more hands-on activities, almost nine percent desired more lessons modeled, and eight percent requested more collaboration and grade-level discussions.

Principals were even more positive in their evaluations of AB 466 training than were teachers. For example, a mean rating of 3.4 was registered by principals on the extent to which the reading training increased teaching effectiveness, whereas for teachers, the mean rating was 3.1. Likewise, a mean principal rating of 3.2 was registered on the extent to which the mathematics training increased teaching effectiveness while, for mathematics teachers, the mean rating was 3.1.

Data were also collected from 27 districts for estimates on the impact of AB 466 on the rates at which teachers who participated in the training remained in teaching. These data were collected by credential type. In general, 95.8 percent of those teachers are continuing in their teaching careers.

Appendix A

ELIGIBLE TEACHERS AND TYPES OF PROFESSIONAL DEVELOPMENT		
Teachers	**Allowable Training**	**Follow-up**
Kindergarten through eighth "self contained" classroom	40 hours mathematics 40 hours reading/ language arts	80 hours mathematics 80 hours reading/language arts
Kindergarten through eighth multiple-subject credentialed teachers, whose primary assignment is to teach in a classroom that is "not self-contained"	40 hours mathematics **OR** 40 hours reading/language arts (depending on primary teaching assignment)	80 hours mathematics **OR** 80 hours reading/language arts (depending on primary teaching assignment)
Kindergarten through twelfth teachers providing exceptional needs students instruction in mathematics and reading/language arts	40 hours mathematics 40 hours reading/language arts	80 hours mathematics 80 hours reading/language arts
Secondary teachers with single subject credentials in English or social science	40 hours reading/language arts	80 hours reading/language arts
Secondary teachers and substitutes with one year emergency teaching permits for English and social science	40 hours reading/language arts	80 hours reading/language arts
Secondary teachers with single subject credentials in mathematics or science	40 hours mathematics	80 hours mathematics
Secondary teachers and substitutes with one-year emergency permits for mathematics or science	40 hours mathematics	80 hours mathematics

Appendix B

PUBLISHERS OF STATE BOARD OF EDUCATION ADOPTED READING/LANGUAGE ARTS AND ENGLISH/LANGUAGE DEVELOPMENT AND MATHEMATICS PROGRAMS **Programs Adopted by the State Board of Education After January 1, 2001**	
Reading/Language Arts and English/Language Development Programs	
Glencoe/McGraw-Hill—Grades 4-6, 6-8 *Sopris West Language,* **(4-6),** Copyright © 2002 *The Readers Choice,* **(6-8),** Copyright © 2002	**The Hampton-Brown Company—Grades 4-8** *High Point—Basics Student Book*, Copyright © 2001 *Levels A-C Student Book*, Copyright © 2000
Holt, Rinehart and Winston—Grades 6-8 *Holt Literature and Language Arts,* Copyright © 2003	**Houghton Mifflin Company—Grades K-6** *HM Reading: A Legacy of Literature,* Copyright © 2003
McDougal Littell Inc.—Grades 6-8 *McDougal Littel Reading and Language Arts Program,* Copyright © 2002	**Prentice Hall School Division—Grades 6-8** *Prentice Hall Literature: Timeless Voices, Timeless Themes,* Copyright © 2002
Scholastic Inc. —Grades 4-8 *Scholastic Read 180,* Copyright © 2002	**SRA/McGraw-Hill—Grades K-6, 4-8** *SRA/Open Court Reading,* **(K-6)**, Copyright © 2002 *SRA/Reach,* **(4-8)**, Copyright © 2002
Wright Group/McGraw-Hill—Grades 4-8 *Fast Track Reading Program,* Copyright © 2002	
Mathematics Programs	
CSL Associates—Grades K-6 *Success With Math Coach*, Copyright © 2001	**Harcourt School Publishers—Grades K-6** *Harcourt Math,* Copyright © 2002
Houghton Mifflin—Grades K-5 *Mathematics by Houghton Mifflin* Copyright © 2002	**McDougal, Littell & Company—Grades 6-8** *Concepts and Skills,* Copyright © 2001 *Structure and Method,* Copyright © 2001
McGraw-Hill—Grades K-6 *McGraw Hill Mathematics,* Copyright © 2002	**Prentice Hall—Grades 7 and 8** *Prentice Hall Pre-Algebra, CA Edition* **(7)**, Copyright © 2002 *Prentice Hall Algebra 1, CA Edition* **(8)**, Copyright © 2002
Sadlier-Oxford, Div. of W.H. Sadlier, Inc. Grades K-6 *Progress in Mathematics, CA Edition,* Copyright © 2001	**Saxon Publishers—Grades K-3, 3-6** *Saxon Math K-3* **(K-3),** Copyright © 2001 *Math 54, 65,* Copyright © 2001 *Math 76,* Copyright © 1997*, and Math 87,* Copyright © 1999 **(3-6)**
Scott Foresman—Grades K-6 *Scott Foresman CA Mathematics,* Copyright © 2001	

Appendix C

APPROVED AB 466 PROVIDERS FOR MATHEMATICS	PROGRAM(S) FOR WHICH TRAINING CURRICULUM IS APPROVED
Elk Grove Unified School District (Providing training for district only)	**McDougal Littell**, *Concepts and Skills, Course 2, Geometry,* and *Algebra II*
Elk Grove Unified School District (Providing training for district only)	**Prentice Hall***, Pre-Algebra*, *California Edition, and Algebra I, California Edition*
Etiwanda School District Contact: Rebecca Lawrence (909) 948-7739 *rebecca.lawrence@etiwanda.k12.ca.us*	**Scott Forsman**, *California Mathematics*, grade six
Etiwanda School District Contact: Rebecca Lawrence (909) 948-7739 *rebecca.lawrence@etiwanda.k12.ca.us*	**Prentice Hall**, *Pre-Algebra*, *California Edition*, and *Algebra I*, *California Edition*
Fresno, Los Angeles, Merced, Monterey, Sacramento, Santa Cruz, Tulare, and Ventura County Offices of Education Contact: Lori Hamada Fresno COE (559) 497-3729 *lhamada@fcoe.k12.ca.us*	**Harcourt,** *Harcourt Math*, kindergarten through grade six
Los Angeles and Sacramento County Offices of Education Contact: Edna Murphy Mathematics Consultant (562) 922-6808 *Murphy_edna@lacoe.edu*	**Prentice Hall**, *Pre-Algebra*, *California Edition*
Riverside, Sacramento, Alameda, San Bernardino, Orange, and Los Angeles Offices of Education Contact: Victoria Kukuruda Riverside County Office of Education (909) 600-5631 *vkukuruda@rcoe.k12.ca.us*	**Houghton Mifflin**, *Mathematics*, grade six
Sacramento and Los Angeles County Offices of Education Contact: Pat Duckhorn California Lead Representative (916) 228-2244 *pduckhorn@scoe.net*	**McGraw-Hill,** *Mathematics*, kindergarten through grade six

Sacramento and Los Angeles County Offices of Education Contact: Pat Duckhorn California Lead Representative (916) 228-2244 *pduckhorn@scoe.net*	**Saxon Math**, *Math 65, Math 76* and *Math 87*, grades four through six
Sacramento County Office of Education Contact: Pat Duckhorn Director, Mathematics (916) 228-2244 *pduckhorn@scoe.net*	**Prentice Hall**, *Pre-Algebra*, *California Edition*, and *Algebra I*, *California Edition*
Sacramento , Imperial, Santa Clara , Stanislaus, Los Angeles , and San Diego County Offices of Education (COE) Contacts: California Lead Representatives by Regions **Regions 1, 2, and 3** Pat Duckhorn Sacramento COE (916) 228-2244 *pduckhorn@scoe.net* **Regions 4 and 5** Jivan Dhaliwal Santa Clara COE (408) 453-4351 *Jivan_dhaliwal@sccoe.org* **Regions 6, 7, and 8** Chris King Stanislaus COE (209) 525-6602 *cking@stan-co.k12.ca.us* **Regions 9, 10, and 11** Linda Menvielle Imperial COE (760) 312-6482 *lmenville@icoe*	**McDougal Littell**, *Concepts and Skills*, *Course 1, Course 2*, and *Algebra*

Sacramento, Los Angeles, and San Diego County Office of Education Contact: Pat Duckhorn California Lead Representative (916) 228-2244 *pduckhorn@scoe.net*	**Scott Foresman**, *California Mathematics*, kindergarten through grade six
Sacramento, Riverside, San Bernardino, Orange, and Los Angeles Offices of Education Contact: Victoria Kukuruda Riverside County Office of Education (909) 600-5631 *vkukuruda@rcoe.k12.ca.us*	**Houghton Mifflin**, *Mathematics*, kindergarten thorough grade five
Technology in Learning Contact: Tom Coull (925) 631-1017 *tcoull@technologyinlearning.com*	**Houghton Mifflin**, *Mathematics*, kindergarten through grade five
Technology in Learning Contact: Tom Coull (925) 631-1017 *tcoull@technologyinlearning.com*	**Harcourt,** *Harcourt Math*, kindergarten and grade two
Tehama County Department of Education Contact: Lisa Sandberg (530) 528-7388 *llsandber@tcde.tehama.k12.ca.us*	**Saxon,** *Math K*, kindergarten
Tehama, Los Angeles, and Sacramento County Offices of Education Contact: Pat Duckhorn California Lead Representative (916) 228-2244 *pduckhorn@scoe.net* Lisa Sandberg (530) 528-7388 *llsandber@tcde.tehama.k12.ca.us*	**Saxon,** *Saxon Math*, *Math 54*, grade three; Saxon Math, *An Incremental Development*, grades one through three
Tehama, Fresno, Los Angeles, and Sacramento County Offices of Education Contact: Lisa Sandberg (530) 528-7388 *llsandber@tcde.tehama.k12.ca.us*	**Sadlier-Oxford,** *Progress in Mathematics*, grades four through six

APPROVED AB 466 PROVIDERS FOR READING/LANGUAGE ARTS	PROGRAM(S) FOR WHICH TRAINING CURRICULUM IS APPROVED
Calabash Professional Learning Systems Contact: Kathy Evans (408) 392-3100 *Kathy_Evans@hmco.com*	**Houghton Mifflin,** *Reading*, *Legacy of Literacy* Note: This provider is approved to provide professional development for teachers, paraprofessionals, and instructional aides.
California Professional Development Institutes (University of California, San Diego) Contact: Gretchen Laue (858) 822-0148 *glaue@ucsd.edu*	**Hampton Brown**, *High Point*
California Professional Development Institutes (University of California, San Diego) Contact: Gretchen Laue (858) 822-0148 *glaue@ucsd.edu*	**SRA/McGraw-Hill**, *REACH Program*
California Reading Development Center at Sacramento County Office of Education (including Alameda, Butte, Imperial, Los Angeles, Sacramento, San Diego, and San Joaquin County Offices of Education) Contact: Jill Relles (916) 228-2425 *jrelles@scoe.net*	**Houghton Mifflin,** *Reading*, *A Legacy of Literacy*, kindergarten through grade six
California Reading Development Center at Sacramento County Office of Education (including Alameda, Butte, Imperial, Los Angeles, Sacramento, San Diego, and San Joaquin County Offices of Education) Contact: Jill Relles (916) 228-2425 *jrelles@scoe.net*	**SRA/McGraw-Hill**, *Open Court 2000*, kindergarten through grade five, and *Open Court 2002*, kindergarten through grade six

California Reading Implementation Centers (at Alameda, Butte, Imperial, Los Angeles, Sacramento, San Diego, and San Joaquin County Offices of Education) Contact: Jill Relles (916) 228-2425 *jrelles@scoe.net*	**Houghton Mifflin,** *Reading*, *A Legacy of Literacy*
California Reading Implementation Centers (including Alameda, Butte, Imperial, Los Angeles, Sacramento, San Diego, and San Joaquin County Offices of Education) Contact: Jill Relles (916) 228-2425 *jrelles@scoe.net*	**SRA/McGraw-Hill,** *Open Court 2002*, *Foro Abierto*, kindergarten through grade three
California Reading Implementation Centers at Sacramento Office of Education (including Alameda, Butte, Imperial, Los Angeles, Sacramento, San Diego, and San Joaquin County Offices of Education) Contact: Jill Relles (916) 228-2425 *jrelles@scoe.net*	**Houghton Mifflin,** *Reading*, *Lectura*, kindergarten through grade two
Center for Applied Research Contact: Bonnie Grossen Executive Director (503) 207-5602 *bgrossen@oregon.uoregon.edu*	**SRA/McGraw-Hill,** *REACH Program* Note: This provider is approved to provide professional development for teachers, paraprofessionals, and instructional aides.
CORE, Inc. Contact: Linda Diamond Executive Vice President (510) 595-3400, ext. 101 *ldiamond@corelearn.com*	**Houghton Mifflin Reading,** *A Legacy of Literacy*
CORE, Inc. Contact: Linda Diamond Executive Vice President (510) 595-3400, ext. 101 *ldiamond@corelearn.com*	**SRA/McGraw-Hill**, *Open Court 2002*

CORE, Inc. Contact: Linda Diamond Executive Vice President (510) 595-3400, ext. 101 *ldiamond@corelearn.com*	**Prentice Hall Literature**, *Timeless Voices, Timeless Themes*, grades six through eight
CORE, Inc. Contact: Linda Diamond Executive Vice President (510) 595-3400, ext. 101 *ldiamond@corelearn.com*	**Heinle/Thomson,** *Visions*, grades nine through twelve
Etiwanda School District Contact: Rebecca Lawrence (909) 948-7739 *rebecca.lawrence@etiwanda.k12.ca.us*	**Houghton Mifflin,** *Reading*, *Legacy of Literacy*, kindergarten through grade five
Etiwanda School District Contact: Rebecca Lawrence (909) 948-7739 *rebecca.lawrence@etiwanda.k12.ca.us*	**McDougal Littell**, *Reading and Language Arts Program*, (Language of Literature), grades six through eight
Heinle/Thomson Contact: Robert Walters (866) 664-4340 *robert.walters@thomson.com*	**Visions**, grades nine through twelve
LEA Consortium Center USD, Foresthill USD Forestville USD, Fremont USD Inglewood USD, Lemoore USD McKinleyville USD, Patterson USD, Rincon Valley USD, Santa Barbara SD (Provider training for own districts only)	**SRA/McGraw-Hill,** *Open Court 2002*
Los Angeles Unified School District Contact: Jim Morris Assistant Superintendent (213) 241-6444 *jim.morris@lausd.net*	**Houghton-Mifflin,** *Lectura*, kindergarten through grade two
Los Angeles Unified School District Contact: Jim Morris Assistant Superintendent (213) 241-6444 *jim.morris@lausd.net*	**SRA McGraw Hill**, *Foro Abierto*, kindergarten through grade three

Pearson Education Contact: Shawn Brown (800) 577-1580 *Shawn.Brown@phschool.com*	**Prentice Hall Literature**, *Timeless Voices, Timeless Themes*, grades six through eight
Sacramento County Office of Education Contact: Vicki Alterwitz (916) 228-2633 *valter@scoe.net*	**Hampton Brown**, *High Point*
Sacramento County Office of Education Contact: Vicki Alterwitz (916) 228-2633 *valter@scoe.net*	**Holt, Rhinehart, and Winston,** *Literature and Language Arts*, grades six through eight and nine through eleven
Sacramento County Office of Education Contact: Vicki Alterwitz (916) 228-2633 *valter@scoe.net*	**McDougal Littell,** *Reading and Language Arts Program,* grades six through eight
Sacramento County Office of Education Contact: Vicki Alterwitz (916) 228-2633 *valter@scoe.net*	**Prentice Hall Literature**, *Timeless Voices, Timeless Themes*, grades six through eight and nine through ten
Sacramento County Office of Education Contact: Vicki Alterwitz (916) 228-2633 *valter@scoe.net*	**SRA/McGraw-Hill,** *REACH Program*
Sacramento County Office of Education Contact: Vicki Alterwitz (916) 228-2633 *valter@scoe.net*	**McDougal Littell,** *The Language of Literature*, grades nine and ten
San Diego County Office of Education Contact: Nancy Giberson Assistant Superintendent (858) 292-3645 *giberson@sdcoe.net*	**Houghton-Mifflin**, *Lectura*, kindergarten through grade six
San Diego County Office of Education Contact: Nancy Giberson Assistant Superintendent (858) 292-3645 *giberson@sdcoe.net*	**SRA/McGraw Hill,** *Foro Abierto*, kindergarten through grade three

Santa Cruz County Office of Education Contact: Connie Benton (831) 477-5541 *cbenton@santacruz.k12.ca.us*	**McDougal Littell**, *Reading and Language Arts Program,* grades six through eight (Training materials updated July 2004)
Scholastic Inc. Contact: Mark R. Moyer (800) 342-5331 *mmoyer@scholastic.com*	*READ 180*, *California Edition*
Smar 2 tel Learning Links, LLC Contact: Marianne R. Steverson (310) 419-8996 *mrsteverson@smartel.net*	**SRA/McGraw-Hill**, *Open Court 2002***,** kindergarten through grade five
SRA/McGraw-Hill Contact: Sharon Lane (760) 918-7953 *sharon lane@mcgraw-hill.com*	**SRA/McGraw-Hill,** *Open Court 2002*
Sopris West Contact: Kris Olyejar LANGUAGE! Training Coordinator (877) 547-7323 *kriso@sopriswest.com*	**Glencoe/McGraw-Hill,** (Sopris West), *LANGUAGE! A Literacy Intervention Curriculum*
Wright Group/McGraw-Hill Contact: Sara Bouwman INSIGHT Professional Development (800) 523-2371, ext. 3358 *sara_bouwman@mcgraw-hill.com*	*Fast Track Reading* Note: This provider is approved to provide professional development for teachers, paraprofessional and instructional aides.

ITEM #24

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Mathematics and Reading Professional Development Program (AB 466): Approve Local Education Agencies' (LEAs) Reimbursement Requests and Applications	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) approve the attached lists of local educational agencies (LEAs) that have complied with required assurances for the Assembly Bill (AB) 466 Program, pursuant to *Education Code (EC)* Section 99234(g).

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

EC Section 99234(g) stipulates that funding may not be provided to an LEA until the SBE approves the agency's certified assurances. During 2002-03, the SBE approved AB 466 applications **prior to** a participating LEA commencing training. This process caused a time delay before an LEA could begin training. To avoid this delay in 2003-04 and subsequent years, the SBE Executive Director and the CDE Deputy Superintendent for Curriculum and Instruction agreed that LEA compliance with required assurances would be approved by the SBE when LEAs submit a Request for Reimbursement form. At the July 2004 meeting of the SBE, the CDE also submitted, and the SBE approved, a list of LEAs that had filed a 2003-04 Application but had not yet submitted a 2003-04 Request for Reimbursement form. This action enabled the CDE to reimburse districts for teachers attending training in late June.

SUMMARY OF KEY ISSUES

As a condition of the receipt of funds, *EC* Section 99237(a) requires that an LEA submit to the SBE a statement of assurance certified by the appropriate agency official and approved in a public session by the governing body of the agency. LEAs participating in the AB 466 program provide this proof of compliance with assurances by submitting a signed application. LEAs submitting a Request for Reimbursement Form additionally provide summary information regarding credentials held by each teacher who has successfully completed training.

The specific amount for each LEA will be determined by the CDE staff in accordance with law, regulation, and the established practice for this program.

FISCAL ANALYSIS (AS APPROPRIATE)

The Legislature appropriated $31.7 million (General Fund) for the AB 466 program for 2004-05. To date we have received $14,086,250 in 2004-05 claims.

ATTACHMENT(S)

Attachment 1: List of LEAs submitting certification of assurance via a **Request for Reimbursement Form**: Fiscal Years Prior to 2004-05 (July 2005) (1 Page)

Attachment 2: List of LEAs submitting certification of assurance via a **Request for Reimbursement Form**: Fiscal Year 2004-05 (July 2005) (10 pages)

Attachment 3: List of LEAs submitting certification of assurance via a signed **Application Form**: Fiscal Year 2004-05 (July 2005) (4 Pages)

The Following Local Educational Agencies Submitted Certification Of Assurance via a Signed **Request for Reimbursement Form:** Fiscal Years Prior to 2004-05 (July 2005)

		NUMBER OF TEACHERS					
COUNTY	**LEA NAME**	**Reading 40 Hours**	**Reading 80 Hours**	**Mathematics 40 Hours**	**Mathematics 80 Hours**	**PROVIDER**	**MATERIALS**
Humboldt	Rohnerville Elementary	12				Sacramento COE	Houghton Mifflin, *A Legacy of Literacy*
Merced	Ballico-Cressey Elementary	8				RIC—San Joaquin COE	Houghton Mifflin, *A Legacy of Literacy*
Merced	El Nido Elementary	9				Calabash	Houghton Mifflin, *A Legacy of Literacy*
Sacramento	Grant Joint Unified			1		Sacramento COE	Prentice Hall, *Pre-Algebra*
Shasta	Shasta Union High			4	4	CSU, Chico	Saxon Math, *Math 54, Math 87*
Stanislaus	Modesto City Elementary	44				Calabash	Houghton Mifflin, *A Legacy of Literacy*
Tehama	Gerber Union Elementary	1				RIC—Butte COE	Houghton Mifflin, *A Legacy of Literacy*
Ventura	Oxnard Elementary	72				Calabash	Houghton Mifflin, *A Legacy of Literacy*
	TOTAL	**146**	**0**	**5**	**4**		

The Following Local Educational Agencies Submitted Certification Of Assurance via a Signed **Request for Reimbursement Form**: Fiscal Year 2004-05 (July 2005)

COUNTY	LEA NAME	NUMBER OF TEACHERS				PROVIDER	MATERIALS
		Reading 40 Hours	Reading 80 Hours	Mathematics 40 Hours	Mathematics 80 Hours		
Butte	Paradise Unified		1			District	Houghton Mifflin, *A Legacy of Literacy*
Butte	Butte COE	3				RIC—Butte COE	Houghton Mifflin, *A Legacy of Literacy*
Calaveras	Calaveras Unified			2		Monterey COE	Harcourt, *Harcourt Math*
Colusa	Pierce Joint Unified		4			District	SRA/McGraw Hill, *Open Court 2002*
Del Norte	Del Norte County Unified	12				RIC—Butte COE	Houghton Mifflin, *A Legacy of Literacy*
El Dorado	El Dorado COE	1				RIC—Sacramento COE	SRA/McGraw Hill, *Open Court 2002*
Fresno	Caruthers Unified	3				RIC—San Joaquin COE	Houghton Mifflin, *A Legacy of Literacy*
Fresno	Central Unified	23				Calabash	Houghton Mifflin, *A Legacy of Literacy*
Fresno	Coalinga-Huron Unified	54				Calabash	Houghton Mifflin, *A Legacy of Literacy*

COUNTY	LEA NAME	NUMBER OF TEACHERS				PROVIDER	MATERIALS
		Reading 40 Hours	Reading 80 Hours	Mathematics 40 Hours	Mathematics 80 Hours		
Fresno	Selma Unified			18		Riverside COE	Houghton Mifflin, *Mathematics*
Fresno	West Park Elementary	6				RIC—San Joaquin COE	SRA/McGraw Hill, *Open Court 2002*
Kern	Edison Elementary	6				RIC—San Joaquin COE	Houghton Mifflin, *A Legacy of Literacy*
Kern	McFarland Unified	9				RIC—San Joaquin COE	SRA/McGraw Hill, *Open Court 2002*
Kings	Island Union Elementary	7				RIC—San Joaquin COE	Houghton Mifflin, *A Legacy of Literacy*
Lake	Konocti Unified	40				RIC—Butte COE	Houghton Mifflin, *A Legacy of Literacy*
Los Angeles	Hacienda La Puente Unified	15				RIC—Los Angeles COE	Houghton Mifflin, *A Legacy of Literacy*
Los Angeles	Inglewood Unified				16	District	Harcourt, *Harcourt Math*
Los Angeles	Lynwood Unified		114			District	SRA/McGraw Hill, *Open Court 2002*

COUNTY	LEA NAME	NUMBER OF TEACHERS				PROVIDER	MATERIALS
		Reading 40 Hours	Reading 80 Hours	Mathematics 40 Hours	Mathematics 80 Hours		
Los Angeles	Montebello Unified		26			District	Holt, Rhinehart and Winston, *Literature and Language Arts*
Los Angeles	Monrovia Unified	10				Sopris West	Sopris West, *Language!*
Los Angeles	Pasadena Unified	262				RIC—Sacramento COE	SRA/McGraw Hill, *Open Court 2002*
Los Angeles	West Covina Unified	47				SRA/McGraw Hill	SRA/McGraw Hill, *Open Court 2002*
Los Angeles	Whittier City Elementary	20				RIC—Los Angeles COE	Houghton Mifflin, *A Legacy of Literacy*
Los Angeles	Wilsona Elementary	8				RIC—Los Angeles COE	SRA/McGraw Hill, *Open Court 2002*
Madera	Golden Valley Unified		8			District	Houghton Mifflin, *A Legacy of Literacy*
Madera	Madera Unified			51		Fresno COE	Harcourt, *Harcourt Math*
Mendocino	Fort Brag Unified		5			District	Houghton Mifflin, *A Legacy of Literacy*
Mendocino	Arena Union Elementary	2				RIC—San Joaquin COE	SRA/McGraw Hill, *Open Court 2002*

COUNTY	LEA NAME	NUMBER OF TEACHERS				PROVIDER	MATERIALS
		Reading 40 Hours	Reading 80 Hours	Mathematics 40 Hours	Mathematics 80 Hours		
Merced	Atwater Elementary	2				RIC—Sacramento COE	SRA/McGraw Hill, *Open Court 2002*
Merced	Ballico-Cressey Elementary	5				RIC—San Joaquin COE	Houghton Mifflin, *A Legacy of Literacy*
Merced	El Nido Elementary	9				Calabash	Houghton Mifflin, *A Legacy of Literacy*
Merced	Merced River Union Elementary	1				RIC—San Joaquin COE	Houghton Mifflin, *A Legacy of Literacy*
Merced	Plainsburg Union Elementary	2				RIC—San Joaquin COE	Houghton Mifflin, *A Legacy of Literacy*
Merced	Weaver Union	4				Sacramento COE (nonRIC)	Prentice Hall, *Timeless Voices, Timeless Themes*
Monterey	Greenfield Unified	13				RIC—Alameda COE	Houghton Mifflin, *A Legacy of Literacy*
Monterey	Santa Rita Union	2				UC San Diego	Hampton Brown, *High Point*
Monterey	Soledad Unified	31				RIC—Alameda COE	Houghton Mifflin, *A Legacy of Literacy*

COUNTY	LEA NAME	NUMBER OF TEACHERS				PROVIDER	MATERIALS
		Reading 40 Hours	Reading 80 Hours	Mathematics 40 Hours	Mathematics 80 Hours		
Napa	Napa Valley Unified	18				Calabash	Houghton Mifflin, *A Legacy of Literacy*
Orange	Newport-Mesa Unified		35			District	Houghton Mifflin, *A Legacy of Literacy*
Riverside	Coachella Valley Unified	156				RIC—San Diego COE	Houghton Mifflin, *A Legacy of Literacy*
Riverside	Desert Sands Unified		10			District	Holt, Rhinehart and Winston, *Literature and Language Arts*
Riverside	Murrieta Valley Unified		5			District	Prentice Hall, *Timeless Voices, Timeless Themes*
Riverside	Palo Verde Unified	53	28			RIC—Imperial COE	Houghton Mifflin, *A Legacy of Literacy*
Sacramento	Del Paso Heights Elementary	11				RIC—Sacramento COE	Houghton Mifflin, *A Legacy of Literacy*
Sacramento	Folsom Cordova Unified	18				RIC—San Joaquin COE	Houghton Mifflin, *A Legacy of Literacy*
Sacramento	Grant Joint Unified High				1	District	Prentice Hall, *Pre-Algebra*
Sacramento	Sacramento City Unified				2	Sacramento COE	Prentice Hall, *Pre-Algebra*

COUNTY	LEA NAME	NUMBER OF TEACHERS				PROVIDER	MATERIALS
		Reading 40 Hours	Reading 80 Hours	Mathematics 40 Hours	Mathematics 80 Hours		
Sacramento	Sacramento COE			11		Sacramento COE	Prentice Hall, *Pre-Algebra*
San Bernardino	Alta Loma Elementary	13				Etiwanda Elementary	Houghton Mifflin, *A Legacy of Literacy*
San Bernardino	Apple Valley Unified	66				Calabash	Houghton Mifflin, *A Legacy of Literacy*
San Bernardino	Fontana Unified	78				RIC—San Diego COE	SRA/McGraw Hill, *Open Court 2002*
San Bernardino	Rialto Unified		4			District	Houghton Mifflin, *A Legacy of Literacy*
San Bernardino	San Bernardino City Unified	37				CORE, Inc.	Houghton Mifflin, *A Legacy of Literacy*
San Diego	Alpine Union Elementary		4			District	McDougal Littell, *Language of Literature*
San Diego	Borrego Springs Unified		5			District	Houghton Mifflin, *A Legacy of Literacy*
San Diego	Chula Vista Elementary	36				RIC—San Diego COE	Houghton Mifflin, *A Legacy of Literacy*

COUNTY	LEA NAME	NUMBER OF TEACHERS				PROVIDER	MATERIALS
		Reading 40 Hours	Reading 80 Hours	Mathematics 40 Hours	Mathematics 80 Hours		
San Diego	Escondido Unified		37			District	Houghton Mifflin, *A Legacy of Literacy*
San Diego	Fallbrook Union Elementary	10				RIC—Sacramento COE	SRA/McGraw Hill, *Open Court 2002*
San Diego	La Mesa-Spring Valley	8				San Diego COE	Hampton Brown, *High Point*
San Diego	Lemon Grove Elementary		15			District	Houghton Mifflin, *A Legacy of Literacy*
San Diego	National Elementary		8			District	Houghton Mifflin, *A Legacy of Literacy*
San Diego	San Diego COE	5				RIC—San Diego COE	SRA/McGraw Hill, *Open Court 2002*
San Diego	Santee Elementary	11	2			Sacramento COE (nonRIC)	Holt, Rhinehart, and Winston, *Literature and Language Arts*
San Diego	Solano Beach Elementary	1				RIC—Sacramento COE	SRA/McGraw Hill, *Open Court 2002*
San Diego	South Bay Union	19				RIC—San Diego COE	Houghton Mifflin, *A Legacy of Literacy*

COUNTY	LEA NAME	NUMBER OF TEACHERS				PROVIDER	MATERIALS
		Reading 40 Hours	Reading 80 Hours	Mathematics 40 Hours	Mathematics 80 Hours		
San Francisco	San Francisco Unified	202				RIC—Alameda COE	Houghton Mifflin, *A Legacy of Literacy, Lectura*
San Joaquin	Lammersville Elementary	8				RIC—San Joaquin COE	Houghton Mifflin, *A Legacy of Literacy*
San Joaquin	Manteca Unified		14			District	Houghton Mifflin, *A Legacy of Literacy*
San Joaquin	New Hope Elementary	2				RIC—San Joaquin COE	Houghton Mifflin, *A Legacy of Literacy*
San Mateo	Cabrillo Unified	2				RIC—Alameda COE	Houghton Mifflin, *Lectura*
Santa Barbara	Cuyama Joint Unified	2				RIC—Los Angeles COE	Houghton Mifflin, *A Legacy of Literacy*
Santa Clara	Oak Grove Elementary		1			District	Houghton Mifflin, *A Legacy of Literacy*
Santa Cruz	Pajaro Valley Unified	2				RIC—Alameda COE	Houghton Mifflin, *A Legacy of Literacy*
Santa Cruz	Santa Cruz City High			2		Santa Clara COE	McDougal Littell, *MD Course 2*

COUNTY	LEA NAME	NUMBER OF TEACHERS				PROVIDER	MATERIALS
		Reading 40 Hours	Reading 80 Hours	Mathematics 40 Hours	Mathematics 80 Hours		
Solano	Fairfield-Suisun Unified	59				Calabash	Houghton Mifflin, *A Legacy of Literacy*
Solano	Vacaville Unified	29				Calabash	Houghton Mifflin, *A Legacy of Literacy*
Sonoma	Old Adobe Unified		3			District	Houghton Mifflin, *A Legacy of Literacy*
Sonoma	Roseland Unified		4			District	Houghton Mifflin, *A Legacy of Literacy*
Stanislaus	Ceres Unified		20			District	Holt Rhinehart, and Winston, *Literature and Language Arts*
Stanislaus	Modesto City Elementary	242				Calabash	Houghton Mifflin, *A Legacy of Literacy*
Stanislaus	Riverbank Unified	66				RIC—San Joaquin COE	SRA/McGraw Hill, *Open Court 2002*
Stanislaus	Salida Union		1			District	Houghton Mifflin, *A Legacy of Literacy*
Stanislaus	Sylvan Union Elementary	81				RIC—San Joaquin COE	Houghton Mifflin, *A Legacy of Literacy*

COUNTY	LEA NAME	NUMBER OF TEACHERS				PROVIDER	MATERIALS
		Reading 40 Hours	Reading 80 Hours	Mathematics 40 Hours	Mathematics 80 Hours		
Sutter	Brittan Elementary		16			Calabash	Houghton Mifflin, *A Legacy of Literacy*
Sutter	Browns Elementary		4			Calabash	Houghton Mifflin, *A Legacy of Literacy*
Sutter	Franklin Elementary		4			District	Houghton Mifflin, *A Legacy of Literacy*
Sutter	Sutter COE		4			Calabash	Houghton Mifflin, *A Legacy of Literacy*
Tulare	Dinuba Unified	38				RIC—San Joaquin COE	Houghton Mifflin, *A Legacy of Literacy*
Tulare	Tulare COE	23				CPDI—UC San Diego	Hampton Brown, *High Point*
Ventura	Rio Elementary	70				RIC—Los Angeles COE	Houghton Mifflin, *A Legacy of Literacy*
TOTAL		1,963	382	84	19		

Application Form
Fiscal Year 2004-05 (July 2005)

The following local educational agencies have submitted certification of assurance via a signed Application:

COUNTY	NAME OF LEA
Alameda	Alameda County Office of Education
Alameda	Albany City Unified
Alameda	Berkeley Unified
Alameda	Castro Valley Unified
Alameda	Dublin Unified
Alameda	Emery Unified
Alameda	Fremont Unified
Alameda	Livermore Valley Joint Unified
Alameda	Mountain House Elementary
Alameda	New Haven Unified
Alameda	Newark Unified
Alameda	Piedmont City Unified
Alameda	Pleasanton Unified
Alameda	San Leandro Unified
Alameda	San Lorenzo Unified
Alameda	Sunol Glen Unified
Butte	Biggs Unified
Butte	Gridley Unified
Butte	Pioneer Union Elementary
Calaveras	Calaveras Unified
Colusa	Maxwell Unified
Colusa	Williams Unified
Contra Costa	John Swett Unified

COUNTY	NAME OF LEA
Contra Costa	Lafayette Elementary
Contra Costa	Liberty Union High
Contra Costa	Martinez Unified
Contra Costa	Walnut Creek Elementary
Del Norte	Del Norte County Office of Education
El Dorado	Lake Tahoe Unified
Fresno	Fowler Unified
Fresno	Fresno Unified
Fresno	Golden Plains Unified
Fresno	Kings Canyon Joint Unified
Fresno	Parlier Unified
Fresno	Raisin City Elementary
Fresno	Riverdale Joint Unified
Fresno	Sanger Unified
Fresno	West Park Elementary
Glenn	Orland Joint Unified
Glenn	Stony Creek Joint Unified
Humboldt	McKinleyville Union Elementary
Kern	Bakersfield City Elementary
Kern	Delano Joint Union High
Kern	Elk Hills Elementary
Kern	Kern Union High School District
Kern	Mojave Unified

COUNTY	NAME OF LEA
Kern	Taft City Elementary
Kern	Vineland Elementary
Kings	Corcoran Joint Unified
Kings	Hanford Elementary
Kings	Lemoore Union Elementary
Lassen	Johnstonville Elementary
Los Angeles	Compton Unified
Los Angeles	El Monte City Elementary
Los Angeles	El Monte Union High
Los Angeles	El Rancho Unified
Los Angeles	Hacienda La Puente Unified
Los Angeles	Lawndale Elementary
Los Angeles	Monrovia Unified
Los Angeles	Montebello Unified
Los Angeles	Paramount Unified
Los Angeles	Sulphur Springs Union Elementary
Los Angeles	West Covina Unified
Madera	Alview-Dairyland Union Elementary
Madera	Golden Valley Unified
Marin	Novato Unified
Mariposa	Mariposa County Unified
Mendocino	Anderson Valley Unified
Mendocino	Laytonville Unified
Mendocino	Potter Valley Community Unified
Mendocino	Round Valley Unified
Mendocino	Ukiah Unified
Merced	El Nido Elementary
Merced	Gustine Unified
Merced	Livingston Union Elementary

COUNTY	NAME OF LEA
Merced	Los Banos Unified
Merced	Planada Elementary
Merced	Winton Elementary
Modoc	Surprise Valley Joint Unified
Monterey	Chualar Union Elementary
Monterey	Gonzales Unified
Monterey	Greenfield Union Elementary
Monterey	Salinas City Elementary
Monterey	Salinas Union High
Napa	Napa Valley Unified
Orange	Anaheim Union High
Orange	Fullerton Elementary
Orange	Newport-Mesa Unified
Orange	Orange Unified
Orange	Santa Ana Unified
Orange	Tustin Unified
Placer	Roseville City Elementary
Placer	Roseville Joint Union High
Placer	Tahoe-Truckee Joint Unified
Riverside	Alvord Unified
Riverside	Banning Unified
Riverside	Hemet Unified
Riverside	Jurupa Unified
Riverside	Lake Elsinore Unified
Riverside	San Jacinto Unified
Sacramento	Elverta Joint Elementary
Sacramento	Natomas Unified
Sacramento	Sacramento County Office of Education
Sacramento	Sacramento Chater High School

COUNTY	NAME OF LEA
San Bernardino	Adelanto Elementary
San Bernardino	Fontana Unified
San Bernardino	Helendale Elementary
San Bernardino	Ontario-Montclair Elementary
San Bernardino	Rim of the World Unified
San Bernardino	San Bernardino County Office of Education
San Diego	Alpine Union Elementary
San Diego	Bonsall Union Elementary
San Diego	Borrego Springs Unified
San Diego	Carlsbad Unified
San Diego	Escondido Union High
San Diego	Grossmont Union High
San Diego	La Mesa-Spring Valley
San Diego	Mountain Empire Unified
San Diego	San Diego City Unified
San Diego	San Ysidro Elementary
San Diego	Vista Unified
San Joaquin	Stockton City Unified
San Mateo	Jefferson Elementary
San Mateo	Sequoia Union High
Santa Barbara	Goleta Union Elementary
Santa Barbara	Guadalupe Union Elementary
Santa Barbara	Santa Barbara County Office of Education
Santa Barbara	Santa Barbara Elementary
Santa Barbara	Santa Barbara High
Santa Clara	Berryessa Union Elementary
Santa Clara	Campbell Union High
Santa Clara	Cupertino Union Elementary
Santa Clara	East Side Union High

COUNTY	NAME OF LEA
Santa Clara	Evergreen Elementary
Santa Clara	Gilroy Unified
Santa Clara	Loma Prieta Joint Union Elementary
Santa Clara	Milpitas Unified
Santa Clara	Moreland Elementary
Santa Clara	Union Elementary
Santa Cruz	Santa Cruz City Elementary
Shasta	Columbia Elementary
Shasta	Grant Elementary
Shasta	Mountain Union Elementary
Shasta	North Cow Creek Elementary
Shasta	Whitmore Union Elementary
Shasta	Redding Elementary
Shasta	Shasta County Office of Education
Sierra	Sierra County Office of Education
Sierra	Sierra-Plumas Joint Unified
Siskiyou	Etna Union Elementary
Siskiyou	Grenada Elementary
Siskiyou	Mt. Shasta Union Elementary
Siskiyou	Siskiyou County Office of Education
Siskiyou	Siskiyou Union High
Siskiyou	Yreka Union Elementary
Solano	Dixon Unified
Solano	Vacaville Unified
Solano	Vallejo City Unified
Sonoma	Alexander Valley Union Elementary
Sonoma	Bellevue Union Elementary
Sonoma	Cloverdale Unified
Sonoma	Healdsburg Unified

COUNTY	NAME OF LEA
Sonoma	Horicon Elementary
Sonoma	Petaluma Joint Union High
Sonoma	Rincon Valley Union Elementary
Sonoma	Roseland Elementary
Sonoma	Santa Rosa High
Stanislaus	Denair Unified
Stanislaus	Hart-Ransom Union Elementary
Stanislaus	Keyes Union Elementary
Stanislaus	Newman-Crows Landing Unified
Stanislaus	Patterson Joint Unified
Stanislaus	Salida Union Elementary
Stanislaus	Turlock Joint Elementary
Stanislaus	Turlock Joint Union High
Stanislaus	Chatom Union Elementary
Sutter	Live Oak Unified
Tehama	Corning Union High
Tehama	Evergreen Union Elementary
Tehama	Flournoy Union Elementary
Tehama	Kirkwood Elementary
Tehama	Red Bluff Union Elementary
Tehama	Tehama County Office of Education
Tehama	Gerber Union Elementary
Trinity	Cox Bar Elementary
Trinity	Douglas City Elementary
Trinity	Trinity Center Elementary
Trinity	Trinity County Office of Education
Trinity	Weaverville Elementary
Tulare	Exeter Union Elementary
Tulare	Lindsay Unified

COUNTY	NAME OF LEA
Tulare	Porterville Unified
Tulare	Tulare County Office of Education
Tulare	Tulare Joint Union High
Ventura	Fillmore Unified
Ventura	Ocean View Elementary
Ventura	Oxnard Elementary
Ventura	Oxnard Union High
Ventura	Pleasant Valley Elementary
Yolo	Davis Joint Unified
Yuba	Wheatland Elementary

ITEM #25

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Mathematics and Reading Professional Development Program (AB 466) (Chapter 737, Statutes of 2001): Approval of Training Providers and Training Curricula	☒ **Action** ☒ **Information** ☐ **Public Hearing**

RECOMMENDATION

Approve the recommended providers and training curricula for the purposes of providing professional development under the provisions of the Mathematics and Reading Professional Development Program (AB 466).

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

At the February 2002 meeting, the State Board approved criteria for the approval of training providers and training curricula. The State Board has approved AB 466 training providers and training curricula at previous meetings. The list of State Board-approved AB 466 providers is available on line at **http://www.cde.ca.gov/pd/ca/ma/mard03sbetrngprvdr.asp**

SUMMARY OF KEY ISSUES

AB 466 established the Mathematics and Reading Professional Development Program, which provides incentive funding to districts to train teachers, instructional aides, and paraprofessionals in mathematics and reading. Once the providers and their training curricula are determined to have satisfied the State Board-approved criteria and have been approved by the State Board, local educational agencies may contract with the approved providers for AB 466 professional development.

The AB 466 review panel recommends approval of the following provider and training curricula for instructional aides or paraprofessionals:

Los Angeles Unified School District
SRA McGraw Hill
Open Court, Grades K-6

FISCAL ANALYSIS (AS APPROPRIATE)

Approval of additional AB 466 providers allows more choice for local educational agencies in selecting training providers, for which $31.7 million was allocated for Fiscal Year 2004-05. Approval of additional providers does not affect the total dollars available.

ATTACHMENT(S)

None

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: June 29, 2005

TO: **MEMBERS, STATE BOARD OF EDUCATION**

FROM: Sue Stickel, Deputy Superintendent
Curriculum and Instruction Branch

RE: Item No. 25

SUBJECT: Mathematics and Reading Professional Development Program (AB 466) (Chapter 737, Statutes of 2001): Approval of Training Providers and Training Curricula

The California Department of Education recommends that the State Board of Education approve the following list of two recommended providers and training curricula for the purposes of providing professional development under the provisions of the Mathematics and Reading Professional Development Program:

Sopris West Educational Services
Glencoe/McGraw-Hill *Language! (Third Edition)*
Grades 9-12

Sacramento County Office of Education
Scholastic *Read 180*
Grades 4-8

ITEM #26

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Implementation of Senate Bill (SB) 1113, Chapter 208, Statutes of 2004: Approve Release of Funds for Supplementary Materials for English Learners	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) approve the release of funds to certain districts for the purpose of purchasing supplementary materials for English learner (EL) students.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

In June of 2005, the SBE received an Information Memorandum on the implementation of a provision in the Budget Act of 2004 (SB 1113, Chapter 208, Statutes of 2004), Item 6110-189-0001, which provides one-time funding of $30,000,000 to purchase standards-aligned instructional materials for EL students in kindergarten and grades one through twelve. The purpose of the funds is for districts to purchase supplementary instructional materials to accelerate the pupils as rapidly as possible toward grade-level proficiency in reading, writing, and speaking English. The materials may only be used in addition to the standards-aligned materials adopted by the SBE.

SUMMARY OF KEY ISSUES

The provisional budget act language in SB 1113 contains the conditions under which a local education agency (LEA) may receive funding; specifies a funding formula for LEAs participating in the program; prescribes a process for CDE to review the supplementary materials requested for purchase by LEAs; and sets a timeline on districts to encumber the funds.

LEA's funding will be based on the number of LEAs that submit the forms to participate in this one-time allocation; these are being referred to as the "intent to purchase forms" (IPF). Districts had until March 31, 2005, to submit their IPFs to the CDE. Depending on the number of districts participating in the program, the amount may be as high as $25 or as low as $17 per pupil. Also, LEAs may spend no more than $30 per pupil from the funds for the purchase of supplementary materials. Furthermore, the Budget Act specifies that the allocation will be based on the most recently certified language census of English learner students. Once the funds are released by the SBE, districts have until June 30, 2006, to encumber them.

SUMMARY OF KEY ISSUES

In addition to specifying the funding formula for this one-time allocation, the Budget Act also outlines several key conditions governing these funds:

1. The requirement that the CDE develop an English Language Development (ELD)/English Language Arts (ELA) matrix to determine if the instructional materials correlate to the state-adopted standards;

2. Specification of a process for LEAs to file an IPF with the CDE prior to the State review of the supplementary materials;

3. SBE release of funds to LEAs.

Timeline of SB 1113 Implementation

September 2004
Letter from State Superintendent Jack O'Connell to County and District Superintendents and Governing Board Presidents outlining the SB 1113 provisions and the implementation timeline.

November 2004
CDE constructed a set of matrices that included ELD standards and proficiency levels, and ELA standards that would be used in the review of supplementary materials requested by LEAs in their intent to purchase forms. CDE held focus group discussions in the southern (San Diego) and northern (Sacramento) parts of the State on the matrices and received input from ELD and ELA experts on the format.

On Wednesday, November 17, 2004, the CDE held a briefing with publishers interested in filling out the matrices and to review the specific requirements of SB 1113.

December 2004
CDE posted on the Supplementary Materials for English Learners Web page (*http://www.cde.ca.gov/ci/cr/cf/englearnrs.asp*) all 33 matrices in the three domains of reading, writing, and speaking English corresponding to the ELD grade spans and the ELA grade level standards.

December 2004 – March 2005
Several Learning Resource Display Centers (LRDCs) and County Offices of Education held instructional materials fairs at which interested publishers showcased their English learner supplementary materials.

During this period December to March, districts reviewed materials for their alignment to the ELD/ELA correlation matrices and decided which materials best addressed their student EL needs.

SUMMARY OF KEY ISSUES

February 8, 2005
Letter from Deputy Superintendent Sue Stickel to County and District Superintendents and Governing Board Presidents outlining the intent to purchase process.

March 31, 2005
The deadline for LEAs to submit an IPF to be eligible for EL funding. Over 700 IPFs have been submitted to the CDE.

May, June, and August 2005
Instructional materials are being reviewed for their alignment to ELD and ELA standards. Due to the large number of programs requested by the LEAs from over 60 publishers, the CDE has contracted with four county offices of education to assist in conducting the review of supplementary materials. The counties are San Joaquin, Kern, Orange, and San Diego. They were chosen for their availability of space, staff, and reviewers. It is anticipated that half the reviewers have to be ELA experts and the other half ELD experts. Once the reviews are completed, publishers will have the opportunity to appeal to the CDE. An appeal panel of reviewers and CDE staff will listen to concerns and weigh the evidence presented. It is the goal of the CDE to ensure that materials receive an impartial review, but also that they meet the Legislative intent and are substantially correlated to the ELD and ELA standards.

July and September 2005
The SBE will take action to approve district funds for the purchase of supplementary instructional materials.

October – November 2005
CDE will allocate funds to LEAs.

June 30, 2006
Deadline for LEAs to encumber funds.

FISCAL ANALYSIS (AS APPROPRIATE)

The Legislature appropriated funds for the CDE to implement this provisional Budget Act language.

ATTACHMENT(S)

A list of districts recommended by the CDE to be granted funds for the purchase of supplementary materials for EL students will be provided to the SBE as a last minute memorandum.

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: June 24, 2005

TO: MEMBERS, STATE BOARD OF EDUCATION

FROM: Sue Stickel, Deputy Superintendent
Curriculum and Instruction Brach

RE: Item No. 26

SUBJECT: Implementation of Senate Bill (SB) 1113, Chapter 208, Statutes of 2004: Approve Release of Funds for Supplementary Materials for English Learners

The California Department of Education (CDE) recommends that the State Board of Education (SBE) approve the release of funds to certain districts for the purpose of purchasing supplementary materials for English learner (EL) students.

Attachment 1: The initial list of districts (and supplementary materials proposed for purchase) recommended for approval by the CDE (105 pages)

A second list of districts (and supplementary materials proposed for purchase) recommended for approval by the CDE will be provided in a subsequent last minute memorandum presented at the SBE meeting.

Attachment 2: Sample appropriation letter (2 pages)

Attachment 3: Sample Intent to Purchase form from a hypothetical district (6 pages)

ITP Report - Approved Programs

District Name	Publisher Name

ABC UNIFIED

Great Source Education Group

Program Title

INSIDE WRITING GR 4

INSIDE WRITING GR 9

INSIDE WRITING GR 8

INSIDE WRITING GR 7

INSIDE WRITING GR 5

INSIDE WRITING GR 6

ACCESS FOR NEWCOMERS

Hampton-Brown Company

Program Title

Just the Right Word Gr 4

English at Your Command Gr 7

AVENUES TO ELA AND CONTENT GRADE 2 LEVEL C

AVENUES TO ELA AND CONTENT GRADE 4 LEVEL E

AVENUES TO ELA AND CONTENT GRADE 5 LEVEL F

Picture Perfect Word Book and Dictionaries Gr 3

AVENUES TO ELA AND CONTENT GR K

JUST THE RIGHT WORD PICTURE PERFECT WORD BOOK

JUST THE RIGHT WORD PICTURE DICTIONARY 2

JUST THE RIGHT WORD PICTURE DICTIONARY 1

ENGLISH TO A BEAT

English to a Beat Gr 2

AVENUES TO ELA AND CONTENT GRADE 1 LEVEL B

English to a Beat Gr 3

AVENUES TO ELA AND CONTENT GR K

District Name	Publisher Name

Just the Right Word Gr 3

Just the Right Word Gr 1

ENGLISH AT YOUR COMMAND GR 5

JUST THE RIGHT WORD

ENGLISH TO A BEAT KIT

Big Books for ELD Gr K

ENGLISH AT YOUR COMMAND GR 4

English to a Beat Gr 4

English to a Beat Gr 1

ENGLISH AT YOUR COMMAND INTERMEDIATE LEVEL

ENGLISH AT YOUR COMMAND EARLY ELEM LEVEL

ENGLISH AT YOUR COMMAND BEGINNING LEVEL

English at Your Command Gr K

Thomson-Heinle

Program Title

THE NEW GRAMMAR IN ACTION BOOK 1 TEXT & AUDIO TAPE

THE NEW GRAMMAR IN ACTION BASIC TEXT & AUDIO TAPE

THE NEW GRAMMAR IN ACTION BOOK 3 TEXT & AUDIO TAPE

THE NEW GRAMMAR IN ACTION BOOK 2 TEXT & AUDIO TAPE

ALAMEDA CITY UNIFIED

Great Source Education Group

Program Title

ACCESS AMERICAN HISTORY CA SB1113 PACKAGE

ALBANY UNIFIED

Great Source Education Group

Program Title

Inside Writing Program Pkg 9 & 10

Write Ahead Handbook

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND

District Name	Publisher Name

English At Your Command-Intermediate

ALHAMBRA CITY ELEMENTA

Great Source Education Group

Program Title

ACCESS FOR NEWCOMERS PKG

READERS HANDBOOK COMPLETE PRGRM

READERS HANDBOOK

ALPINE UNION

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT LEVEL A GR K

Houghton Mifflin

Program Title

LEVELED READERS LANGUAGE SUPPORT GR 4

ANDERSON VALLEY UNIFIED

Houghton Mifflin

Program Title

SOAR TO SUCCESS, LEVEL 3

SOAR TO SUCCESS, LEVEL 4 STUDENT LIBRARY

ANTELOPE ELEMENTARY

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND GR 3

Houghton Mifflin

Program Title

SOAR TO SUCCESS LEVEL 4

ANTELOPE VALLEY UNION H

Thomson-Heinle

Program Title

GRAMMAR IN CONTEXT BOOK 1

COMPOSITION PRACTICE BOOK 3

COMPOSITION PRACTICE BOOK 1

HEINLE'S NEWBURY HOUSE DICTIONARY OF AMERICAN ENGLISH

COMPOSITION PRACTICE BOOK 2

COMPOSITION PRACTICE BOOK 4

GRAMMAR IN CONTEXT BOOK 2

GRAMMAR IN CONTEXT BOOK 3

ARCADIA UNIFIED

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND GR K

ENGLISH AT YOUR COMMAND GR K

ENGLISH AT YOUR COMMAND GR K

AROMAS/SAN JUAN UNIFIED

Discount Dictionaries

Program Title

ENGLISH TO A BEAT PACK 6.0

ENGLISH TO A BEAT

Hampton-Brown Company

Program Title

ENGLISH TO A BEAT

ENGLISH TO A BEAT PACK 6.0

ARVIN UNION ELEMENTARY

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND PACK 9.2

AVENUES TO ELA AND CONTENT PACK 1.3

ENGLISH AT YOUR COMMAND PACK 9.0

AVENUES TO ELA AND CONTENT PACK 1.0

AVENUES TO ELA AND CONTENT PACK 1.2

ENGLISH AT YOUR COMMAND

Houghton Mifflin

Program Title

District Name	Publisher Name

SOAR TO SUCCESS LEVEL 3

SOAR TO SUCCESS LEVEL 4

SOAR TO SUCCESS LEVEL 1

AZUSA UNIFIED

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT PACKS GR K

AVENUES TO ELA AND CONTENT PACKS GR 1

BALDWIN PARK UNIFIED

Harcourt School Publishers

Program Title

READING COMPREHENSION PKG 12 GR 4

READING COMPREHENSION PKG 12 GR 3

READING COMPREHENSION PKG 12 GR 2

READING COMPREHENSION PKG 12 GR 1

READING COMPREHENSION PACKAGE 12 GR K

READING COMPREHENSION PKG 12 GR 5

BASSETT UNIFIED

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT PACK 1.2

AVENUES TO ELA AND CONTENT PACK 1.5

AVENUES TO ELA AND CONTENT PACK 1.4

AVENUES TO ELA AND CONTENT PACK 1.3

AVENUES TO ELA AND CONTENT PACK 1.1

ENGLISH AT YOUR COMMAND (PACK 9.1)

ENGLISH AT YOUR COMMAND PACK 9.0

AVENUES TO ELA & CONTENT PACK 1.0

BAYSHORE ELEMENTARY

Hampton-Brown Company

Program Title

District Name	Publisher Name
	ENGLISH AT YOUR COMMAND
	JUST THE RIGHT WORD BIG BOOK OF BASIC VOCABULARY GR 1-2
	ENGLISH AT YOUR COMMAND (PACK 9.1)
	ENGLISH AT YOUR COMMAND
BELLFLOWER UNIFIED	
	Houghton Mifflin
	Program Title
	SOAR TO SUCCESS LEVEL 3
	SOAR TO SUCCESS LEVEL 5
BENICIA UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH TO A BEAT GR 1-5
BERKELEY UNIFIED	
	Great Source Education Group
	Program Title
	INSIDE WRITING NARRATIVES
	Inside Writing Paragraphs
	INSIDE WRITING SENTENCES
	Inside Writing Sentences, 5-pk
	Inside Writing Descriptions
	Inside Writing Skills gr. 4
	Hampton-Brown Company
	Program Title
	English to a Beat
	Just the Right Word gr. 2-3
	Just the Right Word
	English To a Beat Kit, gr. 3-5
BERRYESSA UNION	
	Discount Dictionaries
	Program Title

District Name	Publisher Name
	LEVELED READERS LANGUAGE SUPPORT
	Houghton Mifflin
	Program Title
	LEVELED READERS LANGUAGE SUPPORT
BEVERLY HILLS UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND INTERMEDIATE PRACTICE BOOK
	ENGLISH AT YOUR COMMAND PRACTICE BOOK
	ENGLISH AT YOUR COMMAND INTERMEDIATE PACK 9.5
	GRAMMAR SENSE 2
	ENGLISH AT YOUR COMMAND EARLY ELEM PACK 9.3 PRACTICE BOOK
	ENGLISH AT YOUR COMMAND EARLY ELEM PACK 9.3
BIGGS UNIFIED	
	Houghton Mifflin
	Program Title
	Leveled Readers (My family), (At home), (My world), (Our flay)
	Leveled Readers (Our Families), (On Earth), (Old Stores), (Who can be Hero)
BISHOP UNION ELEMENTAR	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND PK 9.4
	ENGLISH AT YOUR COMMAND PK 9.5
BONSALL UNION ELEMENTA	
	Great Source Education Group
	Program Title
	ACCESS FOR NEWCOMERS GR 6-8
BORREGO SPRINGS UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND

District Name	Publisher Name
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND
	JUST THE RIGHT WORD BIG BOOK PACK 8.0
BRAWLEY UNION HIGH	
	Options Publishing Inc.
	Program Title
	WRITER'S THESAURUS LEVEL 2
	Pearson Learning Group
	Program Title
	WRITER'S THESAURUS LEVEL 2
	Sopris West
	Program Title
	STEP UP TO WRITING ELEMENTARY CLASSROOM SET
	STEP UP TO WRITING
	STEP UP TO WRITING
BRENTWOOD UNION	
	Hampton-Brown Company
	Program Title
	English at your command Grades 6,7,8
	Houghton Mifflin
	Program Title
	SOAR TO SUCCESS GRADE 5
	SOAR TO SUCCESS GRADE 3
	SOAR TO SUCCESS GRADE 4
BURBANK UNIFIED	
	Cambridge University Press
	Program Title
	STRATEGIC READING LEVEL 3
	STRATEGIC READING LEVEL 1

District Name	Publisher Name

WRITING FROM WITHIN

STRATEGIC READING LEVEL 2

WRITING FROM WITHIN INTRO

STRATEGIC READING TEACHERS MANUAL

BURLINGAME ELEMENTARY

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT GR 3

AVENUES TO ELA AND CONTENT GR K

AVENUES TO ELA AND CONTENT GR 2

AVENUES TO ELA AND CONTENT GR 1

AVENUES TO ELA AND CONTENT GR 3 NEWCOMER TEXT

Pearson Learning Group

Program Title

BE A BETTER READER

BE A BETTER READER LEVEL A

Peoples Publishing Group

Program Title

BE A BETTER READER LEVEL A

BE A BETTER READER LEVEL A

BURTON ELEMENTARY

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND

ENGLISH AT YOUR COMMAND 7-8

BUTTONWILLOW UNION ELE

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND PACK 9.5

ENGLISH AT YOUR COMMAND PACK 9.4

ENGLISH AT YOUR COMMAND

District Name	Publisher Name

ENGLISH AT YOUR COMMAND PACK 9.1

CAJON VALLEY UNION ELEM

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND GR 5

AVENUES TO ELA AND CONTENT GR 2

AVENUES TO ELA AND CONTENT GR 2

AVENUES TO ELA AND CONTENT GR 2

ENGLISH AT YOUR COMMAND GR 4

AVENUES TO ELA AND CONTENT GR 2

AVENUES TO ELA AND CONTENT GR 2

AVENUES TO ELA AND CONTENT GR 2

ENGLISH AT YOUR COMMAND GR 6-8

CALEXICO UNIFIED

Hampton-Brown Company

Program Title

ENGLISH TO A BEAT

Redbrick Learning

Program Title

HIGH FIVE READING, RED LEVEL 2

Thomson-Heinle

Program Title

GRAMMAR IN CONTEXT LEVEL 1

GRAMMAR IN CONTEXT A LEVEL 1

GRAMMAR IN CONTEXT LEVEL 2

GRAMMAR IN CONTEXT A LEVEL 2

GRAMMAR IN CONTEXT LEVEL 3

GRAMMAR IN CONTEXT A LEVEL 3

CALIPATRIA UNIFIED

Houghton Mifflin

Program Title

District Name	Publisher Name
	LEVELED READERS STRAND KITS LANG SUPPORT
	LEVELED READERS STRAND KIT BELOW LEVEL
	LEVELED READERS STRAND KIT LANG SUPPORT
	LEVELED READERS STRAND KITS BELOW LEVEL

CALISTOGA JOINT UNIFIED

Discount Dictionaries

Program Title

ENGLISH TO A BEAT

ENGLISH AT YOUR COMMANDS

AVENUES TO ELA AND CONTENT

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMANDS

ENGLISH AT YOUR COMMANDS

ENGLISH TO A BEAT

AVENUES TO ELA AND CONTENT

CAPISTRANO UNIFIED

Globe Fearon

Program Title

GUIDED READING CONTENT - LEVEL N

GUIDED READING PROGRAM

SPRINT READING COMPLET SET LEVEL 600

GUIDED READING CONTENT - LEVEL B

GUIDED READING CONTENT - LEVEL C

GUIDED READING CONTENT - LEVEL E

GUIDED READING CONTENT - LEVEL F

GUIDED READING CONTENT - LEVEL H

SPRINT READING COMPLETE SET

GUIDED READING CONTENT - LEVEL I

GUIDED READING CONTENT - LEVEL M

District Name	Publisher Name
	Hampton-Brown Company
	Program Title
	English to A Beat Gr K-5
	Scholastic
	Program Title
	SPRINT READING COMPLETE SET
	SPRINT READING COMPLET SET LEVEL 600
	GUIDED READING CONTENT - LEVEL B
	GUIDED READING PROGRAM
	GUIDED READING CONTENT - LEVEL I
	GUIDED READING CONTENT - LEVEL H
	GUIDED READING CONTENT - LEVEL F
	GUIDED READING CONTENT - LEVEL E
	GUIDED READING CONTENT - LEVEL C
	GUIDED READING CONTENT - LEVEL M
	GUIDED READING CONTENT - LEVEL N
CARLSBAD UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND GR 3-6
	ENGLISH AT YOUR COMMAND GR 2-3
	Thomson-Heinle
	Program Title
	THE NEW GRAMMAR IN ACTION GR 6
CARPINTERIA UNIFIED	
	Discount Dictionaries
	Program Title
	ACCESS AMERICAN HISTORY
	Great Source Education Group
	Program Title
	WRITE AHEAD

ACCESS AMERICAN HISTORY

CASTRO VALLEY UNIFIED

Hampton-Brown Company

Program Title

English To A Beat, gr. K-1

English At Your Command, gr. K-1, 2-3, 4-8

CENTER UNIFIED

Discount Dictionaries

Program Title

JUST THE RIGHT WORD

SPELLING WORKOUT LEVEL C

SPELLING WORKOUT LEVEL D

SPELLING WORKOUT LEVEL A

BOOK TREKS: A HOME FOR THE NEW NATION

BOOK TREKS GRADE 3 LIBRARY

BOOK TREKS GRADE 3 TEACHER RESOURCE BOOK

SPELLING WORKOUT LEVEL E

BOOK TREKS GRADE 4.4 EXTENSION 2 LIBRARY WITH TRB

BOOK TREKS: AN AMAZING JOURNEY

BOOK TREKS: APPALACHIAN TRAIL

BOOK TREKS: SOWN THE MIGHTY MISSISSIPPI

BOOK TREKS: STEVE IRWIN

BOOK TREKS: TEACHER RESOURCE BOOK LEVEL 3

ENGLISH AT YOUR COMMAND

ENGLISH AT YOUR COMMAND 9.3

ENGLISH AT YOUR COMMAND 9.5

ENGLISH AT YOUR COMMAND! PACK 9.3 STM TE

ENGLISH TO A BEAT PACKAGE 6.0

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND 9.3

District Name	Publisher Name

ENGLISH AT YOUR COMMAND

ENGLISH AT YOUR COMMAND! PACK 9.3 STM TE

ENGLISH AT YOUR COMMAND 9.5

JUST THE RIGHT WORD

ENGLISH TO A BEAT PACKAGE 6.0

Pearson Digital Learning

Program Title

BOOK TREKS GRADE 4.4 EXTENSION 2 LIBRARY WITH TRB

BOOK TREKS GRADE 3 LIBRARY

BOOK TREKS GRADE 3 TEACHER RESOURCE BOOK

Pearson Learning Group

Program Title

SPELLING WORKOUT LEVEL A

BOOK TREKS: STEVE IRWIN

SPELLING WORKOUT LEVEL A

BOOK TREKS: A HOME FOR THE NEW NATION

SPELLING WORKOUT LEVEL D

SPELLING WORKOUT LEVEL C

BOOK TREKS: SOWN THE MIGHTY MISSISSIPPI

SPELLING WORKOUT LEVEL E

BOOK TREKS: APPALACHIAN TRAIL

BOOK TREKS: AN AMAZING JOURNEY

BOOK TREKS: TEACHER RESOURCE BOOK LEVEL 3

CENTINELA VALLEY UNION

Great Source Education Group

Program Title

READERS HANDBOOK

CENTRALIA ELEMENTARY

Ballard & Tighe

Program Title

CAROUSEL OF IDEAS, 3RD ED. SET 1

District Name	Publisher Name

CAROUSEL OF IDEAS, 3RD ED. SET 2

CERES UNIFIED

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND

JUST THE RIGHT WORD GR 1

ENGLISH TO A BEAT GR 1

PICTURE PERFECT WORD BOOK & DICTIONARIES

PICTURE PERFECT WORD BOOK & DICTIONARIES

ENGLISH AT YOUR COMMAND GR K

CHATOM UNION ELEMENTA

Great Source Education Group

Program Title

ACCESS AMERICAN HISTORY GR 6-8

Hampton-Brown Company

Program Title

JUST THE RIGHT WORD BIG BOOK PACK 8.0

CHICO UNIFIED

Hampton-Brown Company

Program Title

Avenues to ELA & content (Pack 1.0 & 1.1)

Avenues to ELA & Content (Pack 1.0),(Pack 1.1),

Avenues to ELA & Content (Pack 1.2, 1.3, 1.4 & 1.5)

CHOWCHILLA ELEMENTARY

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT

ENGLISH TO A BEAT

CHULA VISTA ELEMENTARY

Delaney Educational Enterprises, Inc.

Program Title

WHY NOT

District Name	Publisher Name
	Discount Dictionaries
	Program Title
	LEVELED READERS BELOW LVL 4
	ENGLISH AT YOUR COMMAND
	JUST THE RIGHT WORD
	LEVELED READERS
	LEVELED READERS LANG SUPP LVL 2
	AVENUES TO ELA
	LEVELED READERS LANG SUPPORT
	ENGLISH TO A BEAT
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA
	JUST THE RIGHT WORD
	ENGLISH AT YOUR COMMAND
	ENGLISH TO A BEAT
	Houghton Mifflin
	Program Title
	LEVELED READERS BELOW LVL 4
	LEVELED READERS LANG SUPP LVL 2
	LEVELED READERS LANG SUPPORT
	LEVELED READERS
CINNABAR ELEMENTARY	
	Discount Dictionaries
	Program Title
	JUST RIGHT READING LV B TE
	JUST RIGHT READING LV A-TE
	JUST RIGHT READING LV C TE
	JUST RIGHT READING LV B-SE
	JUST RIGHT READING LV C SE

District Name	Publisher Name
	Options Publishing Inc.
	Program Title
	JUST RIGHT READING LV B TE
	JUST RIGHT READING LV C SE
	JUST RIGHT READING LV C TE
	JUST RIGHT READING LV B-SE
	JUST RIGHT READING LV A-TE
CLAREMONT UNIFIED	
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA AND CONTENT PACK 1.3
	AVENUES TO ELA AND CONTENT PACK 1.4
	AVENUES TO ELA AND CONTENT PACK 1.0
	JUST THE RIGHT WORD BIG BOOK PACK 8.0
	AVENUES TO ELA AND CONTENT PACK 1.1
	ENGLISH AT YOUR COMMAND (PACK 9.1)
	AVENUES TO ELA AND CONTENT PACK 1.5
	AVENUES TO ELA AND CONTENT GR 1
	ENGLISH AT YOUR COMMAND (PACK 9.1)
	ENGLISH AT YOUR COMMAND PACK 9.0
CLOVIS UNIFIED	
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA AND CONTENT PACK 1.0
	AVENUES TO ELA AND CONTENT PACK 1.4
	AVENUES TO ELA AND CONTENT PACK 1.3
	ENGLISH AT YOUR COMMAND
	AVENUES TO ELA AND CONTENT PACK 1.1
	AVENUES TO ELA AND CONTENT PACK 1.5
	AVENUES TO ELA AND CONTENT PACK 1.2
COAST UNIFIED	

District Name	Publisher Name
	Oxford University Press
	Program Title
	GRAMMAR SENSE 1
COMPTON UNIFIED	
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA AND CONTENT PACK 1.3
	AVENUES TO ELA AND CONTENT PACK 1.1
	ENGLISH AT YOUR COMMAND
	AVENUES TO ELA AND CONTENT PACK 1.0
	AVENUES TO ELA AND CONTENT PACK 1.4
	AVENUES TO ELA AND CONTENT PACK 1.5
	AVENUES TO ELA AND CONTENT PACK 1.2
	Oxford University Press
	Program Title
	GRAMMAR SENSE 3
	GRAMMAR SENSE 2 PKG
	GRAMMAR SENSE 1 PKG
	Thomson-Heinle
	Program Title
	GRAMMAR IN CONTEXT LEVEL 2
	GRAMMAR IN CONTEXT LEVEL 1
	GRAMMAR IN CONTEXT LEVEL 3
CONEJO VALLEY UNIFIED	
	Great Source Education Group
	Program Title
	ACCESS AMERICAN HISTORY OVERHEAD TRANSPARENCIES
	ACCESS AMERICAN HISTORY TEACHER ED
	ACCESS FOR NEWCOMERS GR 6-10
	Houghton Mifflin
	Program Title

District Name	Publisher Name
	LEVELED READERS LANG SUPPORT LEVEL 5
	LEVELED READERS LANG SUPPORT LEVEL 4
	LEVELED READERS LANG SUPPORT LEVEL 3
	LEVELED READERS LANG SUPPORT LEVEL 2
CORCORAN JOINT UNIFIED	
	Great Source Education Group
	Program Title
	ACCESS AMERICAN HISTORY
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA AND CONTENT: K
	AVENUES TO ELA AND CONTENT 1
CORNING UNION ELEMENTA	
	Sopris West
	Program Title
	STEP UP TO WRITING
	STEP UP TO WRITING ELEMENTARY CLASSROOM SET
	STEP UP TO WRITING ELEMENTARY CLASSROOM SET
	STEP UP TO WRITING
	STEP UP TO WRITING ELEMENTARY CLASSROOM SET
	STEP UP TO WRITING
	STEP UP TO WRITING
CORONA-NORCO UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND GR 4-8
	ENGLISH AT YOUR COMMAND GR 4-5
	ENGLISH AT YOUR COMMAND GR 2-3
COTATI-ROHNERT PARK UNI	
	Discount Dictionaries
	Program Title

District Name	Publisher Name
	ENGLISH AT YOUR COMMAND BEGINNING LEVEL PACK 9.1
	ACCESS FOR NEWCOMERS
	ENGLISH AT YOUR COMMAND INTERMEDIATE LEVEL PACK 9.5
	ACCESS AMERICAN HISTORY
	ADAPTED CLASSICS A RAISIN IN THE SUN
	ENGLISH AT YOUR COMMAND EARLY ELEMENTARY LEVEL PACK 9.3
	Great Source Education Group
	Program Title
	ACCESS FOR NEWCOMERS
	ACCESS AMERICAN HISTORY
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND BEGINNING LEVEL PACK 9.1
	ENGLISH AT YOUR COMMAND EARLY ELEMENTARY LEVEL PACK 9.3
	ENGLISH AT YOUR COMMAND INTERMEDIATE LEVEL PACK 9.5
	Houghton Mifflin
	Program Title
	SOAR TO SUCCESS LEVEL 5
	SOAR TO SUCCESS LEVEL 4
	SOAR TO SUCCESS LEVEL 3
	Pearson Learning Group
	Program Title
	ADAPTED CLASSICS A RAISIN IN THE SUN
COVINA-VALLEY UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
CUPERTINO UNION	
	Discount Dictionaries
	Program Title
	ENGLISH TO A BEAT PACK 6.0

District Name	Publisher Name
	Hampton-Brown Company
	Program Title
	ENGLISH TO A BEAT PACK 6.0
CUYAMA JOINT UNIFIED	
	Discount Dictionaries
	Program Title
	ENGLISH AT YOUR COMMAND EARLY ELEMENTARY LEVEL PACK 9.2
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
CYPRESS ELEMENTARY	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND PKG 9.3
	ENGLISH AT YOUR COMMAND
	Houghton Mifflin
	Program Title
	LEVELED READERS LANGUAGE SUPPORT GR 5
	LEVELED READERS LANGUAGE SUPPORT GR 2
	LEVELED READERS LANGUAGE SUPPORT GR 6
	LEVELED READERS LANGUAGE SUPPORT GR 3
	LEVELED READERS LANGUAGE SUPPORT GR 4
DEL NORTE COUNTY OFFIC	
	Ballard & Tighe
	Program Title
	CAROUSEL OF IDEAS-8 SETS
DELHI UNIFIED	
	Discount Dictionaries
	Program Title
	ENGLISH AT YOUR COMMAND INTERMEDIATE LEVEL AND PICTURE IT BIG BOOK
	ENGLISH AT YOUR COMMAND EARLY ELEMENTARY EDITION
	ENGLISH AT YOUR COMMAND AND JUST THE RIGHT WORD BIG BOOK

District Name	Publisher Name

ENGLISH AT YOUR COMMAND INTERMEDIATE EDITION

ENGLISH AT YOUR COMMAND EARLY ELEMENTARY JUST THE RIGHT WORD BIG BOOK AND PICTURE IT

ENGLISH AT YOUR COMMAND

ENGLISH AT YOUR COMMAND

JUST THE RIGHT WORD BIG BOOK OF BASIC VOCABULARY

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND INTERMEDIATE EDITION

ENGLISH AT YOUR COMMAND EARLY ELEMENTARY JUST THE RIGHT WORD BIG BOOK AND PICTURE IT

ENGLISH AT YOUR COMMAND

JUST THE RIGHT WORD BIG BOOK OF BASIC VOCABULARY

ENGLISH AT YOUR COMMAND AND JUST THE RIGHT WORD BIG BOOK

ENGLISH AT YOUR COMMAND (PACK 9.1)

ENGLISH AT YOUR COMMAND EARLY ELEMENTARY EDITION

ENGLISH AT YOUR COMMAND INTERMEDIATE LEVEL AND PICTURE IT BIG BOOK

DESERT SANDS UNIFIED

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT PACK 1.4

AVENUES TO ELA AND CONTENT PACK 1.5

JUST THE RIGHT WORD PACK 8.0

DIXON UNIFIED

Great Source Education Group

Program Title

READERS HANDBOOK LESSON BOOK GR 9-12

READERS HANDBOOK TRANSPARENCIES GR 9-12

READERS HANDBOOK TEST BOOK GR 9-12

WRITE AHEAD HANDBOOK GR 9-10

READERS HANDBOOK

WRITE AHEAD TCHRS GDE GR 9-10

READERS HANDBOOK

READERS HANDBOOK

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND

ENGLISH AT YOUR COMMAND

ENGLISH AT YOUR COMMAND TEACHERS EDITION

Harcourt Achieve

Program Title

GUIDED READING CONTENT - LEVEL B

GUIDED READING CONTENT - LEVEL B

GUIDED READING CONTENT - LEVEL B

DOS PALOS ORO-LOMA JOIN

Hampton-Brown Company

Program Title

JUST THE RIGHT WORD

ENGLISH AT YOUR COMMAND

ENGLISH TO A BEAT

DRY CREEK JOINT ELEMENT

Discount Dictionaries

Program Title

SOAR TO SUCCESS LEVEL 4

SOAR TO SUCCESS LEVEL 3

Houghton Mifflin

Program Title

SOAR TO SUCCESS LEVEL 4

SOAR TO SUCCESS LEVEL 3

DUBLIN UNIFIED

Pearson Longman

Program Title

Words Their Way, gr. K

EAST WHITTIER CITY ELEME

District Name	Publisher Name

Hampton-Brown Company

Program Title

ENGLISH TO A BEAT PACK 6.0

ENGLISH AT YOUR COMMAND INT 4-5

ENGLISH AT YOUR COMMAND EARLY 2-3

ENGLISH AT YOUR COMMAND

ENGLISH AT YOUR COMMAND

JUST THE RIGHT WORD GR K-3

ENGLISH AT YOUR COMMAND

JUST THE RIGHT WORD BIG BOOK PACK 8.0

ENGLISH TO A BEAT PKG 4.1

ENGLISH AT YOUR COMMAND PACK 9.5

ENGLISH AT YOUR COMMAND BEG K-1

JUST THE RIGHT WORD BIG BOOK PACK 8.0

ENGLISH TO A BEAT PACK 4.1

ENGLISH AT YOUR COMMAND PACK 9.1

PICTURE PERFECT WORD BOOK & DICTIONARIES

Oxford University Press

Program Title

PICTURE DICTIONARY FOR KIDS

EL CENTRO ELEMENTARY

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND

EL MONTE CITY

Harcourt School Publishers

Program Title

READING COMPREHENSION PKG 12 GR K-5

READING COMPREHENSION PKG 12 GR K-5

READING COMPREHENSION PKG 12 GR K-5

READING COMPREHENSION PKG 12 GR K-5

District Name	Publisher Name

EL RANCHO UNIFIED

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT PK 1.0 GR K

ENGLISH AT YOUR COMMAND! PACK 9.3 STM TE

AVENUES TO ELA AND CONTENT PACK 1.3 GR 3

AVENUES TO ELA AND CONTENT PACK 1.2 GR 2

AVENUES TO ELA AND CONTENT PACK 1.1 GR 1

ELK GROVE UNIFIED

Discount Dictionaries

Program Title

JUST RIGHT READING

STEP UP TO WRITING

STEP UP TO WRITING

ENGLISH AT YOUR COMMAND

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND

Options Publishing Inc.

Program Title

JUST RIGHT READING

Sopris West

Program Title

STEP UP TO WRITING

STEP UP TO WRITING

EMPIRE UNION

Great Source Education Group

Program Title

ACCESS FOR NEWCOMERS GR 6-8

Hampton-Brown Company

Program Title

District Name	Publisher Name
	ENGLISH TO A BEAT PACK 6.0
	ENGLISH AT YOUR COMMAND GR K
	ENGLISH AT YOUR COMMAND GR K
	ENGLISH AT YOUR COMMAND GR K
	ENGLISH TO A BEAT GR 3
	ENGLISH AT YOUR COMMAND GR K
	ENGLISH AT YOUR COMMAND GR K
	ENGLISH TO A BEAT PACK 6.0
	ENGLISH AT YOUR COMMAND GR K
	ENGLISH TO A BEAT GR 1
	ENGLISH AT YOUR COMMAND GR K
ENTERPRISE	
	Hampton-Brown Company
	Program Title
	PICTURE PERFECT WORD BOOK & DICTIONARIES
ESCALON UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND BLACKLINE MASTERS
ESCONDIDO UNION ELEMEN	
	Great Source Education Group
	Program Title
	ACCESS FOR NEWCOMERS GR 6-8
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND GR K-1
	ENGLISH AT YOUR COMMAND GR 4-8
	ENGLISH AT YOUR COMMAND GR 2-3
ESCONDIDO UNION HIGH	

District Name	Publisher Name
	Thomson-Heinle
	Program Title
	HEINLES NEWBURY HOUSE DICTIONARY OF AMERICAN ENGLISH GR 6-10 HCVR W/O CD ROM
	HEINLES NEWBURY HOUSE DICTIONARY OF AMERICAN ENGLISH GR 6-10
EUREKA CITY	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND EARLY ELEMENTARY
	PICTURE PERFECT WORD BOOK
	ENGLISH AT YOUR COMMAND INTERMEDIATE
	ENGLISH AT YOUR COMMAND
EUREKA UNION ELEMENTAR	
	Discount Dictionaries
	Program Title
	AVENUES TO ELA & CONTENT
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA & CONTENT
	AVENUES TO ELA AND CONTNET
EVERGREEN ELEMENTARY	
	Discount Dictionaries
	Program Title
	GUIDED READING BLUE NON FICTION LEVELS A-Z
	SPRINT READING COMPLETE KIT LEVEL 300
	SPRINT READING COMPLETE KIT LEVEL 400
	SPRINT READING COMPLETE KIT LEVEL 200
	SPRINT READING COMPLETE KIT LEVEL 500
	GUIDED READING RED-FICTION LEVELS A-Z
	SPRINT READING COMPLETE KIT LEVEL 600
	SPRINT READING COMPLETE KIT LEVEL 700
	GUIDED READING CONGENT AREA LEVELS A-N

District Name	Publisher Name

SPRINT READING COMPLETE KIT LEVEL 800

SPRINT READING COMPLETE KIT MIDDLE SCHOOL COLLECTION LEVELS 300-800

SPRINT READING COMPLETE KIT UPPER ELEMENTARY LEVELS 200-700

Scholastic

Program Title

SPRINT READING COMPLETE KIT LEVEL 500

SPRINT READING COMPLETE KIT LEVEL 700

SPRINT READING COMPLETE KIT MIDDLE SCHOOL COLLECTION LEVELS 300-800

SPRINT READING COMPLETE KIT LEVEL 200

SPRINT READING COMPLETE KIT UPPER ELEMENTARY LEVELS 200-700

SPRINT READING COMPLETE KIT LEVEL 800

SPRINT READING COMPLETE KIT LEVEL 600

GUIDED READING BLUE NON FICTION LEVELS A-Z

GUIDED READING RED-FICTION LEVELS A-Z

SPRINT READING COMPLETE KIT LEVEL 300

SPRINT READING COMPLETE KIT LEVEL 400

GUIDED READING CONGENT AREA LEVELS A-N

FALLBROOK UNION ELEMEN

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT

FALLBROOK UNION HIGH

Discount Dictionaries

Program Title

GRAMMAR SENSE 3

GRAMMAR SENSE 2

GRAMMAR SENSE 1

Oxford University Press

Program Title

GRAMMAR SENSE 1

GRAMMAR SENSE 2

District Name	Publisher Name
	GRAMMAR SENSE 3
FERNDALE UNIFIED	
	Hampton-Brown Company
	Program Title
	PICTURE PERFECT WORD BOOK
	ENGLISH TO A BEAT
	ENGLISH AT YOUR COMMAND PRACTICE BOOK
	ENGLISH AT YOUR COMMAND STUDENT HBK
FILLMORE UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND
	AVENUES TO ELA & CONTENT PACK 1.1
FORT BRAGG UNIFIED	
	Hampton-Brown Company
	Program Title
	JUST THE RIGHT WORD
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND
	Thomson-Heinle
	Program Title
	WRITING CLEARLY AN EDITING GUIDE
	WRITING CLEARLY AN EDITING GUIDE
FORTUNA UNION ELEMENTA	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND ELEMENTARY LEVEL PACK 9.4 CLASS SET
	ENGLISH AT YOUR COMMAND 9.1
FRANKLIN-McKINLEY ELEM	

District Name	Publisher Name

Discount Dictionaries

Program Title

- AVENUES TO ELA AND CONTENT
- ACCESS AMERICAN HISTORY
- ACCESS FOR NEWCOMERS
- AVENUES TO ELA AND CONTENT
- INSIDE WRITING NARRATIVES
- INSIDE WRITING RESPONSES TO LITERATURE
- AVENUES
- AVENUES TO ELA CONTENT
- INSIDE WRITING SENTENCES
- INSIDE WRITING RESEARCH REPORTS
- ENGLISH AT YOUR COMMAND
- ENGLISH TO A BEAT PACK 4.1
- INSIDE WRITING DESCRIPTIONS TE
- AVENUES
- INSIDE WRITING PARAGRAPHS
- INSIDE WRITING SKILLS
- INSIDE WRITING, EXPOSITORY
- PICTURE PERFECT WORD BOOK
- INSIDE WRITING PERVASIVE

Great Source Education Group

Program Title

- INSIDE WRITING PARAGRAPHS
- INSIDE WRITING DESCRIPTIONS TE
- INSIDE WRITING SENTENCES
- INSIDE WRITING, EXPOSITORY
- ACCESS FOR NEWCOMERS
- INSIDE WRITING NARRATIVES
- INSIDE WRITING RESEARCH REPORTS

District Name	Publisher Name

INSIDE WRITING SKILLS

INSIDE WRITING RESPONSES TO LITERATURE

INSIDE WRITING PERVASIVE

ACCESS AMERICAN HISTORY

Hampton-Brown Company

Program Title

AVENUES

PICTURE PERFECT WORD BOOK

AVENUES TO ELA CONTENT

ENGLISH TO A BEAT PACK 4.1

AVENUES

AVENUES TO ELA AND CONTENT

AVENUES TO ELA AND CONTENT

ENGLISH AT YOUR COMMAND

FREMONT UNIFIED

Ballard & Tighe

Program Title

Carousel of Ideas Set 2, gr. K-2

Carousel of Ideas Set 1, gr. K-2

Sopris West

Program Title

Step Up To Writing Secondary Classroom Set, gr. 9-12

Step Up To Writing Handy Pages Level 2, gr. 9-12

Step Up To Writing, gr. 7-8

FREMONT UNION HIGH

Cambridge University Press

Program Title

STRATEGIC READING 3

Discount Dictionaries

Program Title

STRATEGIC READING 3

District Name	Publisher Name

FRESNO COUNTY OFFICE O

Great Source Education Group

Program Title

INSIDE WRITING PARAGRAPHS STUDENT BOOK GR 6

INSIDE WRITING PARAGRAPHS STUDENT BOOK GR 6

WRITE AHEAD HANDBOOK SOFTCOVER

FRESNO UNIFIED

Hampton-Brown Company

Program Title

English at Your Command & Just the Right Word K-1

Picture Perfect Word Book K-1

English At Your Command! GR 7-12

McDougal Little

Program Title

READING AND WRITING SOURCE BOOK GR 12

FULLERTON ELEMENTARY

Houghton Mifflin

Program Title

LEVELED READERS LANGUAGE SUPPORT GR 3

LEVELED READERS LANGUAGE SUPPORT GR 4

LEVELED READERS LANGUAGE SUPPORT GR 5

LEVELED READERS LANGUAGE SUPPORT GR 6

Thomson-Heinle

Program Title

GRAMMAR IN CONTEXT BOOK 1

GRAMMAR IN CONTEXT BOOK 1

FULLERTON JOINT UNION H

Thomson-Heinle

Program Title

THE NEW GRAMMAR IN ACTION BASIC

GRAMMAR IN CONTEXT LV 2

District Name	Publisher Name
	GRAMMAR IN CONTEXT LV 1
	GRAMMAR IN CONTEXT LV 1
GARVEY ELEMENTARY	
	Harcourt School Publishers
	Program Title
	READING COMPREHENSION PKG 12 GR K-5
GLENDALE UNIFIED	
	Ballard & Tighe
	Program Title
	CAROUSEL OF IDEAS
	Great Source Education Group
	Program Title
	READERS HANDBOOK PROGRAM PKG GR 7
	ACCESS FOR NEWCOMERS GR 6-8
	INSIDE WRITING PRGM PKG GR 7
	INSIDE WRITING PRGM PKG GR 8
	INSIDE WRITING PRGRM PKG GR 6
	READERS HANDBOOK PROGRAM PKG GR 6
	READERS HANDBOOK PROGRAM PKG GR 8
	READERS HANDBOOK
	Hampton-Brown Company
	Program Title
	BOOK TREKS: A HOME FOR THE NEW NATION
	BOOK TREKS: A HOME FOR THE NEW NATION
	BOOK TREKS: A HOME FOR THE NEW NATION
	BOOK TREKS: A HOME FOR THE NEW NATION
	Thomson-Heinle
	Program Title
	GRAMMAR IN CONTEXT BOOK 1
	GRAMMAR IN CONTEXT BOOK 2
GOLD TRAIL UNION	

District Name	Publisher Name
	Oxford University Press
	Program Title
	OXFORD DICTIONARY
GOLDEN PLAINS UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH TO A BEAT
	ENGLISH AT YOUR COMMAND
GRASS VALLEY ELEMENTARY	
	Discount Dictionaries
	Program Title
	JUST THE RIGHT WORD
	ENGLISH AT YOUR COMMAND
	Hampton-Brown Company
	Program Title
	JUST THE RIGHT WORD
	ENGLISH AT YOUR COMMAND
GREENFIELD UNION	
	Discount Dictionaries
	Program Title
	PICTURE PERFECT WORD BOOK
	Hampton-Brown Company
	Program Title
	PICTURE PERFECT WORD BOOK
GUSTINE UNIFIED	
	Great Source Education Group
	Program Title
	INSIDE WRITING SKILLS
	WRITE AHEAD/ INSIDE WRITING BUNDLE
HACIENDA LA PUENTE UNIF	
	Hampton-Brown Company
	Program Title

District Name	Publisher Name

English at Your Command Pack 9.0 Gr 1

English at Your Command (pkg 9.2) Gr 3

English at Your Command Pack 9.0 Gr K

ELD Leveled Library Pack 4.2 Gr 4&5

HANFORD ELEMENTARY

Houghton Mifflin

Program Title

LEVELED READERS LANGUAGE SUPPORT GR 4

HAYWARD UNIFIED

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT, GR. K

ENGLISH AT YOUR COMMAND , GR. 3

AVENUES TO ELA AND CONTENT, GR. 3

AVENUES TO ELA AND CONTENT, GR. 1

JUST THE RIGHT WORD, GR. 1

HEALDSBURG UNIFIED

Discount Dictionaries

Program Title

AVENUES

Globe Fearon

Program Title

ADAPTED CLASSICS A RAISIN IN THE SUN

ADAPTED CLASSICS A RAISIN IN THE SUN

Hampton-Brown Company

Program Title

AVENUES

HICKMAN COMMUNITY CHA

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT GR 1

District Name	Publisher Name

ENGLISH AT YOUR COMMAND GR K

AVENUES TO ELA AND CONTENT GR 1

HILMAR UNIFIED

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND

AVENUES TO ELA AND CONTENT

HOLLISTER ELEMENTARY

Discount Dictionaries

Program Title

ACCESS FOR NEWCOMERS

ACCESS AMERICAN HISTORY

ENGLISH AT YOUR COMMAND

Great Source Education Group

Program Title

ACCESS FOR NEWCOMERS

ACCESS AMERICAN HISTORY

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND

HOLTVILLE UNIFIED

Great Source Education Group

Program Title

WRITE AHEAD/INSIDE WRITING BUNDLE

HOPE ELEMENTARY

Ballard & Tighe

Program Title

CAROUSEL OF IDEAS ENGLISH LANGUAGE DEVELOPMENT PROGRAM SETS 1& 2 W/OUT LITERATURE SETS

Discount Dictionaries

Program Title

CAROUSEL OF IDEAS ENGLISH LANGUAGE DEVELOPMENT PROGRAM SETS 1& 2 W/OUT LITERATURE SETS

HUENEME ELEMENTARY

District Name	Publisher Name
	Great Source Education Group
	Program Title
	ACCESS AMERICAN HISTORY
HUGHES-ELIZABETH LAKES	
	Discount Dictionaries
	Program Title
	ENGLISH AT YOUR COMMAND
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
HUGHSON UNIFIED	
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA AND CONTENT GR 3
	ENGLISH AT YOUR COMMAND GR 4
	AVENUES TO ELA AND CONTENT GR 4
	AVENUES TO ELA AND CONTENT GR 2
	ENGLISH AT YOUR COMMAND
	AVENUES TO ELA AND CONTENT GR 5
	AVENUES TO ELA AND CONTENT GR 1
	AVENUES TO ELA AND CONTENT GR K
HUNTINGTON BEACH CITY E	
	Options Publishing Inc.
	Program Title
	WRITER'S THESAURUS LEVEL II
	Pearson Learning Group
	Program Title
	WRITER'S THESAURUS LEVEL II
HUNTINGTON BEACH UNION	
	Great Source Education Group
	Program Title
	INSIDE WRITING

District Name	Publisher Name
	WRITE AHEAD/INSIDE WRITIG BUNDLE GR 10
	WRITE AHEAD/INSIDE WRITING BUNDLE GR 9
	Thomson-Heinle
	Program Title
	GRAMMAR IN CONTEXT BOOK 1
	GRAMMAR IN CONTEXT BOOK 1
	GRAMMAR IN CONTEXT BOOK 1
	GRAMMAR IN CONTEXT
	GRAMMAR IN CONTEXT
IMPERIAL UNIFIED	
	Houghton Mifflin
	Program Title
	SOAR TO SUCCESS LEVEL 3
	McDougal Little
	Program Title
	INTERACTIVE READER PLUS TEACHER'S EDITION
	INTERACTIVE READER PLUS TEACHER'S GUIDE
	INTERACTIVE READER PLUS TEACHERS GUIDE
INGLEWOOD UNIFIED	
	Discount Dictionaries
	Program Title
	Inside writing program Gr 10
	Success in Writing TE Gr 8
	Inside writing program Gr 8
	Inside writing program Gr 9
	Inside writing program Gr 7
	Write ahead handbook Gr 9-12
	Great Source Education Group
	Program Title
	Inside writing program Gr 7
	Inside writing program Gr 8

District Name	Publisher Name

Write ahead handbook Gr 9-12

Inside writing program Gr 10

Inside writing program Gr 9

Pearson Learning Group

Program Title

Success in Writing TE Gr 8

Peoples Publishing Group

Program Title

Success in Writing TE Gr 8

IRVINE UNIFIED

Cambridge University Press

Program Title

FROM WRITING TO COMPOSING

Great Source Education Group

Program Title

ACCESS AMERICAN HISTORY

READING & WRITING SOURCEBOOKS GR 2

READER'S HANDBOOK : COMPLETE PROGRAM GR 7

READER'S HANDBOOK : COMPLETE PROGRAM GR 8

READING & WRITING SOURCEBOOKS GR 3

Oxford University Press

Program Title

OXFORD DICTIONARY FOR CONTENT AREAS

OXFORD DICTIONARY FOR CONTENT AREAS WORKBOOK

OXFORD DICTIONARY FOR KIDS PROGRAM PACK

OXFORD DICTIONARY FOR KIDS WORKBOOK

JEFFERSON ELEMENTARY

Ballard & Tighe

Program Title

CAROUSEL OF IDEAS 4TH EDITION SET 1 AND SET 2 GR K-5

District Name	Publisher Name
	Houghton Mifflin
	Program Title
	SOAR TO SUCCESS GR 3-8
JOHN SWETT UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
KASHIA ELEMENTARY	
	Great Source Education Group
	Program Title
	Access American History Books Gr 7-8
KEPPEL UNION ELEMENTAR	
	Hampton-Brown Company
	Program Title
	Avenues to ELA & Content Pack 1.0 Gr K
	Avenues to ELA & Content Pack 1.1 Gr 1
	Avenues to ELA and Content Pack 1.3 Gr 3
	Avenues to ELA and Content Pack 1.4 Gr 4
	Avenues to ELA and Content Pack 1.5 Gr 5
	AVENUES TO ELA AND CONTENT PACK 1.2 GR 2
KERMAN UNIFIED	
	Thomson-Heinle
	Program Title
	Grammar in Context 2 Gr 7-8
KERN UNION HIGH	
	Thomson-Heinle
	Program Title
	COMPOSITION PRACTICE BOOK 4
KINGS CANYON JOINT UNIFI	
	Hampton-Brown Company
	Program Title
	Avenues to ELA and Content Pack 1.2a Gr 2

English to a Beat Pack 6.0, Gr 3

Avenues to ELA and Content Pack 1.4a

English to a Beat Pack 6.0, Gr 4

Avenues to ELA and Content Pack 1.3a, Gr 3

Avenues to ELA and Content Pack 1.1a

English to a Beat Pack 6.0, Gr 2

Avenues to ELA and Content Pack 1.5a, Gr 5

Avenues to ELA and content Pack 1.0 Gr K

KIT CARSON UNION ELEMEN

Houghton Mifflin

Program Title

LEVELED READERS GR 4

LEVELED READERS GR 3

LEVELED READERS GR 6

LEVELED READERS GR 5

LA HABRA CITY ELEMENTAR

Discount Dictionaries

Program Title

English to a Beat Pkg 6.0 Gr 5

English To a Beat (Pkg 6.0) Gr 3

English at Your Command (pkg 9.2) Gr 3

English at your Command Pkg 9.5 Gr 5

English at your Command (pkg 9.4) Gr 5

English at your Command (pkg 9.4) Gr 4

English at Your Command (pkg 6.0) Gr 4

English at your command Pkg 9.5 Gr 4

Hampton-Brown Company

Program Title

English at your Command Pkg 9.5 Gr 5

English at your command Pkg 9.5 Gr 4

English To a Beat (Pkg 6.0) Gr 3

English at your Command (pkg 9.4) Gr 4

English at your Command (pkg 9.4) Gr 5

English at Your Command (pkg 9.2) Gr 3

English at Your Command (pkg 6.0) Gr 4

English to a Beat Pkg 6.0 Gr 5

LA HONDA-PESCADERO UNI

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND PK 9.1 K-1

ENGLISH AT YOUR COMMAND PK 9.0 K-1

LA MESA-SPRING VALLEY

Discount Dictionaries

Program Title

PICTURE DICTIONARY FOR KIDS

Oxford University Press

Program Title

PICTURE DICTIONARY FOR KIDS

LAGUNITAS

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND

LAMONT ELEMENTARY

Options Publishing Inc.

Program Title

WRITERS THEASURUS LEVEL II

WRITERS THESAURUS LEVEL II

Pearson Learning Group

Program Title

WRITERS THEASURUS LEVEL II

WRITERS THESAURUS LEVEL II

LANCASTER ELEMENTARY

District Name	Publisher Name
	Hampton-Brown Company
	Program Title
	Avenues to ELA and Content Pack 1.2 Gr K-2
	Avenues to ELA and Content Pack 1.2 Gr 3-5
	Avenues to ELA and Content-Pack 1.1 Gr K-2
LARKSPUR ELEMENTARY	
	Hampton-Brown Company
	Program Title
	JUST THE RIGHT WORD PACK
LAS VIRGENES UNIFIED	
	Great Source Education Group
	Program Title
	Access for Newcomers Gr 6-12
	Hampton-Brown Company
	Program Title
	English at Your Command Gr 2-3
	English at Your Command E.E1 Gr 2-3
	English at Your Command Int. Gr 4-5
	English at Your Command B Gr K-1
	English at Your Command Gr 2-3
	Oxford University Press
	Program Title
	Dictionary for the Content Gr 6-8
	Thomson-Heinle
	Program Title
	Facts and Figures 4th Ed. Gr 6-8
LATON JOINT UNIFIED	
	Hampton-Brown Company
	Program Title
	JUST THE RIGHT WORD
	ENGLISH AT YOUR COMMAND GR K

District Name	Publisher Name
	ENGLISH AT YOUR COMMAND
	ENGLISH TO A BEAT
	PICTURE PERFECT WORD BOOK AND DICTIONARIES

LEMOORE UNION ELEMENT

Hampton-Brown Company

Program Title

ENGLISH TO A BEAT PACK 6.0

LENNOX ELEMENTARY

Globe Fearon

Program Title

Guided Reading Program Blue Edition Nonfiction Focus Gr K-6

Guided Reading Content Area Gr K-3

Pearson Learning Group

Program Title

Book Treks Gr 3-4

Peoples Publishing Group

Program Title

Book Treks Gr 3-4

Scholastic

Program Title

Guided Reading Program Blue Edition Nonfiction Focus Gr K-6

Guided Reading Content Area Gr K-3

LIBERTY UNION HIGH

Thomson-Heinle

Program Title

HEINLE'S NEWBURY HOUSE DICTIONARY OF AMERICAN ENGLISH W/INTEGRATED THESSSAURUS 6-12

LINCOLN ELEMENTARY

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND

LINDEN UNIFIED

District Name	Publisher Name
	Great Source Education Group
	Program Title
	ACCESS AMERICAN HISTORY
LINDSAY UNIFIED	
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA CONTENT
LITTLE LAKE CITY ELEMENT	
	Options Publishing Inc.
	Program Title
	Writer's Thesaurus Level II Gr 6
	Writer's Thesaurus Level II Gr 7
	Writer's Thesaurus Level II Gr 8
	Writer's Thesaurus - Level II Gr 7
	Writer's Thesaurus - Level II Gr 6
	Writer's Thesaurus - Level II Gr 8
	Pearson Learning Group
	Program Title
	Writer's Thesaurus Level II Gr 8
	Writer's Thesaurus - Level II Gr 8
	Writer's Thesaurus - Level II Gr 7
	Writer's Thesaurus Level II Gr 6
	Writer's Thesaurus Level II Gr 7
	Writer's Thesaurus - Level II Gr 6
LIVE OAK	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND PACK 9.4
	ENGLISH TO A BEAT GR 1-5
LIVERMORE VALLEY JOINT U	

District Name	Publisher Name
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA & CONTENT PACK 1.1
	AVENUES TO ELA & CONTENT PACK 1.1
	AVENUES TO ELA & CONTENT PACK 1.1
	AVENUES TO ELA & CONTENT PACK 1.1
	AVENUES TO ELA & CONTENT PACK 1.1
	AVENUES TO ELA & CONTENT PACK 1.1
LONG BEACH UNIFIED	
	Great Source Education Group
	Program Title
	ACCESS for Newcomers Gr 6-10
	Hampton-Brown Company
	Program Title
	English At Your Command Pack 12.0 Gr 3
	English to a Beat Pack 6.0 Gr 1
	English at Your Command Pack 9.4 Gr 4
	English At Your Command Pack 12.0 Gr 2
	English At Your Command Pack 9.0 Gr 1
	Sopris West
	Program Title
	Step Up to Writing Gr 5
	Step Up To Writing Gr 4
	Step Up To Writing Gr 3
	Step Up To Writing Gr 2
	Step Up To Writing Gr 1
	Step Up to Writing: Secondary Classroom Set Gr 6-12
LOS ALAMITOS UNIFIED	
	Discount Dictionaries
	Program Title
	Grammar in context 2 CD ROM Gr 9-11

District Name	Publisher Name

Hampton-Brown Company

Program Title

English At Your Command Intermediate Encore Edition Gr 6-8

English At Your Command Intermediate Encore Edition Practice Book Gr 6-8

English At Your Command Intermediate Encore Edition Practice Book Gr 6-8

Thomson-Heinle

Program Title

Grammar in context 2 CD ROM Gr 9-11

LOS ANGELES COUNTY OFFI

Cambridge University Press

Program Title

FROM WRITING TO COMPOSING

STRATEGIC READING 3

WRITING FROM WITHIN INTRO

STRATEGIC READING 3

STRATEGIC READING 3

Discount Dictionaries

Program Title

ACCESS AMERICAN HISTORY

ACCESS AMERICAN HISTORY TEACHER ED

ACCESS AMERICAN HISTORY TEACHER KEY

ACCESS AMERICAN HISTORY TRANSPARENCY

Globe Fearon

Program Title

SPRINT READING COMPLETE KIT-MIDDLE SCHOOL COLLECTION LEVELS 300-800

SPRINT READING COMPLETE KIT, LEVEL 700

SPRINT READING COMPLETE KIT LEVEL 800

SPRINT READING COMPLETE KIT LEVEL 600

Great Source Education Group

Program Title

ACCESS AMERICAN HISTORY

ACCESS AMERICAN HISTORY TEACHER KEY

ACCESS AMERICAN HISTORY TEACHER ED

ACCESS AMERICAN HISTORY TRANSPARENCY

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND

ENGLISH AT YOUR COMMAND BEGINNING LEVEL PACK 9.1

ENGLISH AT YOUR COMMAND EARLY ELEMENTARY LEVEL PACK 9.2

ENGLISH AT YOUR COMMAND EARLY ELEMENTARY LEVEL PACK 9.3 CLASSROOM SET

ENGLISH AT YOUR COMMAND

ENGLISH TO A BEAT! PACK 4.1

ENGLISH AT YOUR COMMAND! EARLY ELEMENTARY LEVEL 9.3 CLASSROOM SET

ENGLISH TO A BEAT! PACK 4.1

ENGLISH TO A BEAT PACK 6.0

ENGLISH AT YOUR COMMAND EARLY ELEMENTARY

ENGLISH AT YOUR COMMAND EARLY ELEM

ENGLISH AT YOUR COMMAND EARLY ELEMENTARY LEVEL PACK 9.2

JUST THE RIGHT WORD PACK 8.0

ENGLISH AT YOUR COMMAND! BEGINNING LEVEL PACK 9.1

ENGLISH AT YOUR COMMAND EARLY ELEMENTARY LEVEL PACK 9.2

ENGLISH AT YOUR COMMAND EARLY ELEMENTARY LEVEL PACK 9.2

ENGLISH AT YOUR COMMAND! INTERMEDIATE LEVEL PACK 9.5

AVENUES TO ELA AND CONTENT PACK 1.1

PICTURE PERFECT WORD BOOK

ENGLISH AT YOUR COMMAND EARLY ELEMENTARY LEVEL PACK 9.2

AVENUES TO ELA AND CONTENT PACK 1.0

AVENUES TO ELA AND CONTENT PACK 1.5

AVENUES TO ELA AND CONTENT PACK 1.2

JUST THE RIGHT WORD

ENGLISH TO A BEAT

ENGLISH TO A BEAT! PACK 6.0

ENGLISH TO A BEAT! PACK 4.1

AVENUES TO ELA AND CONTENT PACK 1.3

AVENUES TO ELA AND CONTENT PACK 1.4

AVENUES TO ELA AND CONTENT KINDERGARTEN/LEVEL A PACK 1.0

AVENUES TO ELA ANC CONTENT GRADE 3/LEVEL D PACK 1.3

AVENUES TO ELA AND CONTENT GRAD 1/LEVEL B PACK 1.1

AVENUES TO ELA AND CONTENT GRADE 5/LEVEL F PACK 1.5

AVENUES TO ELA AND CONTENT GRADE 4/LEVEL E PACK 1.4

AVENUES TO ELA AND CONTENT GRADE 1/LEVEL B PACK 1.1

PICTURE PERFECT WORD BOOK AND DICTIONARIES

AVENUES TO ELA AND CONTENT GRADE 2/LEVEL C PACK 1.2

PICTURE PERFECT WORD BOOK AND DICTIONARIES

PICTURE PERFECT WORD BOOK AND DICTIONARIES

Oxford University Press

Program Title

OXFORD DICTIONARY PROG ENG/POLISH

OXFORD DICTIONARY PROG ENG/VIETNAMESE

OXFORD DICTIONARY PROG ENG/KOREAN

OXFORD DICTIONARY PROG ENG/RUSSIAN

GRAMMAR SENSE ONE PKG LEVEL 2

OXFORD DICTIONARY PROG ENG/CAMBODIAN

GRAMMAR SENSE ONE PKG LEVEL 3

OXFORD DICTIONARY PROG ENG/JAPANESE

GRAMMAR SENSE ONE PKG LEVEL 1

OXFORD DICTIONARY PROG ENG/NAVAJO

Scholastic

Program Title

SPRINT READING COMPLETE KIT LEVEL 600

SPRINT READING COMPLETE KIT LEVEL 800

District Name	Publisher Name
	SPRINT READING COMPLETE KIT, LEVEL 700
	SPRINT READING COMPLETE KIT-MIDDLE SCHOOL COLLECTION LEVELS 300-800
	Thomson-Heinle
	Program Title
	GRAMMAR IN CONTEXT BOOK 1
	FACTS AND FIGURES
	GRAMMAR IN CONTEXT
	HEINLES NEWBURY HOUSE DICTIONARY OF AMERICAN ENGLISH WITH INTEGRATED THESAURUS
	GRAMMAR IN CONTEXT BOOK 3
	GRAMMAR IN CONTEXT BOOK 1
	GRAMMAR IN CONTEXT BOOK 2
LOS BANOS UNIFIED	
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA AND CONTENT
	Sopris West
	Program Title
	STEP UP TO WRITING
LOST HILLS UNION	
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA AND CONTENT PACK 1.1
	AVENUES TO ELA AND CONTENT PACK 1.0
	ENGLISH AT YOUR COMMAND PACK 9.4
	ENGLISH AT YOUR COMMAND PACK 9.2
LUCIA MAR UNIFIED	
	Oxford University Press
	Program Title
	PICTURE DICTIONARY FOR KIDS
	PICTURE DICTIONARY FOR KIDS K-3
LYNWOOD UNIFIED	

District Name	Publisher Name

Hampton-Brown Company

Program Title

English At Your Command! Big Book Gr K

Avenues to ELA and Content Pack 1.1 Gr 1

Avenues to ELA and Content Pack 1.2 Gr 2

Avenues to ELA and Content Pack 1.3 Gr 3

Avenues to ELA and Content Pack 1.4 Gr 4

Avenues to ELA and Content Pack 1.5 Gr 5

Avenues to ELA and Content Pack 1.0 Gr K

Harcourt School Publishers

Program Title

Reading Comprehension Package Gr 3

Reading Comprehension Pkg Gr 5

Reading Comprehension Pkg Gr K

Reading Comprehension Pkg Gr 1

Reading Comprehension Pkg Gr 2

Reading Comprehension Pkg Gr 4

MADERA UNIFIED

Great Source Education Group

Program Title

INSIDE WRITING

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT

MAGNOLIA ELEMENTARY

Ballard & Tighe

Program Title

Carousel Of Ideas, Set 1 (B-EL) Gr K-6

Carousel of Ideas Set 2 (I-A) Gr K-6

MAMMOTH UNIFIED

District Name	Publisher Name
	Discount Dictionaries
	Program Title
	JUST THE RIGHT WORD
	AVENUES TO ELA AND CONTENT GRAD 1/LEVEL B PACK 1.1
	AVENUES TO ELA AND CONTENT GRAD 2/LEVEL B PACK 1.2
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA AND CONTENT GRAD 1/LEVEL B PACK 1.1
	ENGLISH TO A BEAT PACK 6.0
	AVENUES TO ELA AND CONTENT GRAD 2/LEVEL B PACK 1.2
	JUST THE RIGHT WORD
MARTINEZ UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
McCABE UNION ELEMENTAR	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
	JUST THE RIGHT WORD BIG BOOK PACK 8.0
McFARLAND UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND EARLY ELEMENTARY STUDENT HANDBOOK SOFTCOVER
	ENGLISH AT YOUR COMMAND INTERMEDIATE (ENCORE ED.) STUDENT HANDBOOK (SOFTCOVER)
MEADOWS UNION ELEMENT	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND STUDENT HANDBOOK
	ENGLISH AT YOUR COMMAND STUDENT PRACTICE BOOK
	ENGLISH AT YOUR COMMAND
MERCED CITY ELEMENTARY	

District Name	Publisher Name
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
	JUST THE RIGHT WORD
MERCED UNION HIGH	
	Great Source Education Group
	Program Title
	READING AND WRITING SOURCEBOOKS, GR 11
	Thomson-Heinle
	Program Title
	GRAMMAR IN CONTEXT BOOK 1
	GRAMMAR IN CONTEXT BOOK 1
	GRAMMAR IN CONTEXT
	GRAMMAR IN CONTEXT BOOK 1
MESA UNION ELEMENTARY	
	Great Source Education Group
	Program Title
	READING & WRITING SOURCEBOOK GR 3
MILLBRAE ELEMENTARY	
	Hampton-Brown Company
	Program Title
	PICTURE PERFECT WORD BOOK & DICTIONARIES
MILPITAS UNIFIED	
	Discount Dictionaries
	Program Title
	ENGLISH TO A BEAT PACK 6.0
	ACCESS AMERICAN HISTORY
	ENGLISH TO A BEAT
	READERS HANDBOOK
	ACCESS AMERICAN HISTORY STUD ACT JOURNAL
	ACCESS AMERICAN HISTORY COMPLETE PKG

District Name	Publisher Name
	Great Source Education Group
	Program Title
	ACCESS AMERICAN HISTORY
	ACCESS AMERICAN HISTORY STUD ACT JOURNAL
	READERS HANDBOOK
	ACCESS AMERICAN HISTORY COMPLETE PKG
	Hampton-Brown Company
	Program Title
	ENGLISH TO A BEAT
	ENGLISH TO A BEAT PACK 6.0
MODESTO CITY ELEMENTAR	
	Options Publishing Inc.
	Program Title
	WRITERS THESAURUS LEVEL 1
	Pearson Learning Group
	Program Title
	WRITERS THESAURUS LEVEL 1
MODESTO CITY HIGH	
	Options Publishing Inc.
	Program Title
	WRITERS THESAURUS LEVEL 2
	WRITERS THESAURUS LEVEL 1
	Pearson Learning Group
	Program Title
	WRITERS THESAURUS LEVEL 1
	WRITERS THESAURUS LEVEL 2
MODOC JOINT UNIFIED	
	Discount Dictionaries
	Program Title
	LEVELED READERS
	Houghton Mifflin
	Program Title

District Name	Publisher Name
	LEVELED READERS
MOJAVE UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND INTERMEDIATE LEVEL
	ENGLISH AT YOUR COMMAND
	JUST THE RIGHT WORD
	ENGLISH AT YOUR COMMAND
MONROVIA UNIFIED	
	Thomson-Heinle
	Program Title
	FACTS AND FIGURES GR 6
MONTEBELLO UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH TO A BEAT PACK 6.0
	ENGLISH AT YOUR COMMAND PACK 9.0
	ENGLISH TO A BEAT PACK 6.0
	ENGLISH AT YOUR COMMAND GR K
	ENGLISH AT YOUR COMMAND GR K
MONTEREY PENINSULA UNI	
	Discount Dictionaries
	Program Title
	PICTURE PERFECT WORD BOOK PACK 10.0
	Hampton-Brown Company
	Program Title
	PICTURE PERFECT WORD BOOK PACK 10.0
MOORPARK UNIFIED	
	Great Source Education Group
	Program Title
	READERS HANDBOOK
	WRITE AHEAD/INSIDE WRITING GR 9

District Name	Publisher Name

WRITE AHEAD/INSIDE WRITING GR 10

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND GR 2

ENGLISH AT YOUR COMMAND GR 3

ENGLISH AT YOUR COMMAND GR 1

ENGLISH AT YOUR COMMAND GR 5

ENGLISH AT YOUR COMMAND GR 4

Thomson-Heinle

Program Title

GRAMMAR IN CONTEXT BOOK 1

GRAMMAR IN CONTEXT BOOK 1

GRAMMAR IN CONTEXT BOOK 1

MORGAN HILL UNIFIED

Great Source Education Group

Program Title

ACCESS AMERICAN HISTORY GR 7-8

ACCESS FOR NEWCOMERS GR 7-8

MOUNTAIN EMPIRE UNIFIE

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT GR 1

AVENUES TO ELA AND CONTENT GR 1

AVENUES TO ELA AND CONTENT GR 1

AVENUES TO ELA AND CONTENT GR 1

AVENUES TO ELA AND CONTENT GR 1

AVENUES TO ELA AND CONTENT GR 1

MOUNTAIN VALLEY UNIFIED

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND GR 2-3

District Name	Publisher Name
	ENGLISH AT YOUR COMMAND GR 4-8
MT. DIABLO UNIFIED	
	Great Source Education Group
	Program Title
	ACCESS AMERICAN HISTORY 6-12
MT. PLEASANT ELEMENTARY	
	Great Source Education Group
	Program Title
	ACCESS FOR NEWCOMERS GR 6-8
MUPU ELEMENTARY	
	Houghton Mifflin
	Program Title
	LEVELED READERS LANG SUPPORT SET GR 3
	LEVELED READERS LANG SUPPORT SET GR 1
NAPA VALLEY UNIFIED	
	Discount Dictionaries
	Program Title
	ACCESS AMERICAN HISTORY
	WRITE AHEAD/INSIDE WRITING BUNDLE
	Great Source Education Group
	Program Title
	ACCESS AMERICAN HISTORY
	WRITE AHEAD/INSIDE WRITING BUNDLE
NATOMAS UNIFIED	
	Discount Dictionaries
	Program Title
	JUST THE RIGHT WORD FOR BASIC VOCABULARY
	AVENUES TO ELA AND CONTENT
	ENGLISH AT YOUR COMMAND
	PICTURE PERFECT WORD BOOK AND DICTIONARIES
	Hampton-Brown Company
	Program Title

District Name	Publisher Name
	AVENUES TO ELA AND CONTENT
	ENGLISH AT YOUR COMMAND
	PICTURE PERFECT WORD BOOK AND DICTIONARIES
	JUST THE RIGHT WORD FOR BASIC VOCABULARY

NEW HAVEN UNIFIED

Great Source Education Group

Program Title

ACCESS FOR NEWCOMERS

WRITE AHEAD: INSIDE WRITING BUNDLE

ACCESS AMERICAN HISTORY

WRITE AHEAD: SOURCEBOOK

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND INTERMEDIATE 9.4

AVENUES TO ELA AND CONTENT 1.5

AVENUES TO ELA AND CONTENT 1.3

AVENUES TO ELA AND CONTENT 1.2

AVENUES TO ELA AND CONTENT 1.1

AVENUES TO ELA AND CONTENT 1.0

ENGLISH AT YOUR COMMAND INTERMEDIATE LEVEL

ENGLISH AT YOUR COMMAND

ENGLISH AT YOUR COMMAND EARLY ELEM 9.2

ENGLISH AT YOUR COMMAND EARLY ELEM 9.3

ENGLISH TO A BEAT, 6.0

ENGLISH AT YOUR COMMAND INTERMEDIATE 9.5

AVENUES TO ELA AND CONTENT 1.4

ENGLISH AT YOUR COMMAND BEG 9.1

JUST THE RIGHT WORD 8.0

NEWARK UNIFIED

Great Source Education Group

Program Title

District Name	Publisher Name
	INSIDE WRITING
	Thomson-Heinle
	Program Title
	HEINLE'S NEWBURY HOUSE DICTIONARY OF AMERICAN ENGLISH W/INTEGRATED THESAURUS 4TH EDITI
NEWPORT-MESA UNIFIED	
	Hampton-Brown Company
	Program Title
	English At Your Command: Handbook & Practice Book Set Intermediate
	Harcourt Achieve
	Program Title
	Gr K Newcomer Books: In School
NORRIS	
	Houghton Mifflin
	Program Title
	LEVELED READERS LANGUAGE SUPPORT ST
NORTH COUNTY JOINT UNIO	
	Discount Dictionaries
	Program Title
	PICTURE PERFECT WORD BOOK
	Hampton-Brown Company
	Program Title
	PICTURE PERFECT WORD BOOK
NORTH SACRAMENTO ELEM	
	Discount Dictionaries
	Program Title
	ENGLISH AT YOUR COMMAND BIG BOOK
	ENGLISH AT YOUR COMMAND INTERMEDIATE
	PICTURE PERFECT WORD BOOK AND DICTIONARIES
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND INTERMEDIATE
	ENGLISH AT YOUR COMMAND BIG BOOK

District Name	Publisher Name
	AVENUES TO ELA AND CONTENT

NORWALK-LA MIRADA UNIFI

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT

AVENUES TO ELA AND CONTENT LANG SONGS BIG BOOK

PICTURE PERFECT WORD BOOK AND DICTIONARIES

Wright Group

Program Title

SPRINT READING COMPLET SET LEVEL 600

NOVATO UNIFIED

Sopris West

Program Title

STEP UP TO WRITING ELEMENTARY CLASSROOM SET

NUVIEW UNION

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT PK 1.5 GR 5

AVENUES TO ELA AND CONTENT PK 1.1 GR 1

AVENUES TO ELA AND CONTENT PK 1.4 GR 4

AVENUES TO ELA AND CONTENT PKG 1.0 GR K

AVENUES TO ELA AND CONTENT PK 1.1 GR 2

AVENUES TO ELA AND CONTENT PK 1.3 GR 3

ENGLISH AT YOUR COMMAND

ENGLISH AT YOUR COMMAND

OAK GROVE ELEMENTARY

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT GR K

AVENUES TO ELA AND CONTENT GR 1

AVENUES TO ELA AND CONTENT GR 3

District Name	Publisher Name

AVENUES TO ELA AND CONTENT GR 2

OAK GROVE UNION ELEMEN

Discount Dictionaries

Program Title

ENGLISH TO A BEAT

Hampton-Brown Company

Program Title

ENGLISH TO A BEAT

OAKLAND UNIFIED

Cambridge University Press

Program Title

STRATEGIC READING 3

Thomson-Heinle

Program Title

GRAMMAR IN CONTEXT BOOK 2

COMPOSITION PRACTICE BOOK 1

GRAMMAR IN CONTEXT BOOK 3

GRAMMAR IN CONTEXT INSTRUCTOR'S MANUAL

GRAMMAR IN CONTEXT BOOK 1

COMPOSITION PRACTICE-BOOK 2

COMPOSITION PRACTICE-BOOK 1

OCEAN VIEW ELEMENTARY

Great Source Education Group

Program Title

ACCESS American History Gr 8

ACCESS FOR NEWCOMERS GR 6-8

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT GR 3

AVENUES TO ELA AND CONTENT GR 2

AVENUES TO ELA AND CONTENT GR 1

District Name	Publisher Name
	AVENUES TO ELA AND CONTENT GR 4
	AVENUES TO ELA AND CONTENT GR 5
	ENGLISH AT YOUR COMMAND GR 3
	ENGLISH AT YOUR COMMAND GR 4
	ENGLISH AT YOUR COMMAND GR 5
	AVENUES TO ELA AND CONTENT GR K
	ENGLISH AT YOUR COMMAND GR 1
OCEANSIDE UNIFIED	
	Globe Fearon
	Program Title
	GUIDED READING FICTION, NONFICTION, CONTENT AREA GR K-5
	Scholastic
	Program Title
	GUIDED READING FICTION, NONFICTION, CONTENT AREA GR K-5
OLD ADOBE UNION ELEMEN	
	Discount Dictionaries
	Program Title
	PICTURE PERFECT WORD BOOKS BIG X5 AND SMALL X9
	Hampton-Brown Company
	Program Title
	PICTURE PERFECT WORD BOOKS BIG X5 AND SMALL X9
ORANGE COUNTY OFFICE O	
	Great Source Education Group
	Program Title
	Write Ahead Gr 9-12
ORANGE UNIFIED	
	Discount Dictionaries
	Program Title
	ENGLISH AT YOUR COMMAND PACKAGE 9.4 (1 HANDBOOK & 1 Practice book)
	ENGLISH AT YOUR COMMAND PACKAGE 9.5 (10 HANDBOOKS, 10 PRACTICE BOOKS, 1 BIG BOOK PICTURE I
	JUST RIGHT READING, LEVEL A

District Name	Publisher Name

JUST RIGHT READING BOOK B

JUST RIGHT READING LEVEL B

JUST THE RIGHT WORD PACKAGE 8.0 (1 BIG BOOK & 10 STUDENT BOOKS)

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND PACKAGE 9.4 (1 HANDBOOK & 1 Practice book)

ENGLISH AT YOUR COMMAND PACKAGE 9.5 (10 HANDBOOKS, 10 PRACTICE BOOKS, 1 BIG BOOK PICTURE I

JUST THE RIGHT WORD PACKAGE 8.0 (1 BIG BOOK & 10 STUDENT BOOKS)

Options Publishing Inc.

Program Title

JUST RIGHT READING LEVEL B

JUST RIGHT READING, LEVEL A

ORCUTT UNION ELEMENTAR

Ballard & Tighe

Program Title

CAROUSEL OF IDEAS

ORLAND JOINT UNIFIED

Great Source Education Group

Program Title

ACCESS FOR NEWCOMERS

OROVILLE CITY ELEMENTAR

Great Source Education Group

Program Title

Access for Newcomers (3 Kits) Gr 6-8

Access for Newcomers (3 sets) Gr 6-8

Hampton-Brown Company

Program Title

Avenues to ELA and Content Level A Kit

Avenues to ELA and Content Level E Kit Gr 5

Avenues to ELA and Content Level E Kit Gr 4

Avenues to ELA and Content Level D Kit Gr 3

District Name	Publisher Name

Avenues to ELA and Content Level B Kit Gr 1

Avenues to ELA and Content Level C Kit Gr 2

OXNARD ELEMENTARY

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT GR K

AVENUES TO ELA AND CONTENT GR 2

AVENUES TO ELA AND CONTENT GR 3

AVENUES TO ELA AND CONTENT GR 5

AVENUES TO ELA AND CONTENT GR 4

ENGLISH AT YOUR COMMAND GR 8

AVENUES TO ELA AND CONTENT GR 1

PACIFIC GROVE UNIFIED

Discount Dictionaries

Program Title

AVENUES TO ELA AND CONTENT PACK 1.0 KINDERGARTEN/LEVEL A

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT PACK 1.0 KINDERGARTEN/LEVEL A

PACIFIC UNION ELEMENTAR

Hampton-Brown Company

Program Title

English at Your Command Gr 2-3

PICTURE PERFECT WORD BOOK AND DICTIONARY 1

PICTURE PERFECT WORD BOOK AND DICTIONARY K

ENGLISH AT YOUR COMMAND CLASSROOM SET 2-3

Just the Right Word (small) Gr 2-3

ENGLISH AT YOUR COMMAND CLASSROOM SET 4-8

JUST THE RIGHT WORD BIG BOOK PACK 8.0

English at Your Command Gr 2-3

PAJARO VALLEY UNIFIED

District Name	Publisher Name
	Hampton-Brown Company
	Program Title
	JUST THE RIGHT WORD PACK 9.1
	JUST THE RIGHT WORD BIG BOOK PACK 8.0
PALO ALTO UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND/PICTURE IT INTERMEDIATE LEVEL GR 6-8
PALOS VERDES PENINSULA	
	Options Publishing Inc.
	Program Title
	WRITERS THESAURUS LEVEL 2
	Oxford University Press
	Program Title
	GRAMMAR SENSE 2 PKG
	GRAMMAR SENSE 2 WKBK
	GRAMMAR SENSE 1
	GRAMMAR SENSE 1 PKG
	Pearson Learning Group
	Program Title
	WRITERS THESAURUS LEVEL 2
PARAMOUNT UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH TO A BEAT PACK 6.0
PARLIER UNIFIED	
	Pearson Longman
	Program Title
	World by Word, Intermediate Workbook Gr 9-12
PASADENA UNIFIED	
	Great Source Education Group
	Program Title

District Name	Publisher Name

ACCESS AMERICAN HISTORY

Hampton-Brown Company

Program Title

ENGLISH TO A BEAT PACK 6.0

PATTERSON JOINT UNIFIED

Great Source Education Group

Program Title

ACCESS AMERICAN HISTORY

ACCESS AMERICAN HISTORY TEACHER ED

INSIDE WRITING PARAGRAPHS STUDENT BOOK GR 6

WRITE AHEAD/INSIDE WRITING BUNDLE GR 9-12

ACCESS AMERICAN HISTORY TEACHER ED

INSIDE WRITING PRGM PKG GR 5

INSIDE WRITING PRGM PKG GR 4

ACCESS AMERICAN HISTORY

PETALUMA CITY ELEMENTA

Discount Dictionaries

Program Title

PICTURE PERFECT WORD BOOK AND DICTIONARIES 10.2

Hampton-Brown Company

Program Title

PICTURE PERFECT WORD BOOK AND DICTIONARIES 10.2

PETALUMA JOINT UNION HI

Discount Dictionaries

Program Title

READING AND WRITING SOURCE BOOKS GR 10

READING AND WRITING SOURCE BOOKS GR 11

READING AND WRITING SOURCE BOOKS GR 8

READING AND WRITING SOURCEBOOKS GR 9

Great Source Education Group

Program Title

READING AND WRITING SOURCE BOOKS GR 11

READING AND WRITING SOURCEBOOKS GR 9

READING AND WRITING SOURCE BOOKS GR 8

READING AND WRITING SOURCE BOOKS GR 10

PITTSBURG UNIFIED

Ballard & Tighe

Program Title

CAROUSEL OF IDEAS SET 11

CAROUSEL OF IDEAS SET 1

PLACENTIA-YORBA LINDA U

Discount Dictionaries

Program Title

Composition Practice Book 1 Gr 9

Composition Practice Book 4 Gr 12

Composition Practice Book 3 Gr 11

Composition Practice Book 2 Gr 10

Grammar in Context 3rd Edition Book 1 Gr 9

Grammar in Context 3rd Edition Book 2 Gr 10

Grammar in Context 3rd Edition Book 3 Gr 11-12

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND

AVENUES TO ELA AND CONTENT PACK 1.1

AVENUES TO ELA AND CONTENT PACK 1.0

Thomson-Heinle

Program Title

Composition Practice Book 1 Gr 9

Composition Practice Book 3 Gr 11

Grammar in Context 3rd Edition Book 3 Gr 11-12

Grammar in Context 3rd Edition Book 2 Gr 10

Composition Practice Book 4 Gr 12

District Name	Publisher Name
	Grammar in Context 3rd Edition Book 1 Gr 9
	Composition Practice Book 2 Gr 10
PLEASANTON UNIFIED	
	Cambridge University Press
	Program Title
	FROM WRITING TO COMPOSING
	Great Source Education Group
	Program Title
	ACCESS AMERICAN HISTORY BUNDLE
	WRITE AHEAD
	ACCESS AMERICAN HISTORY COMPLETE PROGRAM PKG
	WRITE AHEAD INSIDE WRITING BUNDLE GRADE 8
	WRITE AHEAD INSIDE WRITING BUNDLE GRADE 9
	INSIDE WRITING PKG GR. 4
	INSIDE WRITING PKG GR. 5
	INSIDE WRITING PKG GR. 6
POMONA UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND GR K
	ENGLISH TO A BEAT PACK 6.0
	ENGLISH TO A BEAT PACK 6.0
	ENGLISH TO A BEAT PACK 6.0
PORTERVILLE UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND 6-8
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND
POTTER VALLEY COMMUNIT	

District Name	Publisher Name
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND
POWAY UNIFIED	
	Great Source Education Group
	Program Title
	ACCESS FOR NEWCOMERS GR 6-8
	ACCESS AMERICAN HISTORY TRANSPARENCIES GR 6-8
	ACCESS AMERICAN HISTORY GR 6-10
	ACCESS FOR NEWCOMERS GR 6-/
	ACCESS FOR NEWCOMERS GR 6-8
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND GR 6-8
	ENGLISH TO A BEAT W/EXTRA BOOKS GR K-5
	ENGLISH AT YOUR COMMAND GR K
	ENGLISH AT YOUR COMMAND GR K
	ENGLISH AT YOUR COMMAND GR K-1
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND
	JUST THE RIGHT WORD BIG BOOK PACK 8.0
	ENGLISH AT YOUR COMMAND GR 4-5
	ENGLISH TO A BEAT GR K-5
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND GR 2-3
	Houghton Mifflin
	Program Title
	LEVELED READERS LANG SUPPORT GR 3
	LEVELED READERS TCHNG RES GR 1
	LEVELED READERS TCHR RES GR 2

District Name	Publisher Name
	LEVELED READERS TCHR RES GR 5
	LEVELED READERS TCHR RES GR 4
	LEVELED READERS TCHR RES GR 3
	Oxford University Press
	Program Title
	GRAMMAR SENSE LEVEL 3
	GRAMMAR SENSE LEVEL 2
	GRAMMAR SENSE LEVEL 1
RAMONA UNIFIED	
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA AND CONTENT GR 1
	AVENUES TO ELA AND CONTENT GR K
	AVENUES TO ELA AND CONTENT GR 5
	AVENUES TO ELA AND CONTENT GR 2
	AVENUES TO ELA AND CONTENT GR 4
	AVENUES TO ELA AND CONTENT GR 3
RAVENSWOOD CITY ELEMEN	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND GR K
RED BLUFF UNION ELEMEN	
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA AND CONTENT GR K
	AVENUES TO ELA AND CONTENT GR 2
	AVENUES TO ELA AND CONTENT GR 4
	AVENUES TO ELA AND CONTENT GR 3
	AVENUES TO ELA AND CONTENT GR 5
	AVENUES TO ELA AND CONTENT GR 1
REDDING ELEMENTARY	

District Name	Publisher Name

Hampton-Brown Company

Program Title

PICTURE PERFECT WORD BOOK GR K-8

Thomson-Heinle

Program Title

THE NEW GRAMMAR IN ACTION LEVEL 1

THE NEW GRAMMAR IN ACTION LEVEL 2

THE NEW GRAMMAR IN ACTION LEVEL 3

REDONDO BEACH UNIFIED

Great Source Education Group

Program Title

READING & WRITING SOURCEBOOKS GRADE 12 TEACHERS GUIDE

READING & WRITING SOURCEBOOKS GRADE 11 STUDENT BOOKS

INSIDE WRITING PARAGRAPHS STUDENT BOOK GR 6

READING & WRITING SOURCEBOOKS GRADE 10 TEACHERS GUIDE

READING & WRITING SOURCEBOOKS GRADE 12 STUDENT BOOKS

INSIDE WRITING GRADE 9 PRGM PKG

READING & WRITING SOURCEBOOKS GRADE 11 TEACHERS GUIDE

INSIDE WRITING GRADE 7 PRGM PKG

READING & WRITING SOURCEBOOKS GRADE 10 STUDENT BOOKS

INSIDE WRITING GRADE 8 PRGM PKG

WRITE AHEAD HANDBOOK 9-12

READING & WRITING SOURCEBOOKS GRADE 9 TEACHERS GUIDE

READING & WRITING SOURCEBOOKS GRADE 9 STUDENT BOOKS

READING & WRITING SOURCEBOOKS GRADE 8 TEACHERS GUIDE

READING & WRITING SOURCEBOOKS GRADE 8 STUDENT BOOKS

READING & WRITING SOURCEBOOKS GRADE 6 STUDENT BOOKS

WRITE AHEAD TEACHERS GUIDE 9-12

READING & WRITING SOURCEBOOKS GRADE 7 STUDENT BOOKS

READING & WRITING SOURCEBOOKS GRADE 6 TEACHERS GUIDE

District Name	Publisher Name
	INSIDE WRITING GRADE 6 PRGM PKG
	READING & WRITING SOURCEBOOKS GRADE 7 TEACHERS GUIDE
	Houghton Mifflin
	Program Title
	LEVELED READERS CLASSROOM COLLECTIONS LANGUAGE SUPPORT SET 5
	LEVELED READERS CLASSROOM COLLECTIONS LANGUAGE SUPPORT SET 3
	LEVELED READERS CLASSROOM COLLECTIONS BELOW LEVEL SET 2
	LEVELED READERS CLASSROOM COLLECTIONS BELOW LEVEL SET 1.1-1.5
	LEVELED READERS CLASSROOM COLLECTIONS LANGUAGE SUPPORT SET 4
	LEVELED READERS CLASSROOM COLLECTIONS LANGUAGE SUPPORT SET 2
	LEVELED READERS CLASSROOM COLLECTIONS BELOW LEVEL SET 3
	LEVELED READERS CLASSROOM COLLECTIONS BELOW LEVEL SET 4
	LEVELED READERS CLASSROOM COLLECTIONS LANGUAGE SUPPORT SET 1.1-1.5
	LEVELED READERS CLASSROOM COLLECTIONS BELOW LEVEL SET 5
RICHLAND	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND PACK 9.1
RIO ELEMENTARY	
	Globe Fearon
	Program Title
	GUIDED READING PROGRAM BLUE GR 1
	GUIDED READING PROGRAM BLUE GR K
	GUIDED READING PROGRAM BLUE GR 3-4 NONFICTION
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND
	Scholastic
	Program Title
	GUIDED READING PROGRAM BLUE GR 3-4 NONFICTION

District Name	Publisher Name
	GUIDED READING PROGRAM BLUE GR K
	GUIDED READING PROGRAM BLUE GR 1

RIO LINDA UNION ELEMENT

Discount Dictionaries

Program Title

ENGLISH AT YOUR COMMAND BEGINNING

ENGLISH AT YOUR COMMAND EARLY

Hampton-Brown Company

Program Title

AVENUES

ENGLISH AT YOUR COMMAND EARLY

ENGLISH AT YOUR COMMAND BEGINNING

RIPON UNIFIED

Houghton Mifflin

Program Title

LEVELED READERS/LANGUAGE SUPPORT KITS 1

LEVELED READERS/LANGUAGE SUPPORT KITS 2

LEVELED READERS/LANGUAGE SUPPORT KITS 3

LEVELED READERS/LANGUAGE SUPPORT KITS 4

LEVELED READERS/LANGUAGE SUPPORT KITS 5

LEVELED READERS/LANGUAGE SUPPORT KITS 6

RIVER DELTA UNIFIED

Discount Dictionaries

Program Title

ENGLISH AT YOUR COMMAND

ENGLISH TO A BEAT

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND

ENGLISH TO A BEAT

RIVERDALE JOINT UNIFIED

District Name	Publisher Name

Houghton Mifflin

Program Title

Watch Me Read Books (Library Set) 5 sets Gr K

Soar to Success Complete Kit Level 8 GR 7-8

Soar to Success Complete Kit - Level 7 Gr 7-8

RIVERSIDE COUNTY OFFICE

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND STUDENT HBK GR 9-12

RIVERSIDE UNIFIED

Hampton-Brown Company

Program Title

ENGLISH TO A BEAT GR 1-3

ENGLISH AT YOUR COMMAND

AVENUES TO ELA AND CONTENT GR K

ROBLA ELEMENTARY

Discount Dictionaries

Program Title

ENGLISH AT YOUR COMMAND

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND

AVENUES TO ELA AND CONTENT

ROCKLIN UNIFIED

Discount Dictionaries

Program Title

BE A BETTER READER STARTING OUT

BE A BETTER READER LEVEL A

BE A BETTER READER START OUT

Pearson Learning Group

Program Title

BE A BETTER READER LEVEL A

District Name	Publisher Name

BE A BETTER READER START OUT

BE A BETTER READER STARTING OUT

ROMOLAND ELEMENTARY

Houghton Mifflin

Program Title

LEVELED READERS 2 GR K-5

LEVELED READERS 1 GR K-5

LEVELED READERS 4 GR K-5

LEVELED READERS 3 GR K-5

ROSELAND ELEMENTARY

Discount Dictionaries

Program Title

READERS HANDBOOK STUDENT HANDBOOK SOFTCOVER GRADES 4-5

JUST THE RIGHT WORD PACK 8.0

READING & WRITING SOURCEBOOKS TEACHERS GUIDE GRADE 4

READING & WRITING SOURCEBOOKS STUDENT BOOK 5-PACK GRADE 4

INSIDE WRITING PARAGRAPHS STUDENT BOOK GR 6

ENGLISH TO A BEAT 6.0

Great Books Foundation

Program Title

INSIDE WRITING PARAGRAPHS STUDENT BOOK GR 6

Great Source Education Group

Program Title

READERS HANDBOOK STUDENT HANDBOOK SOFTCOVER GRADES 4-5

READING & WRITING SOURCEBOOKS TEACHERS GUIDE GRADE 4

READING & WRITING SOURCEBOOKS STUDENT BOOK 5-PACK GRADE 4

Hampton-Brown Company

Program Title

JUST THE RIGHT WORD PACK 8.0

ENGLISH TO A BEAT 6.0

ROSEVILLE CITY ELEMENTA

District Name	Publisher Name

Ballard & Tighe

Program Title

CAROUSEL OF IDEAS SET 1

CAROUSEL OF IDEAS SET 2

ROWLAND UNIFIED

Great Source Education Group

Program Title

INSIDE WRITING PRGM PKG 6

ENGLISH AT YOUR COMMAND

ENGLISH AT YOUR COMMAND

WRITE AHEAD 9-10

WRITE AHEAD 11-12

INSIDE WRITING PRGM PKG 7

INSIDE WRITING PRGM PKG 8

INSIDE WRITING PRGM PKG 9-10

INSIDE WRITING PRGM PKG 11-12

Hampton-Brown Company

Program Title

ENGLISH TO A BEAT 6.0 CLASS SET 3

JUST THE RIGHT WORD BIG BOOK PACK 8.0

JUST THE RIGHT WORD BIG BOOK PACK 8.0

ENGLISH TO A BEAT FOLK TALE SET 5

ENGLISH TO A BEAT PACK 6.0

ENGLISH AT YOUR COMMAND GR K

ENGLISH TO A BEAT 6.0 CLASS SET 2

ENGLISH AT YOUR COMMAND

ENGLISH AT YOUR COMMAND GR K

Thomson-Heinle

Program Title

COMPOSITION PRACTICE 3RD EDITION 10

COMPOSITION PRACTICE 3RD EDITION 11

District Name	Publisher Name

COMPOSITION PRACTICE 3RD EDITION 9

COMPOSITION PRACTICE 3RD EDITION 12

SACRAMENTO CITY UNIFIED

Discount Dictionaries

Program Title

PICTURE PERFECT WORD BOOK & DICTIONARY

PICTURE PERFECT WORD BOOK & DICTIONARIES

PICTURE PERFECT WORD BOOK AND DICTIONARIES

BASIC IDIOMS IN ENGLISH VOL 2

ENGLISH AT YOUR COMMAND

BASIC IDIOMS IN ENGLISH VOL 1

Hampton-Brown Company

Program Title

PICTURE PERFECT WORD BOOK AND DICTIONARIES

PICTURE PERFECT WORD BOOK & DICTIONARIES

PICTURE PERFECT WORD BOOK & DICTIONARY

ENGLISH AT YOUR COMMAND (PACK 9.1)

Pearson Learning Group

Program Title

BASIC IDIOMS IN ENGLISH VOL 2

BASIC IDIOMS IN ENGLISH VOL 1

SADDLEBACK VALLEY UNIFI

Hampton-Brown Company

Program Title

Avenues to ELA and Content Pack 1.3 Gr 3

Avenues to ELA and Content

PICTURE PERFECT WORD BOOKS/DICTIONARIES

AVENUES TO ELA AND CONTENT PACK 1.2 GR 2

AVENUES TO ELA AND CONTENT PACK 1.1

PICTURE PERFECT WORD BOOK AND DICTIONARIES

SALINAS CITY ELEMENTARY

District Name	Publisher Name
	Discount Dictionaries
	Program Title
	ENGLISH AT YOUR COMMAND (PACK 9.5)
	ENGLISH AT YOUR COMMAND (PACK 9.1)
	ENGLISH TO A BEAT (PACK OF 6.0)
	Hampton-Brown Company
	Program Title
	ENGLISH TO A BEAT (PACK OF 6.0)
	ENGLISH AT YOUR COMMAND (PACK 9.5)
	ENGLISH AT YOUR COMMAND (PACK 9.1)
SAN DIEGO UNIFIED	
	Okapi Educational Materials
	Program Title
	EXPLORATIONS A WORLD OF NONFICTION LEVELS A-D BIG BOOK SET
	EXPLORATIONS A WORLD OF NONFICTION LEVELS G-J SINGLE COPY SET
	EXPLORATIONS A WORLD OF NONFICTION LEVELS G0J BIG BOOK SET
	EXPLORATIONS A WORLD OF NONFICTION LEVELS A-D SINGLE COPY SET
	EXPLORATIONS A WORLD OF NON FICTION LEVELS D-G BIG BOOK SET
	EXPLORATIONS A WORLD OF NONFICTION LEVELS D-G SINGLE COPY SET
SAN GABRIEL UNIFIED	
	Thomson-Heinle
	Program Title
	GRAMMAR IN CONTEXT BOOK 1
	COMPOSITION PRACTICE BOOK 3
	GRAMMAR IN CONTEXT BOOK 1
	COMPOSITION PRACTICE BOOK 2
	HEINLES NEWBURY HOUSE DICTIONARY OF AMERICAN ENGLISH
SAN LUIS COASTAL UNIFIED	
	Great Source Education Group
	Program Title
	ACCESS AMERICAN HISTORY

District Name	Publisher Name
	Hampton-Brown Company
	Program Title
	ENGLISH TO A BEAT PACK 4.1
	ENGLISH TO A BEAT PACK 6.0
SAN LUIS OBISPO COUNTY O	
	Discount Dictionaries
	Program Title
	WRITING CLEARLY AN EDITING GUIDE
	REFINING COMPOSITION SKILLS RHET
	Thomson-Heinle
	Program Title
	REFINING COMPOSITION SKILLS RHET
	WRITING CLEARLY AN EDITING GUIDE
SAN MARCOS UNIFIED	
	Great Source Education Group
	Program Title
	ACCESS FOR NEWCOMERS GR 6-8
	ACCESS FOR NEWCOMERS TCHR MATERILA GR 6-8
	ACCESS FOR NEWCOMERS PUPIL ED GR 6-8
SAN MATEO-FOSTER CITY	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND GR 3
	ENGLISH AT YOUR COMMAND GR 6-8
SAN PASQUAL UNION	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
SAN PASQUAL VALLEY UNIFI	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND PACK 9.2

District Name	Publisher Name

ENGLISH AT YOUR COMMAND TEACHERS GUIDE

JUST THE RIGHT WORD BIG BOOK

SAN YSIDRO ELEMENTARY

Thomson-Heinle

Program Title

COMPOSITION PRACTICE 120 UNITS GR 7

COMPOSITION PRACTICE 108 UNITS GR 8

COMPOSITION PRACTICE 90 UNITS GR 7

COMPOSITION PRACTICE 100 UNITS GR 7

COMPOSITION PRACTICE 100 UNITS GR 8

COMPOSITION PRACTICE 40 UNITS GR 7

COMPOSITION PRACTICE 46 UNITS GR 8

COMPOSITION PRACTICE 52 UNITS GR 6

COMPOSITION PRACTICE 105 UNITS GR 6

COMPOSITION PRACTICE 91 UNITS GR 6

COMPOSITION PRACTICE 95 UNITS GR 8

COMPOSITION PRACTICE 101 UNITS GR 6

SANGER UNIFIED

Oxford University Press

Program Title

Grammar Sense 2 Package Gr 9-12

Grammar Sense 1 Package Gr 9-12

SANTA ANA UNIFIED

Ballard & Tighe

Program Title

CAROUSEL OF IDEAS SET 1

CAROUSEL OF IDEAS SET 2

Oxford University Press

Program Title

GRAMMAR SENSE 1, PACK

GRAMMAR SENSE 2, PACK

District Name	Publisher Name

SANTA BARBARA COUNTY OF

Discount Dictionaries

Program Title

GRAMMAR SENSE 3

GRAMMAR SENSE 1

GRAMMAR SENSE 2

Oxford University Press

Program Title

GRAMMAR SENSE 2

GRAMMAR SENSE 3

GRAMMAR SENSE 1

SANTA BARBARA ELEMENTA

Discount Dictionaries

Program Title

ENGLISH AT YOUR COMMAND 9.4

PICTURE DICTIONARY FOR KIDS

AVENUES TO ELA & CONTENT PACK 1.5 LF

ENGLISH TO A BEAT 6.0

AVENUES TO ELA & CONTENT PACK 1.1

PICTURE PERFECT WORD BOOK PACK 10.1

ENGLISH AT YOUR COMMAND 9.2

ENGLISH AT YOUR COMMAND PACK 9.1

Hampton-Brown Company

Program Title

AVENUES TO ELA & CONTENT PACK 1.5 LF

AVENUES TO ELA & CONTENT PACK 1.1

PICTURE PERFECT WORD BOOK PACK 10.1

ENGLISH TO A BEAT 6.0

ENGLISH AT YOUR COMMAND 9.4

ENGLISH AT YOUR COMMAND 9.2

ENGLISH AT YOUR COMMAND PACK 9.1

District Name	Publisher Name
	Oxford University Press
	Program Title
	PICTURE DICTIONARY FOR KIDS
SANTA BARBARA HIGH	
	Cambridge University Press
	Program Title
	WRITING FROM WITHIN
	Discount Dictionaries
	Program Title
	GRAMMAR SENSE 2 STUDENT BOOK
	GRAMMAR SENSE 3B
	GRAMMAR SENSE 3A
	GRAMMAR SENSE 3 WORKBOOK
	GRAMMAR SENSE 3 TEACHER BOOK
	GRAMMAR SENSE 3 STUDENT BOOK
	GRAMMAR SENSE 3 AUDIO CD
	GRAMMAR SENSE 2B
	GRAMMAR SENSE WORKBOOK 2A
	GRAMMAR SENSE 2 WORKBOOK
	GRAMMAR SENSE 2 TEACHERS BOOK
	GRAMMAR SENSE 1B
	GRAMMAR SENSE 1A
	GRAMMAR SENSE 1 WORKBOOK
	GRAMMAR SENSE 1 TEACHERS BOOK
	GRAMMAR SENSE 1 AUDIO CD
	GRAMMAR SENSE 1 STUDENT BOOK
	ACCESS AMERICAN HISTORY CA SB1113 PACKAGE
	GRAMMAR SENSE 2A
	GRAMMAR SENSE WORKBOOK 3B
	GRAMMAR SENSE WORKBOOK 1A

GRAMMAR SENSE WORKBOOK3B

GRAMMAR SENSE 2 AUDIO CD

GRAMMAR SENSE WORKBOOK 3A

GRAMMAR SENSE WORKBOOK 2B

GRAMMAR SENSE WORKBOOK 2A

GRAMMAR SENSE WORKBOOK 1B

Great Source Education Group

Program Title

ACCESS AMERICAN HISTORY CA SB1113 PACKAGE

Oxford University Press

Program Title

GRAMMAR SENSE 1 STUDENT BOOK

GRAMMAR SENSE 2 TEACHERS BOOK

GRAMMAR SENSE 1 TEACHERS BOOK

GRAMMAR SENSE 1 AUDIO CD

GRAMMAR SENSE 2 STUDENT BOOK

GRAMMAR SENSE 2 WORKBOOK

GRAMMAR SENSE 1 WORKBOOK

GRAMMAR SENSE 2 AUDIO CD

GRAMMAR SENSE 3 STUDENT BOOK

GRAMMAR SENSE 3 TEACHER BOOK

GRAMMAR SENSE WORKBOOK 2A

GRAMMAR SENSE 3 AUDIO CD

GRAMMAR SENSE 1A

GRAMMAR SENSE 1B

GRAMMAR SENSE WORKBOOK 1A

GRAMMAR SENSE WORKBOOK 1B

GRAMMAR SENSE 3 WORKBOOK

GRAMMAR SENSE 3A

GRAMMAR SENSE WORKBOOK 2A

District Name	Publisher Name
	GRAMMAR SENSE 2B
	GRAMMAR SENSE 2A
	GRAMMAR SENSE WORKBOOK 2B
	GRAMMAR SENSE WORKBOOK3B
	GRAMMAR SENSE WORKBOOK 3A
	GRAMMAR SENSE WORKBOOK 3B
	GRAMMAR SENSE 3B
SANTA CRUZ CITY ELEMENT	
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA AND CONTENT GR 3
SANTA CRUZ CITY HIGH	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND
SANTA MARIA JOINT UNION	
	Discount Dictionaries
	Program Title
	READING AND WRITING SOURCE BOOK GR 12
	READING AND WRITING SOURCE BOOK GRADE 12 TEACHERS GUIDE
	Great Source Education Group
	Program Title
	READING AND WRITING SOURCE BOOK GR 12
	READING AND WRITING SOURCE BOOK GRADE 12 TEACHERS GUIDE
SANTA MARIA-BONITA	
	Discount Dictionaries
	Program Title
	JUST THE RIGHT WORD PACK 8.0
	ENGLISH AT YOUR COMMAND PACK 9.0
	ENGLISH AT YOUR COMMAND PACK 9.2

District Name	Publisher Name

ENGLISH AT YOUR COMMAND PACK 9.4

ENGLISH AT YOUR COMMAND 9.2

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND 9.2

ENGLISH AT YOUR COMMAND PACK 9.4

ENGLISH AT YOUR COMMAND PACK 9.2

ENGLISH AT YOUR COMMAND PACK 9.0

JUST THE RIGHT WORD PACK 8.0

SANTA MONICA-MALIBU UNI

Ballard & Tighe

Program Title

CAROUSEL OF IDEAS K-5 ACTIVITY BOOK

CAROUSEL OF IDEAS K-5 KIT

CAROUSEL OF IDEAS K-5 LANGUAGE PROFILE CARD

CAROUSEL OF IDEAS K-5 PICTURE & WORD CARDS

CAROUSEL OF IDEAS K-5 TEACHERS EDITION

CAROUSEL OF IDEAS K-5 TEACHER'S EDITION

CAROUSEL OF IDEAS K-5 THEME PICTURES

SANTA PAULA ELEMENTARY

Ballard & Tighe

Program Title

CAROUSEL OF IDEAS SET 1 GR K-5

CAROUSEL OF IDEAS SET 2 GR K-5

Options Publishing Inc.

Program Title

WRITERS THESAURUS LEVEL 1 GR 3

WRITERS THESAURUS LEVEL 2 GR 8

WRITERS THESAURUS LEVEL 2 GR 7

WRITERS THESAURUS LEVEL 2 GR 6

WRITERS THESAURUS LEVEL 1 GR 5

District Name	Publisher Name

WRITERS THESAURUS LEVEL 1 GR 4

Pearson Learning Group

Program Title

WRITERS THESAURUS LEVEL 1 GR 4

WRITERS THESAURUS LEVEL 1 GR 5

WRITERS THESAURUS LEVEL 2 GR 8

WRITERS THESAURUS LEVEL 2 GR 7

WRITERS THESAURUS LEVEL 2 GR 6

WRITERS THESAURUS LEVEL 1 GR 3

SANTA RITA UNION ELEMEN

Discount Dictionaries

Program Title

OXFORD DICTIONARY FOR CONTENT

Oxford University Press

Program Title

OXFORD DICTIONARY FOR CONTENT

SANTA ROSA ELEMENTARY

Discount Dictionaries

Program Title

THE NEW GRAMMAR IN ACTION BOOK 3

THE NEW GRAMMAR IN ACTION BOOK 2

THE NEW GRAMMAR IN ACTION BOOK 1

THE NEW GRAMMAR IN ACTION BASIC

THE NEW GRAMMAR IN ACTION 3

THE NEW GRAMMAR IN ACTION BOOK BASIC

THE NEW GRAMMAR IN ACTION 3

STEP UP TO WRITING SECONDARY CLASSROOM SET

STEP UP TO WRITING PRIMARY KINDERGARTEN

STEP UP TO WRITING PRIMARY CLASSROOM SET

STEP UP TO WRITING ELEMENTARY CLASSROOM SET

THE NEW GRAMMAR IN ACTION BASIC

District Name	Publisher Name
	Sopris West
	Program Title
	STEP UP TO WRITING SECONDARY CLASSROOM SET
	STEP UP TO WRITING ELEMENTARY CLASSROOM SET
	STEP UP TO WRITING PRIMARY CLASSROOM SET
	STEP UP TO WRITING PRIMARY KINDERGARTEN
	Thomson-Heinle
	Program Title
	THE NEW GRAMMAR IN ACTION BASIC
	THE NEW GRAMMAR IN ACTION BOOK 3
	THE NEW GRAMMAR IN ACTION BASIC 1, 2, 3
	THE NEW GRAMMAR IN ACTION BOOK BASIC
	THE NEW GRAMMAR IN ACTION BOOK 2
	THE NEW GRAMMAR IN ACTION BOOK 1
	THE NEW GRAMMAR IN ACTION 1
	THE NEW GRAMMAR IN ACTION 3
	THE NEW GRAMMAR IN ACTION
SANTEE ELEMENTARY	
	Houghton Mifflin
	Program Title
	LEVELED READERS LANGUAGE SUPPORT GR 2-5
SARATOGA UNION ELEMENT	
	Houghton Mifflin
	Program Title
	LEVELED READERS LANG SUPPORT GR 2
	LEVELED READERS LANG SUPPORT GR 3
	LEVELED READERS LANG SUPPORT GR 5
	LEVELED READERS LANGUAGE SUPPORT GR 1
	LEVELED READERS LANG SUPPORT GR 4
	LEVELED READERS LANG SUPPORT GR 6-8
SEBASTOPOL UNION ELEME	

District Name	Publisher Name
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND GR 2
	ENGLISH AT YOUR COMMAND GR 8
	ENGLISH AT YOUR COMMAND GR 4
	English at Your Command Gr 7
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND GR 5
	ENGLISH AT YOUR COMMAND
SELMA UNIFIED	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
	PICTURE PERFECT WORD BOOK AND DICTIONARIES
	AVENUES TO ELA & CONTENT PACK 1.1
SEQUOIA UNION HIGH	
	Pearson Learning Group
	Program Title
	MEETING THE CALIFORNIA CHALLENGE LA GR 9-12
	Peoples Publishing Group
	Program Title
	MEETING THE CALIFORNIA CHALLENGE LA GR 9-12
SHANDON JOINT UNIFIED	
	Discount Dictionaries
	Program Title
	GRAMMAR SENSES STUDENT BOOK 1
	GRAMMAR SENSE STUDENT BOOK 3
	GRAMMAR SENSE STUDENT BOOK 2
	Oxford University Press
	Program Title
	GRAMMAR SENSE STUDENT BOOK 2

District Name	Publisher Name

GRAMMAR SENSES STUDENT BOOK 1

GRAMMAR SENSE STUDENT BOOK 3

SIMI VALLEY UNIFIED

Discount Dictionaries

Program Title

LEVELED READERS GRADE 3 COLLECTION LANGUAGE SUPPORT

LEVELED READERS GRADE 1 COLLECTION LANGUAGE SUPPORT

LEVELED READERS GRADE 4 COLLECTION LANGUAGE SUPPORT

GRAMMAR SENSE 1

LEVELED READERS GRADE 5 COLLECTION LANGUAGE SUPPORT

LEVELED READERS GRADE 2 COLLECTION LANGUAGE SUPPORT

Houghton Mifflin

Program Title

LEVELED READERS GRADE 5 COLLECTION LANGUAGE SUPPORT

LEVELED READERS GRADE 4 COLLECTION LANGUAGE SUPPORT

LEVELED READERS GRADE 2 COLLECTION LANGUAGE SUPPORT

LEVELED READERS GRADE 1 COLLECTION LANGUAGE SUPPORT

LEVELED READERS GRADE 3 COLLECTION LANGUAGE SUPPORT

Oxford University Press

Program Title

GRAMMAR SENSE 1

SNELLING-MERCED FALLS U

Discount Dictionaries

Program Title

LEVELED READERS LANG. SUPPORT

Houghton Mifflin

Program Title

LEVELED READERS LANG. SUPPORT

SOLVANG ELEMENTARY

Discount Dictionaries

Program Title

District Name	Publisher Name
	ENGLISH AT YOUR COMMAND
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
SOMIS UNION ELEMENTARY	
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
SONOMA VALLEY UNIFIED	
	Pearson Education
	Program Title
	SKILL SHARPENERS BOOK 1-4
SOQUEL UNION ELEMENTAR	
	Thomson-Heinle
	Program Title
	GRAMMAR IN CONTEXT 1-2-3 GR 6-8
SOUTH BAY UNION ELEMEN	
	Great Source Education Group
	Program Title
	INSIDE WRITING PRGM PKG GR 4
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND PRACTICE BOOK GR 5
	ENGLISH AT YOUR COMMAND TE BEG GR K-6
	ENGLISH AT YOUR COMMAND BEGINNING GR K-6
	ENGLISH AT YOUR COMMAND HANDBOOK GR K-6
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND PICTURE IT TCHR GD AND BLMS GR 5
	ENGLISH AT YOUR COMMAND EARLY ELEM PRACTICE BK GR K-6
	ENGLISH AT YOUR COMMAND EARLY ELEM GR K-6
	JUST THE RIGHT WORD STUDENT BOOK SPEC ED

District Name	Publisher Name
	ENGLISH TO A BEAT PRACTICE BOOK GR 3-5
	ENGLISH TO A BEAT FOLK TALES GR 3-5
	ENGLISH TO A BEAT GR 1-2
	ENGLISH TO A BEAT GR 3-4
	JUST THE RIGHT WORD CLASSROOM SET SPEC ED
	JUST THE RIGHT WORD PACK GR 2
	JUST THE RIGHT WORD STUDENT BOOK
	ENGLISH AT YOUR COMMAND TE EARLY ELEM GR K-6
	JUST THE RIGHT WORDS BIG BOOK GR K
	ENGLISH AT YOUR COMMAND TE BEGINNING GR K-6
	ENGLISH AT YOUR COMMAND BEG GR K-6
	PICTURE PERFECT WORD BOOK & DICTIONARIES
	ENGLISH TO A BEAT CD SET GR 3
	ENGLISH AT YOUR COMMAND TEACHER ED GR 5
	Harcourt Achieve
	Program Title
	BOOK TREKS: A HOME FOR THE NEW NATION
SOUTH WHITTIER ELEMENT	
	Great Source Education Group
	Program Title
	ACCESS AMERICAN HISTORY CA SB 1113 PKG
	Houghton Mifflin
	Program Title
	SOAR TO SUCCESS LEVEL 3 COMPLETE KIT
	SOAR TO SUCCESS LEVEL 7 COMPLETE KIT
	SOAR TO SUCCESS LEVEL 5 COMPLETE KIT
	SOAR TO SUCCESS LEVEL 4 COMPLETE KIT
	SOAR TO SUCCESS LEVEL 8 COMPLETE KIT
	SOAR TO SUCCESS LEVEL 6 COMPLETE KIT
SOUTHERN KERN UNIFIED	

District Name	Publisher Name
	Houghton Mifflin
	Program Title
	PHONICS BOOKSHELF LIBRARY 1
	PHONICS BOOKSHELF LIBRARY 2
SPRECKELS UNION	
	Discount Dictionaries
	Program Title
	LEVELED READERS
	Houghton Mifflin
	Program Title
	LEVELED READERS
STANISLAUS UNION ELEMEN	
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA AND CONTENT 3RD
	AVENUES TO ELA AND CONTENT 2ND
	AVENUES TO ELA AND CONTENT K
	Options Publishing Inc.
	Program Title
	JUST RIGHT READING LEVEL B
	Pearson Learning Group
	Program Title
	JUST RIGHT READING BOOK B
	JUST RIGHT READING BOOK B
STOCKTON CITY UNIFIED	
	Globe Fearon
	Program Title
	GUIDED READING CONTENT AREA LEVELS A-Z
	GUIDED READING FICTION, NON FICTION
	GUIDED READING BLUE NON FICTION LEVELS A-Z
	GUIDED READING RED FICTION, LEVELS A-Z

District Name	Publisher Name

Great Source Education Group

Program Title

ACCESS AMERICAN HISTORY 8

Scholastic

Program Title

GUIDED READING FICTION, NON FICTION

GUIDED READING BLUE NON FICTION LEVELS A-Z

GUIDED READING CONTENT AREA LEVELS A-Z

GUIDED READING RED FICTION, LEVELS A-Z

SULPHUR SPRINGS UNION E

Hampton-Brown Company

Program Title

ENGLISH AT YOUR COMMAND

ENGLISH AT YOUR COMMAND K-1

PICTURE PERFECT WORD BOOK K-1

ENGLISH AT YOUR COMMAND GR K

ENGLISH AT YOUR COMMAND

ENGLISH AT YOUR COMMAND GR K

SYLVAN UNION ELEMENTAR

Great Source Education Group

Program Title

ACCESS AMERICAN HISTORY TE

ACCESS AMERICAN HISTORY STUDENT BOOK JOURNAL GR 6-8

ACCESS FOR NEWCOMERS GR 6-8

Hampton-Brown Company

Program Title

JUST THE RIGHT WORD STUDENT BOOK GR 1-5

ENGLISH AT YOUR COMMAND GR K

ENGLISH AT YOUR COMMAND

ENGLISH TO A BEAT PACK 6.0

ENGLISH AT YOUR COMMAND GR K

District Name	Publisher Name

ENGLISH TO A BEAT LANGUAGE CHART

JUST THE RIGHT WORD BIG BOOKS & SMALL BOOKS

ENGLISH AT YOUR COMMAND

ENGLISH AT YOUR COMMAND

ENGLISH AT YOUR COMMAND

Options Publishing Inc.

Program Title

JUST RIGHT READING BOOK

JUST RIGHT READING BOOK C

JUST RIGHT READING BOOK B

JUST RIGHT READING BOOK B

JUST RIGHT READING BOOK C

JUST RIGHT READING BOOK A

Pearson Learning Group

Program Title

JUST RIGHT READING BOOK

JUST RIGHT READING BOOK C

JUST RIGHT READING BOOK C

JUST RIGHT READING BOOK B

JUST RIGHT READING BOOK A

JUST RIGHT READING BOOK B

TAHOE-TRUCKEE UNIFIED

Discount Dictionaries

Program Title

READING COMPREHENSION PACKAGE 12

READING COMPREHENSION PACKAGE 5

Harcourt School Publishers

Program Title

READING COMPREHENSION PACKAGE 5

READING COMPREHENSION PACKAGE 12

TEHACHAPI UNIFIED

District Name	Publisher Name
	Hampton-Brown Company
	Program Title
	ENGLISH TO A BEAT - PACK 6.0
	Oxford University Press
	Program Title
	GRAMMAR SENSE WKBK
	GRAMMAR SENSE 1 PKG
	GRAMMAR SENSE 2 PKG
	GRAMMAR SENSE 2 WKBK
THERMALITO UNION	
	Great Source Education Group
	Program Title
	Access American History Gr 6-8
	Hampton-Brown Company
	Program Title
	English at Your Command (Early Elem Level) Gr K-2
	English at Your Command (Intermediate)
	Just the Right Word Gr 1-5
	English at Your Command (Early Elem) K-2
	English to a Beat Gr 1-5
	English at Your Command (Early Elem) Gr K-2
	English at Your Command (Intermediate) Gr 3-5
TRACY JOINT UNIFIED	
	Fairfield Language
	Program Title
	WRITERS THESAURUS LEVEL 1
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA AND CONTENT K
	AVENUES TO ELA AND CONTENT 5
	ENGLISH TO A BEAT 4

District Name	Publisher Name
	AVENUES TO ELA AND CONTENT 1
	ENGLISH TO A BEAT
	ENGLISH TO A BEAT 5
	AVENUES TO ELA AND CONTENT 4
	ENGLISH TO A BEAT 3
	ENGLISH TO A BEAT 2
	AVENUES TO ELA AND CONTENT 2
	AVENUES TO ELA AND CONTENT 3
	AVENUES TO ELA AND CONTENT
	Longman
	Program Title
	WRITERS THESAURUS LEVEL 1
	Options Publishing Inc.
	Program Title
	WRITERS THESAURUS LEVEL
	WRITERS THESAURUS LEVEL 1
	Pearson Learning Group
	Program Title
	WRITERS THESAURUS LEVEL
	WRITERS THESAURUS LEVEL 1
TRAVER JOINT ELEMENTARY	
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA AND CONTENT GR 2
	AVENUES TO ELA AND CONTENT GR 1
	AVENUES TO ELA AND CONTENT GR 3
	AVENUES TO ELA AND CONTENT GR K
	AVENUES TO ELA AND CONTENT GR 4
TULELAKE BASIN JOINT UNI	
	Discount Dictionaries
	Program Title

District Name	Publisher Name

LEVELED READERS COMPLETE SET GR 5

LEVELED READERS COMPLETE SET GR 4

LEVELED READERS COMPLETE SET GR 6

LEVELED READERS COMPLETE SET GR 3

Houghton Mifflin

Program Title

LEVELED READERS COMPLETE SET GR 6

LEVELED READERS COMPLETE SET GR 5

LEVELED READERS COMPLETE SET GR 3

LEVELED READERS COMPLETE SET GR 4

TURLOCK JOINT ELEMENTA

Hampton-Brown Company

Program Title

JUST THE RIGHT WORD BIG BOOK OF BASIC VOCABULARY GR 1-6

AVENUES TO ELA AND CONTENT GR 4

AVENUES TO ELA AND CONTENT GR K

AVENUES TO ELA AND CONTENT GR 5

ENGLISH AT YOUR COMMAND GR K

AVENUES TO ELA AND CONTENT GR 3

ENGLISH AT YOUR COMMAND GR 6-8

ENGLISH AT YOUR COMMAND

AVENUES TO ELA AND CONTENT GR 2

AVENUES TO ELA AND CONTENT GR 1

Pearson Learning Group

Program Title

BE A BETTER READER LEVEL A

BE A BETTER READER PROGRESS MONITORING

BE A BETTER READER PLACEMENT & DIAGNOSTIC GD

BE A BETTER READER LEVEL B

BE A BETTER READER STARTING OUT

District Name	Publisher Name

BE A BETTER READER

Peoples Publishing Group

Program Title

BE A BETTER READER PROGRESS MONITORING

BE A BETTER READER

BE A BETTER READER LEVEL A

BE A BETTER READER LEVEL B

BE A BETTER READER PLACEMENT & DIAGNOSTIC GD

BE A BETTER READER STARTING OUT

UKIAH UNIFIED

Globe Fearon

Program Title

ACTION READING, HIGH SCHOOL COLLECTION

Great Source Education Group

Program Title

ACCESS FOR NEWCOMERS

READING & WRITING SOURCEBOOKS STUDENT BOOK 5-PACK GRADE 4

WRITE AHEAD

Hampton-Brown Company

Program Title

AVENUES TO ELA AND CONTENT (PACK 1.3)

AVENUES TO ELA AND CONTENT (PACK 1.2)

AVENUES TO ELA AND CONTENT (PACK 1.1)

AVENUES TO ELA AND CONTENT (PACK 1.0)

AVENUES TO ELA AND CONTENT (PACK 1.4)

PICTURE PERFECT WORD BOOK AND DICTIONARIES (PACK 10.0)

AVENUES TO ELA AND CONTENT (PACK 1.5)

PICTURE PERFECT WORD BOOK AND DICTIONARIES (PACK 10.2)

PICTURE PERFECT WORD BOOK AND DICTIONARIES (PACK 10.1)

Scholastic

Program Title

District Name	Publisher Name

ACTION READING, HIGH SCHOOL COLLECTION

VACAVILLE UNIFIED

Ballard & Tighe

Program Title

CAROUSEL OF IDEAS PROGRAM CORE GR K-5

Great Source Education Group

Program Title

ACCESS AMERICAN HISTORY PKG

ACCESS FOR NEWCOMERS PUPIL ED GR 7-8

ACCESS FOR NEWCOMERS GR 7-8

ACCESS AMERICAN HISTORY STUDENT BOOK BUNDLE

ACCESS FOR NEWCOMERS TRANSPARENCIES

Houghton Mifflin

Program Title

SOAR TO SUCCESS LEVEL 5

SOAR TO SUCCESS LEVEL 3

SOAR TO SUCCESS LEVEL 4

SOAR TO SUCCESS LEVEL 3

SOAR TO SUCCESS LEVEL 3

SOAR TO SUCCESS LEVEL 3

VENTURA UNIFIED

Discount Dictionaries

Program Title

RED BRICK LEARNING LETTER BOOKS

HIGH FIVE READING GREEN LEVEL

HIGH FIVE READING PURPLE LEVEL

Great Source Education Group

Program Title

ACCESS AMERICAN HISTORY

Harcourt Achieve

Program Title

District Name	Publisher Name
	GUIDED READING CONTENT - LEVEL B
	Houghton Mifflin
	Program Title
	LEVELED READERS LANG SUPPORT GR 3
	Redbrick Learning
	Program Title
	RED BRICK LEARNING LETTER BOOKS
	HIGH FIVE READING PURPLE LEVEL
	HIGH FIVE READING GREEN LEVEL
VINELAND ELEMENTARY	
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA & CONTENT PACK 1.1
	AVENUES TO ELA & CONTENT PACK 1.1
	AVENUES TO ELA & CONTENT PACK 1.1
	AVENUES TO ELA & CONTENT PACK 1.1
VISALIA UNIFIED	
	Great Source Education Group
	Program Title
	ACCESS AMERICAN HISTORY
	ACCESS AMERICAN HISTORY TEACHER ED
	Options Publishing Inc.
	Program Title
	WRITERS THESAURUS LEVEL 2
	WRITERS THESAURUS LEVEL 1
	Pearson Learning Group
	Program Title
	WRITERS THESAURUS LEVEL 1
	WRITERS THESAURUS LEVEL 2
VISTA UNIFIED	

District Name	Publisher Name
	Great Source Education Group
	Program Title
	ACCESS FOR NEWCOMERS GR 6-8
	Hampton-Brown Company
	Program Title
	ENGLISH TO A BEAT GR 2
	AVENUES TO ELA AND CONTENT GR 5
	AVENUES TO ELA AND CONTENT GR 4
	AVENUES TO ELA AND CONTENT GR 2
	AVENUES TO ELA AND CONTENT GR 3
	ENGLISH AT YOUR COMMAND
	AVENUES TO ELA AND CONTENT GR K
	Thomson-Heinle
	Program Title
	THE NEW GRAMMAR IN ACTION BOOK 3
	THE NEW GRAMMAR IN ACTION BOOK 2
	THE NEW GRAMMAR IN ACTION BOOK 1
WASHINGTON UNIFIED	
	Discount Dictionaries
	Program Title
	PICTURE DICTIONARY FOR KIDS MONOLINGUAL WORKBOOK
	WRITERS THEASUARUS LEVEL 2
	Options Publishing Inc.
	Program Title
	WRITERS THEASUARUS LEVEL 2
	Oxford University Press
	Program Title
	PICTURE DICTIONARY FOR KIDS MONOLINGUAL WORKBOOK
WAUKENA JOINT UNION ELE	
	Houghton Mifflin
	Program Title

District Name	Publisher Name
	SOAR TO SUCCESS GR 6
	SOAR TO SUCCESS GR 5
	SOAR TO SUCCESS GR 4
WESTMINSTER ELEMENTARY	
	Great Source Education Group
	Program Title
	ACCESS AMERICAN HISTORY
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND 2-3
	ENGLISH AT YOUR COMMAND K-1
	ENGLISH TO A BEAT
	ENGLISH AT YOUR COMMAND
WILLIAMS UNIFIED	
	Hampton-Brown Company
	Program Title
	Avenues To ELA & Content Gr 1
	English To A Beat Gr 1-3
	Avenues To ELA & Content Gr K
	Avenues To ELA & Content Gr 2
WILLITS UNIFIED	
	Great Source Education Group
	Program Title
	WRITE AHEAD
	Hampton-Brown Company
	Program Title
	ENGLISH AT YOUR COMMAND
	JUST THE RIGHT WORD
WINDSOR UNIFIED	
	Discount Dictionaries
	Program Title

District Name	Publisher Name
	AVENUES TO ELA DNA CONTENT 1.2
	AVENUES TO ELA AND CONTENT PACK 1.1
	AVENUES TO ELA AND CONTENT PACK 1.0
	PICTURE PERFECT WORD BOOK AND DICTIONARIES PACK 10.2
	ENGLISH TO A BEAT PACK 6.0
	ENGLISH TO A BEAT 4.1
	JUST THE RIGHT WORD BIG BOOK OF BASIC VOCABULARY PACK 8.0
	Hampton-Brown Company
	Program Title
	JUST THE RIGHT WORD BIG BOOK OF BASIC VOCABULARY PACK 8.0
	ENGLISH TO A BEAT PACK 6.0
	PICTURE PERFECT WORD BOOK AND DICTIONARIES PACK 10.2
	AVENUES TO ELA AND CONTENT PACK 1.1
	AVENUES TO ELA AND CONTENT PACK 1.0
	AVENUES TO ELA DNA CONTENT 1.2
	ENGLISH TO A BEAT 4.1
WINTON ELEMENTARY	
	Discount Dictionaries
	Program Title
	PICTURE PERFECT WORD BOOK AND DICTIONARIES ST
	PICTURE PERFECT WORD BOOK AND DICTIONARIES
	Hampton-Brown Company
	Program Title
	PICTURE PERFECT WORD BOOK AND DICTIONARIES
	ENGLISH AT YOUR COMMAND
	PICTURE PERFECT WORD BOOK AND DICTIONARIES ST
WOODLAKE UNION ELEMEN	
	Hampton-Brown Company
	Program Title
	AVENUES TO ELA AND CONTENT GR K
	AVENUES TO ELA AND CONTENT GR K

District Name	Publisher Name
	AVENUES TO ELA AND CONTENT GR K
	ENGLISH AT YOUR COMMAND GR 5
	ENGLISH AT YOUR COMMAND GR 1
	AVENUES TO ELA AND CONTENT GR K
	ENGLISH AT YOUR COMMAND GR 2
	AVENUES TO ELA AND CONTENT GR K
	ENGLISH AT YOUR COMMAND GR 6-8
	ENGLISH AT YOUR COMMAND
	ENGLISH AT YOUR COMMAND GR 3
	AVENUES TO ELA AND CONTENT GR K
WOODLAKE UNION HIGH	
	Houghton Mifflin
	Program Title
	LEVELED READERS LANG SUPPORT
WOODLAND JOINT UNIFIED	
	Hampton-Brown Company
	Program Title
	JUST THE RIGHT WORD
	AVENUES TO ELA
	Houghton Mifflin
	Program Title
	LEVELED READERS LANG SUPPORT
	Sopris West
	Program Title
	STEP UP TO WRITING ELEMENTARY CLASSROOM SET
YUBA CITY UNIFIED	
	Houghton Mifflin
	Program Title
	WATCH ME READ K
	WATCH ME READ 2
	WATCH ME READ 1

District Name	Publisher Name
	WATCH ME READ 3

CALIFORNIA
DEPARTMENT OF
EDUCATION

1430 N STREET
SACRAMENTO, CA
95814-5901

JACK O'CONNELL
State Superintendent of
Public Instruction
PHONE: (916) 319-0800

DRAFT Date

Dear County Superintendents of Schools, Auditors, and Treasurers:

NOTICE OF APPORTIONMENT FOR THE SENATE BILL 1113 FUNDING FOR ENGLISH LEARNER SUPPLEMENTARY INSTRUCTIONAL MATERIALS

FISCAL YEAR 2004-05

This apportionment, in the amount of $30,000,000 is made from funds provided by Item 6110-189-0001 of the Budget Act of 2004 (Chapter 208, Statutes of 2004). This apportionment provides one-time funding for English learner (EL) students in kindergarten and grades one through twelve. The purpose of the funding is to provide a local educational agency (LEA) with funds to purchase supplementary instructional materials to accelerate pupils as rapidly as possible towards grade-level proficiency in reading, writing, and speaking English. The conditions under which a LEA may receive funding and the funding rates are detailed in the provisional language of Item 6110-189-0001 of the Budget Act.

Local districts' funding is based on the number of LEAs that have submitted the intent to purchase form (IPF) with the California Department of Education (CDE) by the deadline of April 1, 2005. The allocation is based on the most recently certified language census number of EL students in kindergarten and grades one through twelve. Districts are required to purchase the materials that they have identified on the IPF as their first choice or second choice.

In addition, to submitting the IPF to CDE by the required deadline, districts had to certify that the materials are substantially correlated to the identified State Board adopted English Language Development (ELD) standards and English Language Arts (ELA) standards. The provisional language required the CDE to develop an ELD/ELA correlation matrix which was posted on the CDE Web site and filled out by publishers marketing their materials in California for SB 1113 purposes. LEAs used the matrices to certify that the materials are correlated to the identified State

Board standards. Furthermore, the CDE was required to convene groups of educators to verify that the requested supplementary materials are substantially correlated to the identified standards. The CDE contracted with County Offices of Education to conduct six reviews of the requested instructional materials from more than 60 publishers, requested by more than 700 districts.

Warrants will be mailed to county treasurers approximately four weeks from the date of this Notice. For standardized account code structure coding, use Resource Code xxxx, Unrestricted, and Revenue Object Code 0000, All Other State Revenue. County superintendents of schools are requested to inform LEAs immediately of this apportionment.

Posted on the CDE's web site is a listing of the districts participating in this program and the intent to purchase supplemental instructional materials originally requested by them.

If you have any questions, please contact Irma Hernandez-Larin, Program Consultant, Instructional Resources Unit, at 916-319-0440 or by e-mail at ihernandez-larin@cde.ca.gov or Ging Tucker, Fiscal Consultant, Categorical Programs Unit, at 916-324-4536 or by e-mail at gtucker@cde.ca.gov.

Sincerely,

JACK O'CONNELL

LOCAL EDUCATIONAL AGENCY

INTENT TO PURCHASE FORM
FOR SUPPLEMENTAL INSTRUCTIONAL MATERIALS FOR ENGLISH LEARNERS
FAX (BY MARCH 31, 2005) TO:
Irma Hernandez-Larin (916) 319-0172
(Intent to Purchase Form with original signature must be mailed to the address listed on the Directions page)

DISTRICT INFORMATION:

DISTRICT: XYZ UNIFIED SCHOOL DISTRICT	**DISTRICT CDS NUMBER: 59555**
COUNTY: MISSION COUNTY	**COUNTY CDS NUMBER: 59**
COMPLETED BY: MARY MOORE	**TELEPHONE NUMBER: 805-555-5555**
E-MAIL ADDRESS: MMOORE@SCHOOL.COM	**FAX NUMBER: 805-555-5551**

PUBLISHER INFORMATION:

PUBLISHER NAME: PEARSON EDUCATION **FIRST CHOICE: ____ ALTERNATE CHOICE: __X___**	**PUBLISHER CONTACT NAME: JOHN BOGGS** **PUBLISHER ADDRESS: 10 BANK STREET, NEW YORK, NY 10011** **PUBLISHER PHONE NUMBER: 212-726-5555**

TITLE OF SUPPLEMENTAL MATERIALS	TYPE	DOMAIN	GRADE LEVEL(S)	ISBN NUMBER	NUMBER OF PUPILS	COST PER PUPIL (not to exceed $30.00)
ELD ELECTRONIC LANGUAGE SYSTEM, LEVEL 1	SOFTWARE	LISTENING, READING, WRITING	K-12	1-883972-55-5	254	$30
ELD ELECTRONIC LANGUAGE SYSTEM, LEVEL 2	SOFTWARE	LISTENING, READING, WRITING	3-12	1-883972-55-6	272	$30

I hereby certify that all applicable state rules and regulations will be observed and that to the best of my knowledge, the information contained in this application is correct and complete.

LEA SUPERINTENDENT

LEA Superintendent or Designated Legal Authority
(print name)

LEA Superintendent or Designated Legal Authority
(signature)

LOCAL EDUCATIONAL AGENCY

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COMPLETED BY: MARY MOORE	**TELEPHONE NUMBER: 805-555-5555**
E-MAIL ADDRESS: MMOORE@SCHOOL.COM	**FAX NUMBER: 805-555-5551**

PUBLISHER INFORMATION:

PUBLISHER NAME: **PEARSON DIGITAL LEARNING** **FIRST CHOICE: _X___ ALTERNATE CHOICE: _____**	**PUBLISHER CONTACT NAME: RUDY PRECIADO** **PUBLISHER ADDRESS:** **827 W. GROVE AVE** **MESA, AZ 85210** **PUBLISHER PHONE NUMBER: 800-933-3890 EXT. 7812**

TITLE OF SUPPLEMENTAL MATERIALS	TYPE	DOMAIN	GRADE LEVEL(S)	ISBN NUMBER	NUMBER OF PUPILS	COST PER PUPIL (not to exceed $30.00)
SUCCESSMAKER ENTERPRISE LICENSE	SOFTWARE	LISTENING, READING, WRITING	K-6	1-9600972002	92	$30

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LEA SUPERINTENDENT

LEA Superintendent or Designated Legal Authority
(print name)

LEA Superintendent or Designated Legal Authority
(signature)

LOCAL EDUCATIONAL AGENCY

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COMPLETED BY: MARY MOORE	**TELEPHONE NUMBER: 805-555-5555**
E-MAIL ADDRESS: MMOORE@SCHOOL.COM	**FAX NUMBER: 805-555-5551**

PUBLISHER INFORMATION:

PUBLISHER NAME: **HAMPTON BROWN** **FIRST CHOICE: _X___ ALTERNATE CHOICE: _____**	**PUBLISHER CONTACT NAME: ELAINE FARGE** **PUBLISHER ADDRESS: P.O. BOX 7457, SPRECKLES, CA 93962** **PUBLISHER PHONE NUMBER: 510-749-8334**

TITLE OF SUPPLEMENTAL MATERIALS	TYPE	DOMAIN	GRADE LEVEL(S)	ISBN NUMBER	NUMBER OF PUPILS	COST PER PUPIL (not to exceed $30.00)
ELD LEVELED LIBRARIES, PACK 4.1	BOOKS	READING	7-9	07362-27059	35	$30
ELD LEVELED LIBRARIES, PACK 4.2	BOOKS	READING	7-9	07362-27067	45	$30
ELD LEVELED LIBRARIES, PACK 4.3	BOOKS	READING	7-9	07362-27075	56	$30

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COMPLETED BY: MARY MOORE	**TELEPHONE NUMBER: 805-555-5555**
E-MAIL ADDRESS: MMOORE@SCHOOL.COM	**FAX NUMBER: 805-555-5551**

PUBLISHER INFORMATION:

PUBLISHER NAME: **FAIRFIELD LANGUAGE TECHNOLOGIES** **FIRST CHOICE: _X___ ALTERNATE CHOICE: _____**	**PUBLISHER CONTACT NAME: CATHY QUENZER** **PUBLISHER ADDRESS:** **135 WEST MARKET STREET** **HARRISONBURG, VA 22801** **PUBLISHER PHONE NUMBER: 800-788-0822 EXT. 3710**

TITLE OF SUPPLEMENTAL MATERIALS	TYPE	DOMAIN	GRADE LEVEL(S)	ISBN NUMBER	NUMBER OF PUPILS	COST PER PUPIL (not to exceed $30.00)
ROSETTA STONE, ENGLISH, LEVEL 1	SOFTWARE	LISTENING, READING, WRITING	K-12	1-883972-53-1	254	$30
ROSETTA STONE, ENGLISH, LEVEL 2	SOFTWARE	LISTENING, READING, WRITING	3-12	1-883972-55-8	272	$30

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LEA Superintendent or Designated Legal Authority
(print name)

LEA Superintendent or Designated Legal Authority
(signature)

LOCAL EDUCATIONAL AGENCY

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FOR SUPPLEMENTAL INSTRUCTIONAL MATERIALS FOR ENGLISH LEARNERS
FAX (BY MARCH 31, 2005) TO:
Irma Hernandez-Larin (916) 319-0172
(Intent to Purchase Form with original signature must be mailed to the address listed on the Directions page)

DISTRICT INFORMATION:

DISTRICT: XYZ UNIFIED SCHOOL DISTRICT	**DISTRICT CDS NUMBER: 59555**
COUNTY: MISSION COUNTY	**COUNTY CDS NUMBER: 59**
COMPLETED BY: MARY MOORE	**TELEPHONE NUMBER: 805-555-5555**
E-MAIL ADDRESS: MMOORE@SCHOOL.COM	**FAX NUMBER: 805-555-5551**

PUBLISHER INFORMATION:

PUBLISHER NAME: **DYNED INTERNATIONAL INC.** **FIRST CHOICE: ____ ALTERNATE CHOICE: __X___**	**PUBLISHER CONTACT NAME: STEVE KEARNEY** **PUBLISHER ADDRESS: 250 BAYSHORE WAY, BURLINGAME, CA 94010** **PUBLISHER PHONE NUMBER: 800-788-0822 EXT. 3710**

TITLE OF SUPPLEMENTAL MATERIALS	TYPE	DOMAIN	GRADE LEVEL(S)	ISBN NUMBER	NUMBER OF PUPILS	COST PER PUPIL (not to exceed $30.00)
FIRST ENGLISH LICENSE	SOFTWARE	LISTENING, SPEAKING	K-6	1-96000972555	92	$30

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LEA SUPERINTENDENT

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LEA Superintendent or Designated Legal Authority
(signature)

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(Intent to Purchase Form with original signature must be mailed to the address listed on the Directions page)

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COMPLETED BY: MARY MOORE	**TELEPHONE NUMBER: 805-555-5555**
E-MAIL ADDRESS: MMOORE@SCHOOL.COM	**FAX NUMBER: 805-555-5551**

PUBLISHER INFORMATION:

PUBLISHER NAME: **THOMPSON HEINLE** **FIRST CHOICE: ____ ALTERNATE CHOICE: __X___**	**PUBLISHER CONTACT NAME: SCOTT PAGE** **PUBLISHER ADDRESS: 25 THOMPSON PLACE, BOSTON, MA 02210** **PUBLISHER PHONE NUMBER: 800-555-5959**

TITLE OF SUPPLEMENTAL MATERIALS	TYPE	DOMAIN	GRADE LEVEL(S)	ISBN NUMBER	NUMBER OF PUPILS	COST PER PUPIL (not to exceed $30.00)
ELD READING LIBRARY, LEVEL 1	BOOKS	READING	7-9	07665-27555	35	$30
ELD READING LIBRARY, LEVEL 2	BOOKS	READING	7-9	07665-27556	45	$30
ELD READING LIBRARY, LEVEL 3	BOOKS	READING	7-9	07665-27557	56	$30

I hereby certify that all applicable state rules and regulations will be observed and that to the best of my knowledge, the information contained in this application is correct and complete.

LEA SUPERINTENDENT

LEA Superintendent or Designated Legal Authority
(print name)

LEA Superintendent or Designated Legal Authority
(signature)

ITEM #27

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Gifted and Talented Education (GATE): Approval of Revised *Recommended Standards for Programs for Gifted and Talented Students*	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) approve the revised *Recommended Standards for Programs for the Gifted and Talented Students.*

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The SBE initially approved the Recommended Standards for Programs for Gifted and Talented Students in October 2001.

SUMMARY OF KEY ISSUES

Recommended Standards for Programs for Gifted and Talented Students are the criteria for approval of local educational agency (LEA) applications for funding. Per *Education Code* Section 52212, LEA GATE applications are approved for one, two, or three years, or are denied, based on the quality of the plan in accordance with criteria adopted by the SBE. The criteria are required to be reviewed by the SBE at least once every four years. Recommendations were requested from representatives from the California Association for the Gifted and from large, medium, and small districts. No substantive changes were recommended. The CDE recommends making three minor grammatical edits as indicated in the attached GATE Standards for the following sections:

- Section 1.2 a., second column: A range of administrative grouping options and structures is available.
- Section 2.1 b., first column, second sentence: All data are ~~is~~ used to ensure equal access to program services.
- Section 3.2, second column: The structure of differentiated curriculum allows for continuity and comprehensiveness of learning experiences.

FISCAL ANALYSIS (AS APPROPRIATE)

The proposed fiscal year (FY) 2005-06 state budget appropriation for the GATE program is $46,110,000. An additional $4,286,000 has been deferred to FY 2006-07.

ATTACHMENT(S)

Attachment 1: Recommended Standards for Programs for Gifted and Talented Students (9 Pages)

California State Board of Education

Recommended Standards for Programs for Gifted and Talented Students

Approved October 2001

Recommended Standards for Programs for Gifted and Talented Students

For one year approval, standards in the first column should be in place. For a two year approval, standards in both column one and column two should be in place. When standards in all three columns are in place, districts may expect a three year approval. Each level should show increasing quality.

Section 1 Program Design: Districts provide a comprehensive continuum of services and program options responsive to the needs, interests, and abilities of gifted students and based on philosophical, theoretical, and empirical support. **(*EC* 52205d and 52206a)**

<table>
<tr><td colspan="3">1:1 The plan for the district program has a written statement of philosophy, goals, and standards appropriate to the needs and abilities of gifted learners.</td></tr>
<tr><td>Minimum Standards: One year approval
a. The plan includes an intellectual component with objectives that meet or exceed state academic content standards.
b. The plan incorporates expert knowledge, is approved by the local Board of Education and is available.
c. The plan aligns with the available resources of the schools, staff, parents and community.
d. A GATE advisory committee representing educators, community members and parents is formed to support the needs of the program.</td><td>Commendable Standards: Two year approval
a. The district plan is disseminated and easily accessible to parents and the community in pamphlet, website, or other forms.
b. Participation in the program is not limited by other problems of logistics.
c. A district GATE advisory committee representing all constituents meets on a regular basis to assist in program planning and assessment.</td><td>Exemplary Standards: Three year approval
a. The district plan includes identification and program options in one or more of the categories of creative ability, leadership, and visual and performing arts.</td></tr>
<tr><td colspan="3">1:2 The program provides administrative groupings and structures appropriate for gifted education and available to all gifted learners.</td></tr>
<tr><td>Minimum Standards: One year approval
a. Administrative groupings and structures appropriate for gifted education may include cluster grouping, part-time grouping, special day classes, and special schools.
b. The program provides services that are an integral part of the school day.
c. The program provides for continuous progress and intellectual peer interaction.
d. The program provides for flexible grouping in the classroom to meet student needs and abilities.
e. Children in grades K-2 are served even if not formally identified.</td><td>Commendable Standards: Two year approval
a. A range of appropriate administrative grouping options and structures is available. At the secondary level such groupings and structures are not limited to a single type at any grade level.</td><td>Exemplary Standards: Three year approval
a. The program structure and delivery of services provide a balance between cognitive and affective learning.</td></tr>
<tr><td colspan="3">1:3 The program is articulated with the general education programs.</td></tr>
<tr><td>Minimum Standards: One year approval
a. The program provides continuity within the gifted program and with the general education program.
b. A coordinator is designated and responsible for all aspects of the program.
c. The program involves the home and community.</td><td>Commendable Standards: Two year approval
a. The program is planned and organized to provide articulated learning experiences across subjects and grade levels.</td><td>Exemplary Standards: Three year approval
a. The program is comprehensive, structured, and sequenced between, within, and across grade levels, K-12.
b. The program provides support services including counselors and consultants.</td></tr>
</table>

Section 2 Identification: The district's identification procedures are equitable, comprehensive, and ongoing. They reflect the district's definition of giftedness and its relationship to current state criteria. **(*EC* 52202: Title 5 Regulations, Section 3822)**

<table>
<tr><td colspan="3">2:1 The nomination/referral process is ongoing and includes students K-12.</td></tr>
<tr><td>Minimum Standards: One year approval
a. All children are eligible for the nomination process regardless of socioeconomic, linguistic or cultural background, and/or disabilities.
b. The district establishes and implements both traditional and nontraditional instruments and procedures for searching for gifted students. All data <u>are</u> ~~is~~ used to ensure equal access to program services.
c. Referrals are sought from classroom teachers and parents. District actively searches for referrals among underrepresented populations.
d. Students may be nominated for participation more than once.
e. All staff receive training and information about the nomination process, including the characteristics of gifted learners and have access to nomination forms.</td><td>Commendable Standards: Two year approval
a. Training in the identification process is provided that is specifically appropriate for administrators, teachers and support personnel.
b. The district maintains data on nominees and includes these data in reassessing students who are referred more than once.</td><td>Exemplary Standards: Three year approval</td></tr>
<tr><td colspan="3">2:2 An assessment/identification process is in place to ensure that all potentially gifted students are appropriately assessed for identification as gifted students.</td></tr>
<tr><td>Minimum Standards: One year approval
a. A committee, including the GATE coordinator and certificated personnel, make final determinations on individual student eligibility for the program.
b. Evidence from multiple sources is used to determine eligibility and a data record or file is established for each nominee.
c. Parents and teachers are notified of a student's eligibility for program placement and are informed of the appeal process.
d. Transfer students are considered for identification and placement in a timely manner.</td><td>Commendable Standards: Two year approval
a. The identification tools used are reflective of the district's population.
b. The district makes timely changes in identification tools and procedures based on the most current research.</td><td>Exemplary Standards: Three year approval
a. Personnel trained in gifted education meet at regular intervals to determine eligibility of individual candidates.
b. The diversity of the district's student population is increasingly reflected in the district GATE population.</td></tr>
<tr><td colspan="3">2:3 Multiple service options are available within the gifted education program and between other educational programs. Placement is based on the assessed needs of the student and is periodically reviewed.</td></tr>
<tr><td>Minimum Standards: One year approval
a. Students and parents are provided information and orientation regarding student placement and participation options. Signed parent permission for participation is on file.
b. Upon parent request the district provides identification information the parent may take to a new school or district.
c. Participation in the program is based on the criteria of o identification and is not dependent on the perception of a single individual. Once identified, a student remains identified as a gifted student in the district, though services to individuals may vary from year to year.</td><td>Commendable Standards: Two year approval
a. Before any student is considered for withdrawal from the program, interventions are implemented and a meeting is held with the parents and student.</td><td>Exemplary Standards: Three year approval</td></tr>
</table>

Section 3 Curriculum and Instruction: Districts develop differentiated curriculum, instructional models and strategies that are aligned with and extend the state academic content standards and curriculum frameworks. The differentiated curriculum is related to theories, models, and practices from the recognized literature in the field. (***EC* 52206a and 52206b**)

<table>
<tr><td colspan="3">3:1 A differentiated curriculum is in place, responsive to the needs, interests, and abilities of gifted students.</td></tr>
<tr><td>Minimum Standards: One year approval
a. The differentiated curriculum facilitates gifted students in their ability to meet or exceed state core curriculum and standards.
b. The differentiated curriculum provides for the balanced development of critical, creative, problem solving and research skills, advanced content, and authentic and appropriate products.
c. The differentiated curriculum focuses primarily on depth and complexity of content, advanced or accelerated pacing of content and novelty (unique and original expressions of student understanding).
d. The differentiated curriculum facilitates development of ethical standards, positive self-concepts, sensitivity and responsibility to others, and contributions to society.</td><td>Commendable Standards: Two year approval
a. The core curriculum is compacted for gifted students so that learning experiences are developmentally appropriate (not redundant) to their needs, interests, and abilities.
b. There is alignment of the differentiated curriculum with instructional strategies that promote inquiry, self-directed learning, discussion, debate, metacognition, and other appropriate modes of learning.
c. The differentiated curriculum includes learning theories that reinforce the needs, interests, and abilities of gifted students including abstract thinking and big ideas of the content area.</td><td>Exemplary Standards: Three year approval
a. A scope and sequence for the gifted program articulates the significant learning in content, skills, and products within and among grade levels K-12.</td></tr>
<tr><td colspan="3">3:2 The differentiated curriculum for gifted students is supported by appropriate structures and resources.</td></tr>
<tr><td>Minimum Standards: One year approval
a. The differentiated curriculum is scheduled on a regular basis and is integral to the school day.
b. The differentiated curriculum is taught with appropriate instructional models.
c. The differentiated curriculum is supported by appropriate materials and technology.</td><td>Commendable Standards: Two year approval
a. The structure of differentiated curriculum allows for continuity and comprehensiveness of learning experiences in units and courses of study.
b. The differentiated curriculum utilizes a variety of teaching and learning patterns: large and small group instruction, homogeneous and heterogeneous grouping, teacher and student directed learning, and opportunities for independent study.
c. An extensive range of resources (including out of grade level print and non print materials) is available to augment differentiated curriculum and to supplement independent study opportunities for individual students.</td><td>Exemplary Standards: Three year approval
a. The differentiated curriculum is planned both for groups of gifted learners within a grade level or class and for individual gifted learners.</td></tr>
</table>

Section 4 Social and Emotional Development: Districts establish and implement plans to support the social and emotional development of gifted learners to increase responsibility, self-awareness, and other issues of affective development. **(*EC* 52212a1)**

<table>
<tr><td colspan="3">4:1 Actions to meet the affective needs of gifted students are ongoing.</td></tr>
<tr>
<td>Minimum Standards: One year approval
a. Teachers, parents, administrators, and counselors are provided with information and training regarding the characteristics of gifted learners and their related social and emotional development.
b. Gifted students are provided awareness opportunities of career and college options and guidance consistent with their unique strengths. At the secondary level this includes mentoring and pre college opportunities.</td>
<td>Commendable Standards: Two year approval
a. Teachers are trained and knowledgeable regarding social and emotional development of gifted students, and incorporate techniques to support affective learning in their classrooms.
b. Guidance and counseling services appropriate to the social and emotional needs of gifted students are provided by trained personnel. Referral services to community resources are made when appropriate.</td>
<td>Exemplary Standards: Three year approval
a. Ongoing counseling services by teachers, principals, and counselors are provided and documented as appropriate.
b. Teachers and guidance personnel are trained to collaborate in implementing intervention strategies for at-risk gifted students. Intervention options can take place in school, at home or in the community.</td>
</tr>
<tr><td colspan="3">4:2 At risk gifted students are monitored and provided support (e.g. underachievement, symptoms of depression, suicide, substance abuse).</td></tr>
<tr>
<td>Minimum Standards: One year approval
a. Teachers are trained to recognize symptoms of at-risk behavior in gifted and talented students and to refer them to appropriate school personnel.
b. Counselors and administrators are trained to make appropriate referrals to internal and external agencies when needed.
c. Gifted students considered at-risk receive counseling and support services and are not dropped from gifted programs because of related problems.
d. Information and support are made available to parents regarding at-risk gifted students.</td>
<td>Commendable Standards: Two year approval
a. The district develops a plan for teachers to work in collaboration with guidance personnel regarding at-risk intervention strategies.</td>
<td>Exemplary Standards: Three year approval
a. At risk gifted students are provided with specific guidance and counseling services that address the related issues and problems, and include development of an intervention plan.</td>
</tr>
</table>

Section 5 Professional Development: Districts provide professional development opportunities related to gifted education to administrators, teachers, and staff to support and improve educational opportunities for gifted students. **(*EC* 52212a1)**

<table>
<tr><td colspan="3">5:1 The district provides professional development opportunities related to gifted learners on a regular basis.</td></tr>
<tr><td>Minimum Standards: One year approval
a. The professional development opportunities are correlated with defined competencies for teachers of the gifted and the standards for GATE programs. The focus each year is based on a yearly assessment of the needs of teachers and of the GATE program.
b. An evaluation of outcomes obtained from professional development is conducted to determine effectiveness. Results are used to make improvements and for future planning.
c. Individuals selected to conduct inservice for teachers of gifted learners have knowledge and expertise in the area of gifted education.</td><td>Commendable Standards: Two year approval
a. The district encourages teachers to focus on gifted education as one of the areas of professional growth hours for credential renewal.
b. A district process to qualify teachers to teach gifted students is in place.</td><td>Exemplary Standards: Three year approval
a. A district professional development plan to accommodate different levels of teacher competency is in place.</td></tr>
<tr><td colspan="3">5:2 District personnel with direct decision-making and/or instructional responsibilities for gifted students are provided with role specific training.</td></tr>
<tr><td>Minimum Standards: One year approval
a. Teachers in the program have education and/or experience in teaching gifted students or are ensured opportunities to gain or continue such knowledge and experience.
b. A coordinator is in place with experience and knowledge of gifted education or is ensured the opportunity to gain such knowledge.
c. Administrators, counselors, and support staff participate in professional development offerings related specifically to their roles and responsibilities in the GATE program.
d. Administrators, counselors, and support staff are encouraged to participate with teachers in the ongoing professional development program related to gifted students.</td><td>Commendable Standards: Two year approval
a. The district promotes the concept of teacher-to-teacher professional development in addition to contracting experts to conduct an inservice.</td><td>Exemplary Standards: Three year approval
a. All teachers assigned to teach gifted students are certified through a variety of formal and informal certificate programs.
b. The coordinator of the program is a specialist in gifted education with demonstrated experience and knowledge in the field.
c. Follow-up classroom support for application of activities and strategies presented during inservice or professional development are planned.
d. The district identifies support personnel both inside and outside the district with expertise in meeting the needs of gifted learners.</td></tr>
</table>

Section 6 Parent & Community Involvement: Districts provide procedures to ensure consistent participation of parents and community members in the planning and evaluation of programs for gifted students. **(*EC* 52205 2f)**

<table>
<tr><td colspan="3">6:1 Open communication with parents and the community is maintained.</td></tr>
<tr>
<td>Minimum Standards: One year approval
a. Parents are informed of the district's criteria and procedures for identifying gifted and talented students as well as the program options and learning opportunities available. Translations are provided.
b. The district's state application is available to parents and the community.
c. GATE parents are involved in the ongoing planning and evaluation of the GATE program.</td>
<td>Commendable Standards: Two year approval
a. The district and/or school provides parents of students identified as gifted and talented with orientation and regular updates regarding the program and its implementation.
b. The products and achievements of gifted students are shared with parents in a variety of ways.</td>
<td>Exemplary Standards: Three year approval
a. Parents are involved in the development of the application and/or school site plans related to GATE programs.
b. The talents of GATE parents and other community resources supplement the core and the differentiated curriculum.
c. Partnerships between the GATE program and business and community organizations are established.</td>
</tr>
<tr><td colspan="3">6:2 An active GATE advisory committee with parent involvement is supported by the district.</td></tr>
<tr>
<td>Minimum Standards: One year approval
a. Parents participate in the district/site advisory committees. It is recommended that the committee meet at least three times a year.
b. The district Gate coordinator collaborates with the GATE advisory committee to provide parent education opportunities related to gifted education.
c. Efforts are made to ensure that representation of GATE parents on the GATE advisory committee reflect the demographics of the student population.</td>
<td>Commendable Standards: Two year approval
a. A parent member of the GATE advisory committee cosigns the district's state application.
b. Parents participate in the GATE advisory committee which meets on a regular basis.
c. GATE advisory committees and/or School Site Councils are regularly informed of current research and literature in gifted education.
d. The district GATE coordinator collaborates with the district GATE advisory committee to offer professional development opportunities to staff, parents, and community members related to gifted education.
e. The district GATE coordinator and the district GATE advisory committee solicit community support.</td>
<td>Exemplary Standards: Three year approval
a. The parents of special needs students, such as gifted English language learners and gifted disabled students, participate in the district's GATE advisory committee. This may include special provisions such as changing meeting sites and times and providing transportation.</td>
</tr>
</table>

Section 7 Program Assessment: Districts establish formal and informal evaluation methods and instruments that assess the gifted program and the performance of gifted students (which meets or exceeds state content standards). Results of data collected, including state standardized tests, are used to study the value and impact of the services provided and to improve gifted programs and gifted student performance. **(*EC* 52212a1)**

<table>
<tr><td colspan="3">7:1 The district provides ongoing student and GATE program assessment that is consistent with the program's philosophy, goals, and standards.</td></tr>
<tr>
<td>Minimum Standards: One year approval
a. All components of the program are periodically reviewed by individuals knowledgeable about gifted learners and who have competence in the evaluation process. The results are used for continuing program development.
b. The program assessment process is structured to measure the goals and standards of the program; instruments used are valid and reliable for their intended purpose.
c. The district uses multiple, traditional and nontraditional strategies to assess student performance. These include standardized and criterion referenced achievement tests, questionnaires, and performance-based measures.</td>
<td>Commendable Standards: Two year approval
a. Individuals planning and conducting the assessment activities have expertise in gifted education program evaluation.
b. The program contains a clear description of performance expectations of gifted students defined at each grade level.
c. Criteria for levels of performance or rubrics are used as part of the assessment process.
d. The assessment process includes strategies that parallel the instruction as a means to collect information about student knowledge and capability. Strategies include student inquiry, collaboration, and reflection.
e. The results of the program assessment are presented to the local Board of Education and accessible to all constituencies of the program.
f. Districts provide sufficient resources to fund program assessment.</td>
<td>Exemplary Standards: Three year approval
a. Criteria for levels of performance or rubrics are used for each assessment product, course, and/or grade level.
b. The assessment report for all educational services involving gifted students includes both strengths and weaknesses of the program and is accompanied by a plan with implications for improvement and renewal over time.
c. Districts allocate time, financial support, and personnel to conduct regular and systematic formative and summative program assessment.</td>
</tr>
</table>

Section 8 Budgets: District budgets for gifted programs support and provide for all the components of the district's GATE program and meet the related standards. **(*EC* 52209, 52212a1, 2, 3)**

8:1 The district GATE budget is directly related to the GATE program objectives with appropriate allocations.		
Minimum Standards: One year approval **a.** Gate funds and/or funding sources are used to address: • professional development • direct student services • district level coordination • GATE student identification process **b.** Expenditures of state GATE funds supplement, not supplant, district funds spent on gifted learners. **c.** There is a budget allocation for district GATE coordination by a single individual on a full or part time basis. When appropriate site coordinators should be included in the budget. **d.** Carry-over monies are minimal and maintained within the district GATE accounts. **e.** Indirect costs do not exceed state limitations.	**Commendable Standards: Two year approval** **a.** Allocation for the GATE coordinator, regardless of funding source, reflects the scope and complexities of the district's size and GATE plan.	**Exemplary Standards: Three year approval** **a.** The district encourages fiscal collaboration between categorical programs in order to make it possible for gifted students to benefit from more than one categorical program.

ITEM #28

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	☒ Action
Proposed Revisions to the Fiscal Criteria and Standards Used By School Districts and County Offices of Education to Determine Solvency When Reviewing Budgets and Interim Financial Reports	☒ Information
	☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) adopt the revised fiscal criteria and standards. Once adopted, these changes will be incorporated into Title 5 of the *California Code of Regulations*.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The fiscal criteria and standards were originally adopted by the SBE in May 1989 (Chapter 1462, Statutes of 1988) and were revised in 1999 and 2000.

SUMMARY OF KEY ISSUES

Annually, local educational agencies (LEAs) develop a budget, revise the budget throughout the year, and develop projections for subsequent year budgets. Fiscal standards and criteria were established, per statute, to be used by an LEA in developing its budget, and to provide a standard by which budgets will be assessed for solvency by an oversight agency.

The county superintendent of schools has fiscal oversight responsibility over school districts in the county, and the State Superintendent of Public Instruction (SSPI) has fiscal oversight responsibility over all county offices of education. The county superintendent has authority to disapprove a school district's budget, or during the year, authority to declare a district in jeopardy of meeting its financial obligations, e.g., through a qualified or negative certification at interim financial reporting periods. Such actions result in various authorized forms of intervention on the part of the county, including assigning external consultants, requiring a district fiscal recovery plan, or even disallowing certain district expenditures. The SSPI has similar authority to intervene in fiscal matters of the county office of education.

The fiscal standards and criteria guide the LEA in the above budget development process and periodic self-evaluations of solvency, and are put to use by the county superintendent of schools and the SSPI in their monitoring and oversight roles. In assessing a district's financial health, the county superintendent will use the district

standards and criteria. Similarly, the SSPI will use the county office criteria and standards to assess the county office. If there is disagreement between the district and county office about a district's financial condition and the associated intervention, the matter may be elevated to the SSPI for a final determination.

The standards and criteria are periodically revised. Some updates are specifically required by legislation. The current proposed revision is required by Assembly Bill (AB) 2756 (Chapter 52, Statutes of 2004) and directs the SBE to adopt revised standards and criteria by September 1, 2005, for implementation in fiscal year 2006-07. The specific proposed changes include new criteria required by AB 2756 and other revisions to better ensure LEA solvency. The bill was enacted in part in response to the recent emergency loans made to the Oakland Unified and Vallejo City Unified school districts and a growing concern about LEAs' long term debt.

The proposed criteria and standards were developed through the collaborative effort of an advisory committee, which met eight times and reached general consensus on the attached revisions. The committee was comprised of representatives from the following organizations and agencies:

Association of California School Administrators
California Association of School Business Officials
California County Superintendents Educational Services Association
California Federation of Teachers
California School Boards Association
California Teachers Association
California Department of Finance
California State Controller's Office
California Department of Education
Fiscal Crisis and Management Assistance Team
Legislative Analyst's Office
Small School Districts' Association
State Board of Education

See Attachment 1 for a summary of the proposed changes to the criteria and standards.

FISCAL ANALYSIS (AS APPROPRIATE)

Revising the criteria and standards will result in an estimated one-time cost to CDE of $30,000 for an external contractor to program the changes in the state software used by LEAs. The state software is accessed by LEAs for budget development, interim financial reporting, and submitting annual financial data. The software includes modules to report financial data (in the standardized account code structure) and modules for the standards and criteria. There will also be additional duplication and postage costs to provide new guidance to the field.

ATTACHMENT(S)

Attachment 1: Summary of Changes to Criteria and Standards (2 Pages)

Attachment 2: Criteria and Standards School District - Budgets (4 Pages)

Attachment 3: Criteria and Standards School District - Interim Reports (4 Pages)

Attachment 4: Criteria and Standards County Offices of Education - Budgets (5 Pages)

Attachment 5: Criteria and Standards County Offices of Education - Interim Reports (4 Pages)

SUMMARY OF CHANGES TO CRITERIA AND STANDARDS

Following is a summary of the changes made to the criteria and standards. There are minor differences in how the criteria and standards are worded for the budget reports compared to the interim reports. The descriptions below are indicative of the budget reports.

Added Criteria and Standards

Enrollment (district only)	Compare accuracy of historical estimates to assess current enrollment projections.
ADA to Enrollment Ratio (district only)	Review historical ADA to enrollment ratios to assess reasonableness of ADA projections.
Facilities Maintenance	Determine whether adequate facilities funding is being provided.
Use of Ongoing Revenues for One-time Expenditures (budget only)	Determine whether ongoing revenues are being used to fund significant one-time expenditures.
Contingent Revenues	Determine extent to which revenues that are contingent on reauthorization, such as parcel taxes, forest reserve funds, etc., are being used to support budget.
Additional Indicators	Added language to require information on additional indicators as requested, to provide additional data for reviewing agencies.

Modified Criteria and Standards

Revenue Limit	Currently determines reasonableness of revenue limit projections based on prior year data. Percentages are modified slightly, and a new component is added for basic aid districts/counties and necessary small schools. Moved from second tier.
Salaries and Benefits	Currently determines reasonableness of salaries and benefits projections based on prior year data. Now also compares historical ratio of salaries and benefits to total operating expenditures to further evaluate reasonableness of projections. Moved from second tier.
Other Revenues and Expenditures	Currently determines reasonableness of projections based on prior year data. Percentages are modified. Moved from second tier.
Fund Balance	Currently compares change in fund balance for current and two prior fiscal years. Now looks at historical changes in beginning fund balance from estimated actuals to unaudited actuals to assess reliability of budgeted beginning balance.
Reserves	Currently establishes minimum reserve levels based on a dollar amount or a percentage of expenditures. Minimum dollar thresholds will now be adjusted for annually for inflation.
Contingent Liabilities	Currently determines whether there are any contingent liabilities that may impact the LEAs financial condition, for interim reports only. Added to budget reports.

Contributions	Currently determines extent to which contributions are being made from unrestricted to restricted programs. Now also looks at contributions (transfers) between funds.
Long-term Commitments	Currently asks for a disclosure of all long-term commitments. Now also compares increase in long-term commitments to increase in revenues.
Unfunded Liabilities	Currently asks for liability of post employment health benefits. Now also asks for unfunded liability for other self-insured benefits, and identification of how all costs are being funded.
Status of Labor Agreements	Currently asks for the status of negotiations and cost estimates. Now asks for additional detail on new labor agreements and increased costs, including all contracts. Also compares increase in labor costs to increase in ongoing revenues.
Temporary Interfund Borrowings (interim reports only)	Currently identifies interfund borrowing. Deleted from budget reports; still in interim reports.
Fund Balance	This currently confirms that the fund balance is not less than the sum of its components. This is now deleted, as this is done automatically in the forms.
Special Education	This currently compares the change in special education funding to prior year data. This is now deleted.
Second Tier Review	The second tier is currently only completed if any first tier items do not meet standards. The second tier is being eliminated; most items previously in the second tier are now required for all LEAs.

Unchanged Criteria and Standards

ADA	Compare accuracy of historical estimates to assess current ADA projections.
Deficit Spending	Determine whether there is a historical pattern of deficit spending.
Positive Fund and Cash Balance (interim reports only)	Determine whether fund balance will be positive for current and two subsequent fiscal years, and whether cash balance will be positive at end of current year.
Use of One-time Revenues for Ongoing Expenditures	Determine whether LEA is using one-time revenues to fund ongoing costs.
Status of Other Funds (interim reports only)	If any funds are projected to end the fiscal year with a negative fund balance, prepare an interim report for that fund.

Criteria and Standards
School District – Budgets

Criterion **Standard**

(Deviations from the standards must be explained, and may affect the approval of the budget.)

1. Average Daily Attendance

Funded average daily attendance (ADA) has not been overestimated in the first prior year or in two or more of the previous three years by more than the following percentage levels:

3.0%	for districts with	0 -	300 ADA
2.0%	for districts with	301 -	1,000 ADA
1.0%	for districts with	1,001 -	and over ADA

2. Enrollment

Projected enrollment has not been overestimated in the first prior year or in two or more of the previous three years by more than the following percentage levels:

3.0%	for districts with	0 -	300 ADA
2.0%	for districts with	301 -	1,000 ADA
1.0%	for districts with	1,001 -	and over ADA

3. ADA to Enrollment Ratio

Projected second period ADA to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased by more than one half of one percent from the historical average ratio from the three prior fiscal years.

4. Revenue Limit

Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed by more than one percent plus or minus the change in population growth and the funded cost of living adjustment from the prior year.

For basic aid districts, projected revenue limit has not changed by more than the percent increase in property tax revenues from the prior fiscal year.

For districts funded by necessary small school formulas, projected revenue limit has not changed by more than the prior year amount plus the funded cost of living adjustment.

5. Salaries and Benefits

Projected ratio of total salaries and benefits to total general fund expenditures (excluding transfers out and other financing uses) for any of the budget year or two subsequent fiscal years has not changed by more than two percent from the historical average ratio from the three prior fiscal years.

6. Other Revenues and Expenditures

Projected operating revenues and expenditures by major object category for any of the budget year or two subsequent fiscal years have not changed by more than five percent from the prior year amount.

7. Facilities Maintenance

Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to *Education Code* Section 17584, if applicable, and *Education Code* Section 17070.75.

Criteria and Standards
School District – Budgets

Criterion **Standard**

8. Deficit Spending

Deficit spending (revenues plus transfers in and other financing sources, less expenditures, transfers out and other financing uses) resulting in a negative amount, as a percentage of total expenditures, transfers out and other financing uses, has not exceeded the following absolute percentage levels[1] in two out of three prior fiscal years:

1.7%	for districts with	0 -	300 ADA
1.3%	for districts with	301 -	1,000 ADA
1.0%	for districts with	1,001 -	30,000 ADA
0.7%	for districts with	30,001 -	400,000 ADA
0.3%	for districts with	400,001 -	and over ADA

9. Fund Balance

Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by the following percentage levels[1]:

1.7%	for districts with	0 -	300 ADA
1.3%	for districts with	301 -	1,000 ADA
1.0%	for districts with	1,001 -	30,000 ADA
0.7%	for districts with	30,001 -	400,000 ADA
0.3%	for districts with	400,001 -	and over ADA

10. Reserves

Available reserves for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures, transfers out and other financing uses[2]:

the greater of 5% or $50,000[3]	for districts with	0 -	300 ADA
the greater of 4% or $50,000	for districts with	301 -	1,000 ADA
3%	for districts with	1,001 -	30,000 ADA
2%	for districts with	30,001 -	400,000 ADA
1%	for districts with	400,001 -	and over ADA

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

[2] An Administrative Unit of Special Education Local Plan Area may exclude the distribution of revenues to its participating members.

[3] Dollar thresholds to be adjusted annually by the prior year statutory cost of living adjustment (*Education Code* Section 42238), rounded to the nearest thousand.

Criteria and Standards
School District – Budgets

Supplemental Information Provide supplemental information as follows:

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost of living adjustments).

Provide information on additional indicators as requested.

S1.	Contingent Liabilities	Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that may impact the budget.
S2.	Use of One-time Revenues for Ongoing Expenditures	Identify any ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources in the budget year, and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following years.
S3.	Use of Ongoing Revenues for One-time Expenditures	Identify any large non-recurring general fund expenditures that are funded with ongoing general fund revenues.
S4.	Contingent Revenues	Identify projected revenues for any of the budget year or two subsequent fiscal years that are contingent on reauthorization by the local government, special legislation, or other definitive act, e.g. parcel taxes. If any of these revenues are dedicated for ongoing expenses, explain how the revenues will be replaced or the expenditures reduced.
S5.	Contributions	Identify projected contributions from the unrestricted general fund to restricted programs in the general fund for any of the budget year or two subsequent fiscal years. Provide an explanation if contributions have changed by more than ten percent from prior year amounts. Explanation should include whether contributions are ongoing or one-time in nature.
		Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for any of the budget year or two subsequent fiscal years. Provide an explanation if transfers have changed by more than ten percent from prior year amounts. Explanation should include whether transfers are ongoing or one-time in nature.
		Estimate the impact of any capital projects on the general fund operational budget.

Criteria and Standards
School District – Budgets

Supplemental Information Provide supplemental information as follows:

S6. Long-term Commitments

Identify all existing multiyear commitments and their annual required payment, and all new multiyear commitments and their annual fiscal impact. Also identify continuing and new multiyear debt agreements and new programs.

Compare the increase in long-term commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future years.

S7. Unfunded Liabilities

Estimate the unfunded liability for post employment benefits based on an actuarial study, if required, or other method; and identify the estimated or required annual contribution and how the costs are accounted for (pay as you go, amortized over a specific period, etc.).

Estimate the unfunded liability for any other self-insured benefits programs (e.g. workers compensation), based on an actuarial study, if required, or other method; and identify the estimated or required annual contribution and how the costs are accounted for (pay as you go, amortized over a specific period, etc.).

S8. Status of Labor Agreements

Analyze the status of employee labor agreements.

Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting.

Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

- The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

- The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

Criteria and Standards
School District – Interim Reports

Criterion **Standard**

(Deviations from the standards must be explained, and may affect your interim certification.)

A qualified certification indicates that, based on current projections the school district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

A negative certification indicates that, based on current projections the school district will be unable to meet its financial obligations for the remainder of the fiscal year or subsequent fiscal year.

1. Fund and Cash Balances

Projected general fund balances will be positive at the end of each of the current year and two subsequent fiscal years and the projected general fund cash balance will be positive at the end of the current fiscal year.

2. Reserves

Available reserves for each of the current year and two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures, transfers out and other financing uses[1]:

the greater of 5% or $50,000[2]	for districts with	0 -	300 ADA
the greater of 4% or $50,000	for districts with	301 -	1,000 ADA
3%	for districts with	1,001 -	30,000 ADA
2%	for districts with	30,001 -	400,000 ADA
1%	for districts with	400,001 -	and over ADA

3. Deficit Spending

Deficit spending (revenues plus transfers in and other financing sources, less expenditures, transfers out and other financing uses) resulting in a negative amount, as a percentage of total expenditures, transfers out and other financing uses, does not exceed the following absolute percentage levels[3] in any of the current year or two subsequent fiscal years:

1.7%	for districts with	0 -	300 ADA
1.3%	for districts with	301 -	1,000 ADA
1.0%	for districts with	1,001 -	30,000 ADA
0.7%	for districts with	30,001 -	400,000 ADA
0.3%	for districts with	400,001 -	and over ADA

4. Average Daily Attendance

Funded average daily attendance (ADA) has not changed by more than two percent in any of the current year or two subsequent fiscal years, since budget adoption[4].

5. Enrollment

Projected enrollment has not changed by more than two percent in any of the current year or two subsequent fiscal years, since budget adoption.

6. ADA to Enrollment

Projected second period ADA to enrollment ratio for any of the current year or two subsequent fiscal years has not increased by more than one half of one percent from the historical average ratio from three prior fiscal years.

Criteria and Standards
School District – Interim Reports

Criterion		Standard
7.	Revenue Limit	Projected total revenue limit, for any of the current year or two subsequent fiscal years, has not changed by more than two percent since budget adoption.
8.	Salaries and Benefits	Projected ratio of total salaries and benefits to total general fund expenditures (excluding transfers out and other financing uses) for any of the current year or two subsequent fiscal years has not changed by more than two percent from the historical average ratio from the three prior fiscal years.
9.	Other Revenues and Expenditures	Projected operating revenues and expenditures by major object category, for any of the current year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.
10.	Facilities Maintenance	Identify changes that have occurred since budget adoption[4] in the projected contributions for facilities maintenance funding as required pursuant to *Education Code* sections 17070.75 and 17584.

[1] An Administrative Unit of a Special Education Local Plan Area may exclude the distribution of revenues to its participating members.

[2] Dollar thresholds to be adjusted annually by the prior year statutory cost of living adjustment (*Education Code* Section 42238), rounded to the nearest thousand.

[3] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

[4] First interim reports will be compared to adopted budgets; second interim reports will be compared to first interim projections.

Criteria and Standards
School District – Interim Reports

Supplemental Information

Provide supplemental information as follows:

Provide methodology and assumptions used to estimate ADA, Enrollment, Revenues, Expenditures, Reserves and Fund Balance, and Multiyear Commitments (including Cost of Living Adjustments).

Provide information on additional indicators as requested.

S1. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

S2. Use of One-Time Revenues for Ongoing Expenditures

Projected use of one-time revenues for ongoing general fund expenditures has not changed by more than five percent since budget adoption[1].

S3. Contingent Revenues

Identify projected revenues for any of the current year or two subsequent fiscal years that are contingent on reauthorization by the local government, special legislation, or other definitive act, e.g. parcel taxes. If any of these revenues are dedicated for ongoing expenses, explain how the revenues will be replaced or the expenditures reduced.

S4. Contributions

Projected contributions from the unrestricted general fund to restricted programs in the general fund for any of the current year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

Projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for any of the current year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption[1] that may impact the general fund budget.

S5. Long-Term Commitments

Identify all existing multiyear commitments and their annual required payment, and all new multiyear commitments and their annual fiscal impact. Also identify continuing and new multiyear debt agreements and new programs.

Compare the increase in long-term commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future years.

S6. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial report.

S7. Temporary Interfund Borrowings

Identify projected temporary borrowings between funds (refer to *Education Code* Section 42603).

Criteria and Standards
School District – Interim Reports

Supplemental Information Provide supplemental information as follows:

S8. Status of Labor Agreements

Analyze the status of employee labor agreements.

Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting.

Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future years.

If salary and benefit negotiations are not finalized, upon settlement with the certificated or classified staff:

- The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.
- The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and the district superintendent.

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

[1] First interim reports will be compared to adopted budgets; second interim reports will be compared to first interim projections.

Criteria and Standards
County Offices of Education – Budgets

Criterion **Standard**

(Deviations from the standards must be explained, and may affect the approval of the budget.)

1. Average Daily Attendance

Projected countywide (*Education Code* Section 1205) average daily attendance (ADA) has not been overestimated in the first prior year or in two or more of the previous three years by more than the following percentage levels:

3.0%	for counties with	Under	7,000 ADA
2.0%	for counties with	7,000 -	59,999 ADA
1.0%	for counties with	Over	59,999 ADA

Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased by more than two percent from the historical average ratio from the three prior fiscal years.

2. Revenue Limit

Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed by more than one percent plus or minus the change in population growth and the funded cost of living adjustment from the prior year.

For basic aid counties, projected revenue limit has not changed by more than the percent increase in property tax revenues from the prior fiscal year.

3. Salaries and Benefits

Projected ratio of total salaries and benefits to total county school service fund expenditures (excluding transfers out and other financing uses) for any of the budget year or two subsequent fiscal years has not changed by more than two percent from the historical average ratio from the three prior fiscal years.

4. Other Revenues and Expenditures

Projected operating revenues and expenditures by major object category for any of the budget year or two subsequent fiscal years have not changed by more than five percent from the prior year amount.

5. Facilities Maintenance

Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to *Education Code* Section 17584, if applicable, and *Education Code* Section 17070.75.

Criteria and Standards
County Offices of Education – Budgets

Criterion **Standard**

6. Deficit Spending

Deficit spending (revenues plus transfers in and other financing sources, less expenditures, transfers out and other financing uses) resulting in a negative amount, as a percentage of total expenditures, transfers out and other financing uses[1], has not exceeded the following absolute percentage levels[2] in two out of three prior fiscal years:

1.7%	for counties with total expenditures, transfers out and other financing uses of	Less Than	$4,421,000
1.3%	"	$4,421,000 -	$11,051,999
1.0%	"	$11,052,000 -	$49,734,000
0.7%	"	Over	$49,734,000

7. Fund Balance

Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by the following percentage levels[2]:

1.7%	for counties with total expenditures, transfers out and other financing uses[1] of	Less Than	$4,421,000
1.3%	"	$4,421,000 -	$11,051,999
1.0%	"	$11,052,000 -	$49,734,000
0.7%	"	Over	$49,734,000

Criteria and Standards
County Offices of Education – Budgets

Criterion	Standard

8. Reserves

Available reserves[3] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures, transfers out and other financing uses[1]:

the greater of 5% or $50,000[4]	for counties with total expenditures, transfers out and other financing uses of	Less Than	$4,421,000
the greater of 4% or $200,000	"	$4,421,000 -	$11,051,999
the greater of 3% or $400,000	"	$11,052,000 -	$49,734,000
the greater of 2% or $1,350,000	"	Over	$49,734,000

[1] An Administrative Unit of a Special Education Local Plan Area may exclude the distribution of revenues to its participating members. Dollar thresholds to be adjusted annually by the prior year statutory cost of living adjustment (*Education Code* Section 2557), rounded to the nearest thousand.

[2] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

[3] Available reserves from the Juvenile Court / County Community Schools and Regional Occupational Centers / Programs may be included, up to the applicable percentage of program expenditures. Funds designated as reserves for this purpose continue to be restricted for use only in those programs.

[4] Dollar thresholds to be adjusted annually by the prior year statutory cost of living adjustment (*Education Code* Section 2557), rounded to the nearest thousand.

Criteria and Standards
County Office of Education – Budgets

Supplemental Information Provide supplemental information as follows:

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost of living adjustments).

Provide information on additional indicators as requested.

S1. Contingent Liabilities — Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that may impact the budget.

S2. Use of One-time Revenues for Ongoing Expenditures — Identify any ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources in the budget year, and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following years.

S3. Use of Ongoing Revenues for One-time Expenditures — Identify any large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues.

S4. Contingent Revenues — Identify projected revenues for any of the budget year or two subsequent fiscal years that are contingent on reauthorization by the local government, special legislation, or other definitive act, e.g. parcel taxes. If any of these revenues are dedicated for ongoing expenses, explain how the revenues will be replaced or the expenditures reduced.

S5. Contributions — Identify projected contributions from the unrestricted county school service fund to restricted programs in the county school service fund for any of the budget year or two subsequent fiscal years. Provide an explanation if contributions have changed by more than ten percent from prior year amounts. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for any of the budget year or two subsequent fiscal years. Provide an explanation if transfers have changed by more than ten percent from prior year amounts. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

Criteria and Standards
County Office of Education – Budgets

Supplemental Information Provide supplemental information as follows:

S6. Long-term Commitments

Identify all existing multiyear commitments and their annual required payment, and all new multiyear commitments and their annual fiscal impact. Also identify continuing and new multiyear debt agreements and new programs.

Compare the increase in long-term commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future years.

S7. Unfunded Liabilities

Estimate the unfunded liability for post employment benefits based on an actuarial study, if required, or other method; and identify the estimated or required annual contribution and how the costs are accounted for (pay as you go, amortized over a specific period, etc.).

Estimate the unfunded liability for any other self-insured benefits programs (e.g. workers compensation), based on an actuarial study, if required, or other method; and identify the estimated or required annual contribution and how the costs are accounted for (pay as you go, amortized over a specific period, etc.).

S8. Status of Labor Agreements

Analyze the status of labor agreements.

Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting.

Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

- The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.
- The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

Criteria and Standards
County Office of Education – Interim Reports

Criterion **Standard**

(Deviations from the standards must be explained, and may affect your interim certification.)

A qualified certification indicates that, based on current projections the county office of education may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

A negative certification indicates that, based on current projections the county office of education will be unable to meet its financial obligations for the remainder of the fiscal year or subsequent fiscal year.

1. Fund and Cash Balances

Projected county school service fund (CSSF) balances will be positive at the end of each of the current year and two subsequent fiscal years and the projected CSSF cash balance will be positive at the end of the current fiscal year.

2. Reserves

Available reserves[1] for each of the current year and two subsequent fiscal years are not less than the following percentages as applied to total expenditures, transfers out and other financing uses[2]:

the greater of 5% or $50,000[3]	for counties with total expenditures, transfers out other financing uses of	Less Than	$4,421,000
the greater of 4% or $200,000	"	$4,421,000 -	$11,051,999
the greater of 3% or $400,000	"	$11,052,000 -	$49,734,000
the greater of 2% or $1,350,000	"	Over	$49,734,000

3. Deficit Spending

Deficit spending (revenues plus transfers in and other financing sources, less expenditures, transfers out and other financing uses) resulting in a negative amount, as a percentage of total expenditures, transfers out and other financing uses, does not exceed the following absolute percentage levels[4] in any of the current year or two subsequent fiscal years:

1.7%	for counties with total expenditures, transfers out and other financing uses of	Less Than	$4,421,000
1.3%	"	$4,421,000 -	$11,051,999
1.0%	"	$11,052,000 -	$49,734,000
0.7%	"	Over	$49,734,000

4. Average Daily Attendance

Projected countywide (*Education Code* Section 1205) average daily attendance (ADA) has not changed by more than two percent since budget adoption[5].

Projected average daily attendance (ADA) for county operated programs has not changed by more than two percent in any of the current year or two subsequent fiscal years, since budget adoption.

5. Revenue Limit

Projected total revenue limit, for any of the current year or two subsequent fiscal years, has not changed by more than two percent since budget adoption.

Criteria and Standards
County Office of Education – Interim Reports

Criterion		Standard
6.	Salaries and Benefits	Projected ratio of total salaries and benefits to total CSSF expenditures (excluding transfers out and other financing uses) for any of the current year or two subsequent fiscal years has not changed by more than two percent from the historical average ratio from the three prior fiscal years.
7.	Other Revenues and Expenditures	Projected operating revenues and expenditures by major object category, for any of the current year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.
8.	Facilities Maintenance	Identify changes that have occurred since budget adoption[5] in the projected contributions for facilities maintenance funding as required pursuant to *Education Code* sections 17070.75 and 17584.

[1] Available reserves from the Juvenile Court / County Community Schools and Regional Occupational Centers / Programs may be included, up to the applicable percentage of program expenditures. Funds designated as reserves for this purpose continue to be restricted for use only in those programs.

[2] An Administrative Unit of a Special Education Local Plan Area may exclude the distribution of revenues to its participating members. Dollar thresholds to be adjusted annually by the prior year statutory cost of living adjustment (*Education Code* Section 2557), rounded to the nearest thousand.

[3] Dollar thresholds to be adjusted annually by the prior year statutory cost of living adjustment (*Education Code* Section 2557), rounded to the nearest thousand.

[4] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

[5] First interim reports will be compared to adopted budgets; second interim reports will be compared to first interim projections.

Criteria and Standards
County Office of Education – Interim Reports

Supplemental Information Provide supplemental information as follows:

		Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost of living adjustments).
		Provide information on additional indicators as requested.
S1.	Contingent Liabilities	Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.
S2.	Use of One-Time Revenues for Ongoing Expenditures	Projected use of one-time revenues for ongoing CSSF expenditures has not changed by more than five percent since budget adoption[1].
S3.	Contingent Revenues	Identify projected revenues for any of the current year or two subsequent fiscal years that are contingent on reauthorization by the local government, special legislation, or other definitive act, e.g. parcel taxes. If any of these revenues are dedicated for ongoing expenses, explain how the revenues will be replaced or the expenditures reduced.
S4.	Contributions	Projected contributions from the unrestricted CSSF to restricted programs in the CSSF for any of the current year or two subsequent fiscal years have not changed by more than five percent since budget adoption.
		Projected transfers to or from the CSSF to cover operating deficits in either the CSSF or any other fund for any of the current year or two subsequent fiscal years have not changed by more than five percent since budget adoption.
		Identify capital project cost overruns that have occurred since budget adoption that may impact the CSSF budget.
S5.	Long-Term Commitments	Identify all existing multiyear commitments and their annual required payment, and all new multiyear commitments and their annual fiscal impact. Also identify continuing and new multiyear debt agreements and new programs.
		Compare the increase in long-term commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future years.
S6.	Unfunded Liabilities	Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial report.
S7.	Temporary Interfund Borrowings	Identify projected temporary borrowings between funds (refer to *Education Code* Section 42603).

Criteria and Standards
County Office of Education – Interim Reports

Supplemental Information Provide supplemental information as follows:

S8. Status of Labor Agreements

Analyze the status of employee labor agreements.

Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting.

Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future years.

If salary and benefit negotiations are not finalized, upon settlement with the certificated or classified staff:

- The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.
- The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

[1] First interim reports will be compared to adopted budgets; second interim reports will be compared to first interim projections.

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	☒ Action
Revisions to the *California School Accounting Manual*	☒ Information
	☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) approve the proposed revisions to the *California School Accounting Manual* (*CSAM*).

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The State Board of Education (SBE) last approved revisions to the *CSAM* in January 2004. Customarily, the SBE approves *CSAM* changes annually.

SUMMARY OF KEY ISSUES

Education Code Section 41010 provides that the accounting system used to record the financial affairs of school districts shall be in accordance with the *CSAM* as approved by the SBE.

The CDE is responsible for providing clear and consistent advice and direction to school districts and county offices of education in the areas of budgeting, accounting, and financial reporting. Consequently, the *CSAM* must be updated periodically to reflect not only ongoing coding changes for the Standardized Account Code Structure (SACS), but also changes in accounting and reporting requirements due to Governmental Accounting Standards Board (GASB) pronouncements, legislation, etc.

Recent editions of the *CSAM* were presented in two parts. Part I included general guidance on local educational agencies' (LEAs) accounting policies and procedures, as well as coding instructions for those LEAs that were not yet using SACS. Part II was a supplement for those LEAs using SACS. Now that all LEAs have converted to SACS, two versions of the manual are no longer necessary. Therefore, this edition of the *CSAM* has been reorganized to combine Parts I and II back into one manual.

The combination of Parts I and II does not represent a change in accounting guidance, but many of the individual procedures have been significantly reorganized, presented differently, and in some cases have been expanded to add clarity.

The CDE has worked with the School Financial Services Committee, a subcommittee of the California County Superintendents Educational Services Association, plus various school districts and county offices of education via the SACS Accounting Committee, in making the revisions to the *CSAM*. Additionally, a number of school districts and county offices of education provided helpful commentary and feedback for our consideration as we finalized the revisions.

This update of the *CSAM* includes the following changes and additions:

1) Combination of Parts I and II of the manual.

2) Changes or additions to SACS account codes.

3) Changes to accounting guidance resulting from new accounting pronouncements, changes in program requirements, or legislative action, and clarification of existing guidance in response to questions from LEAs**.**

FISCAL ANALYSIS (AS APPROPRIATE)

This revision of the *CSAM* will cost CDE approximately $10,000 in editing costs. The complete *CSAM* will be available on CDE's Web site, and CDE press will continue to have copies available for purchase.

ATTACHMENT(S)

Attachment 1: Table of Contents (1 Page)

Attachment 2: Draft Proposed *CSAM* (534 pages) This attachment is available via the World Wide Web at *http://www.cde.ca.gov/be/ag/*. A printed copy is also available for viewing in the State Board of Education Office.

Attachment 3: Summary of Changes to SACS Codes (2 Pages)

Attachment 4: *CSAM* 2003 Cross Referenced to Proposed *CSAM* 2005 (6 Pages)

Attachment 5: Proposed *CSAM* 2005 Cross Referenced to *CSAM* 2003 (4 Pages)

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California School Accounting Manual – Proposed 2005 Edition

Summary of Changes to SACS Codes

Code	Type of Change	New/Updated Title
Fund 62	New fund	Charter Schools Enterprise Fund
Goal 5050	Code is now required rather than optional	Regionalized Services
Goal 5060	Code is now required rather than optional	Regionalized Program Specialist
Goals 0001-6999	Change range	Instructional
Goals 7000-7999	Change range	Other Goals
Goal 7110	Reclassify Nonagency from Instructional Goals to Other Goals	Nonagency - Educational
Goal 7150	Reclassify Nonagency from Instructional Goals to Other Goals	Nonagency – Other
Function 2100	Title Change	Instructional Supervision and Administration
Function 2150	New Code	Instructional Administration of Special Projects
Function 7210	New Code	General Administration Cost Transfers
Function 7360	Title Change	Project-Specific Accounting
Function 7700	Title Change	Centralized Data Processing
Object 6100	Title Change	Land
Object 6170	New Code	Land Improvements
Object 7280	Title Change	Transfers to Charter Schools in Lieu of Property Taxes
Object 8091	Title Change	Revenue Limit Transfers – Current Year
Object 8099	New Code	Revenue Limit Transfers – Prior Years
Object 8780	Title Change	Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes
Objects 9400-9499	Title Change	Capital Assets
Object 9420	Title Change	Land Improvements
Object 9425	Title Change	Accumulated Depreciation – Land

California School Accounting Manual – Proposed 2005 Edition

Summary of Changes to SACS Codes

Code	Type of Change	New/Updated Title
		Improvements
Objects 9800-9839	Range changed from 9800-9829 to 9800-9839	Budgetary Accounts
Object 9830	Reclassified from Control Account to Budgetary Account	Encumbrances
Objects 9840-9899	Range changed from 9830-9899 to 9840-9899	Control Accounts

California School Accounting Manual – Proposed 2005 Edition

CSAM 2003 Cross Referenced to Proposed CSAM 2005

CSAM 2003 Edition		Cross Reference to CSAM 2005
Introduction (2pp.)		Same placement
Part I: Procedures		
001	Administration of Parts I and II (2pp.)	No longer applicable
101	Budgeting Procedures (2pp.) (placeholder – no text included)	--
201	The Accounting Cycle (2pp.)	101, 105, 205
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Introduction

Section 41010 of the *Education Code* requires local educational agencies (LEAs) to follow the procedures in the *California School Accounting Manual*. Recent editions of the manual have been in two parts. Part I contained all of the procedures that LEAs are required to follow, and the old account codes used prior to implementation of the Standardized Account Code Structure (SACS). Part II was added to serve as a supplement to the information in Part I for those LEAs that had converted to SACS, providing account codes and procedures specific to SACS. This edition of the manual has been reorganized to combine parts I and II.

The *California School Accounting Manual* provides the accounting policies and procedures that LEAs are required to follow, as well as guidance in implementing those policies and procedures, which include:

- Basis of accounting
- Revenue and expenditure recognition
- Fund types
- Types of transactions
- Methods of posting transactions, including adjusting entries
- Documentation required to substantiate certain transactions
- Year-end closing process, including the recording of accruals and deferrals

Accounting personnel should be familiar with the principles and statements issued by the Governmental Accounting Standards Board (GASB), which is recognized nationally as the primary standard-setting body for governmental accounting. The principles and statements of GASB are available in its publication titled *Codification of Governmental Accounting and Financial Reporting Standards*, available from:

Governmental Accounting Standards Board
P.O. Box 30784
Hartford, CT 06150
(800) 748-0659
http://www.gasb.org

In addition, the Government Finance Officers Association publishes *Governmental Accounting, Auditing, and Financial Reporting*, which provides detailed guidance in applying the principles and statements of GASB. This publication is available from:

Government Finance Officers Association
203 N. LaSalle St., Suite 2700
Chicago, IL 60601-1210
(312) 977-9700
http://www.gfoa.org/

The *California School Accounting Manual* should not be expected to provide guidance on every possible transaction. LEAs encountering problems not addressed in the manual should consult GASB's publication or contact their independent auditors, their county office of education, or the California Department of Education, School Fiscal Services Division, (916) 322-1770, for technical assistance.

Suggestions and comments about the information in this manual should be directed to:

School Fiscal Services Division
Office of Financial Accountability and Information Services
California Department of Education
1430 N Street, Suite 3800
Sacramento, CA 95814
Phone: (916) 322-1770
E-mail: *sacsinfo@cde.ca.gov*

Section 100

General Accounting Principles

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Procedure 101 Governmental Accounting

The accounting principles discussed in this section apply to school districts, county offices of education, joint powers agencies, and those charter schools that are governmental entities. Charter schools that are organized as not for profit public benefit corporations normally apply the accounting principles for not for profit entities, discussed in Procedure 810, Charter Schools.

Generally Accepted Accounting Principles

The term Generally Accepted Accounting Principles refers to the standards, rules, and procedures that serve as the norm for the fair presentation of financial statements. Conformity with generally accepted accounting principles (GAAP) is essential for consistency and comparability in financial reporting.

The Governmental Accounting Standards Board (GASB) is the standard-setting body for accounting and financial reporting by state and local governments, including local educational agencies (LEAs). GASB establishes GAAP for governments in its authoritative statements, interpretations, and technical bulletins.

In cases for which no GASB pronouncement is applicable, other sources of GAAP include industry audit guides, Financial Accounting Standards Board (FASB) pronouncements that have been made specifically applicable to governments, practice bulletins, implementation guides, and accepted practices that are not addressed in authoritative standards but for which a degree of consensus exists among accounting professionals. In the authoritative hierarchy of GAAP, these other sources rank below GASB statements and interpretations.

Generally accepted accounting principles evolve continually in response to changes in the operating and reporting environments.

Governmental Accounting Principles

Principles for governmental accounting and financial reporting have evolved differently from principles for private sector accounting and financial reporting because of the underlying differences between the governmental and private sector environments. These differences include:

- Governments receive significant amounts of their resources from taxes, in which there is normally no direct relationship between the amount a taxpayer pays and the services that taxpayer receives; or from transfers from other levels of government, with no expectation of repayment or of economic benefit proportionate to the resources provided. By contrast, private sector companies derive most of their revenues through essentially voluntary payments from customers, in approximate proportion to the amount of goods or services the customer receives.
- The primary objective of most governmental activities is service to the public, not profit. The primary objective of private sector companies is maximization of profits for owners or shareholders.
- Governments have a duty to demonstrate that they have complied with budgetary and other legal restrictions on the use of their resources. This duty is referred to as *fiscal accountability.*

There are three characteristics unique to governmental accounting and financial reporting:

- A special measurement focus and basis of accounting for governmental activities.
- The use of fund accounting.
- Budgetary reporting.

These characteristics are discussed further in this and subsequent procedures.

Measurement Focus

Measurement focus refers to the types of transactions and events that are reported in an operating statement.

Accounting in governmental funds focuses on inflows and outflows of *current financial* resources. It emphasizes near-term increases and decreases of spendable resources, consistent with the focus of the annual operating budget. The operating statement of a governmental fund, therefore, includes transactions and events that affect the fund's current financial resources, even though these transactions and events may have no effect on net assets. Such transactions include the issuance of debt, repayment of debt, and capital outlay expenditures.

Accounting in proprietary and fiduciary funds focuses on increases and decreases in *economic* resources, much like accounting in private-sector

businesses. It emphasizes the long-term effects of operations on the fund's overall resources, i.e., its total assets and total liabilities. The operating statement of a proprietary fund includes only transactions and events that increase or decrease the fund's net assets. The operating statement therefore does not include the issuance of debt, repayment of debt, and capital outlay expenditures because these do not increase or decrease net assets. Changes to asset and liability accounts resulting from these transactions are, however, reflected in the proprietary fund's statement of net assets.

Basis of Accounting

Basis of Accounting refers to the timing of when transactions and events are recognized in the accounting records and reported in the financial statements.

Cash Basis: Revenues are recorded when cash is received, and expenditures (or expenses) are recorded when cash is disbursed. LEAs never use the cash basis of accounting.

Modified Accrual Basis: Revenues are recognized in the period when they become available and measurable, and expenditures are recognized when a liability is incurred, regardless of when the receipt or payment of cash takes place. An exception is unmatured interest on general long-term debt, which is recorded when it is due. LEAs use the modified accrual basis in governmental funds.

Accrual Basis: Revenues are recorded when earned, and expenditures (or expenses) are recorded when a liability is incurred, regardless of when the receipt or payment of cash takes place. LEAs use the accrual basis in proprietary and fiduciary funds.

Revenue Recognition

In the modified accrual basis of accounting used in governmental funds, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the fiscal period. The term *available* means collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period.

Generally, *available* is defined as collectible within 45, 60, or 90 days. However, to achieve comparability of reporting among California LEAs and so as not to distort normal revenue patterns, with specific respect to

reimbursement grants and corrections to state aid apportionments, the California Department of Education has defined *available* for LEAs as collectible within one year. Revenue recognition for specific revenue sources is discussed in Procedure 510.

In the accrual basis of accounting used in proprietary funds, revenues are recognized as soon as they are earned.

LEAs receive revenue in one of two ways: (1) through *exchange transactions*, in which both parties exchange equal value, such as a contract for services; or (2) through *nonexchange transactions*, in which the LEA receives value without directly giving equal value in return, such as receipt of state apportionments, state or federal categorical grants, and local property taxes. Most revenues received by LEAs are the result of nonexchange transactions.

In governmental funds, recognition of revenues from exchange and exchange-like transactions occurs as soon as the exchange has occurred and the revenues become available.

Recognition of revenues from nonexchange transactions varies depending on the characteristics of the nonexchange transaction. GASB Statement 33, *Accounting and Financial Reporting for Nonexchange Transactions*, defines four classes of nonexchange transactions:

- *Derived tax revenue* is from assessments imposed by governments on exchange transactions. Examples include sales tax or income tax. Derived tax revenues are recognized in the period when the underlying exchange transaction occurs and the resources are available. Typically, LEAs do not assess taxes or directly receive derived tax revenues.
- *Imposed nonexchange revenue* is from assessments by governments on nongovernmental entities, including individuals, other than assessments on exchange transactions. Examples include ad valorem property taxes and fines. Generally, in modified accrual accounting, property tax revenues are recognized in the period for which they are assessed and become available. However, California’s unique "Revenue Limit" funding formula for LEAs, in which property taxes are only a part, necessitates an exception to this rule. See Procedure 510 for discussion of recognition of property taxes by California LEAs.
- *Government-mandated nonexchange revenue* is from a government at one level providing resources to a government at another level, requiring the recipient to use the resources for a specific purpose.

An example is the state apportionment for providing required educational services. Under modified accrual, government-mandated nonexchange revenue is recognized when all applicable eligibility requirements have been met and the resources are available.

- *Voluntary nonexchange revenue* is from legislative or contractual agreements, other than exchange transactions, entered into willingly by two or more parties. Examples are donations, grants, or entitlements entered into by an LEA through an application process. Under modified accrual accounting, voluntary nonexchange revenue is recognized when all applicable eligibility requirements have been met and the resources are available.

Generally accepted accounting principles (GAAP) requires that when both parties to a nonexchange transaction are governments, recognition generally should be symmetrical. That is, until the provider government is required to recognize an expenditure or a liability, the recipient government should not recognize revenue or an asset. GAAP further requires that when the provider is a government, an appropriation is essential to make enabling legislation effective for a particular period of time. A government does not have a liability to transmit resources under a particular program, and a recipient does not have a receivable, unless an appropriation exists for that program.

Where statute allows or requires revenue recognition on a basis inconsistent with GAAP, LEAs should consult with their independent auditors. Depending on the materiality of the departure from GAAP, recognition of revenue on a basis inconsistent with GAAP could result in an audit adjustment or impact the opinion rendered by the auditor on the LEA's financial statements.

Policies for recognition of specific sources of revenue common to California LEAs are discussed in Procedure 510.

Financial Reporting

Traditionally, governmental financial reporting has focused on governmental fund financial statements, prepared on the modified accrual basis of accounting for governmental activities and the accrual basis of accounting for business-type activities. GASB Statement 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, established a new governmental financial reporting model that integrates the traditional fund statements with a new

set of consolidated government-wide financial statements, prepared on the accrual basis of accounting.

Fund statements address fiscal accountability, and the government-wide statements address operational accountability. The two levels of financial reporting are intended to achieve greater accountability by governments, and to enhance the understandability and usefulness of financial reports to allow users to make more informed economic, social, and political decisions.

The new GASB Statement 34 reporting model requires the following financial statements and related information:

- Management Discussion & Analysis (MD&A) as Required Supplementary Information
- Basic Financial Statements:
  - Government-wide Financial Statements
  - Fund Financial Statements
  - Notes to the Financial Statements
- Required Supplementary Information Other Than MD&A

The MD&A, Basic Financial Statements, and Required Supplementary Information other than MD&A represent the minimum standard for governmental financial reporting in conformity with GAAP.

LEAs may go beyond these minimum requirements and present a comprehensive annual financial report (CAFR). A CAFR has three sections. The introductory section provides general information on the LEA's structure, services, and environment. The financial section includes the basic financial statements and required supplementary information described above, plus information on individual funds and discretely presented component units not reported separately in the financial statements. The financial section may also be used to provide other supplementary information not required by GAAP. The statistical section is comprised of trend and nonfinancial data useful in interpreting the basic financial statements. California LEAs are not required to present a CAFR.

Procedure 105 Fund Accounting

Accounting is the fiscal information system for business. The function of all accounting systems is to present fairly and with full disclosure the financial position and results of operations of a business in conformity with generally accepted accounting principles.

Local educational agencies (LEAs), like all other types of businesses, use accounting to record, analyze, and summarize their financial activities and status. Once the information is accumulated, it is the accountant's responsibility to evaluate, interpret, and communicate the results to all interested parties.

Definition and Purpose of Funds

LEA accounting (governmental accounting) shares many characteristics with commercial accounting, but it has its own information needs and reporting requirements. One of these is to enable LEAs to determine and demonstrate compliance with finance-related legal, budgetary and contractual provisions and restrictions on the use of public resources. LEA accounting systems, like those of other governmental units, are organized and operated on a fund basis. Accounting for LEAs is referred to as fund accounting. The authoritative definition in generally accepted accounting principles (GAAP) of a fund is:

> A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The principal role of funds is to demonstrate fiscal accountability. The financial transactions of LEAs are separated into various funds in order to permit administrators to ensure, and report on, compliance with the laws and regulations that affect LEAs.

Categories and Types of Funds

The following table shows the three categories of funds defined by GAAP, the eleven types of funds within those three categories, and the measurement focus and basis of accounting used in each.

LEAs may establish and maintain those funds authorized by the *California School Accounting Manual*. Individual fund types for use by California LEAs are discussed in Procedure 305.

An LEA may maintain more than one of any type of fund except for the General Fund. However, unnecessary funds result in undue complexity and inefficient financial administration. The *number of funds principle* provides that LEAs should use only the minimum number of funds required by law, sound financial administration, and operating requirements.

Fund Category	Fund Type	Measurement Focus	Basis of Accounting
Governmental Funds	General Fund Special Revenue Fund Capital Project Fund Debt Service Fund Permanent Fund	Current Financial Resources	Modified Accrual
Proprietary Funds	Enterprise Fund Internal Service Fund	Economic Resources	Accrual
Fiduciary Funds	Pension (and other employee benefit) Trust Fund Investment Trust Funds *[not used by California LEAs]* Private-Purpose Trust Fund Agency Fund	Economic Resources	Accrual

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Of the eleven fund types defined by GAAP, five are governmental:

The *general fund* is the main operating fund of the LEA. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of an LEA's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund. An LEA may have only one general fund.

Special revenue funds are used to account for specific revenue sources, other than for major capital projects, that are legally restricted to expenditures for specified purposes. Examples include the Cafeteria Special Revenue Fund and the Child Development Fund. See the discussion of "Restricted Programs and Activities Within the General Fund" later in this procedure.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds and trust funds. An LEA's use of a capital projects fund does not mean that the LEA should account for all capital acquisition in that fund; routine purchases of capitalizable items are typically reported in the general fund. A capital projects fund should be used only for major capital acquisition or construction activities that would distort trend data if not reported separately from an LEA's operating activities. Examples are the Building Fund and the County School Facilities Fund.

Debt service funds are used to account for the accumulation of resources for, and the payment of, principal and interest on general long-term debt. Debt services funds are used when financial resources are being accumulated for principal and interest payments maturing in future years, or when required by law. An example is the Bond Interest and Redemption Fund.

Permanent funds are used to report resources for which a formal trust agreement exists and that are legally restricted to the extent that the earnings but not the principal may be used for purposes that support the LEA's own programs.

Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting.

Two of the eleven funds types defined by GAAP are proprietary:

Enterprise funds may be used to account for activities for which fees are charged to external users for goods or services. An enterprise fund must be used for any activity for which issued debt is backed solely by fees and charges and for any activity for which there is a legal requirement or a policy decision that the cost of

providing services, including capital costs such as depreciation or debt service, be recovered through fees or charges. In practice, enterprise funds are sometimes used to account for activities that are only partially funded through user fees and charges, to highlight the cost of the services provided by the activity and to highlight the portion of costs borne by taxpayers. Examples are the Cafeteria Enterprise Fund and the Charter Schools Enterprise Fund.

Internal service funds are used to account for goods or services provided on a cost reimbursement basis to other funds or departments within the LEA and, occasionally, to other agencies. If other agencies are involved, the use of an internal service fund is appropriate only if the LEA is the predominant participant; otherwise, an enterprise fund should be used. The goal of an internal service fund is to measure and recover the full cost of providing goods or services through user fees or charges, normally on a break-even basis, including the cost of capital assets used in providing the service. Examples are the Self-Insurance Fund and the Warehouse Revolving Fund.

Fiduciary funds are used to account for assets held by the LEA in a trustee or agency capacity for others, that cannot be used to support the LEA's own programs.

Four of the eleven funds types defined by GAAP are fiduciary:

Pension (and other employee benefit) trust funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans. An example is the Retiree Benefit Fund.

Investment trust funds are used by governmental agencies such as the county treasurer to report external investment pools of mingled resources. LEAs do not use investment trust funds.

Private-purpose trust funds are used to report formal trust arrangements under which principal and interest benefit other individuals, private organizations, or other governments. An example is the Foundation Private-Purpose Trust Fund.

Agency funds are used to account for resources in which the LEA's role is purely custodial, such as the receipt and remittance of

fiduciary resources to individuals or other governments. All assets reported in an agency are offset by a corresponding liability to the party on whose behalf they are held. Examples are the Warrant/Pass-Through Fund and the Student Body Fund.

Restricted Programs and Activities Within the General Fund

In California LEAs, restricted programs or activities relating to the operation of kindergarten through 12th grade (K-12) educational programs are considered a part of ordinary operations and are accounted for in the General Fund, rather than in a special revenue fund. Within the General Fund, restricted programs or activities must be identified, accounted for, and reported separately. This requirement means that General Fund activities will be divided into restricted and unrestricted segments. This is achieved through the use of the resource field of the standardized account code structure. The resource field is discussed in Procedure 310.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Unrestricted revenues are those funds whose uses are not subject to specific constraints and may be used for any purposes not prohibited by law. Programs funded by a combination of restricted and unrestricted sources will be accounted for and reported as *restricted*.

Funds or activities that are not "restricted" or "designated" by the donor, but rather by the LEA's governing board, will be accounted for and reported as *unrestricted*. LEAs will need to review other local revenue received from external sources to determine whether legal restrictions apply for purposes of restricted or unrestricted designations.

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Section 200

Accounting Processes

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An *account* is the device used to classify and summarize the full effects of financial transactions on each asset, liability, component of fund balance, revenue, or expenditure. For example, the *cash account* in the General Fund will show all the transactions that affect cash in the General Fund for a given period of time. All the accounts within each fund are classified as either an asset, a liability, a fund balance, a revenue, or an expenditure (expense) account. Accounts are used as the basis for preparing the financial statements.

The revenue and expenditure accounts are referred to as "temporary" or "nominal" accounts because they are "closed out" at the end of the year and become part of the fund balance. They are reopened, with zero balances, at the beginning of each fiscal year.

The asset, liability, and fund balance accounts are referred to as "permanent" or "real" accounts because they exist throughout the life of a fund. They are not "closed" at the end of the year; their ending balances are brought forward as their beginning balances in the following year.

Chart of Accounts

A list of all the accounts of a local educational agency (LEA) and the numbers or codes assigned to the accounts is called a *Chart of Accounts*. The specific accounts to be used by an LEA are identified when its accounting system is first set up. New accounts may be added, or unnecessary ones may be deleted, once the system is in use.

The chart of accounts is the basis for what accounts may be used when recording a particular transaction. An account must be in the chart in order to be used in an accounting entry. If a new account is needed for a new classification or type of transaction, it must first be properly added to the chart of accounts. Adding new accounts follows formal procedures to avoid unnecessarily expanding the number of accounts.

The official chart of accounts for LEAs is based on the Standardized Account Code Structure (SACS) established by the California Department of Education (CDE). LEAs may use additional accounts in their records, but these must follow the structure of SACS and must "roll up" to existing SACS account codes when reporting to CDE. Refer to Section 300 for a listing and description of the SACS accounts and the groups (fields) into which the accounts are organized.

Double-Entry Accounting

Accounting systems must be maintained using the double-entry system. This means that each account will have a debit (left side) and a credit (right side), and recording a transaction will affect at least two accounts, one being debited and the other being credited, with the total of the debit(s) being equal to the total of the credit(s). For example, a debit to an expenditure account will have a corresponding credit, typically to the cash account.

Double-entry accounting uses the following rules on how the accounts are affected by debit and credit entries:

1. Assets are increased by debits and decreased by credits.
2. Liabilities and fund balance are increased by credits and decreased by debits.
3. Revenues are increased by credits and decreased by debits.
4. Expenditures (or expenses) are increased by debits and decreased by credits.

The difference between the debit and credit entries in an account is that account's balance. Asset and expenditure accounts normally have debit balances, while liability, fund balance, and revenue accounts normally have credit balances. The total of the debit balances must equal the total of the credit balances in a particular set of accounts at any point in time.

Journals

Accounting transactions are initially recorded in *journals*, also called books of original entry. Journals are used to systematically record accounting transactions in chronological sequence, showing the date for each transaction, an entry number or reference, the account names or codes affected, whether those accounts are debited or credited and by what amount, and a brief explanation.

Special journals are usually maintained for major types of transactions. Examples are the cash receipts journal, the cash disbursements journal, and the purchases journal. A general journal is used for transactions not recorded in the special journals.

Recording (or entering) accounting transactions in journals is also referred to as journalizing. Before making a journal entry, one must first determine

what accounts are affected by the transaction as well as which will be debited and which will be credited, and for how much.

General Ledger

The *General Ledger* is defined as the book, file, computer report, or other device that contains all the accounts for an LEA in which the debit and credit entries recorded in the journals are posted and the account balances shown. Financial statements reflecting the LEA's financial operations and financial condition are derived from the general ledger.

A General Ledger must be maintained for each fund of an LEA. The General Ledger for a fund will show the set of self-balancing accounts for that fund.

The accounts in the general ledger are normally arranged in the same sequence as their presentation in the financial statements – assets first and then liabilities, fund balance, revenues, and expenditures – regardless of the sequence of numeric codes assigned within the chart of accounts.

Subsidiary Ledgers

When it is necessary to provide more detail regarding accounts in the General Ledger, special ledgers, called *subsidiary ledgers*, are maintained. A subsidiary ledger is comprised of individual accounts that show the detail for the balances and amounts posted in the general ledger account. A general ledger account that is supported by a subsidiary ledger is referred to as a *control account*.

A subsidiary ledger may be set up for any General Ledger account that requires a high level of detail. For each subsidiary ledger there is a corresponding control account in the General Ledger. The balance of the control account must agree with the total of the account balances in the corresponding subsidiary ledger. Therefore, each time an amount is posted to a control account, a like amount, or individual items that total to that amount, must be posted to an account or accounts in the subsidiary ledger. By the same token, when an amount is posted to a subsidiary ledger account, a similar amount must be posted to the control account in the general ledger.

An example is a subsidiary ledger maintained for the accounts payable account. An account is kept for each vendor, showing the debits, credits, and other transaction details and the balance for that vendor's account.

Any amount posted in a vendor's account will also be posted, either as an individual entry or as part of an entry recording other vendor transactions, in the general ledger accounts payable account, and any entry made in the general ledger accounts payable account will also be posted to the corresponding vendor(s) account(s). If the postings are done correctly, the total of the vendor account balances at any point will equal the balance of the accounts payable control account in the general ledger. These subsidiary ledger accounts are essential in keeping track of transactions and balances for each vendor, which would not be possible if only the accounts payable account is used in the general ledger and a large number of vendor accounts are involved.

Subsidiary ledgers may also be maintained to account for the detailed transactions of investments, accounts receivable, stores, and fixed assets, as well as for revenue, expenditures, other financing sources, other financing uses, and other accounts.

Control Accounts in the Chart of Accounts

Four General Ledger control accounts are listed in the Chart of Accounts in Procedure 330:

- Revenue (9840)
- Other Financing Sources (9845)
- Expenditures (9850)
- Other Financing Uses (9855).

When Revenue (9840) is used as a control account in the General Ledger, a subsidiary Revenue Ledger will be maintained to provide detailed information on the source of all revenues. For example, the subsidiary ledger might be used to maintain the following accounts:

Account Number	Account Name
8011	Revenue Limit State Aid—Current Year
8021	Homeowners' Exemption
8041	Secured Roll Taxes
8110	Maintenance and Operations (Public Law 81-874)

The total revenue received by the LEA at any given time will be shown in the control account, and the breakdown of this total revenue, by *source*, will be shown in the subsidiary Revenue Ledger. The balance in the

subsidiary Revenue Ledger (Credit) must agree with the balance in the revenue control account (Credit). A complete list of revenue accounts, by source, is shown in Procedure 330. If a revenue control account is not used, the revenue accounts, by source, will be used in place of control account 9840 (Revenue) in the General Ledger.

When Expenditure (9850) is used as a control account in the general ledger, it will be supported by a subsidiary Expenditures Ledger (referred to hereinafter as an Appropriations Ledger) that has separate accounts for objects of expenditure such as salaries, fringe benefits, and books, or that may contain accounts that break down expenditures by program (and within each program into salaries and so forth). The expenditure control account will show the total expenditures for a given period of time, and the subsidiary Appropriations Ledger will show the breakdown of this total, by program and object. A complete list of expenditure accounts is shown in Procedure 330.

Computerized Systems

Most LEAs use computerized accounting systems that are capable of handling a large number of accounts and transactions. These systems vary widely in form, features, and reporting functionality, but they are all designed to automate the recording and reporting process. Entries are typically made into the system only once, and the software will do the related postings to the proper accounts, either automatically or as a separate process, eliminating the potential for posting errors that is common in a manual system. Reports can then be produced based on the entered data, considerably more reports than can be produced from a manual system. Examples of reports are a listing of cash disbursements for any specified period (similar to a cash disbursements journal in a manual system), or a listing of vendor account balances (similar to a subsidiary ledger in a manual system). The computerized general ledger accounts may show details of transactions that in manual systems are recorded in journals, or they may show batch totals of entries recorded in separate journals.

While the forms of these computerized systems and the method of recording transactions are significantly different from those in a manual system, the same principles described above for double-entry accounting, journalizing, posting, and minimum records required still apply. The systems simply automate the basic accounting process and maintenance of records.

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Procedure 205 The Accounting Cycle

The accounting cycle is a set of procedures performed to keep track of and report the financial effects of economic transactions and events directly affecting the LEA's operations and financial condition. The accounting cycle is also known as the accounting process.

Sequence of the Accounting Cycle

The accounting cycle consists of three phases: the recording phase, the summarizing and reporting phase, and the closing phase. This process is referred to as a cycle because the sequence is perpetually repeated. It consists of the following steps:

Recording phase – These steps are done throughout the year:

1. A source document is prepared or received for a transaction or event that has occurred. Source documents include items such as purchase orders, invoices, vouchers, checks, and receipts.

2. The transaction is analyzed to determine the fund to which it relates and to which it will be posted.

3. The transaction is analyzed to determine which object accounts within the fund are affected (e.g., cash, accounts receivable, accounts payable, revenue, or expenditure) and its other identifying characteristics such as the resource, goal, and function. The transaction will be double-entry and will result in an increase or a decrease in the balance of each account involved.

4. The transaction is recorded in the appropriate journal.

5. From the journal, the entries are posted to the appropriate accounts in the general ledger and, where applicable, in the subsidiary ledgers. At this point, the transactions are separated by fund as well as classified according to the different components of the standardized account code structure.

Summarizing and reporting phase – These steps are done periodically during the year and at the end of the year:

6. Account balances are computed, and a trial balance is prepared.

7. Adjusting entries are prepared in the journals and posted in the general ledger and, where applicable, in the subsidiary ledgers.

8. An adjusted trial balance is prepared.

9. Financial statements and other reports are prepared.

Closing Phase – These steps are done at the end of the year:

10. Nominal accounts are closed, and a post-closing trial balance is prepared.

11. As an optional step, reversing entries may be prepared at the beginning of the following year. Reversing entries are discussed later in this procedure.

Budgetary Accounting

In an LEA operation, as in any governmental operation, part of the cycle will include the recording of the adopted budget at the beginning of the year, modifications to that budget during the year, and the encumbering of appropriations during the year. Budgetary accounting entries are discussed in Procedure 210.

Source Documents

Generally, a source document is generated when a transaction occurs. These documents are the original records of financial transactions. They provide detailed information about the transactions such as the nature, date, and amount of the transaction and the parties involved. They are an integral part of the accounting system as they provide a means of verifying the data recorded in the books of accounts. No entry should be made in the books without a supporting source document.

Examples of source documents are:

- Adopted budget – the basis for recording the budget;
- Checks and check stubs – the basis for cash disbursements;
- Purchase invoices and receiving receipts – support for purchases;
- Cash logs or similar record – support for cash receipts.

Analyzing Transactions

Before a transaction is recorded in the books it must first be analyzed to determine the funds and accounts affected by the transaction and how they are affected. Analyzing a transaction involves the following steps:

1. Identify what fund or funds are affected by the transaction.
2. Identify the accounts in the other five SACS fields (resource, goal, project year, function, and object) that are involved in the transaction.
3. Determine whether each account combination increased or decreased, to determine what will be debited and what will be credited.
4. Determine the amount by which each account combination was affected.

After this analysis the accounting entry can be determined. To illustrate, assume the following three September transactions for a school district:

1. On September 15, 2003, it received $100,000.00 from the California Department of Education for a No Child Left Behind (NCLB) grant under Title I, Part A, Basic Grants Low-Income and Neglected.
2. On September 23, it purchased $510.00 in office supplies.
3. On September 30, it paid teacher salaries of $15,000.00.

All these transactions affect Cash in County Treasury, as a result of receiving grant revenue and paying for office supplies and teachers salaries.

Following are the sample three entries. For simplicity, only the object account is illustrated here; use of the full SACS account code structure is discussed in Procedure 301, Overview of the Standardized Account Code Structure.

Date	Object Title	Object Code	Debit	Credit
9-15-xx	Cash in County Treasury	9110	100,000.00	
	All Other Federal Revenue	8290		100,000.00
	To record the receipt of NCLB grant from CDE.			

Date	Object Title	Object Code	Debit	Credit
9-23-xx	Materials and Supplies	4300	510.00	
	Cash in County Treasury	9110		510.00
	To record the purchase of office supplies.			

Date	Object Title	Object Code	Debit	Credit
9-30-xx	Teachers' Salaries	1100	15,000.00	
	Cash in County Treasury	9110		15,000.00
	To record payment of teachers salaries for Sept. xxxx.			

Note that Cash in County Treasury, an asset account, is debited for an increase and credited for a decrease; the revenue account is credited for an increase; and the expenditure accounts are debited for an increase. The table below shows how accounts are increased or decreased by debit and credit entries:

	Assets	Liabilities	Fund Balance	Revenues	Expenditures
To increase the account	Debit	Credit	Credit	Credit	Debit
To decrease the account	Credit	Debit	Debit	Debit	Credit

The "To increase the account" row in this table shows the "normal" balance for an account, e.g., assets normally have a debit balance. A starting point to tell if an account balance is correct is to check if it has a normal balance.

Recording Transactions in Journals

The entry determined based on the analysis of a transaction will be recorded in the journals. The above entries are in the form of a general journal entry, which shows the debit, credit, and explanation for each entry in addition to the date and amount. In actual practice the entries may be entered in special journals such as the cash receipts journal, the cash disbursements journal, and the payroll journal. The entries made in the special journals will still have the debit and credit sides of the entries, although the formats of the journals vary.

In computerized systems, the data entered in the journals by the user may be just one side of the entry, rather than a debit and a credit. This is

because the system will automatically make the opposite side of the entry. For example, in the cash receipts journal, the only data entered for a transaction might be the revenue received (credit), and not the increase in cash (debit). In posting the transactions to the ledger, the system automatically debits the cash account, either for each individual entry made in the journal or for the total of the entries in a batch. Therefore, there is no need to enter the debit to cash for every journal entry since the system follows the double-entry method of recording transactions.

Posting to the Ledger

The next step in the accounting cycle is posting the journal entries to the General Ledger and, where applicable, to the subsidiary ledger(s). The term *posting* means transferring to the general ledger and, where applicable, to the subsidiary ledger(s), the individual amounts or summary totals of accounts entered in the journals.

Each amount or total is posted to the proper account in the ledger as either a debit or a credit. In the above examples, the amounts affecting Cash in County Treasury will be posted in the general ledger as follows:

Account 9110 *Cash in County Treasury*

Date	Ref #	Debit	Credit	Balance	Dr/Cr
7-01-xx	Beg. Bal.			236,000.00	Dr
9-15-xx	J1	100,000.00		336,000.00	Dr
9-23-xx	J2		510.00	335,490.00	Dr
9-30-xx	J3		15,000.00	320,490.00	Dr

Note that an entry is made in either the debit or credit column and its result is reflected in the balance column. Since this is an asset account, the balance increases with a debit entry and decreases with a credit entry. An entry is also made in the last column to show that the new balance of the account is a debit (Dr).

Part of the posting process is calculating the balances of the general ledger accounts. An account balance is simply the difference between the debit and credit entries posted in an account; it will be either a debit or a credit amount. Computerized accounting systems automatically calculate the account balances as entries are posted to the general ledger.

The "Reference" column is used to show the page number or other reference for the source of the entry. In this illustration, "J1" was entered

for the September 15th transaction to indicate that the information for this posting came from the General Journal (abbreviated as "J") and that it was entry number 1. Other references will be used depending on the actual journal from which the postings came. Through this method, any item in the General Ledger can be traced easily to its origin.

In manual systems, posting of transactions to the general ledger is done periodically, usually once a month. In most computerized accounting systems there is no need for a special posting process to be run at specified intervals; entries made in the journals are simultaneously posted by the system to the general ledger, and the account balances are automatically computed. Regardless of the record keeping method used, the basic principles of posting remain the same.

Trial Balance and Adjustments

The next step in the accounting cycle is the preparation of a trial balance. A trial balance is a listing of all the general ledger accounts and their balances. It is prepared periodically to verify that accounts are in balance. It is also helpful in verifying the accuracy of account balances and in preparing financial statements. If the account balances are correct, the total of the debits in the trial balance will equal the total of the credits, but the reverse is not necessarily true: the fact that the total debits equals total credits does not necessarily mean that the account balances are correct.

After the trial balance has been prepared the LEA can determine what adjustments, if any, are needed in the accounts. This does not mean that adjustments to the accounts are ascertained only after a trial balance has been prepared; adjustments needed to correct an account balance can be identified without preparing a trial balance. Using a trial balance facilitates the overall review of the accounts. Year-end adjustments include recording deferred revenue, prepaid expenditures, accrued liabilities, and correcting entries. Adjustments are entered in the journal(s) and posted in the general ledger and, where applicable, in the subsidiary ledgers.

Adjustments of Prior Year's Accruals

Adjustments are sometimes necessary for differences between amounts accrued as receivable or payable in the prior year and amounts actually received or paid during the current year. Differences could result when accruals are estimated because the exact amounts are not available at the time of the accrual, or when amounts accrued do not materialize. In such

cases, the adjustments should be made to current year's revenue or expenditure accounts, not to the fund balance account.

For example, assume that the LEA overestimated its revenue accounts receivable in the prior year by the following amounts:

(1)	(2)	(3)	(3-2)
Revenue source	Prior year's accrual	Actually received	Difference (adjustment)
Vocational Program	$20,000.00	$18,000.00	-$2,000.00
Adult Education	15,000.00	14,000.00	-1,000.00
Total Adjustment			-$3,000.00

The $3,000.00 difference will be recorded as a reduction (debit) to the current year's revenue rather than as a restatement (reduction) of the beginning fund balance.

If the differences between the accrued and the actual amounts are due to errors and are material, such as accruing significant liabilities for expenditures that were not actually incurred, they should be recorded as restatement of beginning fund balance.

Financial Statements

After the adjustments have been posted and the new balances calculated, an adjusted trial balance can be prepared to verify that accounts are still in balance and to check if the account balances are now accurate. This process can be repeated until the LEA has ascertained the account balances are correct, at which time the financial statements can be prepared.

LEA financial statements and reporting are discussed in Procedure 101.

Closing the General Ledger

At the end of each fiscal year, after the LEA has prepared the financial statements, the books are "closed." Closing the books is the accounting process in which the budgetary accounts (estimated revenues, appropriations, and encumbrances) are zeroed out and the actual "temporary" or "nominal" accounts (revenue and expenditure accounts) are closed out to the fund balance. Any excess of revenues over expenditures is added to the fund balance; any excess of expenditures over revenues is deducted from the fund balance. Closing the books separates

financial transactions by year and measures the results of operations of a fund for the year.

The following closing journal entries will be necessary at the end of year:

To Close Estimated Revenue and Appropriations:

Date	Object Title	Object Code	Debit	Credit
6-30-xx	Appropriations	9820	xxxx	
	Undesignated/Unappropriated Fund Balance	9790	xxxx	
	Estimated Revenue	9810		xxxx
	To close the estimated revenue and appropriation accounts.			

To Close Encumbrances:

All of the encumbrances that are outstanding at the end of the year are disencumbered as follows:

Date	Object Title	Object Code	Debit	Credit
6-30-xx	Reserve for Encumbrances	9720	xxxx	
	Encumbrances	9830		xxxx
	To close the encumbrance account.			

To Close Revenues and Expenditures:

Date	Object Title	Object Code	Debit	Credit
06-30-xx	Revenue accounts	(Various)	xxxx	
	Other financing sources accounts	(Various)	xxxx	
	Expenditure accounts	(Various)		xxxx
	Other financing uses accounts	(Various)		xxxx
	Undesignated/Unappropriated Fund Balance	9790		xxxx
	To close the revenue and expenditure accounts.			

Note that the Undesignated/Unappropriated Fund Balance will be debited if the total of the revenues and other financing sources is less than the total of the expenditure and other financing uses.

After closing the books a post-closing trial balance can be prepared. If the closing entries were done and posted correctly, only the "real" or "permanent" accounts (balance sheet accounts) will have balances in the

post-closing trial balance. These are the account balances that will be carried forward as beginning balances in the new fiscal year.

Reversing Entries

If an LEA uses the reversal method, entries are made at the start of a fiscal year to reverse the adjusting entries that established deferred revenues, prepaid expenditures, and accrued liabilities at the end of the prior year. Reversing entries are not required, but are often used to facilitate the recording of transactions in the new year; when recording transactions in the new year there is no need to identify those that pertained to the prior year. For example, if a reversing entry was made for liabilities accrued in the prior year, there is no need to identify which of the expenditure disbursements being recorded in the new year pertained to the liability accruals; the disbursements can all be charged to the expenditure accounts. On the other hand, if a reversing entry was not made, current year payments relating to prior year's accruals will have to be charged to the payable accounts rather than to expenditure accounts. Note that the reversal method does not eliminate the need for the LEA to monitor whether amounts accrued in the prior year are actually received and paid in the new year.

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Procedure 210 Budgetary Accounting

One of the unique features of fund accounting is the use of budgetary accounts, which, typically, are not used in commercial accounting. In fund accounting, the revenue and expenditure accounts are the "actual" accounts and represent the actual activity of the fund as it will be reported in the financial statements. In contrast, the budgetary accounts are projections and show how much is estimated to be spent or received during a given period of time to carry out the local educational agency's (LEA's) goals.

Budgetary Accounts and Integration

The budgetary accounts allow for the comparison of actual revenues and expenditures to estimated revenues and expenditures. Upon adoption of the budget, budgetary accounts must be established and integrated within the accounting system to provide management with timely financial information to track the status of budgetary revenues and expenditures.

The budgetary accounts prescribed for school districts and county offices of education include the following:

- Estimated Revenue (9810)
- Estimated Other Financing Sources (9815)
- Appropriations (9820)
- Estimated Other Financing Uses (9825)
- Encumbrances (9830)

Budgetary accounts have two purposes:

1. To record the estimated revenues of a fund, by source and amount. The recording of actual revenues allows for a comparison of the actual revenues to the estimated revenues.
2. To record the limits that are set on the expenditure levels by the appropriations. The recording of actual expenditures allows a comparison of the actual expenditures to the amounts that are available to be committed or expended within the limits set by law or by the governing board.

Each budgetary account is supported by a subsidiary ledger and controlled at a level specified by legal requirements to allow comparisons with actual

results of financial operations. At the end of the fiscal year, budgetary accounts are closed by reversing the entries made at the beginning of the fiscal year.

Comparison of Actual Results with the Legally Adopted Budget

Governmental Accounting Standards Board (GASB) Statement No. 34, applicable to state and local governments, changed the way budget information is reported in the year-end audited financial statements. Previously, governments reported only the final budget along with the actual results of financial operations. Under GASB Statement 34, the budgetary comparison must now include the original budget, the final budget, and the actual results of financial operations for the general and major special revenue funds.

Basis of Budgeting and GAAP Reporting

The LEA's accounting system must make it possible to:

1. Present fairly and with full disclosure the financial position and results of financial operations of the governmental unit in conformity with GAAP; and
2. Determine and demonstrate compliance with finance-related legal requirements.

Generally, for California LEAs the basis of budgeting should be the same as the basis of accounting used in the audited financial statements.

Budgetary accounting must conform to the account codes in the standardized account code structure. For simplicity, the illustrations used in this procedure show budgetary accounting entries at only the object level.

Recording Budgeted Revenues

The adopted budget provides the information for recording budgeted revenues in the General Ledger in the budgetary account Estimated Revenue (9810). Each item of estimated revenue should be accounted for separately so that revenue surpluses or deficiencies are readily monitored.

Following is a sample posting of $1 million of budgeted revenues at the object level:

Estimated Revenue

8010–8099 Revenue Limit Sources	
8011 Revenue Limit State Aid- Current Year	$475,000
8041 Secured Roll Taxes	350,000
8042 Unsecured Roll Taxes	50,000
8100–8299 Federal Revenue	
8110 Maintenance and Operations (PL 81-874).....	25,000
8290 All Other Federal Revenue	5,000
8300–8599 Other State Revenue	
8311 Other State Apportionments – Current Year	20,000
8560 State Lottery Revenue.....	25,000
8600–8799 Other Local Revenue	
8799 Other Transfers In from All Others	50,000
Total Estimated Revenue.....	$1,000,000

The total of the estimated revenue entered in the subsidiary ledger must agree with the total of the General Ledger budgetary account, Estimated Revenue (9810). The same journal entry is posted to both the subsidiary ledger and the General Ledger.

Preparing the journal entry. The General Ledger and subsidiary ledger accounts and the amounts for each are listed in the journal entry as a record of the estimated revenue, as illustrated in the following example:

J2

Date	Object Title	Object Code	Debit	Credit
7-1-xx	Estimated Revenue	9810	$1,000,000	
	Undesignated/Unappropriated	9790		$1,000,000

Subsidiary Revenue Ledger

Object Code	Object Title	(Budgeted amounts)
8011	Revenue Limit State Aid—Current Year	$ 475,000
8041	Secured Roll Taxes	350,000
8042	Unsecured Roll Taxes	50,000
8110	Maintenance and Operations (Public Law 81-874)	25,000
8290	All Other Federal Revenue	5,000
8311	Other State Apportionments—Current Year	20,000
8560	State Lottery Revenue	25,000
8799	Other Transfers In from All Others	50,000
		$ 1,000,000

To record estimated revenue as contained in the adopted budget.

Entry J2 is a general journal entry, and also carries the information needed to post to the subsidiary ledger (the subsidiary Revenue Ledger).

The single postings to the individual Revenue Ledger accounts represent the breakdown of the total shown in the estimated revenue (General Ledger) account.

Posting to the General Ledger. The journal entry for recording the approved budget is posted to the General Ledger as the following examples illustrate. For purposes of this example, assume that a J1 entry for $92,981.78 has already been made representing the prior year balance brought forward.

Account 9810 *Estimated Revenue*

Date	Ref #	Debit	Credit	Balance	Dr/Cr
7-1-xx	J2	$1,000,000		$1,000,000	Dr

Account 9790 *Undesignated/Unappropriated Fund Balance*

Date	Ref #	Debit	Credit	Balance	Dr/Cr
7-1-xx	J1		$ 92,981.78	$ 92,981.78	Cr
7-1-xx	J2		$ 1,000,000.00	$ 1,092,981.78	Cr

Posting the subsidiary ledger. The subsidiary Revenue Ledger is posted from the detailed breakdown shown in the journal entry. Each account is posted to show the amounts carried in the journal entry in the "Estimated revenue" and "Estimated to be received" columns.

Revenue Ledger

Account 8041 *Secured Roll Taxes*

Date	Ref #	Estimated revenue	Amounts received	Total received to date	Estimated to be received
7-1-xx	J2	$350,000			$350,000

Each revenue subsidiary ledger account is similarly posted.

Recording Budgeted Expenditures

Estimated expenditure values, like estimated revenue values, are taken from the adopted budget, as illustrated in the example that follows:

1000-1999 Certificated Personnel Salaries

1100	Teachers' Salaries	$300,000
1200	Certificated Pupil Support Salaries	50,000
1300	Certificated Supervisors' and Administrators' Salaries	150,000
1900	Other Certificated Salaries	25,000
	Total Certificated Personnel Salaries	$525,000

2000-2999 Classified Personnel Salaries

2100	Instructional Aides' Salaries	$125,000
2200	Classified Support Salaries	15,000
2300	Classified Supervisors' and Administrators' Salaries	10,000
2400	Clerical, Technical, and Office Staff Salaries	5,000
2900	Other Classified Salaries	20,000
	Total Classified Personnel Salaries	$175,000

3000-3999 Employee Benefits

3101	State Teachers' Retirement System, certificated positions	$25,000
3201	Public Employees' Retirement System, certificated positions	15,000
3301	OASDI/Medicare/Alternative, certificated positions	10,000
3401	Health & Welfare Benefits, certificated positions	30,000
3501	State Unemployment Insurance, certificated positions	5,000
3601	Workers' Compensation Insurance, certificated positions	10,000
3901	Other Benefits, certificated positions	5,000
	Total Employee Benefits	$100,000

4000-4999 Books and Supplies

4100	Approved Textbooks and Core Curricula Materials	$5,000
4200	Books and Other Reference Materials	3,500
4300	Materials and Supplies	500
4400	Noncapitalized equipment	1,000
	Total Books and Supplies	$10,000

5000-5999 Services and Other Operating Expenditures

5200	Travel and Conferences	300
5300	Dues and Memberships	200
5400	Insurance	10,000
5500	Operations and Housekeeping Services	5,000
5600	Rentals, Leases, Repairs, and Noncapitalized Improvements	4,500
5800	Professional/Consulting Services and Operating Expenditures	5,000
	Total Services and Other Operating Expenditures	$25,000

6000-6999 Capital Outlay

6100	Land	$25,000
6200	Buildings and Improvement of Buildings	22,500
6300	Books & Media for New/Major Expansion of School Libraries	1,500
6400	Equipment	26,000
	Total Capital Outlay	$75,000

7000-7499 Other Outgo

7141	Other Tuition, Excess Costs, and/or Deficit Payments to School Districts	$40,000
	Total Other Outgo	$40,000

Total Budgeted Expenditures $950,000

Each budgeted expenditure item should be accounted for separately so that expenditures can be controlled within the various budget classifications. This separate accounting may be accomplished by use of a subsidiary ledger usually known as the Appropriation Ledger. While separate accounts should be maintained for each of the required expenditure classifications, additional subdivisions of these classes may be maintained as separate accounts if needed.

The approved expenditure budget is subject to later adjustment as expenditure estimates change.

Preparing the journal entry. Total budgeted expenditures of $950,000 represent the total appropriation allotted for programs. In SACS, the goal

and function codes provide a classification of expenditure usage, and the object provides a classification of expenditure type. The journal entry is shown in the following example:

J3

Date	Object Title	Object Code	Debit	Credit
7-1-xx	Undesignated/Unappropriated	9790	$950,000	
	Appropriations	9820		$950,000

Subsidiary Appropriation Ledger

Object Code	Object Title	
1100	Teachers' Salaries	$300,000
1200	Certificated Pupil Support Salaries	50,000
1300	Certificated Supervisors' and Administrators' Salaries	150,000
1900	Other Certificated Salaries	25,000
2100	Instructional Aides' Salaries	125,000
2200	Classified Support Salaries	15,000
2300	Classified Supervisors' and Administrators' Salaries	10,000
2400	Clerical, Technical, and Office Staff Salaries	5,000
2900	Other Classified Salaries	20,000
3101	State Teachers' Retirement System, certificated positions	25,000
3201	Public Employees' Retirement System, certificated positions	15,000
3301	OASDI/Medicare/Alternative, certificated positions	10,000
3401	Health & Welfare Benefits, certificated positions	30,000
3501	State Unemployment Insurance, certificated positions	5,000
3601	Workers' Compensation Insurance, certificated positions	10,000
3901	Other Benefits, certificated positions	5,000
4100	Approved Textbooks and Core Curricular Materials	5,000
4200	Books and Reference Materials	3,500
4300	Materials and Supplies	500
4400	Noncapitalized equipment	1,000
5200	Travel and Conferences	300
5300	Dues and Memberships	200
5400	Insurance	10,000
5500	Operations and Housekeeping Services	5,000
5600	Rentals, Leases, Repairs, and Noncapitalized Improvements	4,500
5800	Professional/Consulting Services and Operating Expenditures	5,000
6100	Land	25,000
6200	Buildings and Improvement of Buildings	22,500
6300	Books and Media for New School Libraries or Major Expansion of School Libraries	1,500
6400	Equipment	26,000
7141	Other Tuition, Excess Costs, and/or Deficit Payments to School Districts	40,000
		$950,000

To record estimated expenditures as contained in the adopted budget.

The journal entry for appropriations is similar to the one recording estimated revenue except that the total appropriations are debited to fund

balance account (9790), instead of credited. The total appropriations of all accounts in the Subsidiary Appropriation Ledger must agree with the balance in the General Ledger control account, Appropriations (9820).

Posting to the General Ledger. The journal entry for recording the approved appropriations is posted to the General Ledger in the same manner as the entry recording estimated revenue, as illustrated in these examples:

Account 9790 *Undesignated/Unappropriated Fund Balance*

Date	Ref #	Debit	Credit	Balance	Dr/Cr
7-1-xx	J1		$ 92,981.78	$ 92,981.78	Cr
	J2		$1,000,000.00	$1,092,981.78	Cr
	J3	$950,000		$ 142,981.78	Cr

Account 9820 *Appropriations*

Date	Ref #	Debit	Credit	Balance	Dr/Cr
7-1-xx	J3		$950,000	$950,000	Cr

Note that the debit to the fund balance account has been subtracted from the previous credit balance to produce a new credit balance of $142,981.78. The remaining Undesignated/Unappropriated Fund Balance represents the prior year balance of $92,981.78 plus the $50,000 operating surplus from the current budget.

Posting to the Subsidiary Ledger. The journal entry is posted to the Subsidiary Appropriation Ledger in a manner similar to that used for posting estimated revenue, as shown in this example:

Appropriation Ledger

Account 1100 *Teachers' Salaries*

Date	Ref #	Appropriation	Encumbrances	Encumbered to Date	Expended	Expended to Date	Unencumbered Balance
7-1-xx	J3	$300,000					$300,000

The subsidiary Appropriation Ledger has additional columns for entering encumbrances in addition to expenditures. The amount appropriated for this account has been entered in the "Appropriation" column and again in the "Unencumbered Balance" column. As amounts are later entered in the "Encumbrances" column or "Expended" column, the "Unencumbered Balance" column will be adjusted accordingly.

Recording Budgeted Reserves

In governmental funds, the difference between assets and liabilities is reported as fund balance. Fund balance is divided into reserved and unreserved portions. Reserved fund balance is the portion that is not available for expenditure or that is legally segregated for a specific future use and therefore cannot be appropriated. For example, Stores, Prepaid Expenditures, and Revolving Cash are not available for spending so the portion of fund balance represented by these items must be reserved. Reserve for Nonexpendable Assets accounts (Objects 9710-9720) have been set up for these and other similar items.

The remaining fund balance is reported as "Fund Balance, Unreserved" (Objects 9760-9799). This separation of the fund balance into the reserved and unreserved portions is important to LEAs because it provides information on the funds available to cover unanticipated expenditures.

Unreserved fund balance can be subdivided into designated and undesignated portions. For example, boards must designate a portion of the unreserved fund balance for economic uncertainties. They may designate other portions for other intended uses. Designations of fund balance are self-imposed limitations on the use of otherwise available resources.

Any remaining portion of the fund balance is reported in Object 9790, Undesignated/Unappropriated Fund Balance.

Assuming that the budget shows $50,000 Designated for Economic Uncertainties and $9,400 for Stores, the following journal entry will be prepared:

J4

Date	Object Title	Object Code	Debit	Credit
7-1-xx	Undesignated/Unappropriated	9790	$ 59,400.00	
	Reserve for Stores	9712		$ 9,400.00
	Designated for Economic Uncertainties	9770		$50,000.00
	To record the Reserves for Nonexpendable Assets and Designated for Economic Uncertainties, as contained in the adopted budget.			

The journal entry is then posted to the General Ledger.

Account 9790 *Undesignated/Unappropriated Fund Balance*

Date	Ref #	Debit	Credit	Balance	Dr/Cr
7-1-xx	J1		$ 92,981.78	$ 92,981.78	Cr
7-1-xx	J2		$1,000,000.00	$1,092,981.78	Cr
7-1-xx	J3	$950,000.00		$ 142,981.78	Cr
7-1-xx	J4	$ 59,400.00		$ 83,581.78	Cr

Account 9712 *Reserve for Stores*

Date	Ref #	Debit	Credit	Balance	Dr/Cr
7-1-xx	J4		$9,400.00	$9,400.00	Cr

Account 9770 *Designated for Economic Uncertainties*

Date	Ref #	Debit	Credit	Balance	Dr/Cr
7-1-xx	J4		$50,000.00	$50,000.00	Cr

Checking the Trial Balance

At this point the General Ledger has been opened and the adopted budget recorded. The next step is to complete a trial balance to ensure that the journal entries made in integrating the budget with the general ledger are in balance. The trial balance lists the General Ledger accounts and their balances. The total debits and the total credits must be equal, indicating a balanced General Ledger. Taking into account the journal entries made so far, plus a few not specifically shown, the trial balance at this point should look like this:

Object Title	Object Code	Debit	Credit
Cash in County Treasury	9110	$100,000	
Accounts Payable (Current Liabilities)	9500		$ 7,018
Reserve for Stores	9712		9,400
Reserve for Economic Uncertainties	9770		50,000
Undesignated/Unappropriated	9790		83,582
Estimated Revenue	9810	1,000,000	
Appropriations	9820		950,000
Totals		$1,100,000	$1,100,000

Recording Encumbrances

An *encumbrance* is a commitment in the form of a purchase order or offer to buy goods or services. The encumbrance account is a budgetary account that is used to prevent overspending of an appropriation.

Encumbrances for Purchases

A purchase generally involves the following steps:

1. Initiation of a purchase requisition. The purchase requisition is the internal document authorizing the issuance of a purchase order for the desired goods or services. The purchase requisition is generally approved by a budget manager or administrator responsible for budgets and becomes the basis for the generation of a purchase order, a legal contract with the vendor for goods or services. Generally, no accounting transaction is recorded for purchase requisitions in the general or subsidiary ledgers unless a pre-encumbrance system is used.
2. Issuance of a purchase order. If funds are available and the requisition is for an appropriate expenditure, the LEA issues a purchase order to the selected vendor. Upon issuance of a purchase order, an accounting transaction is recorded, debiting the Encumbrances account (9830) and crediting the Reserve for Encumbrances account (9720) for the amount authorized in the purchase order.
3. Receipt of the goods or services. An invoice may accompany the product or may be sent separately. Generally, no accounting transaction is recorded at this point.
4. Payment of the invoice. An accounting transaction is recorded whereby the original encumbrance entry is reversed, the expenditure account is debited, and the cash account is credited.

A sample purchase order is shown below:

Purchase Order No. 2

To: Student Supply Company

Date: July 1, xxxx

Ordered by
School _____

From: _____

School District
Appropriation
Ledger Account 4300

Deliver to: 100 Main Street

Quantity	*Unit*	*Item*	*Unit price*	*Amount*
1,000	Ream	Newsprint	$ 0.60	$ 600.00
100	Gross	#2 school pencils	3.00	300.00
300	Box	Crayons	0.30	90.00
				$ 990.00

Most financial software programs will automatically enter an encumbrance in the Appropriation Ledger and the General Ledger upon the creation of a purchase order. A report on outstanding encumbrances would look like the following:

Purchase Order Encumbrance Summary For July xxxx

Vendor's name	Appropriation account number	Date	Purchase order number	Amount of encumbrance
J. Computer Company	4400	7-1-xx	1	$ 810.00
Student Supply Company	4300	7-1-xx	2	990.00
Total				$ 1,800.00

The following journal entry records the encumbrance information:

J7

Date	Object Title	Object Code	Debit	Credit
7-1-xx	Encumbrances	9830	$1,800.00	
	Reserve for Encumbrances	9720		$1,800.00

Subsidiary Appropriation Ledger

Object Code	Object Title	
4300	Materials and Supplies	$ 990.00
4400	Noncapitalized Equipment	810.00
		$1,800.00
	To record purchase order encumbrances for July, xxxx.	

The posting of the Materials and Supplies (Object 4300) item to the account in the subsidiary Appropriation Ledger is illustrated below:

Appropriation Ledger

Account 4300 *Materials and Supplies*

Date	Ref #	Appropriation	Encumbrances	Encumbered to Date	Expended	Expended to Date	Unencumbered Balance
7-1-xx	J7	$2,500.00	$990.00	$990.00			$1,510.00

Encumbrance Adjustments—Purchases

An encumbrance must be adjusted or cancelled when payments to vendors or other expenditures are recorded. If a purchase order was originally encumbered for $100 but the actual payment was $99.50, the original $100 encumbrance is cancelled. Partial payments on an order are liquidated in the same amount as originally encumbered for items being paid, and the balance of the encumbrance is cancelled when the final payment is made. Depending on the encumbrance method being used, the adjustments or liquidations are posted either directly from the purchase order or from a Purchase Order Liquidation Summary listing the purchase orders being paid.

With some systems it is more practical to cancel all encumbrances related to a purchase order and to re-encumber only that part of the order that is outstanding after the paid items have been deleted. If an encumbrance amount is cancelled or changed because items ordered are unavailable or prices are changed, the adjustment is recorded in the same manner as that for routine adjustments or cancellations following payments.

Preparing the journal entry. The journal entry to record encumbrance adjustments shows the General Ledger and subsidiary ledger accounts and the amounts for each, as shown in the following example:

J25

Date	Object Title	Object Code	Debit	Credit
8-31-xx	Reserve for Encumbrances	9720	$5,435	
	Encumbrances	9830		$5,435

Subsidiary Appropriation Ledger

Object Code	Object Title	
4100	Approved Textbooks and Core Curricula Materials	$ 350.00
4300	Materials and Supplies	475.00
4400	Noncapitalized Equipment	810.00
5500	Operations and Housekeeping Services	1,300.00
6200	Buildings and Improvement of Buildings	2,500.00
		$ 5,435.00

To record encumbrance cancellations (other than salaries) for the month of August.

California School District
Warrant Register Number 1

Date: August 31, xxxx

Warrant Number	Vendor	Expenditure Classification	Amount
1.	Aldrich & Aldrich	4300	$ 48.06
2.	American Book Co	4100	350.00
3.	Best Music Company	4300	210.00
4.	E.P. Finigan Company	6200	2,500.00
5.	Pacific Gas & Electric Company	5500	700.00
6.	Pacific Bell	5500	600.00
7.	Taylor's School Supplies	4300	216.94
8.	J. Computer Company	4400	810.00
	Total		$5,435.00

Expenditure Classification Summary

4100	Approved Textbooks and Core Curricula Materials	$ 350.00	
4300	Materials and Supplies	475.00	
4400	Noncapitalized Equipment	810.00	
5500	Operations and Housekeeping Services	1,300.00	
6200	Buildings and Improvement of Buildings	2,500.00	
			$5,435.00

This journal entry for encumbrance cancellations is posted to the General Ledger in the usual manner.

Posting to the Appropriation Ledger. Entries in the subsidiary Appropriation Ledger are made in the "Encumbrances" column, as shown in the following examples:

Appropriation Ledger

Account 4400 *Noncapitalized Equipment*

Date	Ref #	Appropriation	Encumbrances	Encumbered to Date	Expended	Expended to Date	Unencumbered Balance
7-01-xx	J3	$1,000.00					$1,000.00
7-01-xx	J7	1,000.00	$810.00	$810.00			190.00
8-31-xx	J25	1,000.00	(810.00)	0.00			190.00

Encumbrances for Salaries and Benefits

Unlike purchases, for which an encumbrance is recorded at the time the purchase order is issued, the annual cost of salaries and benefits can be encumbered at the beginning of the fiscal year. Salaries and benefits are disencumbered when paid, and amounts encumbered should be adjusted for personnel and rate changes.

The salary encumbrance summary may differ in detail depending on the types of accounting software used. Basic requirements are a complete accounting for all personnel having salaries to be encumbered, a grouping of these salaries to provide monthly and annual totals by budget classifications, and provisions for recording changes in personnel and salaries.

The journal entries to record the salary encumbrance transactions are listed as follows:

J12

Date	Object Title	Object Code	Debit	Credit
7-1-xx	Encumbrances	9830	$350,000	
	Reserve for Encumbrances	9720		$350,000

Subsidiary Appropriation Ledger

Object Code	Object Title	
1100	Teachers' Salaries	$300,000
1200	Certificated Pupil Support Salaries	50,000
		$350,000
	To encumber the annual salaries for certificated staff employed as of the beginning of the fiscal year.	

J13

Date	Object Title	Object Code	Debit	Credit
7-15-xx	Reserve for Encumbrances	9720	$48,000	
	Encumbrances	9830		$48,000

Subsidiary Appropriation Ledger

Object Code	Object Title	
1100	Teachers' Salaries	$48,000
.	To reverse the encumbrance for the annual salary for Betty Bennett, who resigned on July 15th	

J14

Date	Object Title	Object Code	Debit	Credit
7-20-xx	Encumbrances	9830	$36,000	
	Reserve for Encumbrances	9720		$36,000

Subsidiary Appropriation Ledger

Object Code	Object Title	
1100	Teachers' Salaries	$36,000
	To encumber the annual salary for Ted Thompson, a new employee hired July 20th.	

The posting of the preceding entries to the General Ledger is as follows:

Account 9830 *Encumbrances*

Date	Ref #	Debit	Credit	Balance	Dr/Cr
7-01-xx	J7	$ 1,800		$ 1,800	Dr
7-01-xx	J12	350,000		351,800	Dr
7-15-xx	J13		$48,000	303,800	Dr
7-20-xx	J14	36,000		339,800	Dr

Account 9720 *Reserve for Encumbrances*

Date	Ref #	Debit	Credit	Balance	Dr/Cr
7-01-xx	J7		$ 1,800	$ 1,800	Cr
7-01-xx	J12		350,000	351,800	Cr
7-15-xx	J13	48,000		303,800	Cr
7-20-xx	J14		36,000	339,800	Cr

The posting of the Teachers' Salaries account to the subsidiary Appropriation Ledger is illustrated as follows:

Appropriation Ledger

Account 1100 *Teachers' Salaries*

Date	Ref #	Appropriation	Encumbrances	Encumbered to Date	Expended	Expended to Date	Unencumbered Balance
7-01-xx	J12	$300,000	$300,000	$300,000			$0.00
7-15-xx	J13	300,000	–48,000	252,000			48,000
7-20-xx	J14	300,000	36,000	288,000			12,000

In the foregoing illustration it has been assumed that the changes in personnel were made prior to payment of any payroll in that year. It is important, however, that encumbrances be reduced by the unpaid installments of the annual salaries of personnel leaving the payroll and increased for the unpaid installments of personnel being added to the payroll.

Encumbrance Adjustments—Salaries

The amount of encumbrance to be adjusted or cancelled when salary payments are made is the same amount that is being paid, provided such amounts have been encumbered. This procedure will leave the proper balance of encumbrance for each succeeding month if there is no change in rate of pay.

Further adjustment is necessary for changes of contracts, terminations, and the like. It is generally preferable to cancel the exact amount of the payroll posting and to pick up additional adjustments in a separate posting from a list of changes. For example, payroll expenditures of $300,000 were originally encumbered for annual teachers' salaries. A payroll expenditure of $25,000 represents the regular monthly payroll for teacher salaries encumbered for the year. An employee was terminated in July and received less than a full month's salary. The difference between the amount encumbered for that teacher, $4,000, and the amount paid and liquidated, $3,000, represents a cancellation of $1,000 to encumbrances for July in addition to the encumbrance for the rest of the year for that teacher, $44,000 ($4,000 x 11 months), or a total cancellation of encumbrances in the amount of $45,000. The person replacing this employee was paid $1,000 in July and will earn $33,000 for the rest of the year. The additional total encumbrance is $34,000. The net change in

encumbrances for these personnel transactions was a net reduction of $11,000.

In some systems, it is more practical to cancel all encumbrances for salaries at the time payroll expenditures are posted and to re-encumber the adjusted amounts for the remainder of the year.

Preparing the journal entry. The journal entry to record encumbrance adjustments lists the General Ledger and subsidiary ledger accounts and the amounts for each, as shown in the following example:

J18

Date	Object Title	Object Code	Debit	Credit
7-31-xx	Reserve for Encumbrances	9720	25,000	
	Reserve for Encumbrances	9720	11,000	
	Encumbrances	9830		25,000
	Encumbrances	9830		11,000

Subsidiary Appropriation Ledger

Object Code	Object Title	
1100	Teachers' Salaries	$36,000
1200	Certificated Pupil Support Salaries	4,166
		$40,166
	To record salary encumbrance liquidations and adjustments for the month of July.	

Posting to the General Ledger. The journal entry for salary encumbrance cancellations and adjustments is posted to the General Ledger in the usual manner.

Posting to the Appropriation Ledger. Entries in the subsidiary Appropriation Ledger are made in the "Encumbrances" column as in the following example:

Appropriation Ledger

Account 1100 *Teachers' Salaries*

Date	Ref #	Appropriation	Encumbrances	Encumbered to Date	Expended	Expended to Date	Unencumbered Balance
7-01-xx	J3	$300,000					$300,000
7-01-xx	J12	300,000	300,000	$300,000			0.00
7-15-xx	J13	300,000	-48,000	252,000			48,000
7-20-xx	J14	300,000	36,000	288,000			12,000
7-30-xx	J18	300,000	-36,000	252,000			48,000

Appropriation Ledger

Account 1200 *Certificated Pupil Support Salaries*

Date	Ref #	Appropriation	Encumbrances	Encumbered to Date	Expended	Expended to Date	Unencumbered Balance
7-1-xx	J3	$50,000					$50,000
7-1-xx	J12	50,000	$50,000	$50,000			0.00

The control account Encumbrances in the General Ledger can be reconciled by adding the totals of the "Encumbered to Date" column in each of the subsidiary Appropriation Ledger accounts.

Recording Adjustments to the Budget

Adjustments to Estimated Revenues

When an LEA learns that its revenue will exceed the original estimate in the adopted budget, a new estimate of revenue is made, and the increase is recorded in both the General Ledger and the Revenue Ledger. The increase in estimated revenue is recorded as follows:

Date	Object Title	Object Code	Debit	Credit
5-31-xx	Estimated Revenue	9810	$1,100.00	
	Undesignated/Unappropriated Fund Balance	9790		$1,100.00

Subsidiary Revenue Ledger

Object Code	Object Title		
8311	Other State Apportionments—Current Year	$1,100.00	
	To record revised estimate of Economic Impact Aid.		

This entry increases the estimated revenue in the General Ledger and in the Revenue Ledger. It also increases the amount available for appropriation. Note that the entry simply records the amount available for appropriation. Actual appropriations may be made by governing board action only as prescribed in *Education Code* sections 42602 and 42610.

When a revised revenue estimate indicates a decrease in the amount of estimated receipts, the decrease is recorded in a similar manner, as follows:

Date	Object Title	Object Code	Debit	Credit
5-31-xx	Undesignated/Unappropriated Fund Balance	9790	$1,100.00	
	Estimated Revenue	9810		$1,100.00

Subsidiary Revenue Ledger

Object Code	Object Title		
8311	Other State Apportionments – Current Year	$1,100.00	

To record revised estimate of Economic Impact Aid.

Adjustments to Appropriations

Law provides that amounts budgeted in each major expenditure classification shall be the maximum amount that can be expended under that expenditure classification. During the fiscal year, budgets are monitored to ensure that appropriations are not overspent. Revisions to a major expenditure classification are subject to approval by the school district's governing board.

With the Standardized Account Code Structure (SACS), school districts are able to exercise more detailed levels of control over their budgets. For example, budget controls are typically set at the resource level to demonstrate compliance with a governing board policy that requires that categorical program budgets be balanced and do not encroach on the unrestricted general fund budget.

Except when a revised appropriation budget has been adopted, adjustments involving changes among current appropriations will have no net effect on the General Ledger's balances. The changes will affect only the Appropriation Ledger because the total amount appropriated is not changed but is simply redistributed among the appropriations accounts.

Date	Object Title	Object Code	Debit	Credit
10-30-xx	Appropriations	9820	$500.00	
	Appropriations	9820		$500.00

Subsidiary Appropriation Ledger

Object Code	Object Title	
6400	Equipment	$500.00

To record appropriations transfers adopted on 10-30-xx.

Procedure 215 Audit Adjustments

Audit Adjustments as used in this section are those adjustments made to the financial statements as a result of the LEA's independent audit. They are made after the general ledger is closed but before the audited financial statements are issued. Audit adjustments relating to revenues or expenditures are posted to the general ledger in the fiscal year subsequent to the audit year, as adjustment to the beginning fund balance, using Object 9793, Audit Adjustments.

Reaching Agreement on Audit Adjustments

At the completion of the audit, the auditors must meet with the management of the LEA to discuss any proposed audit adjustments. It is the responsibility of the LEA to prepare all of the financial statements, notes, and schedules that are the subject of the audit. Even if these are prepared for the LEA by the auditors, they remain the responsibility of the LEA. *Therefore, the LEA must agree to any adjustments identified by the auditors before they are made to the financial statements.*

One of the main factors in determining whether a proposed audit adjustment should be made is the materiality of the amount. Materiality has been defined in accounting literature as "of substantial importance, of great consequence, pertinent or essential to, likely to influence." However, there is no definitive rule for determining whether a given item is material. An item material to one LEA may not be material to another. Determining materiality requires informed judgment based on the particular facts in each set of circumstances.

One way of determining materiality is by comparing the amount of the adjustment to the fund balance, revenues, or expenditures. The following example illustrates this point:

Assume that in the General Fund, the fund balance at 6-30-xx is $600,000, as follows:

Reserved Fund Balance	$ 440,000
Unreserved	160,000
Total Fund Balance	$ 600,000

A. If the auditors find that accounts payable has been understated by $80,000, they will propose the following entry be made to the financial statements:

DR Expenditures	$ 80,000	
CR Accounts Payable		$ 80,000

This is clearly a material adjustment because it will reduce the unreserved fund balance by 50 percent.

B. If the auditors find that accounts receivable has been overstated by $3,000, this adjustment would not be made to the financial statements, because in this instance, it does not significantly affect the unreserved fund balance.

If there is disagreement about whether an item is material, it is reasonable to expect the auditors to explain why they believe the adjustment is significant. If the LEA's management is not convinced that the item meets the definition of materiality or other criteria for adjustments, they do not have to agree to the adjustment to the financial statements.

If in the opinion of the auditors an adjustment item is material but the management of the LEA does not agree that it should be posted to the financial statements, the auditors may modify their opinion on the financial statements to a "qualified" or "adverse" opinion, depending on the significance of the item as determined by the auditors.

After agreement has been reached on the adjustments to be incorporated in the financial statements, the auditors or the LEA will prepare the audited financial statements. One of the schedules in the annual audit report is the "Reconciliation of Annual Financial and Budget Report With Audited Financial Statements."

A sample of this schedule is shown on page 215-4. This schedule shows the impact of the audit adjustments on the fund balance.

The LEA and the auditors have the following responsibilities in relation to the audit adjustments:

The LEA	The Auditors
1. Review all audit adjustments proposed by the auditors.	1. Discuss all proposed audit adjustments with the management of the LEA.
2. Reach agreement with the auditors on the adjustments to be made to the financial statements.	2. Reach agreement with the management of the LEA on the adjustments that will be made to the financial statements.
3. Record in the following year's general ledger the audit adjustments agreed on.	3. Provide the LEA with a complete set of entries that support the "Reconciliation of Annual Financial and Budget Report With Audited Financial Statements."
4. Provide information to the auditors on the disposition of the audit adjustments.	

Suggested Steps for Booking Audit Adjustments

Once the audit adjustments are agreed on and the financial statements are prepared, the LEA can book the audit adjustments. To facilitate the process of booking the audit adjustments, the California Department of Education has developed a work sheet, "Schedule of Audit Adjustments to the _____ Fund." The instructions for using this schedule are shown on page 215-12.

The following steps should be followed by the LEA in booking the audit adjustments:

1. Obtain from the auditors a copy of the "Reconciliation of Annual Financial and Budget Report With Audited Financial Statements." This schedule, a required component of an LEA's audit report pursuant to Section 19813, Title 5, of the *California Code of Regulations*, shows in summary form the impact of the audit adjustments on the fund balance in each fund. (See example at the end of these suggested steps. Notice that the schedule shows that there are audit adjustments in only two funds – the General Fund and the Cafeteria Fund.)

2. Obtain from the auditors the detailed entries that support the summary entries on the "Reconciliation of Annual Financial and Budget Report With Audited Financial Statements." The detailed entries should show the account numbers. They are shown from the viewpoint that they are being made in the audit year, even though by the time they are made the books have already been closed.

3. Review each detailed adjusting entry and determine whether any of the transactions or corrections for which the adjustments were made have already been booked in the current fiscal year. See the table of "Common Audit Adjustments" on pages 215-7 through 215-11.

4. Determine the entries needed on the current year's books to record the audit adjustments. Prepare a "Schedule of Audit Adjustments to the _____ Fund" for each fund with adjustments.

5. Post the entries to the books.

6. At the beginning of the audit of the current year's financial statements, provide to the auditors a copy of the "Schedule of Audit Adjustments to the _____ Fund" from the prior year's audit.

The following illustrates a sample reconciliation:

Reconciliation of Annual Financial and Budget Report With Audited Financial Statements for Year Ended June 30, xxxx

	General Fund	Cafeteria Fund
Fund balances per annual financial and budget report	$3,538,962	$394,802
Adjustments increasing (decreasing) fund balances:		
Unaccrued salaries	(56,000)	
Underaccrued accounts payable	(139,210)	
Overaccrued accounts receivable	(57,603)	(68,276)
Fund balances per audited financial statement	$3,286,149	$326,526

There were no adjustments to fund balances for funds not presented above.

Audit Adjustments and Other Restatements of Fund Balance

As stated above, audit adjustments affecting revenues and expenditures are recorded in Object 9793, Audit Adjustments. This account is an adjustment to the beginning fund balance. Prior year's adjustments are not made directly to Beginning Fund Balance, Object 9791, since this account must always equal the ending fund balance in the prior year.

Other adjustments to the beginning fund balance, other than those identified by the auditors, must be recorded in Object 9795, Other Restatements. This account is used to correct material errors reported in a prior year's financial statements discovered after the completion of the audit. Any errors discovered by the LEA during the audit should be reported to the auditors for correction in the audited financial statements. Before posting any items to Object 9795, LEAs should consult with their independent auditors.

Common Audit Adjustments

The table of "Common Audit Adjustments" on pages 215-7 through 215-11 provides examples of common audit adjustments and the entries that should be made on the books of the LEA to record the adjustments. It is assumed that the books have been closed for the audit period, and the correcting entries shown in the third column are being made in the current fiscal year.

The following is a description of the three columns in the table of "Common Audit Adjustments":

1. **Audit Adjustments**

   This column shows the audit adjustments that have been proposed by the auditors, agreed to by the LEA, and reflected on the audited financial statements. Notice that the adjustments made by the auditors are made as if the books were still open.

2. **Processed Transactions**

   This column shows the transactions related to the audit adjustments, which have been posted to the books (processed) by the LEA since the beginning of the current fiscal year, before the LEA agreed to the audit adjustments.

The processed transactions must be taken into account when preparing the entries needed on the books in the current year. For example:

Assume that the auditors determined that $10,000 in federal revenue should have been accrued but was not. The LEA agreed to the audit adjustment, and the following adjustment was made to the LEA's financial statements:

DR		Accounts Receivable	$10,000	
	CR	Revenue		$10,000

When the LEA was ready to book the audit adjustment on October 1, 2003, it determined that it received the $10,000 on September 1, 2003, and since this revenue was not on the accounts receivable list, the LEA recorded it at that date as follows:

DR		Cash	$10,000	
	CR	Revenue		$10,000

If this processed transaction was not considered before booking the audit adjustment, the revenue would be recorded twice in the current year: once as an audit adjustment affecting the beginning fund balance, and once as a credit to the current year's revenue.

NOTE: For purposes of the entries made in the "Processed Transactions" column, it is assumed that the reversal method is not used in the current year for accounts receivable and accounts payable accrued in the prior year, and that the LEA credits and debits Accounts Receivable and Accounts Payable when these accruals are collected and paid, respectively, in the current year.

3. **Entries Needed on the LEA's Books**

This column shows the entries that are needed on the LEA's books to record the audit adjustment.

Notice in this column that when the audit adjustment affects a revenue or expenditure account, the LEA will post the adjustment to Object 9793, Audit Adjustments (which adjusts beginning fund balance) because the books for the year under audit have already been closed. Notice also that the entries made in this column take into account any processed transactions.

Common Audit Adjustments

Audit adjustments (made to the audited financial statements, after the books for the audit year have been closed)	Processed transactions (made in the current fiscal year)*	Entries needed on the LEA's books (in the current fiscal year)
1. The auditors determine that a receivable was not set up for a material amount ($15,000) of revenue earned as of 6/30/xx. **DR Accounts Receivable $15,000** **CR Revenue $15,000**	<u>Assumption A:</u> The revenue is received before the audit adjustment is booked. The LEA makes the following entry: **DR Cash $15,000** **CR Revenue $15,000** <u>Assumption B:</u> The revenue is not received before the audit adjustment is booked. **–No Entry–** ***** Entries made in this column assume that the reversal method is not used in the current year for accounts receivable and accounts payable accrued in the prior year, and that the LEA credits and debits Accounts Receivable and Accounts Payable when these accruals are collected and paid, respectively, in the current year.	<u>Assumption A:</u> To book the audit adjustment: **DR Accounts Receivable $15,000** **CR Audit Adjustments $15,000** To correct the processed transaction: **DR Revenue $15,000** **CR Accounts Receivable $15,000** <u>Assumption B:</u> **DR Accounts Receivable $15,000** **CR Audit Adjustments. $15,000**

Common Audit Adjustments

Audit adjustments (made to the audited financial statements, after the books for the audit year have been closed)	Processed transactions (made in the current fiscal year)*	Entries needed on the LEA's books (in the current fiscal year)
2. The auditors determine that a receivable ($39,000) was overstated by $14,000 as of 6/30/xx. **DR Revenue $14,000** **CR Accounts Receivable $14,000**	Assumption A: The revenue is received before the audit adjustment is booked. The LEA makes the following entry: **DR Cash $25,000** **DR Revenue 14,000** **CR Accounts Receivable $39,000** Assumption B: The revenue is not received before the audit adjustment is booked. **–No Entry–** * Entries made in this column assume that the reversal method is not used in the current year for accounts receivable and accounts payable accrued in the prior year, and that the LEA credits and debits Accounts Receivable and Accounts Payable when these accruals are collected and paid, respectively, in the current year.	Assumption A: To book the audit adjustment: **DR Audit Adjustments $14,000** **CR Accounts Receivable $14,000** To correct the processed transaction: **DR Accounts Receivable $14,000** **CR Revenue $14,000** Assumption B: **DR Audit Adjustments $14,000** **CR Accounts Receivable $14,000**

Common Audit Adjustments

Audit adjustments (made to the audited financial statements, after the books for the audit year have been closed)	Processed transactions (made in the current fiscal year)*	Entries needed on the LEA's books (in the current fiscal year)
3. The auditors determine that accounts payable ($10,000) had been understated by $18,000. **DR Expenditures $18,000** **CR Accounts Payable $18,000**	Assumption A: The payable is liquidated before the audit adjustment is booked. The LEA makes the following entry: **DR Accounts Payable $10,000** **DR Expenditures 18,000** **CR Cash $28,000** Assumption B: The payable is not liquidated before the audit adjustment is booked. **–No Entry–** ***** Entries made in this column assume that the reversal method is not used in the current year for accounts receivable and accounts payable accrued in the prior year, and that the LEA credits and debits Accounts Receivable and Accounts Payable when these accruals are collected and paid, respectively, in the current year.	Assumption A: To book the audit adjustment: **DR Audit Adjustments $18,000** **CR Accounts Payable $18,000** To correct the processed transaction: **DR Accounts Payable $18,000** **CR Expenditures $18,000** Assumption B: **DR Audit Adjustments $18,000** **CR Accounts Payable $18,000**

Common Audit Adjustments

Audit adjustments (made to the audited financial statements, after the books for the audit year have been closed)	Processed transactions (made in the current fiscal year)*	Entries needed on the LEA's books (in the current fiscal year)
4. The auditors determine that accounts payable ($20,000) was overstated by $9,000. **DR Accounts Payable $9,000** **CR Expenditures $9,000**	Assumption A: The payable is liquidated before the audit adjustment is booked. The LEA makes the following entry: **DR Accounts Payable $20,000** **CR Expenditures $9,000** **CR Cash $11,000** Assumption B: The payable is not liquidated before the audit adjustment is booked. **–No Entry–**	Assumption A: To book the audit adjustment: **DR Accounts Payable $9,000** **CR Audit Adjustments $9,000** To correct the processed transaction: **DR Expenditures $9,000** **CR Accounts Payable $9,000** Assumption B: **DR Accounts Payable $9,000** **CR Audit Adjustments $9,000**
5. The auditors determine that revenue ($23,000) was not earned as of 6/30/xx. **DR Revenue $23,000** **CR Deferred Revenue $23,000**	**–No Entry–** ***** Entries made in this column assume that the reversal method is not used in the current year for accounts receivable and accounts payable accrued in the prior year, and that the LEA credits and debits Accounts Receivable and Accounts Payable when these accruals are collected and paid, respectively, in the current year.	To book the audit adjustment: **DR Audit Adjustments $23,000** **CR Deferred Revenue $23,000**

Common Audit Adjustments

Audit adjustments (made to the audited financial statements, after the books for the audit year have been closed)	Processed transactions (made in the current fiscal year)*	Entries needed on the LEA's books (in the current fiscal year)
6. The auditors determine that $50,000 in cash that was recorded on the books of the LEA on 6/30/xx was actually not received until 7/2/xx. **DR Revenue $50,000** **CR Cash $50,000**	**–No Entry–** * Entries made in this column assume that the reversal method is not used in the current year for accounts receivable and accounts payable accrued in the prior year, and that the LEA credits and debits Accounts Receivable and Accounts Payable when these accruals are collected and paid, respectively, in the current year.	To book the audit adjustment: **DR Audit Adjustments $50,000** **CR Revenue $50,000**

Schedule of Audit Adjustments

The following instructions correspond to the sample schedule beginning on the next page. Prepare one schedule for each fund that shows audit adjustments in the "Reconciliation of Annual Financial and Budget Report With Audited Financial Statements" included in the audit report.

Line 1—Record the audited financial statement's fund balance per the "Reconciliation of Annual Financial and Budget Report With Audited Financial Statements."

Line 2—Record the fund balance per the LEA's books (should be the same amount shown for that line in the "Reconciliation of Annual Financial and Budget Report With Audited Financial Statements").

Line 3—Subtract line 2 from line 1.

Line 4—Ask the auditors to provide the detailed adjusting entries that support the summary entries in the "Reconciliation of Annual Financial and Budget Report With Audited Financial Statements." Note that the entries provided by the auditors will show adjustments affecting revenue and expenditure accounts, rather than fund balance, because adjustments are made as if the books were still open. Record each of these adjusting entries in the first three columns of Line 4, and show the impact on fund balance in the column "Increase (Decrease) to Fund Balance."

Line 5—Sum the total of the column "Increase (Decrease) to fund balance." This total must agree with that on line 3.

Line 6—Research each audit adjustment recorded by the auditors (shown in line 4) to determine whether any portion of the transaction related to the audit adjustment has been posted to the books in the current year. See "Common Audit Adjustments," pages 215-7 through 215-11. Record any processed transaction on this line.

Line 7—Record the entries that are needed on the books of the LEA.

Reminder: Provide a copy of this schedule to the auditors of the current year's financial statements.

Schedule of Audit Adjustments to the _____Fund

1. June 30, 20xx, fund balance from audited financial statement $_____

2. Less: Fund balance per LEA's annual financial report -_____

3. Computed difference (increase [decrease] in fund balance) = $_____

4. Audit adjustments

	Account Number	*Description*			*Increase (Decrease) to Fund Balance*	
a.	_____	DR _____	$ _____	$ _____		a.
		CR _____	$ _____			
b.	_____	DR _____	$ _____	$ _____		b.
		CR _____	$ _____			
c.	_____	DR _____	$ _____	$ _____		c.
		CR _____	$ _____			
d.	_____	DR _____	$ _____	$ _____		d.
		CR _____	$ _____			
e.	_____	DR _____	$ _____	$ _____		e.
		CR _____	$ _____			
f.	_____	DR _____	$ _____	$ _____		f.
		CR _____	$ _____			
g.	_____	DR _____	$ _____	$ _____		g.
		CR _____	$ _____			
h.	_____	DR _____	$ _____	$ _____		h.
		CR _____	$ _____			

5. Total increase (decrease) to fund balance*
(Sum of lines 4a–4h; must agree with Line 3) $_____

Date on which copy of work sheet was provided to independent auditor _____

*This figure will agree with the Object 9793, Audit Adjustments, amount.

Schedule of Audit Adjustments to the _____Fund (Continued)

6. Processed transactions

	Account Number	*Description*	*Amount*
a.	_____	DR _____	$_____
	_____	DR _____	$_____
	_____	CR _____	$_____
	_____	CR _____	$_____
b.	_____	DR _____	$_____
	_____	DR _____	$_____
	_____	CR _____	$_____
	_____	CR _____	$_____
c.	_____	DR _____	$_____
	_____	DR _____	$_____
	_____	CR _____	$_____
	_____	CR _____	$_____
d.	_____	DR _____	$_____
	_____	DR _____	$_____
	_____	CR _____	$_____
	_____	CR _____	$_____
e.	_____	DR _____	$_____
	_____	DR _____	$_____
	_____	CR _____	$_____
	_____	CR _____	$_____
f.	_____	DR _____	$_____
	_____	DR _____	$_____
	_____	CR _____	$_____
	_____	CR _____	$_____
g.	_____	DR _____	$_____
	_____	DR _____	$_____
	_____	CR _____	$_____
	_____	CR _____	$_____
h.	_____	DR _____	$_____
	_____	DR _____	$_____
	_____	CR _____	$_____
	_____	CR _____	$_____

7. Entries needed on LEA's books

	Account Number	*Description*	*Amount*
a.	_____	DR _____	$_____
	_____	DR _____	$_____
	_____	CR _____	$_____
	_____	CR _____	$_____
b.	_____	DR _____	$_____
	_____	DR _____	$_____
	_____	CR _____	$_____
	_____	CR _____	$_____
c.	_____	DR _____	$_____
	_____	DR _____	$_____
	_____	CR _____	$_____
	_____	CR _____	$_____
d.	_____	DR _____	$_____
	_____	DR _____	$_____
	_____	CR _____	$_____
	_____	CR _____	$_____
e.	_____	DR _____	$_____
	_____	DR _____	$_____
	_____	CR _____	$_____
	_____	CR _____	$_____
f.	_____	DR _____	$_____
	_____	DR _____	$_____
	_____	CR _____	$_____
	_____	CR _____	$_____
g.	_____	DR _____	$_____
	_____	DR _____	$_____
	_____	CR _____	$_____
	_____	CR _____	$_____
h.	_____	DR _____	$_____
	_____	DR _____	$_____
	_____	CR _____	$_____
	_____	CR _____	$_____

Section 300

Chart of Accounts

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Procedure 301 Overview of the Standardized Account Code Structure

School districts, county offices of education, and certain joint powers agencies (JPAs) use a chart of accounts that corresponds to the Standardized Account Code Structure (SACS). SACS is an account string comprised of seven numerically coded fields. The fields are used in combination to classify revenues, expenditures, assets, liabilities, and fund balances in order to determine and report the entity's financial position and results of operations. For each field there is a defined set of accounts necessary to group transactions according to the classification designated for that field. The seven fields stay constant, but the accounts in the fields are updated as needed to reflect changes in laws, regulations, types of transactions, or accounting principles or practices.

Six of the seven SACS fields are required to be used when coding transactions. One field (school field) is not required at this time. All seven fields, however, must be built into the accounting structure of all local educational agencies (LEAs).

The standardized structure has been developed to accomplish the following objectives:

- Establish a uniform, comprehensive, and minimum chart of accounts statewide to improve financial data collection, reporting, transmission, accuracy, and comparability.
- Reduce the administrative burden on LEAs in preparing required financial reports.
- Meet federal compliance guidelines and increase the opportunities for California to receive federal funding for education programs.
- Ensure that school districts and county offices of education comply with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).
- Create a logical framework that can be used to determine where education funds come from and how they are used.
- Provide better information for use by administrators, parents, board members, legislators, and others interested in school finance.

When recording a transaction in SACS, the full account string must be used for both the debit and the credit. The account string consists, at a minimum, of the account codes in the six required fields. The entry must conform to the double entry system, i.e., the amount(s) debited should equal the amount(s) credited.

The seven fields in SACS and the required minimum digits for each are:

1.	Fund	2 digits
2.	Resource	4 digits
3.	Project Year	1 digit
4.	Goal	4 digits
5.	Function (Activity)	4 digits
6.	Object	4 digits
7.	*School (A three-digit school field is required, but its use is optional.)*	*3 digits*

Through this accounting structure, an LEA can produce financial reports by fund, resource, goal, function, or object (type of revenue or expenditure), or any combination of these fields.

Because SACS contains seven unique fields, a computerized accounting system is normally necessary to maintain an LEA's accounting records. The system must have the capability to accommodate at least seven fields, with each field allowing for the minimum number of digits as shown above. To meet their local accounting and reporting needs, LEAs may also choose to include additional subfields in their chart of accounts and/or expand the number of digits in each field.

The SACS fields are described below:

Fund (2 digits)

- Identifies the fund that is receiving the revenue, paying the expenditure, or otherwise being affected by the transaction. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities and balances or changes therein.
- Identifies specific activities or defines certain objectives of an LEA in accordance with special regulations, restrictions, or limitations.
- Applies to revenue, expenditure, and balance sheet accounts.

Resource (Project/Reporting) (4 digits)

- Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted.
- Includes Resource 0000 for accounting activities funded with revenues that are unrestricted.
- Applies to revenue, expenditure, and balance sheet accounts.

Project Year (1 digit)

- Identifies the reporting year for a project that has more than one reporting year during the LEA's fiscal year.
- If a project's reporting year is the same throughout the LEA's fiscal year, the Project Year code is 0.
- When applicable for a project, applies to revenue and expenditure accounts, but is optional for balance sheet accounts.

Goal (4 digits)

- Accumulates costs by instructional goals and objectives of an LEA. Groups costs by population, setting, and/or educational mode.
- Identifies revenues for special education.
- Allows the charging of instructional costs and support costs directly to the benefiting goals.
- Provides the framework for accumulating the costs of different functions by goals.
- Classifies financial information by subject matter and/or mode of education.
- Includes Goal 0000 for costs that are not directly assignable to a goal and for non-special education revenue.
- Applies to expenditure accounts. It is required for special education revenue accounts, and is optional for other revenue accounts.

Function (Activity) (4 digits)

- Identifies activities or services performed to support or accomplish one or more goals or objectives.
- Describes the activity for which a service or material is acquired.
- Applies to expenditure accounts, and is optional for revenue accounts.

Object (4 digits)

- Classifies revenues by source and type.
- Classifies expenditures by type of commodity or service.
- Classifies balance sheet accounts as assets, liabilities, or fund balance.
- Applies to revenue, expenditure, and balance sheet accounts.

School (3 digits)

- Designates a specific, physical school structure or group of structures that form a campus under a principal's responsibility, for which a unique set of test scores is reported and that is identified as such in the *California Public School Directory*.
- Applies to expenditure accounts, and is optional for revenue and balance sheet accounts.

  Note: The school field is required to be built into the accounting system of all LEAs that utilize SACS. However, *its use is not required at this time* for state reporting purposes.

Procedures 305 through 330 of this section list the accounts for each of the required six fields, showing the account codes and their titles and definitions. The numbering or definitions of codes may not be altered by LEAs for their own use.

Accounts (codes) shown in *italics* in Procedures 305 through 330 are optional. However, if an LEA chooses to account for transactions in a greater level of detail and *optional codes* already exist for those transactions, the LEA is required to use those *optional codes*. In other words, an LEA cannot use its own codes or definitions to identify accounts that are already defined by required or optional codes in this manual.

Optional codes, while *not required for state reporting purposes,* should be reported to CDE at that level if used by an LEA.

An LEA may create and use its own unique codes and definitions ("locally defined codes") to reflect accounting detail not covered by required or optional codes. Account balances in any locally defined codes must be "rolled up" by the LEA to the standardized codes specified by CDE (required or optional) before transmitting accounting data to CDE for state financial reporting purposes.

For example, an LEA may code its Plant Services transactions to the minimum level required by Procedure 325, Function Classification, as follows:

8100 Plant Maintenance and Operations
8500 Facilities Acquisition and Construction
8700 Facilities Rents and Leases

Or an LEA may code its Plant Services transactions to a more detailed level by using some of the optional codes in Procedure 325, Function Classification, and some locally defined codes (which must not conflict with either the required or optional codes), as shown in the following example:

8100 Plant Maintenance and Operations (required minimum level of detail)
- *8110 Maintenance (optional code in Procedure 325)*
- *8120 Repairs, Vandalism (locally defined code)*
- *8200 Operations (optional code in Procedure 325)*

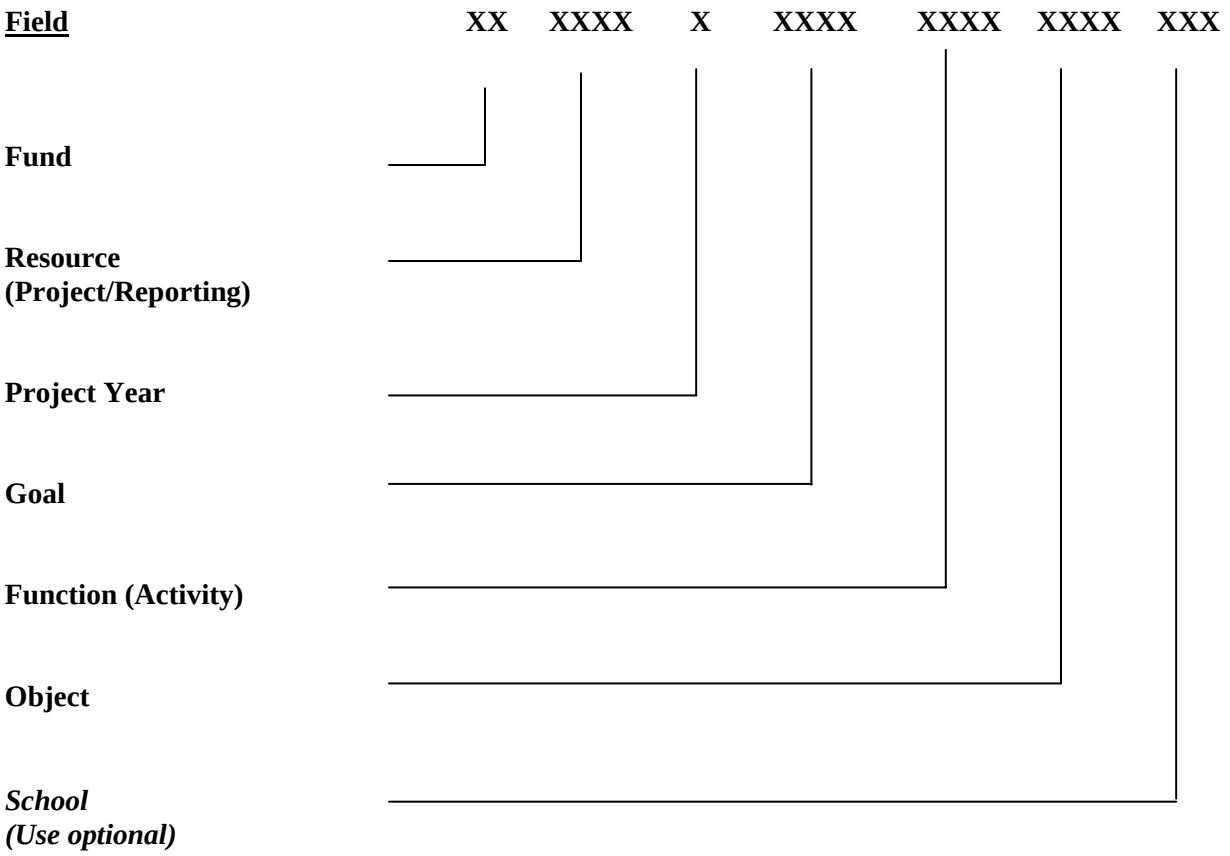
8700 Facilities Rents and Leases (required minimum level of detail)

In this example, the LEA used the more detailed optional codes defined in Procedure 325 (*Functions 8110 and 8200*) as well as a locally defined code (*Function 8120*), in addition to the required codes. At year-end, for transmission of data to CDE, the transactions in codes 8110 and 8200 must be reported separately (in those codes) to CDE; these are function codes that, though optional, are identified in SACS. However, Function 8120, which is a locally defined code, must be rolled up by the LEA into Function 8110 (or 8100), since any locally defined codes must roll up to the standardized codes designated by CDE. This method of reporting enables CDE to combine the accounts to a level that allows for statewide comparisons of districts whether or not they are using any of the optional or locally defined codes.

Caution: CDE is not encouraging the use of locally defined codes outside the ranges defined for this purpose, but the system does allow local flexibility. It must be understood, however, that if an LEA elects to add its own detailed codes, the LEA should be aware that in the future some of those codes may be preempted by CDE for other uses.

Procedure 345 illustrates basic examples of how to use SACS codes for recording revenue, expenditure, and balance sheet transactions.

Standardized Account Code Structure Layout



- The fields must be presented in this order when data are submitted to the California Department of Education.
- Each of these fields must contain either digits or default zeros
- The three digits of the school field will not be submitted to the California Department of Education at this time.

Use of the Standardized Account Code Structure

The following highlights the required use of each field for revenue, expenditure, and balance sheet accounts:

Revenue Accounts

Fund XX	Resource XXXX	Project Year X	Goal XXXX	Function XXXX	Object XXXX	School XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Not required except for Special Education Revenues	Not Required	Required	Not Required

Expenditure Accounts

Fund XX	Resource XXXX	Project Year X	Goal XXXX	Function XXXX	Object XXXX	School XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Required	Required	Required	Not Required

Balance Sheet Accounts

Fund XX	Resource XXXX	Project Year X	Goal XXXX	Function XXXX	Object XXXX	School XXX
Required	Required	Not Required	Not Required	Not Required	Required	Not Required

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Procedure 305 Fund Classification

The accounting systems of local educational agencies (LEAs) are organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording financial resources and liabilities. It is established to carry on specific activities or to attain certain objectives of an LEA in accordance with special regulations, restrictions, or limitations.

How the Fund Field Is Used

The funds in this procedure are authorized for use by LEAs. Certain funds are required when an LEA conducts certain activities that meet the criteria for using those funds. Other funds are optional and may be used at the LEA's discretion.

Only the minimum number of funds consistent with legal and operating requirements should be established; using unnecessary funds results in inflexibility, undue complexity, and inefficient financial administration.

The fund field is used when recording any accounting transaction. It applies to all accounts: revenue, expenditure, and balance sheet accounts.

Flexibility of the Fund Field

When an LEA submits data to CDE, it must use the fund codes presented in this Procedure of the *California School Accounting Manual* (CSAM). An LEA may establish additional funds at the local level by using codes that are unassigned in the fund field. However, any locally defined funds must "roll up" to the appropriate CSAM-established fund before submitting the data to CDE. For example, if an LEA uses fund numbers 36, 37, and 38 to establish separate funds for each of its state school building projects, these funds must "roll up" to Fund 35 for CDE-reporting purposes. In addition, LEAs need to be aware that CDE may use codes currently unassigned in CSAM for additional funds in the future.

List of Fund Codes

(Italicized codes are optional)

Code	Title
01–60	**GOVERNMENTAL FUNDS**
01	General Fund/County School Service Fund (The general fund for a county office of education is called the County School Service Fund (*Education Code* Section 1600). All references to General Fund in this Manual also apply to the County School Service Fund.)
03	*General Fund Unrestricted*
06	*General Fund Restricted*
09–20	Special Revenue Funds
09	Charter Schools Special Revenue Fund
11	Adult Education Fund
12	Child Development Fund
13	Cafeteria Special Revenue Fund
14	Deferred Maintenance Fund
15	Pupil Transportation Equipment Fund
16	Forest Reserve Fund
17	Special Reserve Fund for Other Than Capital Outlay Projects
18	School Bus Emissions Reduction Fund
19	Foundation Special Revenue Fund
20	Special Reserve Fund for Postemployment Benefits
21–50	Capital Project Funds
21	Building Fund
25	Capital Facilities Fund
30	State School Building Lease-Purchase Fund
35	County School Facilities Fund
40	Special Reserve Fund for Capital Outlay Projects
49	Capital Project Fund for Blended Component Units
51–56	Debt Service Funds
51	Bond Interest and Redemption Fund
52	Debt Service Fund for Blended Component Units
53	Tax Override Fund
56	Debt Service Fund

Code	Title
57–60	Permanent Funds
57	Foundation Permanent Fund
61–70	**PROPRIETARY FUNDS**
61–65	Enterprise Funds
61	Cafeteria Enterprise Fund
62	Charter Schools Enterprise Fund
63	Other Enterprise Fund
66–68	Internal Service Funds
66	Warehouse Revolving Fund
67	Self-Insurance Fund
71–95	**FIDUCIARY FUNDS**
71–75	Pension (and Other Employee Benefit) Trust Funds *and* Private-Purpose Trust Funds
71	Retiree Benefit Fund
73	Foundation Private-Purpose Trust Fund
76–95	Agency Funds
76	Warrant/Pass-Through Fund*
95	Student Body Fund*

*Not required to be reported to CDE; however, these funds are required to be included in the audited financial statements to meet GAAP reporting requirements.

Fund Code Definitions

(Italicized codes are optional)

Code **Definition**

01–60 **GOVERNMENTAL FUNDS**

01 **General Fund.** This is the chief operating fund for all LEAs. It is used to account for the ordinary operations of an LEA. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

The general fund for a county office of education is called the **County School Service Fund** (*Education Code* Section 1600). All references to the General Fund in this manual also apply to the County School Service Fund.

Restricted projects or activities within the General Fund must be identified and reported separately from unrestricted projects or activities. This is done by using codes in the resource field that designate whether the resources used are restricted or unrestricted.

The LEA also has the option of separating general fund transactions into two funds: restricted and unrestricted:

03 ***General Fund Unrestricted (Optional).*** This fund may be used to account for those projects and activities that are funded with unrestricted revenues (resources 0000 through 1999).

06 ***General Fund Restricted (Optional).*** This fund may be used to account for those projects and activities that are funded by external revenue sources that are legally restricted or restricted by the donor to specific purposes (resources 2000-9999).

09–20 **Special Revenue Funds.** Special revenue funds are established to account for the proceeds from specific revenue sources (other than trusts or for major capital projects) that are restricted to the financing of particular activities.

09 **Charter Schools Special Revenue Fund.** This fund may be used to account for the activities of LEA-operated charter schools that are not reported in the authorizing LEA's general fund. For charter schools operating as or by not-for-profit public benefit corporations, see Fund 62.

The principal revenues in this fund are:

Code **Definition**

Charter Schools General Purpose Entitlement - State Aid
Charter Schools Categorical Block Grant
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes
Lottery
Interest
All Other Local Revenue

11 **Adult Education Fund.** This fund is used to account separately for federal, state, and local revenues for adult education programs.

The principal revenues in this fund are:

Adult Education Block Entitlement
Apprentice Transfer from the General Fund
Workforce Investment Act (WIA)
Other Federal Revenue (e.g., Adult Basic Education)
All Other State Revenue
Interest
Adult Education Fees
All Other Local Revenue

Money in this fund shall be expended for adult education purposes only. Moneys received for programs other than adult education shall not be expended for adult education (*Education Code* sections 52616[b] and 52501).

Expenditures in this fund may be made only for direct instructional costs and direct support costs as specified in *Education Code* Section 52616.4.

Other educational programs and activities that are administered by adult education staff but do not specifically serve adults should be expended in the LEA's general fund.

12 **Child Development Fund.** This fund is used to account separately for federal, state, and local revenues to operate child development programs.

The principal revenues in this fund are:

Child Nutrition Programs (Federal)
State Preschool
Child Nutrition Programs (State)
Child Development Apportionments

Code **Definition**

All Other State Revenue
Food Service Sales
Interest
Child Development Parent Fees
All Other Local Revenue
Interfund Transfers In

All moneys received by an LEA for, or from the operation of, child development services covered under the Child Care and Development Services Act (*Education Code* Section 8200 et seq.) shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (*Education Code* Section 8328).

Child development programs that are not subsidized by state or federal funds and that are operated with the intent of recovering the costs of the program through parent fees or other charges to users, if significant, should be accounted for in an enterprise fund.

13 **Cafeteria Special Revenue Fund.** This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code* sections 38090–38093).

The principal revenues in this fund are:

Child Nutrition Programs (Federal)
Child Nutrition Programs (State)
Food Service Sales
Interest
All Other Local Revenue

The Cafeteria Special Revenue Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (*Education Code* sections 38091 and 38100).

The governing board of an LEA may establish and maintain within the Cafeteria Special Revenue Fund a reserve for cafeteria equipment (*Education Code* Section 38102).

14 **Deferred Maintenance Fund.** This fund is used to account separately for state apportionments and the LEA's contributions for deferred maintenance purposes (*Education Code* sections 17582–17587).

Code **Definition**

The principal revenues in this fund are:

Deferred Maintenance Allowance
Interest
Interfund Transfers In

Moneys in this fund may be expended only for the following purposes:

a. Major repair or replacement of plumbing, heating, air conditioning, electrical, roofing, and floor systems;
b. Exterior and interior painting of school buildings, including a facility that a county office of education is authorized to use pursuant to *Education Code* sections 17280 – 17317;
c. The inspection, sampling, and analysis of building materials;
d. The encapsulation or removal of asbestos-containing materials;
e. The inspection, identification, sampling, and analysis of building materials to determine the presence of lead-containing materials; and
f. Any other items of maintenance approved by the State Allocation Board.

In addition, whenever the state funds provided pursuant to *Education Code* sections 17584 and 17585 (apportionments from the State Allocation Board) are insufficient to fully match the local funds deposited in this fund, the governing board of a school district may transfer the excess local funds deposited in this fund to any other expenditure classifications in other funds of the district. (*Education Code* sections 17582 and 17583)

15 **Pupil Transportation Equipment Fund.** This fund is used to account separately for state and local revenues specifically for the acquisition, rehabilitation, or replacement of equipment used to transport students (*Education Code* Section 41852[b]).

Typical expenditures in this fund are items charged to Object 4400, Noncapitalized Equipment; Object 6400, Equipment; and Object 6500, Equipment Replacement.

16 **Forest Reserve Fund (county offices).** This fund exists to account separately for federal forest reserve funds received by offices of county superintendents for distribution to school districts and community college districts (*Education Code* Section 2300; *Government Code* Section 29484).

See CSAM Procedure 620, Forest Reserve Funds – Coding Examples, for appropriate coding of transactions in this fund.

Code	Definition
17	**Special Reserve Fund for Other Than Capital Outlay Projects.** This fund is used primarily to provide for the accumulation of General Fund moneys for general operating purposes other than for capital outlay (*Education Code* Section 42840). Amounts from this special reserve fund must first be transferred into the General Fund or other appropriate fund before expenditures can be made (*Education Code* Section 42842).
18	**School Bus Emissions Reduction Fund.** This fund is used to accumulate money for the purchase or lease of new low- or zero-emission school buses or for the retrofitting of existing school buses (*Education Code* sections 17920–17926). The money could come from private parties as payment for the right to use emission reduction credits or from air pollution control district and air quality management district grants. Resource 7236, School Bus Emissions Reduction, may be deposited to the General Fund as well as to Fund 18. More than 50 percent of the money deposited in the School Bus Emissions Reduction Fund must come from local LEA revenues. The LEA's contribution could be local sources or unrestricted General Fund money but cannot be money from the existing Small School District Bus Replacement Program. This restriction also applies to any new money that the state appropriates for the purchase or lease of new low- or zero-emission school buses or for the retrofitting of existing school buses.
19	**Foundation Special Revenue Fund.** This fund is used to account for resources received from gifts or bequests pursuant to *Education Code* Section 41031 under which both earnings and principal may be used for purposes that support the LEA's own programs, and where there is a formal trust agreement with the donor. Gifts or bequests not covered by a formal trust agreement should be accounted for in the General Fund. Amounts in the Foundation Special Revenue Fund shall be expended only for the specific purposes of the gift or bequest (*Education Code* Section 41032).
20	**Special Reserve Fund for Postemployment Benefits**. This fund may be used pursuant to *Education Code* Section 42840 to account for amounts the LEA has earmarked for the future cost of postemployement benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure (*Education Code* Section 42842).

Code	Definition
	Use of this fund is optional. The LEA may account for amounts earmarked for postemployment benefits in the General Fund or the Special Reserve Fund for Other Than Capital Outlay Projects instead. If the LEA pays for its postemployment benefit costs entirely on a pay-as-you-go basis, there is no need to use this fund. If the LEA makes irrevocable contributions to a separate trust for the postemployeement benefit plan and the plan assets are in the LEA's custody, the LEA should use Fund 71, Retiree Benefit Fund.
21–50	**Capital Project Funds.** Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). Capital project expenditures are coded to Function 8500, Facilities Acquisition and Construction. Function 1000, Instruction; Function 2420, Instructional Library, Media and Technology; Function 7200, Other General Administration; and other operational functions are not used in a capital project fund.
21	**Building Fund.** This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146), and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code* Section 17462), and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003). The principal revenues and other sources in this fund are: Rentals and Leases Interest Proceeds from the Sale of Bonds Proceeds from the Sale/Lease-Purchase of Land and Buildings Expenditures in the Building Fund are most commonly made against the 6000 object codes for capital outlay. Another example of an authorized expenditure in the Building Fund is repayment of State School Building Aid out of proceeds from the sale of bonds (*Education Code* Section 16058).
25	**Capital Facilities Fund.** This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* sections 17620–17626). The authority for these levies may be county/city ordinances (*Government Code*

Code	Definition

sections 65970–65981) or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code* Section 66006).

The principal revenues in this fund are the following:

Interest
Mitigation/Developer Fees

Expenditures in the Capital Facilities Fund are restricted to the purposes specified in *Government Code* sections 65970–65981 or to the items specified in agreements with the developer (*Government Code* Section 66006). Expenditures incurred in another fund may be reimbursed to that fund by means of an interfund transfer.

30 **State School Building Lease-Purchase Fund.** This fund is used primarily to account separately for state apportionments for the reconstruction, remodeling, or replacing of existing school buildings or the acquisition of new school sites and buildings, as provided in the Leroy F. Greene State School Building Lease-Purchase Law of 1976 (*Education Code* Section 17000 et seq.). The LEA may be required to transfer to this fund any available moneys from other funds as the LEA's contribution to a particular project.

The principal revenues and other sources in this fund are:

Interest
Interfund Transfers In
School Facilities Apportionments

Typical expenditures in this fund are items charged to Object 6200, Buildings and Improvement of Buildings, and Object 6300, Books and Media for New School Libraries or Major Expansion of School Libraries.

35 **County School Facilities Fund.** This fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070 et seq.).

The principal revenues and other sources in this fund are:

Code **Definition**

School Facilities Apportionments
Interest
Interfund Transfers In

Funding provided by the State Allocation Board for reconstruction of facilities after disasters such as flooding may be deposited to Fund 35. Typical expenditures in this fund are payments for the costs of sites, site improvements, buildings, building improvements, and furniture and fixtures capitalized as a part of the construction project.

40 **Special Reserve Fund for Capital Outlay Projects.** This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (*Education Code* Section 42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Fund 21, 25, 30, 35, or 49. Other authorized resources that may be transferred to the Special Reserve Fund for Capital Outlay Projects are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code* Section 17462), and rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code* Section 41003).

The principal revenues and other sources in this fund are:

Federal, State, or Local Revenues
Rentals and Leases
Interest
Other Authorized Interfund Transfers In
Proceeds from Sale/Lease-Purchase of Land and Buildings
Federal Emergency Management Act (FEMA)

Resource 6200, Class Size Reduction Facilities Funding, may be transferred from the General Fund to Fund 40 for construction projects. Transfers authorized by the governing board from the General Fund must be expended for capital outlay purposes. Proceeds from the sale or lease-with-option-to-purchase may be spent for capital outlay purposes, costs of maintenance of the LEA's property, and future maintenance and renovation of school sites (*Education Code* Section 17462). Expenditures for capital outlay are most commonly made against the 6000 object codes for capital outlay.

Salaries of school district employees whose work is directly related to projects financed by Fund 40 revenues are capitalized as a part of the capital facilities project.

Code	Definition
49	**Capital Project Fund for Blended Component Units.** This fund is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principles (GAAP). The Mello-Roos Community Facilities Act of 1982 (*Government Code* Section 53311 et seq.) allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purpose of selling tax-exempt bonds to finance public improvements and services.
51–56	**Debt Service Funds.** Debt service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.
51	**Bond Interest and Redemption Fund.** This fund is used for the repayment of bonds issued for an LEA (*Education Code* sections 15125–15262). The board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund (Fund 21) of the LEA. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the LEA. The county auditor maintains control over the LEA's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller. The principal revenues in this fund are: State Subventions for Homeowners' Exemptions Other Subventions/In-lieu Taxes Secured Roll Taxes Unsecured Roll Taxes Prior Years' Taxes Interest Expenditures in this fund are limited to bond interest, redemption, and related costs. Any money remaining in this fund after the payment of all bonds and coupons payable from the fund, or any money in excess of an amount sufficient to pay all unpaid bonds and coupons payable from the fund, shall be transferred to the General Fund upon order of the county auditor (*Education Code* Section 15234).

Code	Definition

52 **Debt Service Fund for Blended Component Units.** This fund is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principles (GAAP). The Mello-Roos Community Facilities Act of 1982 (*Government Code* Section 53311 et seq.) allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purpose of selling tax-exempt bonds to finance public improvements and services.

53 **Tax Override Fund.** This fund is used for the repayment of voted indebtedness (other than Bond Interest and Redemption Fund repayments) to be financed from ad valorem tax levies. An example is a public school building loan repayment.

Interest earned in the Tax Override Fund is credited to the General Fund of the LEA.

The principal revenues in this fund are:

State Subventions for Homeowners' Exemptions
Other Subventions/In-Lieu Taxes
Secured Roll Taxes
Unsecured Roll Taxes
Prior Years' Taxes
Supplemental Taxes

The principal expenditure accounts in this fund are:

Purpose for which levy was authorized:	Object Code
State school building loan repayments (*Education Code* Section 16090)	7432
Payment to original district for acquisition of property (*Education Code* Section 35576)	7436
Compensatory education housing repayments (*Education Code* Section 16214)	7439
Lease-purchase payments (*Education Code* Section 17409)	7439

Code	Definition
	Construction of exceptional children's facilities repayments (*Education Code* Section 16196).....7439
	Other voter-approved debt service.....7439
	Debt Service – Interest.....7438
56	**Debt Service Fund.** This fund is used for the accumulation of resources for and the retirement of principal and interest on general long-term debt. The principal source in this fund is Other Authorized Interfund Transfers In. Expenditures are most commonly made in the 7400 object codes for debt service.
57–60	**Permanent Funds.** Permanent Funds were introduced as part of the governmental financial reporting model established by GASB Statement 34 to account for permanent foundations that benefit an LEA.
57	**Foundation Permanent Fund.** This fund is used to account for resources received from gifts or bequests pursuant to *Education Code* Section 41031 that are restricted to the extent that earnings, but not principal, may be used for purposes that support the LEA's own programs, and where there is a formal trust agreement with the donor. Gifts or bequests not covered by a formal trust agreement should be accounted for in the General Fund. Amounts in the Foundation Permanent Fund shall be expended only for the specific purposes of the gift or bequest (*Education Code* Section 41032).
61–70	**PROPRIETARY FUNDS**
61–65	**Enterprise Funds.** Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund must be used to report any activity whose principal revenue sources meet any of the following criteria: 1. The LEA has issued debt backed solely by fees and charges from that activity. 2. There is a legal requirement that the cost of providing services, including capital costs such as depreciation or debt service, must be recovered through fees or charges. 3. The LEA's policy is to establish activity fees or charges designed to recover the cost of providing services, including capital costs such as depreciation or debt service.

Code	Definition
	An enterprise fund is accounted for on a full-accrual basis. Capital assets and long-term debt (including all long-term debt obligations such as vacation pay and capital leases) are recorded in the fund. All revenues and expenses (rather than expenditures) are recorded, regardless of when they are received or paid. Depreciation of capital assets is recorded. An enterprise fund may be used to account for any activity that an LEA accounted for in an enterprise fund prior to the issuance of GASB Statement No. 34, even if the activity does not otherwise meet the criteria for using an enterprise fund. Generally, use Goal 0000, Undistributed, with an enterprise fund.
61	**Cafeteria Enterprise Fund.** The cafeteria program may be accounted for using an enterprise fund rather than a special revenue fund even though its primary source of financing comes from federal and state child nutrition program revenues rather than through the price paid for meals by the students. CDE recommends that an LEA use an enterprise fund to account for its cafeteria operations only if the LEA's governing board intends to operate its cafeteria program in a manner similar to that employed by private business enterprises and to fully recover all costs of providing services, including depreciation of capital assets. Use Function 3700 for cafeteria program operations. Use Function 6000 for non-cafeteria enterprise activities, such as catering.
62	**Charter Schools Enterprise Fund.** This fund may be used to account for the activities of LEA-operated not-for-profit public benefit charter schools that use the accrual basis of accounting. It may also be used to report the activities of separately operated not-for-profit public benefit charter schools that report separately from their authorizing LEAs. Since fund accounting is irrelevant in accrual accounting, in this case Fund 62 serves not as a fund but as a means to collect financial data needed for submission of reports to CDE.
63	**Other Enterprise Fund.** This fund may be used to account for other business activities. Fund 63 uses only Function 6000, Enterprise.
66–68	**Internal Service Funds.** Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. These funds are generally intended to be self-supporting.

Code	Definition
66	**Warehouse Revolving Fund.** This fund is used primarily to maintain budget control and stock accounting of merchandise for an LEA's use (*Education Code* Section 42830). The Warehouse Revolving Fund is reimbursed from various funds of the LEA for amounts consumed by these user funds. Expenses in the Warehouse Revolving Fund may include the purchase of stores to be placed in stock and the costs of receiving, storing, and delivering stores (*Education Code* Section 42832).
67	**Self-Insurance Fund.** Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code* Section 17566). The principal revenues in this fund are the following: Interest In-District Premiums/Contributions Interagency Revenues All Other Local Revenue Expense transactions in the Self-Insurance Fund shall be recorded for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs. Most of the activities of the Self-Insurance Fund should be coded to Function 6000, Enterprise. (See Procedure 775 for accounting guidelines for self-insurance funds.) Amounts contributed to a Self-Insurance Fund are lawfully restricted for insurance purposes (*Education Code* Section 17566 and *Government Code* Section 53205).
71–95	**FIDUCIARY FUNDS** Fiduciary funds are used to account for assets held in a trustee or agent capacity for others that cannot be used to support the LEA's own programs. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

Code	Definition
71–75	**Pension (and Other Employee Benefit) Trust Funds** *and* **Private-Purpose Trust Funds.** Pension (and other employee benefit) trust funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans. For a state-administered pension system such as STRS or PERS, the state, not the LEA, maintains the pension (and other employee benefit) trust funds. Private-purpose trust funds are used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.
71	**Retiree Benefit Fund.** This fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefit payments, or both. This fund should only be used to account for an LEA's irrevocable contributions to a postemployment benefit plan for which a formal trust exists. Amounts earmarked for postemployment benefits but not contributed irrevocably to a trust should be accounted for in the General Fund or a special reserve fund. Moneys may be contributed to the Retiree Benefit Fund from other funds by periodic expense charges to those funds in amounts based on existing and future obligation requirements. Payments may be made from the fund for insurance, annuities, administrative costs, or any other authorized purpose (*Education Code* Section 42850). The principal revenues in this fund are the following: Interest In-District Premiums/Contributions All Other Local Revenue Expenditures in the Retiree Benefit Fund are made using Object 5800, Professional/Consulting Services and Operating Expenditures. Use with Function 6000, Enterprise.
73	**Foundation Private-Purpose Trust Fund.** This fund is used to account separately for gifts or bequests per *Education Code* Section 41031 that benefit individuals, private organizations, or other governments, and under which neither principal nor income may be used for purposes that support the LEA's own programs.

Code	Definition
	This fund should be used when there is a formal trust agreement with the donor. Donations not covered by a formal trust agreement should be accounted for in the General Fund.
76–95	**Agency Funds**
76	**Warrant/Pass-Through Fund.** (Not required to be reported to CDE; however, this fund is required to be included in the audited financial statements to meet the GAAP reporting requirements.) This fund exists primarily to account separately for amounts collected from employees for federal taxes, state taxes, credit unions, and other contributions. It is also used to account for those receipts for transfer to agencies for which the LEA is acting simply as a "cash conduit." It is recommended that two agency funds be used at a local level: One for clearing payroll withholdings and another for the pass-through of resources. If the LEA chooses to report this information to CDE, the funds would combine into one Fund 76.
95	**Student Body Fund.** (Not required to be reported to CDE; however, this fund is required to be included in the audited financial statements to meet the GAAP reporting requirements.) In the financial reports of the LEA, the Student Body Fund is an agency fund and, therefore, consists only of accounts such as Cash and balancing liability accounts such as Due to Student Groups. The student body itself maintains its own general fund, which accounts for the transactions of that entity in raising and expending money to promote the general welfare, morale, and educational experiences of the student body (*Education Code* sections 48930–48938). Sources of receipts include, but are not limited to, fund-raising ventures, student store merchandise sales, athletic and student body performances, concessions, publications, gifts, grants, and interest. Unorganized student body funds are governed by the same principles of student body accounting that govern organized student body funds (*Education Code* Section 48938). Disbursements from the student body's bank account may be made for merchandise, student body activities, food, hospitality, and student awards (*California Code of Regulations, Title 5, Education,* sections 15500 and 15501).

Procedure 310 Resource (Project/Reporting) Classification

The resource code is used to classify revenues and resulting expenditures in accordance with restrictions or special reporting requirements placed on either of these aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year and related liabilities are not completely liquidated, the resource code is also used to reflect restrictions and special reporting obligations on balance sheet accounts. Each of these uses is described below.

How the Resource Field Is Used

Resource and Revenue Object Accounts

The resource field allows LEAs to separately account for activities funded with revenues that have restrictions on how the funds are spent (e.g., NCLB, Title I), and allows LEAs to separately account for activities that are funded with revenues that have financial reporting or special accounting requirements (e.g., State Lottery).

Revenues that have restrictions on how the funds are spent are referred to as restricted revenues, and they are accounted for using resource codes in the 2000-9999 range. Revenues whose use is unrestricted in nature, but which still have reporting requirements, are accounted for using unrestricted resource codes in the 1000-1999 range. Those activities using unrestricted revenues that do not have financial reporting or special accounting requirements are accounted for using Resource 0000, Unrestricted.

In combination with the resource code, the revenue object code further classifies revenues by source: revenue limit, federal, state and local. This identification is useful because an activity or project may be funded with revenues from federal, state and local sources. For example, a restricted federal program could also have revenues from state and/or local sources. The resource code allows related expenditures to be grouped for reporting and information purposes.

A single source of revenue that must link to expenditures will have both:

- A unique resource code and
- A generic revenue object code (such as Object 8290, Other Federal Revenues)

For example:

Resource	Object
3010 NCLB, Title I	8290 Other Federal Revenues

Two or more specific sources of revenues, which must link to expenditures in the aggregate, will have both:

- A unique resource code and
- A separate revenue object code for each type of revenue associated with that resource

For example:

Resource	Object
5310 Child Nutrition School Programs	8220 Federal Child Nutrition 8520 State Child Nutrition 8634 Local Food Service Sales

Many revenue object codes may be used with more than one resource code. For example, Revenue Object 8281, FEMA, uses Resource 5652 and Resource 5650 for FEMA revenues for which reports to the federal government are required.

Resource and Balance Sheet Accounts

The Resource field also applies to balance sheet accounts. At year-end the Resource field will identify the ending balance of restricted resources for programs such as Special Education, ROC/P, Instructional Materials, County Community Schools, Juvenile Court, and so forth. This field will also identify deferred revenues and the amounts due to other governmental agencies, such as NCLB, Title I, Vocational Education, Special Education discretionary grants, and so forth.

Depending on how the LEA's financial system is programmed, balance sheet accounts such as Cash and Accounts Payable may include the Resource field at the time of the transaction or may be identified as a part of year-end closing procedures. However, when year-end data are

submitted to the California Department of Education (CDE), the balance sheet accounts must be identified by resource. This is because at the state level, the Resource field is used to separate the unrestricted general fund from the restricted general fund. If the balance sheet accounts have not been posted with the Resource field during the year, the unrestricted and restricted accounts will be out of balance and an additional closing entry will be needed before the information is submitted to CDE.

For example, when the accounts payable staff pays the LEA's bills, the detailed expenditure transaction (the debit) is entered into the financial system by the accounts payable staff; however, the entry to the cash account (the credit) is usually an automatic entry made by the financial system.

Most financial systems have been programmed to post any automatic balance sheet entries to the Resource field. LEAs using these systems will automatically have all balance sheet transactions posted to the Resource field and no additional entry is needed at year-end.

Some financial systems may not be programmed to post automatic balance sheet entries to the Resource field. In these LEAs, for state reporting purposes, the unrestricted and restricted general funds will be out of balance and an entry must be made to cash to balance the restricted and unrestricted resources. Example 3 in Procedure 605, Balance Sheet Accounts – Coding Examples, illustrates how an LEA would prepare this entry.

Table of Resource Codes

The Table of Resource Codes contains the resources in numerical order with the most commonly associated revenue object codes, their number from the *Catalog of Federal Domestic Assistance* (CFDA), and a D/F designation. Depending on the conditions placed on the receipt or expenditure of certain restricted funds, the revenue of a restricted program is recognized in the period in which it is received, and at year-end the unspent balance, or carryover, is reflected as ending balance; these resources are indicated with F (fund balance). The revenue of other restricted resources is recognized in the period when expended, and carryover is recorded as deferred revenue; these resources are indicated with D (deferred revenue).

The CDE maintains a SACS Query system that provides the most current information regarding resources, including new resources established subsequent to the release of this manual. In addition, a comprehensive list

of the program cost accounts (PCAs) assigned by the CDE budget office and associated with the resources is maintained and updated periodically in conjunction with the SACS validation table updates. Both reference tools are located on the Internet on the Standardized Account Code Structure (SACS) Web page under "Program Codes" at:

http://www.cde.ca.gov/fg/ac/ac/

Obsolete Resource Codes

If a resource becomes obsolete, it will appear in the Table of Resource Codes for one year with its final fiscal year in parenthesis next to the title. For example, a resource with "(03-04)" in the *California School Accounting Manual* indicates that the last year that funding was available for this resource was fiscal year 2003-04. This resource code would then be eliminated in the subsequent edition. LEAs may need to maintain this resource code in their general ledger to track carryover of balances for a longer period. Therefore, the resource code will remain in the matrix of valid combinations for a period of three years subsequent to the fiscal year in which funds were available for that resource. In the previous example, the resource would remain in the matrix for fiscal years 2004-05, 2005-06, and 2006-07 to allow for expenditure of carryover balances.

The resources maintained in the SACS Query system on the Internet include only those that are valid as of any particular date the query system is viewed. Resource codes will be deleted from the query system as soon as they are determined to be obsolete. For example, a resource code for which funding was available only through 2003-04 would be deleted from the SACS Query system in 2004-05.

Following is an example of the deletion of a resource code that was valid through 2003-04:

	2003-04	**2004-05**	**2005-06**	**2006-07**	**2007-08**
CSAM Table of Resource Codes	Included	Included with notation of (03-04)	Deleted	Deleted	Deleted
Internet SACS Query System	Included	Deleted	Deleted	Deleted	Deleted
Matrix of Valid Combinations	Included	Included	Included	Included	Deleted

Flexibility of the Resource Field

Resource codes are assigned by CDE just as PCA codes are assigned by the CDE's budget office. The ranges indicated in the preceding Table of Resource (Project/Reporting) Codes (e.g., 3300–3499, Special Education) designate the range within which CDE may assign new resource codes in future years.

Generally, CDE assigns resource codes only to funding sources administered by CDE. Thus, an LEA receiving program funding directly from the United States Department of Education will establish a locally defined federal resource in the Other Federal: Locally Defined range (5800-5999).

The LEA may not create its own locally defined resource codes except within the following specified ranges:

0001–0999	Unrestricted: Locally defined
4230–4250	Bilingual Education, Discretionary Grants
4310–4330	School-to-Work
4410–4430	Educational Technology
4710–4730	Gifted and Talented Education (federal)
5210–5240	Head Start
5800–5999	Other Federal: Locally Defined
7701-7799	State School Facilities Funds
7800–7999	Other State: Locally Defined
9000–9999	Other Local: Locally Defined

When data are submitted to CDE, all resources within these ranges must be rolled up to the one resource indicated in the table of resource codes.

Table of Resource Codes

(Italicized codes are optional)

(See previous section for explanation of table references.)

Resource Code	Resource Description	Revenue Object	D/F	CFDA
0000–1999	**UNRESTRICTED RESOURCES**			
0000	Unrestricted	8010–8099, 8110 8260 8270 8280 8281 8290 8425 8434 8540 8550 8590 8631 8632 8639 8660 8671 8672 8674 8689 8691 8699 8910–8919, 8980		
0001–0999	Unrestricted: Locally defined These codes are used at the option of the LEA to track unrestricted revenues that do not have reporting requirements. For CDE reporting, these accounts are converted to account 0000.			
1000–1999	**Unrestricted Resources: Reporting or Special Accounting Required**			
1100	State Lottery	8560 8980	F	
1200	*Class Size Reduction, Grade 9*	*8435* *8980* *8990*	*F*	

Resource Code	Resource Description	Revenue Object	D/F	CFDA
1300	*Class Size Reduction, Grades K–3*	*8434* *8699* *8980* *8990*	*F*	
2000–9999	**RESTRICTED RESOURCES**			
2000–2999	**Restricted Revenue Limit Resources**			
2200	Continuation Education (*Education Code* sections 42244 and 48438)	8091	F	
2400	Juvenile Court/County Community Schools	8091	F	
2410	*Juvenile Court* (Education Code *Section 1982.5*)	*8091*	*F*	
2420	*County Community Schools* (Education Code *sections 1980–1982.3*)	*8091*	*F*	
2430	Community Day Schools (*Education Code* sections 48660–48667)	8091	F	
2900	Other Restricted Revenue Limit Sources	8091	F	
3000–5999	**Federal Resources Restricted**			
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	8290	D	84.010
3012	NCLB: Title I, Part A, Program Improvement School Assistance and Intervention Teams (SAIT)	8290	D	84.010
3013	NCLB: Title I, Part A, School Improvement SAIT Corrective Action Plans	8290	D	84.010
3015	IASA: Title I, Capital Expenses/Private Schools	8290	D	84.216
3020	NCLB: Title I, Basic School Support	8290	D	84.010
3025	NCLB: Title I, Part D, Local Delinquent Programs	8290	D	84.010 84.013
3030	NCLB: Title I, Part B, Reading First Program	8290	D	84.357
3035	NCLB: Title I Local Improvement Plan, Regional School Support, and Improvement Centers	8290	D	84.011
3040	NCLB: Title I, Migrant Ed Mini Corps Project (Regular and Summer)	8290 8990	D	84.011
3041	NCLB: Title I, Migrant Ed Mini Corps Summer Project	8990	D	84.011
3045	NCLB: Title I, Migrant Ed Statewide Pass Project	8290	D	84.011
3060	NCLB: Title I, Part C, Migrant Ed (Regular and Summer Program)	8290 8990	D	84.011
3061	NCLB: Title I, Migrant Ed Summer Program	8990	D	84.011
3090	NCLB: Title I, Part D, Adult Correctional	8290	D	84.013
3100	NCLB: Title I, Juvenile Delinquent	8290	D	84.013
3105	NCLB: Title I, Even Start Family Literacy	8290	D	84.213

Resource Code	Resource Description	Revenue Object	D/F	CFDA
3110	NCLB: Title I, Part B, Even Start Migrant Ed (MEES)	8290	D	84.214
3150	NCLB: Schoolwide Programs (SWP)	8290 8990	D	84.010
3170	NCLB: Title I, Part F, Comprehensive School Reform (CSR)	8290	D	84.010
3171	NCLB: Title I, Program Improvement & School Choice	8290	D	84.348
3172	NCLB: Title I, Achieving Schools Award	8290	D	84.010
3175	NCLB: Title I, Part A, Program Improvement District Intervention	8290	D	84.010
3176	NCLB: Title I, Part A, Program Improvement District Supplemental Grants	8290	D	84.010
3177	NCLB: Title I, Part A, Prevention of Program Improvement District Intervention	8290	D	84.010
3178	NCLB: Title I, Part A, Support for Program Improvement Schools	8290	D	84.010
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (formerly PL 94-142)	8181 8287	D	84.027
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	8182	D	84.173
3320	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611	8182	D	84.027
3326	Special Ed: IDEA Preschool Capacity Building, Part B, Sec 619	8182	D	84.173
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	8182	D	84.027
3328	Special Ed: IDEA County Mental Health Services, Part B, Sec 611	8182	D	84.027
3330	Special Ed: IDEA Infant Discretionary, Part B, Sec 611	8590	D	84.027
3340	Special Ed: IDEA Local Staff Development Grant, Part B, Sec 611	8182	D	84.027
3341	Special Ed: IDEA Interpreter Certification, Part B, Sec 611	8182	D	84.027
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	8182	D	84.173
3355	Special Ed: IDEA LCI Growth, Part B, Sec 611	8590	D	84.027
3360	Special Ed: IDEA Low-Incidence Entitlement, Part B, Sec 617	8590	D	84.027
3370	Special Ed: IDEA State/Staff Development	8182	D	84.027
3372	Special Ed: State Improvement Grant, Improving Special Ed Systems	8182	D	84.323A

Resource Code	Resource Description	Revenue Object	D/F	CFDA
3375	Special Ed: IDEA Cross-Cultural Assessment, Special Project Special Studies	8182	D	84.027
3385	Special Ed: IDEA Early Intervention Grants	8182 8590	D	84.181
3386	Special Ed: IDEA Quality Assurance & Focused Monitoring	8182	D	84.027
3395	Special Ed: Alternative Dispute Resolution	8182	D	84.027
3400	Special Ed: Disabled Children State Institutions	8182	D	84.027
3405	Special Ed: Workability I	8590	D	84.027
3410	Department of Rehab: Workability II, Transition Partnership	8290	D	84.158
3411	Department of Rehab: Bridges to Youth Self-Sufficiency	8290	F	96.007
3505	Vocational Programs: Nontraditional Training and Employ (Carl Perkins Act)	8290	D	84.048
3510	Vocational Programs: Voc & Applied Tech Prep Programs, Title II, Sec 203 (Carl Perkins Act)	8290	D	84.243
3515	Vocational Programs: Voc & Applied Tech State Leadership, Title I, Sec 124 (Carl Perkins Act)	8290	D	84.048
3525	Vocational Programs: Voc & Applied Sex Bias/Equity II B (Carl Perkins Act)	8290	D	84.048
3530	Vocational Programs: Voc & Applied Single Parent II B (Carl Perkins Act)	8290	D	84.048
3540	Vocational Programs: Voc & Appl Tech Corrections Education II B (Carl Perkins Act)	8290	D	84.048
3550	Vocational Programs: Voc & Appl Tech Secondary II C, Sec 131 (Carl Perkins Act)	8290	D	84.048
3555	Vocational Programs Postsecondary and Adult II C, Sec 132 (Carl Perkins Act)	8290	D	84.048
3710	NCLB: Title IV, Part A, Drug-Free Schools	8290	D	84.186
3715	NCLB: Drug-Free Schools: Program Development	8290	D	84.186
3718	NCLB: Title IV, Community Service Grant	8290	D	84.184C
3831	Goals 2000: Student Academic Partnership, Grades 7–12	8290 8590	D	84.276
3835	Goals 2000: Advancement via Individual Determination (AVID) Program (03-04)	8290	D	84.276
3837	Goals 2000: K–12 Reading/Language Arts, Mathematics, and English Language Development	8290	D	84.276
3840	Goals 2000: Student Academic Partnerships, Grades 1–6 (03-04)	8290 8590	D	84.276
3856	Goals 2000: Secondary School Reading (03-04)	8590	D	
3870	IASA: Title VIII Reading Excellence Act: Local Reading Improvement	8290	D	84.338

Resource Code	Resource Description	Revenue Object	D/F	CFDA
3871	IASA: Title VIII Reading Excellence Act: Tutorial Assistance Grant	8290	D	84.338
3900–3999	Adult Education			
3905	Adult Education: Adult Basic Education & ESL	8290	D	84.002A
3909	Adult Education: State Leadership Projects	8290	D	84.002A
3910	Adult Education: Adult Basic Education	8290	D	84.002A
3911	Adult Education: English as a Second Language (ESL)	8290	D	84.002A
3912	Adult Education: Family Literacy	8290	D	84.002A
3913	Adult Education: Adult Secondary Education	8290	D	84.002A
3925	Adult Education: ESL/ESL Citizenship	8290	D	84.002A
3926	Adult Education: English Literacy & Civics Education	8290	D	84.002A
3927	Adult Education: English Literacy & Civics Education State Leadership	8290	D	84.002A
3928	Adult Education: Vocational Literacy	8290	D	84.002A
3940	Adult Education: Institutionalized Adults	8290	D	84.002A
4035	NCLB: Title II, Part A, Teacher Quality	8290	D	84.367
4036	NCLB: Title II, Part A, Principal Training	8290	D	84.367
4040	IASA: Technology Literacy Challenge Grant (formerly Title III)	8290	D	84.318X
4045	NCLB: Title II, Part D, Enhancing Education Through Technology, Formula Grants	8290	D	84.318X
4046	NCLB: Title II, Part D, Enhancing Education Through Technology, Competitive Grants	8290	D	84.318X
4050	NCLB: Title II, Part B, CA Mathematics and Science Partnerships	8290	D	84.366
4110	NCLB: Title V, Part A, Innovative Education Strategies	8290	D	84.298A
4115	NCLB: Title V, Priority Projects	8290	D	84.298
4123	NCLB: Title IV, 21st Century Community Learning Centers Technical Assistance	8290	D	84.287
4124	NCLB: Title IV, Part B, 21st Century Community Learning Centers Program	8290	D	84.287
4126	NCLB: Title VI, Part B, Rural & Low Income School Program	8290	D	84.358
4140	Federal School Renovation Program (03-04)	8290	D	84.352A
4141	Federal School Renovation Classroom Technology (03-04)	8290	D	84.352A
4201	NCLB: Title III, Immigrant Education Program	8290	D	84.365
4203	NCLB: Title III, Limited English Proficiency (LEP) Student Program	8290	D	84.365

Resource Code	Resource Description	Revenue Object	D/F	CFDA
4216	Refugee Children Supplemental Assistance Program	8290	D	93.576
4230–4250	Bilingual Education: Discretionary Grants–Locally defined These codes are used, at the option of the LEA, to track federal bilingual revenues not defined elsewhere. For CDE reporting, these accounts are converted to account 4230.			
4230	Bilingual Education: Discretionary Grants, Title III	8290	D	Various
4310–4330	School-to-Work: Locally defined These codes are used, at the option of the LEA, to track federal school-to-work revenues not defined elsewhere. For CDE reporting, these accounts are converted to account 4310.			
4310	School-to-Work (School-to-Career)	8290	D	84.278
4410–4430	Educational Technology: Locally defined These codes are used, at the option of the LEA, to track federal educational technology revenues not defined elsewhere. For CDE reporting, these accounts are converted to account 4410.			
4410	Educational Technology	8290	D	84.318
4510	Indian Education	8290	D	84.060
4600–4699	Charter Schools			
4610	NCLB: Title V, Part B, Charter Schools Grants	8290	D	84.282
4710–4730	Gifted and Talented Education (Javits): Locally defined These codes are used, at the option of the LEA, to track federal gifted and talented revenues not defined elsewhere. For CDE reporting, these accounts are converted to account 4710.			
4710	Javits GATE	8290	D	84.206
5000–5199	Child Development Programs			
5025	Child Development: Federal Child Care, Center-based	8290	D	93.596
5026	Child Development: Federal Family Child Care Homes	8290	D	93.596
5035	Child Development: Quality Improvement Activities	8290 8590	D	93.575
5050	Child Development: Federal Alternative Payment	8290 8590	D	93.575 93.596
5055	Child Development: Local Planning Councils	8290	D	93.596
5061	Child Development: Federal Alternative Payment, Stage II	8290	D	93.575 93.596

Resource Code	Resource Description	Revenue Object	D/F	CFDA
5062	Child Development: Federal Alternative Payment, Stage III	8290	D	93.575 93.596
5080	Child Development: School-Age Child Care Resource Contracts	8290	D	93.575
5085	Child Development: Federal Resource and Referral	8290	D	93.575 93.596
5090	Child Development: Capacity Building Grant	8290 8590	D	93.575
5095	Child Development: Infant/Toddler Child Care Resource Contracts	8290	D	93.575
5210–5240	Head Start Program: Locally defined These codes are used, at the option of the LEA, to track federal Head Start revenues not defined elsewhere. For CDE reporting, these accounts are converted to account 5210.			
5210	Head Start	8290	D	93.600
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	8220 8520 8634 8091 8099	F	10.553 10.555 10.556
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	8220 8520	F	10.558
5330	Child Nutrition: Summer Food Service Program Operations	8220	F	10.559
5335	Child Nutrition: Summer Food Service Sponsor Administration	8220	F	10.559
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	8220	F	10.558
5350	Child Nutrition: CCFP Family Day Care Sponsor Admin	8220	F	10.558
5360	Child Nutrition: CCFP Startup	8220	F	10.558
5375	Child Nutrition: Summer Food Service Startup	8220 8520	D	10.559
5380	Child Nutrition: School Breakfast Startup	8520 8990	D	
5451	Child Nutrition: Garden Enhanced Nutrition Education Project	8290 8590	D	
5453	Child Nutrition: SHAPE California Model Nutrition Education	8699	D	
5454	Child Nutrition: Team Nutrition	8290	D	10.574
5455	Child Nutrition: Nutrition Education	8290 8590	D	Various

Resource Code	Resource Description	Revenue Object	D/F	CFDA
5510	NCLB: Title V, Part D, Character Education	8290	D	84.215
5570	CalServe: Learn & Serve America, Staff Development (03-04)	8290 8590	D	94.004
5575	CalServe: Learn & Serve America	8290	D	94.004
5600	Workforce Investment Act (formerly JTPA)	8290	D	17.255
5610	Workforce Investment Act (WIA) From Other Agencies (LWIB)	8290	D	17.255
5628	High School Reform Grant	8290	D	84.215
5630	NCLB: Title X, McKinney-Vento Homeless Assistance Grants	8290	D	84.196
5640	Medi-Cal Billing Option	8290	F	93.778
5650	FEMA Public Assistance Funds	8281	F	97.036
5652	FEMA Hazard Mitigation Grant	8281	D	97.039
5800–5999	Other Federal: Locally defined These codes are used, at the option of the LEA, to track all other restricted federal revenues not defined elsewhere. For CDE reporting, these accounts are converted to account 5810.			
5810	Other Federal	8290	D/F	Various
6000–7999	**State Resources Restricted**			
6010	After School Learning & Safe Neighborhood Partnerships	8590	D	
6015	Adults In Correctional Facilities	8590	F	
6016	Adult Ed: Site Management Information Systems (MIS)	8590	D	
6020	CSIS: California School Information Service	8590	D	
6030	Charter Schools Facilities Lease	8590	D	
6040	Child Development: State Alternative Payment	8590	D	
6041	Child Development: State Alternative Payment Stage II	8590	D	
6042	Child Development: State Alternative Payment, Stage III	8590	D	
6055	Child Development: State Preschool	8590 8673	D	
6056	Child Development: Preschool-Full Day	8590 8673	D	
6060	Child Development: State General Child Care, Center- based	8530 8590	D	
6065	Child Development: Migrant Day Care Centers	8530 8590	D	
6070	Child Development: Migrant Special Services	8530 8590	D	

Resource Code	Resource Description	Revenue Object	D/F	CFDA
6075	Child Development: State Family Child Care Homes	8590	D	
6080	Child Development: Extended Day Care (Latchkey)	8530	D	
6091	Cal-SAFE Academic and Supportive Services	8590	F	
6092	Cal-SAFE Child Care and Development Services	8590	F	
6093	Cal-SAFE County Classroom	8590	F	
6110	Child Development: Resource & Referral	8590 8660	D	
6130	Child Development: Center-Based Reserve Account	8990	F	
6131	Child Development: Resource & Referral Reserve Account	8990	F	
6132	Child Development: Alternative Payment Reserve Account	8990	F	
6140	Child Development: Child Care Facilities Revolving Fund	8979	F	
6144	Child Development: Instructional Materials and Supplies	8590	D	
6145	Child Development: Facility Renovation and Repair	8590	D	
6200	Class Size Reduction Facilities Funding	8590	F	
6205	Deferred Maintenance Apportionment	8540	F	
6215	Gang Risk Intervention Program	8590	D	
6225	Emergency Repair Program, Williams Case	8590	D	
6226	School Facilities Needs Assessment Grant Program, Williams Case	8590	F	
6240	Healthy Start: Planning Grants and Operational Grants	8590	D	
6243	Healthy Start: Business Partnerships, Regional Demo Projects	8590	D	
6245	Healthy Start-Pregnant & Parenting	8590	D	
6250	Early Mental Health Initiative (EMHI) (Department of Mental Health)	8590	D	
6255	Teacher Recruitment Centers	8590	D	
6260	Alternative Certification Program for Intern Teachers (CCTC)	8590	D	
6262	Pre-Internship Teaching Program (CTC)	8590	D	
6263	Paraprofessional Teacher Training (CTC)	8590	D	
6265	Teachers As a Priority (TAP) Block Grant	8590	D	
6267	National Board Certification Teacher Incentive Grant	8590	D	
6268	Certificated Staff Performance Incentive Bonus	8590	F	
6270	Academic Volunteer and Mentor Service Program (Office of Child Development and Education)	8590	D	
6280	Community Ed: Intergenerational Education	8590	D	

Resource Code	Resource Description	Revenue Object	D/F	CFDA
6285	Community-Based Tutoring Grants	8590	D	
6286	English Language Acquisition Program, Teacher Training & Student Assistance	8590	F	
6288	English Language and Intensive Literacy Program	8590	F	
6292	Classroom Library Materials, Grades K–4	8590	F	
6296	Calif. Public School Library Act of 1998	8590	F	
6300	Lottery: Instructional Materials	8560	F	
6310	School/Law Enforcement Partnership: Mini-Grants	8590	D	
6315	Sch/Law Enforcement: Conflict Resolution & Youth Mediation	8590	D	
6316	Tolerance Education Program	8590	D	
6320	School/Law Enforcement: School Community Violence Prevention	8590	D	
6330	School Community Policing Partnerships	8590	D	
6340	Parent/Teacher Involvement: Nell Soto Program	8590	D	
6341	Parent/Teacher Involvement: Teresa Hughes Family/School Partnerships	8590	D	
6342	Parent/Teacher Involvement: Tom Hayden Community Parent Involvement	8590	D	
6350	ROC/P Apportionment	8091 8097 8099 8311 8319 8791 8792 8793	F	
6355	ROC/P: Training & Certification for Community Care (Dept Develop Service)	8590	F	
6360	Pupils with Disabilities Attending ROC/P	8311	F	
6365	ROC/P: Equipment	8590	F	
6370	ROC/P or Adult Ed: CalWORKs Participants Supportive Services	8590	D	
6375	Industry-Based Certification Incentive Grant Program	8590	F	
6380	School-to-Career Local Partnerships	8590	D	
6390	Adult Education Apportionment (Use in Fund 11, Adult Ed)	8011	F	
6405	School Safety & Violence Prevention, Grades 8–12	8590	F	

Resource Code	Resource Description	Revenue Object	D/F	CFDA
6500	Special Education	8091 8097 8099 8311 8319 8590 8710 8791 8792 8793 8980	F	
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	8311	F	
6575	High-Risk Youth and Public Safety Program	8590	D	
6585	Reading Professional Development Institute	8590	F	
6650	Tobacco-Use Prevention Education: Discretionary District Grants	8590	D	
6660	Tobacco-Use Prevention Education: Elementary Grades 4–8	8590	D	
6670	Tobacco-Use Prevention Education: High School Competitive Grants	8590	D	
6680	Tobacco-Use Prevention Education: COE Administration Grants	8590	D	
6700	WIA: State Match	8590	D	
6701	WIA: Regional Coordination	8590	D	
6781	AIDS Education: W/Health Services	8590	D	
7005	Categorical Programs Per ADA Allocations	8590	F	
7010	Agricultural Vocational Incentive Grants	8590	D	
7015	American Indian Education Centers	8590	D	
7018	Arts Education Partnership Grants	8590	D	
7021	Child Nutrition: Linking Education, Activity, & Food (LEAF)	8590	D	
7045	Targeted Instruction Improvement Grants Program (TIIG)	8590	F	
7050	Demonstration Programs in Intensive Instruction (03-04)	8590	D	
7060	Dropout Prevention: Educational Clinics	8590	D	
7065	Dropout Prevention: Implementation Model	8590	D	
7070	Dropout Prevention: Alternative Work Centers	8590	D	
7075	Dropout Prevention: Motivation/Maintenance	8590	D	
7090	Economic Impact Aid (EIA)	8311	F	
7091	Economic Impact Aid: Limited English Proficiency (LEP)	8311	F	

Resource Code	Resource Description	Revenue Object	D/F	CFDA
7100	Education Technology: Digital High School	8590	D	
7101	Education Technology: Digital High School Staff Development & Support	8590	F	
7105	Education Technology: High Tech High Schools	8590	D	
7110	Education Technology: CTAPS, SETS, & Supplemental Grants	8590	D	
7120	Education Technology: Staff Development	8590	F	
7125	Education Technology: Institute for Computer Technology	8590	D	
7126	California K-12 High Speed Network	8590	D	
7127	Education Technology: AB 2882 Ed Tech Grant Program for High Schools/Online Advanced Placement and Instructional Computers	8590	D	
7130	Early Intervention for School Success (EISS)	8590	D	
7135	Environmental Education	8590	D	
7140	Gifted & Talented Education (GATE)	8311	F	
7155	Instructional Materials: Grades K–8 (Includes Disaster Funding and Fast Growth)	8590	F	
7156	Instructional Materials Realignment, IMFRP (AB 1781)	8590	F	
7157	Instructional Materials: English Language Learners (One-Time)	8590	F	
7158	Instructional Materials: Williams Case	8590	F	
7160	Instructional Materials: Grades 9–12	8590	F	
7170	Instructional Material: Braille & Large Print	8590	F	
7180	Instructional Materials: Standards-Based (03-04)	8590	F	
7200	Miller Unruh Reading Program	8590	F	
7210	American Indian Early Childhood Education	8590	D	
7220	Partnership Academies Program	8590	D	
7225	Partnership Academies New Program Grants	8590	D	
7227	Information Technology Career Academy Grant	8590	D	
7230	Transportation: Home to School	8311 8675 8677 8980 8990	F	
7235	Transportation: School Bus Replacement	8590 8990	D	
7236	School Bus Emissions Reduction Funds	8590 8699	D/F	

Resource Code	Resource Description	Revenue Object	D/F	CFDA
7240	Transportation: Special Education (Severely Handicapped/Orthopedically Handicapped) *Education Code* sections 41850–41851.2	8311 8675 8677 8980	F	
7250	School Based Coordination Program (SBCP)	8590 8990	F	
7255	Immediate Intervention/Underperforming Schools Program	8590	D	
7256	II/USP: SAIT Corrective Action Plan	8590	D	
7258	High Priority School Grants Program	8590	D	
7259	High School Pupil Success Act (HSPSA)	8290 8590	D	
7260	School Improvement Program (SIP)	8311 8990	D	
7265	*School Improvement Program (optional: LEA may use to report 7–12 funding separately)*	*8311* *8990*	*D*	
7271	California Peer Assistance & Review Program for Teacher (CPARP)	8590	F	
7274	Advanced Placement Challenge Grant	8590	D	
7275	Staff Development: Bilingual Teacher Training (BTTP)	8590 8990	D	
7280	Staff Development: Beginning Teacher Support & Assessment Study (BTSA)	8590	D	
7282	Staff Development: High School Coaching Training	8590	D	
7286	International Baccalaureate (IB) Program: Staff Development & Startup	8590	F	
7292	Staff Development: Standards Based Math, Grade 4–12	8590	D	
7294	Staff Development: Mathematics and Reading (AB 466)	8590	F	
7295	Staff Development: Reading Services for Blind Teachers	8590	D	
7305	Staff Development: Resource Agencies & Consortia (03-04)	8590	D	
7320	Staff Development: Administrator Training and Evaluation	8590	D	
7325	Staff Development: Principals' Training (AB 75)	8590	F	
7335	Staff Development: Intersegmental College Readiness	8590	D	
7336	College Prep Partnership: College Entrance Exam Prep Courses (03-04)	8590	D	
7337	Academic Improvement & Achievement: Regional Partnerships	8590	F	

Resource Code	Resource Description	Revenue Object	D/F	CFDA
7340	Staff Development: Intersegmental Advancement via Individual Determination (AVID)	8590	D	
7345	Staff Development: Intersegmental California Teacher Education Institutes (CTEI)	8590	D	
7360	Student Organizations Vocational Education	8590	D	
7365	Supplementary Programs: Foster Youth	8590	D	
7366	Supplementary Programs: Foster Youth in Licensed Care Facilities	8590	D	
7370	Supplementary Programs: Specialized Secondary	8590	D	
7375	Tenth Grade Counseling	8590	F	
7380	Year-Round Education (YRE) Implementation Grants	8425	D	
7385	County Oversight, Williams Case	8590	F	
7701–7799	State School Facilities Projects These codes are used to track capital projects funded by the Office of Public School Construction in Funds 30 and 35.			
7710	State School Facilities Projects	8545	F	
7800–7999	Other State: Locally defined These codes are used, at the option of the LEA, to track all other restricted state revenues not defined elsewhere. For CDE reporting, these accounts are converted to account 7810.			
7810	Other State	8590	D/F	
8000–9999	**Local Resources Restricted**			
8100	Routine Repair & Maintenance (RRRMF: *Education Code* Section 17014)	8980	F	
8150	Ongoing & Major Maintenance Account (RMA: *Education Code* Section 17070.75)	8980	F	
9000–9999	Other Local: Locally defined These codes are used, at the option of the LEA, to track all other restricted local revenues not defined elsewhere and to track other financing sources. For CDE reporting, these accounts are converted to account 9010.			
9010	Other Local	8610–8699 8931–8979	D/F	

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Procedure 315 Project Year Classification

The project year field is used to distinguish the activities of grants with different project years within the same fiscal year. In most cases, the grant is a federal one; however, in some instances, state grants have different project years.

How the Project Year Field Is Used

For those projects that cross the LEA reporting fiscal year, the project year code is the last digit of the federal fiscal year in which the project terminates; for example, a project year ending in 2003 is represented by a "3". Once the project year is assigned to a project, revenues and expenditures reflect that number for the entire duration of the project, even though the grantor may extend it.

For example, an LEA may have a bilingual grant operating from October 1, 2002, through September 30, 2003, and another one operating from October 1, 2003, through September 30, 2004. The grant activities during the reporting state fiscal year 2003-04 would include three months of expenditures for the federal project year October 1, 2002, through September 30, 2003, and nine months of expenditures for the federal project year October 1, 2003, through September 30, 2004.

If used, the Project Year field applies to revenues and expenditures. Its use is optional for balance sheet accounts.

Examples of Project Year Codes

The following are examples of project year codes:

Code	Federal Project Year
2	2001-02
3	2002-03
4	2003-04
5	2004-05
6	2005-06
7	2006-07
8	2007-08
9	2008-09
0	2009-10
1	2010-11

Flexibility of the Project Year Field

The Project Year field may be used by an LEA to label other state or local projects. For example, an LEA may choose to use this field to identify deferred revenue from one year to the next. However, this is not required by CDE.

Procedure 320 Goal Classification

The goal field defines an objective or a set of objectives for the LEA. Another way to view the goal is to look at the instructional setting or the group of students who are receiving instructional services: regular classes, special education classes, vocational education, adult education, or community service, for example.

How the Goal Field Is Used

The goal is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA. This field provides the framework for charging instructional costs and direct support costs to the benefiting goals. For example, both a special education teacher (an instruction function) and a special education counselor (a guidance and counseling function) would be charged to a Special Education goal.

The goal field applies primarily to expenditure accounts, but it may be used with revenue accounts. However, Goal 5xxx is required with both special education revenue and expenditure accounts.

Those expenditures in functions that are not directly assignable to a goal at the time of expenditure are coded to Goal 0000, Undistributed. Costs remaining in the Undistributed goal are eventually distributed to benefiting goals using standardized allocation factors.

In general, the following guidelines should be used in coding functions with goals:

Instructional Goals (Goals 1000–6999) and Nonagency Goals (Goals 7100-7199)

- Typically used with Function 1000, Instruction, and the Special Education instructional functions 1100 through 1199. May be used with Function 4000, Ancillary Services.
- May be used with Function 2000, Instruction-Related Services, and Function 3000, Pupil Services, if the expenditures can be directly identified and supported with a goal.

Community Services and Child Care Services Goals (Goals 8100 and 8500)

- Typically used with Function 5000, Community Services.
- May be used with Function 3600, Pupil Transportation, and Function 3700, Food Services, if the expenditures can be directly identified and supported with a goal.

Undistributed Goal (Goal 0000)

- May be used with those expenditures in Function 2000, Instruction-Related Services; Function 3000, Pupil Services; Function 7000, General Administration; and Function 8000, Plant Services.
- After they originally charge costs to Goal 0000, LEAs may wish to transfer costs by function to the other goals, based on supporting documentation or allocation factors, by using Object 7370, Transfers of Direct Support Costs, and Object 7380, Transfers of Direct Support Costs - Interfund.

Flexibility of the Goal Field

The LEA may code its transactions only to the minimum level required by CDE, such as:

1110 Regular Education, K–12
3100 Alternative Schools
3200 Continuation Schools
3550 Community Day Schools

Or the LEA may code its transactions to a more detailed level by using the optional (*italicized*) codes presented in this manual, or more detailed codes developed by the LEA, or a combination of both. At year-end, any locally defined codes must roll up to the nearest level as defined in the *California School Accounting Manual*.

CDE has provided a specific range of goals (goals 1130–1999) for local definition of regular K–12 instruction such as mathematics, science, or language arts. These goals must be rolled up to Goal 1110, Regular Education, K–12, when data are presented to CDE. Similarly, a range of goals for local definition (4130-4399) is provided for Goal 4110, Regular Education, Adult.

Importance of the Goal Field in Program Cost Accounting

The goal field provides the framework for program cost accounting. It is important to understand and apply the appropriate costing principles when charging costs to the benefiting goals. Procedure 910, Program Cost Accounting, addresses these principles.

The documented method is an option for charging costs to specific goals. Use of the documented method for charging salaries requires specific records to be maintained. However, if state unrestricted funds are used to pay salary costs in instances where personnel are employed in or activities are performed in support of more than one goal, direct-cost distributions are allowable in lieu of actual time accounting. Refer to Procedure 910, Program Cost Accounting, for specific guidance regarding the instances in which this distribution is allowable.

Nonpersonnel costs charged to a specific goal should be substantiated by documentation that identifies the program(s) that received the service, supply, or equipment. The signature of a program administrator acknowledging receipt of the service, supply, or equipment on a document, such as an invoice, a requisition request, a purchase order, a receiving report, a contract, or an inventory listing of equipment, will validate the charge.

List of Goal Codes

(Italicized codes are optional)

Code	Title
0000	**UNDISTRIBUTED**
0001–6999	**INSTRUCTIONAL**
0001–0999	General Education, Pre–K
0001	General Education, Pre–K
1000–3999	General Education, K–12
1110	Regular Education, K–12
1130–1999	*Other K–12 Subject Matter and Other K–12 Tracking—Locally Defined*
2000–2999	Reserved for Future State Definition for Other Subject Matter and Other Tracking
3100	Alternative Schools
3200	Continuation Schools
3300	Independent Study Centers
3400	Opportunity Schools
3500	County Community Schools (COE only)
3550	Community Day Schools
3600	Juvenile Courts
3700	Specialized Secondary Programs
3800	Vocational Education
4000–4749	General Education, Adult
4110	Regular Education, Adult
4130–4399	*Other Subject Matter and Other Tracking, Adult—Locally Defined*
4610	Adult Independent Study Centers
4620	Adult Correctional Education
4630	Adult Vocational Education
4750–4999	Supplemental Education, K–12
4760	Bilingual
4850	Migrant Education
4900	Other Supplemental Education (COE only)
5000–5999	Special Education
5001	Special Education—Unspecified

Code	Title
5050	Regionalized Services
5060	Regionalized Program Specialist
5710	Special Education, Infants
5730	Special Education, Preschool Students
5750	Special Education, Ages 5–22 Severely Disabled
5770	Special Education, Ages 5–22 Nonseverely Disabled
6000–6999	Regional Occupational Center/Program (ROC/P)
6000	Regional Occupational Center/Program (ROC/P)
7000–9999	**OTHER GOALS**
7100–7199	Nonagency
7110	Nonagency—Educational
7150	Nonagency—Other
8100–8199	Community Services
8100	Community Services
8500–8599	Child Care and Development Services
8500	Child Care and Development Services
8600–8699	County Services to Districts
8600	County Services to Districts
9000–9999	Other Goals—Locally Defined
9000	Other Local Goals

Goal Code Definitions

(Italicized codes are optional)

Code	Definition
0000	**UNDISTRIBUTED**
	Expenditures other than those for instruction, ancillary services, and community service functions that are not directly assignable at the time of transaction to one of the goals described below. Expenditures accumulated in Goal 0000 can be distributed to benefiting goals based on supporting documentation, or will eventually be distributed to benefiting goals using standardized allocation factors. This code is also used for revenues and balance sheet transactions for which a goal is not required. Generally, use Goal 0000, Undistributed, with an enterprise fund. The costs in an enterprise fund are not included in the program cost report (PCR) nor are the goals of an enterprise fund necessary for the LEA's government-wide statements. County offices of education that have staff within the county office or county board of education performing similar activities within services to school districts programs and support service programs may charge 50 percent of the costs as a direct cost to Goal 8600, County Services to Districts, and 50 percent of the costs as a direct cost to general administrative support using Goal 0000, Undistributed.
0001–6999	**INSTRUCTIONAL**
0001–0999	**General Education, Pre-K**
0001	**General Education, Pre-K**. A group of activities and/or services that provides educational experiences for children during the year or years preceding kindergarten that is part of a sequential program of an elementary school and is under the direction of a qualified teacher. The term "general" refers to basic skill areas that emphasize beginning literacy and numeracy. General Education, Pre-K, does not include special education. This goal would include those child development programs that require teachers to possess a children's center instructional permit. Local child care programs that are not subsidized by state or federal funds and that are operated with the intent of recovering the costs of the program through parent fees or other charges are typically accounted for in an enterprise fund.

Code	Definition
1000–3999	**General Education, K–12**. A group of activities and/or services that provide students in kindergarten through grade 12 (K–12) with learning experiences that prepare them for roles as citizens, family members, and employable workers. The term "general" refers to basic skill areas that emphasize literacy, numeracy, and knowledge in languages, mathematics, sciences, history and related social studies, arts, and other subject areas, including vocational and technical education.
1110	**Regular Education, K–12**. Educational programs that are designed to serve the vast majority of the public school student population in traditional settings. This goal should not be used by county offices of education except for a county-operated charter school. A second exception to this general rule would be for county-operated child development programs that require teachers to possess a children's center instructional permit.
1130–1999	***Other K–12 Subject Matter and Other K–12 Tracking—Locally Defined (Optional).*** *These codes are used, at the option of the LEA, to track expenditures by subject matter. They may include languages, mathematics, sciences, history and related social studies, and arts. For CDE reporting, these accounts are converted to Goal 1110.*
2000–2999	**Reserved for Future State Definition for Other Subject Matter and Other Tracking**
3100	**Alternative Schools.** A school or separate class group established in a school district or county office of education that is operated to (a) maximize the opportunity for students to develop self-reliance, initiative, kindness, spontaneity, resourcefulness, courage, creativity, and joy; (b) recognize that the best learning takes place when the student learns because of his or her desire to learn; (c) maintain a learning situation maximizing student self- motivation and encouraging the student in his or her own time to follow his or her own interests; (d) maximize the opportunity for teachers, parents, and students to cooperatively develop the learning process and its subject matter; and (e) maximize the opportunity for the students, teachers, and parents to continually react to the changing world (*Education Code* Section 58500). A county office of education would use this goal to record the expenditures for the Cal-SAFE County Classroom Program (Resource 6093).
3200	**Continuation Schools.** Schools and classes established by high school and unified school districts to provide all of the following: (a) an opportunity for pupils to complete the academic courses of instruction to graduate from high school; (b) a program of instruction that emphasizes occupational orientation or a

Code	Definition
	work-study schedule and offers intense guidance services to meet the special needs of pupils; and (c) a program designed to meet the educational needs of each pupil, including, but not limited to, independent study, regional occupational programs, work study, career counseling, and job placement services, as a supplement to classroom instruction (*Education Code* Section 48430). Continuation schools are funded with Resource 2200, Continuation Education.
3300	**Independent Study Centers.** These study centers conduct activities undertaken by school districts pursuant to *Education Code* sections 46300(e) and 51745–51749 to provide certain students with the option of schooling apart from classrooms. For reporting purposes, include in this goal only those activities that provide full-time education pursuant to a written agreement, as required by statutes and regulations, as an alternative to daily attendance in a classroom. Do not include students participating in limited periods of full-time independent study because of illness, family vacation, and so on.
3400	**Opportunity Schools.** An alternative school, class, or program placement that may be provided by school districts or county boards of education for pupils who demonstrate irregular attendance or who are at risk of being habitually truant or who are in danger of becoming insubordinate or disorderly during their attendance. The intent is to provide instruction to resolve the problems so that the students may maintain themselves in regular classes or return to regular classes or regular schools as soon as practicable (*Education Code* sections 48630–48644).
3500	**County Community Schools (COE only).** Schools established by a county board of education and administered by the county superintendent for (a) pupils who have been expelled from a school district; (b) pupils who have been referred to county community schools by a school district on the recommendation of a school attendance review board, or pupils whose school districts of attendance have, at the request of the pupils' parents or guardians, approved the pupils' enrollment in a county community school; (c) pupils who are probation-referred pursuant to the Welfare and Institutions Code, or who are on probation or parole and who are not in attendance in any school, or who are expelled; and (d) homeless children (*Education Code* Section 1981). County community schools are funded by Resource 2400, Juvenile Court/County Community Schools (or optional Resource 2420, County Community Schools).
3550	**Community Day Schools.** Schools established by a governing board of a school district or county office of education for students in grades 2–12 who (a) have been expelled for any reason; (b) are on probation pursuant to the Welfare and Institutions Code; or (c) are referred by a School Attendance Review Board (SARB) or any other attendance review board (*Education Code* sections 48660–

Code	Definition
	48666). Community day schools are funded by Resource 2430, Community Day Schools.
3600	**Juvenile Courts.** Public schools in juvenile halls, juvenile homes, day centers, juvenile ranches, camps, and so forth, provided by the county board of education or by contract with the governing board of the local school district (*Education Code* Section 48645). Juvenile Court schools are funded by Resource 2400, Juvenile Court/County Community Schools (or optional Resource 2410, Juvenile Court).
3700	**Specialized Secondary Programs.** Secondary schools established to provide advanced instruction and training in high technology fields and in the performing arts. These schools benefit the state by providing talented students with enhanced learning opportunities in high technology fields and in the performing arts while the students are enrolled in schools that are in close proximity to where the industries are located (*Education Code* Section 58800).
3800	**Vocational Education.** Refers to skill areas, such as distributive education, health, home economics, industrial arts, technology, and trades, designed to prepare students for gainful employment. The Vocational Education Goal is used to track the costs of vocational education students and is not used for adult education, ROC/P, or special education costs.
4000–4749	**General Education, Adult.** Refers to a group of activities and/or services for adults who have not completed or have interrupted their formal schooling and have subsequently taken on adult roles and responsibilities. Programs in which adults develop knowledge and skills to meet their immediate and long-range educational objectives include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career or postsecondary education program; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interests; and enrich the aesthetic qualities of life. Adult basic education is included in these goals (*Education Code* sections 41976, 52610).
4110	**Regular Education, Adult.** Educational programs that are designed to serve the vast majority of the adult student population in more traditional settings.
4130–4399	***Other Subject Matter and Other Tracking, Adult—Locally Defined (Optional)**. These codes are used, at the option of the LEA, to track expenditures by subject matter for adult students. They may include languages, mathematics, sciences, history and related social studies, and arts. For CDE reporting, the LEA must convert these accounts to Goal 4110.*

Code	Definition
4610	**Adult Independent Study Centers.** Study centers providing adult education classes and courses through independent study for adult students as defined in *Education Code* Section 41976.2.
4620	**Adult Correctional Education.** Classes established for prisoners in any county jail, county honor farm, county industrial farm, or county or joint-county road camp for the purpose of providing instruction in civic, vocational, literacy, health, homemaking, technical, and general education (*Education Code* sections 1900, 41841.5).
4630	**Adult Vocational Education.** Refers to skill areas, such as distributive education, health, home economics, industrial arts, technology, and trades, designed to prepare adult students for gainful employment.
4750–4999	**Supplemental Education, K–12.** A group of activities and/or services designed to meet the needs of students in areas other than the basic skill areas. Supplemental education does not include special education.
4760	**Bilingual.** Activities and/or services provided to students from homes where English is not the primary language.
4850	**Migrant Education.** Activities and/or services provided for children under the age of 18 of migrant agricultural workers and migratory fishermen whose situations require additional resources through regional coordinating offices (*Education Code* sections 54440–54445). This goal is used with the migrant education resources.
4900	**Other Supplemental Education (COE only).** Activities or programs offered by county offices of education to directly serve students who attend other schools and who are not students of the county office, such as Foster Youth Services or Tutors for Indian Education. This goal may be associated with Function 1000, Instruction, or Function 3110, Guidance and Counseling, for example. County offices of education use Goal 3100 when providing services to students in their own programs, such as the Cal-SAFE County Classroom/Pregnant Minors Program, or Goal 8600 when providing services such as nursing or psychological services to direct service districts.
5000–5999	**Special Education.** Activities and/or services to students with exceptional needs who are assigned individualized education programs (IEPs). The activities and/or services in the IEPs are designed for students with exceptional mental or physical needs and incorporate distinctive techniques, materials, and arrangements to suit their learning needs.

Code	Definition
5001	**Special Education—Unspecified.** This code is used to account for the costs of services that are not identified for a specific special education population or setting as listed below. Goal 5001 may not be used with the special education instruction functions. These costs must be directly charged to a definitive special education goal such as Goal 5750, Special Education, Ages 5–22 Severely Disabled.
5050	**Regionalized Services.** Regionalized services to local special education programs include program specialist services; personnel development for staff, parents, and community; data collection; curriculum development; and provision for ongoing review of programs under the local plan (*Education Code* Section 56836.23).
5060	**Regionalized Program Specialist.** A program specialist has a special credential and advanced training in special education to assist instructional staff, plan programs, and provide staff development in a specialized area (*Education Code* sections 56362 and 56368). If a program specialist is working in a specific special education setting, his or her cost should be charged to that goal; when a program specialist is working on a regionalized basis, his or her cost should be charged to Goal 5060.
5710	**Special Education, Infants.** Children who are younger than three years of age and are identified by the district, the special education local plan area, or the county office as requiring intensive special education and services as defined by the State Board of Education (*Education Code* Section 56026[c][1]).
5730	**Special Education, Preschool Students.** Children with exceptional needs between the ages of three and five years, inclusive (*Education Code* Section 56440). A five-year-old who meets the eligibility criteria to be identified as a kindergartner shall be included in either Goal 5750 or Goal 5770 (*Education Code* Section 56441.1).
5750	**Special Education, Ages 5–22 Severely Disabled.** Students between the ages of five (who have been identified as kindergartners) and 18 years identified as requiring intensive special education and services and students between the ages of 19 and 21 years who are enrolled in a special education program prior to their 19th birthday and have not yet completed the prescribed course of study or met proficiency standards pursuant to *Education Code* sections 51215 and 51216. Severely disabled students have the following profound disabilities: autism, blindness, deafness, severe orthopedic impairments, serious emotional disturbances, and/or severe mental retardation (*Education Code* Section 56030.5).

Code	Definition
5770	**Special Education, Ages 5–22 Nonseverely Disabled.** Students between the ages of five (who have been identified as kindergartners) and 18 years identified as requiring special education services and students between the ages of 19 and 21 years who are enrolled in a special education program prior to their 19th birthday and have not yet completed the prescribed course of study or met proficiency standards pursuant to *Education Code* sections 51215 and 51216. Nonseverely disabled students are those who are not identified as severely disabled.
6000–6999	**Regional Occupational Center/Program (ROC/P)**
6000	**Regional Occupational Center/Program (ROC/P).** Refers to skill areas, such as agriculture, distributive education, health, home economics, industrial arts, technology, and trades designed to prepare students for gainful employment.
7000–9999	**OTHER GOALS**
7100–7199	**Nonagency**
7110	**Nonagency—Educational.** Refers to activities conducted on behalf of another local educational agency (LEA) by contract or agreement for which the other LEA retains the prime responsibility. An LEA is defined as all K–12 public educational agencies, including charter schools. Such services may be instructional or supportive in nature. Use for costs of providing special education, transportation, cafeteria, or any other services to other LEAs where the other LEA retains primary responsibility for providing those services.
7150	**Nonagency—Other.** Refers to activities conducted on behalf of a non-LEA agency by contract or agreement for which the other agency retains the prime responsibility. Such services may be instructional or supportive in nature. Contracts for a non-LEA, such as a community college or a private school, would be coded to this goal.
8100–8199	**Community Services**
8100	**Community Services.** A group of activities and/or services not directly related to the educational purpose and goals of an LEA. These include services and activities as authorized by the Community Recreation Act (*Education Code* Section 10900 et seq.) and by the Civic Center Act (*Education Code* Section 38130 et seq.).

Code	Definition
8500–8599	**Child Care and Development Services**
8500	**Child Care and Development Services.** A group of activities and/or services pertaining to the operation of programs for the care of children in residential day schools or child care and development programs that are not a part of, or directly related to, LEA instructional goals. Child care and development programs that require teachers to possess a children's center instructional permit should be reported in an instructional goal such as Goal 0001, General Education, Pre-K.
8600–8699	**County Services to Districts**
8600	**County Services to Districts (or other county offices).** Includes those activities performed by the county superintendent of schools in support of school districts or other offices of county superintendents of schools, including, but not limited to, the following: (a) coordination activities and professional services, such as supervision of instruction, health, guidance, attendance, and school library services (*Education Code* Section 1700 et seq.); (b) financial services (*Education Code* sections 41200 et seq. and 42100 et seq.); and (c) credential services (*Education Code* Section 44330). County offices of education that have staff within the county office or county board of education performing similar activities within services to school districts programs and support service programs may charge 50 percent of the costs as a direct cost to Goal 8600, County Services to Districts, and 50 percent of the costs as a direct cost to general administrative support using Goal 0000, Undistributed.
9000–9999	**Other Goals—Locally Defined.** These codes are used, at the option of the LEA, to track other local goals that are not defined elsewhere. CDE will consider these activities to be undistributed goal costs.
9000	**Other Local Goals.** Report local goals not defined elsewhere. These goals will be treated as Goal 0000, Undistributed, by the CDE financial reporting software and will be allocated among appropriate goals on the program cost report/allocation factor (PCR/PCRAF) work sheets.

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Procedure 325 Function (Activity) Classification

The function field represents a general operational area in an LEA and groups together related activities. A function describes the activities performed in order to accomplish a set of objectives, or goal. Most LEAs use all of the functions in the process of educating students or organizing the resources to educate students. For example, to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students, and provide health services. Each of these activities is a function. Function refers to the activity or service performed to support one or more goals.

How the Function Field Is Used

All expenditures must be coded to a function. Although the function field applies mainly to expenditure accounts, it may be used with revenue accounts and balance sheet accounts at the discretion of the LEA.

In general, the following guidelines should be used in coding functions in combination with goals:

- Expenditures coded to instructional functions (1000–1999), ancillary service functions (4000–4999), or community service functions (5000–5999) must be directly charged to a specific goal. Goal 0000, Undistributed, and Goal 5001, Special Education—Unspecified, are not allowed with these three categories of functions.
- Expenditures coded to support service functions (2000–2999, 3000–3999) may be charged to a specific goal at the time of the transaction when there is supporting documentation. Expenditures coded to these functions that cannot be immediately identified to a specific goal are charged to Goal 0000 and subsequently distributed to specific goals using documentation or standard allocation factors.
- Expenditures coded to general administration functions (7000–7999) are normally charged to Goal 0000 and subsequently distributed as central administrative costs.
- Expenditures coded to Function 8100, Plant Maintenance and Operations, and Function 8700, Facilities Rents and Leases, may be charged to a specific goal at the time of the transaction when there is supporting documentation (refer to the description of Function 8700 for specific limitations of that function). Expenditures coded to these functions that cannot be immediately identified to a specific goal are charged to Goal 0000 and

subsequently distributed to specific goals using documentation or standard allocation factors.

See Section 900, Cost Accounting, for information regarding indirect costs and distributing support costs using the documented and allocated methods.

Flexibility of the Function Field

The LEA may code its transactions to only the minimum level required by CDE, such as:

7100 Board and Superintendent
7200 Other General Administration
7700 Centralized Data Processing

Or the LEA may code its transactions to a more detailed level using the optional *(italicized)* codes presented in this manual, to more detailed codes developed by the LEA, or to a combination of both. For example, the LEA may decide to add its own functions for centralized data processing:

7700 Centralized Data Processing
7710 Centralized Data Processing, Mainframe
7720 Centralized Data Processing, Workstations

In this example, the LEA has used locally defined functions, which must be rolled up to Function 7700 for presentation of data to CDE.

Caution: If LEAs elect to add codes outside of the ranges specifically reserved for this purpose, they should be aware that in the future, these numbers could be preempted by CDE for other uses.

Importance of the Function Field in the Indirect Cost Rate Calculation

The function field is the basis for determining direct and indirect costs, and for calculating the LEA's approved indirect cost rate. Charging expenditures to improper functions may result in an indirect cost rate that is too low or too high. An inaccurate rate may cause problems both in claiming indirect costs on federal and state programs and in calculating future rates. Therefore, it is important that LEAs have an understanding of the difference between agency-wide general administration expenditures (indirect costs) and school or program level expenditures (direct costs). Care should be taken that only county-wide or district-wide administrative

activities remain in general administration (functions 7200–7999). Refer to Procedure 915, Indirect Cost Rate, for further information on the indirect cost rate process.

List of Function Codes

(Italicized codes are optional)

Code	Title
0000	**NOT APPLICABLE.** Used with revenues and balance sheet transactions that do not require a function; only expenditure transactions require a function.
1000–1999	**INSTRUCTION**
1000	Instruction
1001–1099	*Instruction for Other Than Special Education—Locally Defined*
1100-1199	Special Education Instruction
1110	Special Education: Separate Classes
1120	Special Education: Resource Specialist Instruction
1130	Special Education: Supplemental Aids and Services in Regular Classrooms
1180	Special Education: Nonpublic Agencies/Schools (NPA/S)
1190	Special Education: Other Specialized Instructional Services
2000–2999	**INSTRUCTION-RELATED SERVICES**
2100	Instructional Supervision and Administration
2110	*Instructional Supervision*
2120	*Instructional Research*
2130	*Curriculum Development*
2140	*In-house Instructional Staff Development*
2150	*Instructional Administration of Special Projects*
2200	Administrative Unit (AU) of a Multidistrict SELPA
2420	Instructional Library, Media, and Technology
2490	Other Instructional Resources
2495	*Parent Participation*
2700	School Administration
3000–3999	**PUPIL SERVICES**
3110	Guidance and Counseling Services
3120	Psychological Services
3130	Attendance and Social Work Services
3140	Health Services
3150	Speech Pathology and Audiology Services
3160	Pupil Testing Services
3600	Pupil Transportation
3700	Food Services
3900	Other Pupil Services

Code	Title
4000–4999	**ANCILLARY SERVICES**
4000	Ancillary Services
4100	*School-Sponsored Co-curricular*
4200	*School-Sponsored Athletics*
4900	*Other Ancillary Services*
5000–5999	**COMMUNITY SERVICES**
5000	Community Services
5100	*Community Recreation*
5400	*Civic Services*
5900	*Other Community Services*
6000–6999	**ENTERPRISE**
6000	Enterprise
7000–7999	**GENERAL ADMINISTRATION**
7100	Board and Superintendent
7110	*Board*
7150	*Superintendent*
7180	*Public Information*
7200	Other General Administration
7210	General Administration Cost Transfers
7300	*Fiscal Services*
7310	*Budgeting*
7320	*Accounts Receivable*
7330	*Accounts Payable*
7340	*Payroll*
7350	*Financial Accounting*
7360	*Project-Specific Accounting*
7370	*Internal Auditing*
7380	*Property Accounting*
7390	*Other Fiscal Services*
7400	*Personnel/Human Resources Services*
7410	*Staff Development*
7430	*Credentials*
7490	*Other Personnel/Human Resources Services*
7500	*Central Support*
7510	*Planning, Research, Development, and Evaluation*
7530	*Purchasing*
7540	*Warehousing and Distribution*
7550	*Printing, Publishing, and Duplicating*
7600	*All Other General Administration*
7700	Centralized Data Processing

Code	Title
8000–8999	**PLANT SERVICES**
8100	Plant Maintenance and Operations
8110	*Maintenance*
8200	*Operations*
8300	*Security*
8400	*Other Plant Maintenance and Operations*
8500	Facilities Acquisition and Construction
8700	Facilities Rents and Leases
9000–9999	**OTHER OUTGO**
9100	Debt Service
9200	Transfers Between Agencies
9300	Interfund Transfers

Function Code Definitions

(Italicized codes are optional)

Code	Definition
0000	**NOT APPLICABLE.** This code is used for revenues and balance sheet transactions for which a function is not required. All expenditures must be coded to one of the functions below.
1000–1999	**INSTRUCTION** Generally used with goals 1000–7000; may be used with Goal 8500, Child Care and Development Services, and Goal 4900, Other Supplemental Education.
1000	**Instruction.** Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom or in another location, such as a home or hospital. It may also be provided through some other approved medium, such as computers, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (readers, teaching machines, etc.) who assist in the instructional process. Also included are noon-duty personnel. Expenditures for instructional technology, which include computers, routers and servers, software licenses, communication lines, and computer maintenance costs, may be coded to Function 1000, Instruction, where they can be identified directly with the classroom. If a stipend is paid to a teacher for any noninstructional function, the stipend should be coded to the appropriate function. Expenditures for department chairpersons who teach part-time should be prorated using the full-time equivalent (FTE) ratio. Full-time department chairpersons' expenditures should be included in Function 2700, School Administration. Instructional functions may not be used in capital project funds.
1001–1099	***Instruction for Other Than Special Education—Locally Defined.*** *Instruction provided for students in all goals except the special education goals.* For reporting, these accounts are converted to Function 1000, Instruction.
1100–1199	**Special Education Instruction.** Specialized instruction provided to special education students with individualized education programs (IEPs). These functions measure the salaries and associated costs of those personnel who work

Code	Definition
	directly with the students to teach them. The following instructional functions must be used with the special education goals; they may not be used with Goal 5001, Special Education—Unspecified.
1110	**Special Education: Separate Classes.** Salaries, supplies, and other costs to provide separate instruction requiring placement in a separate setting due to the nature or severity of the students' special needs. Instruction may be provided in special classrooms on a part-time or a full-time basis (*Education Code* Section 56364). Students may receive a full continuum of services (*Education Code* Section 56361); however, this function records the cost of only one of those services, that of the separate class.
1120	**Special Education: Resource Specialist Instruction.** Salaries, supplies, and other costs to provide instruction and services for those students whose needs have been identified in an IEP, who receive services under the direction of a resource specialist, and who are assigned to another classroom or a special education separate class for a majority of a school day (*Education Code* Section 56362). Students may receive a full continuum of services (*Education Code* Section 56361); however, this function records the cost of only one of those services, that of the resource specialist.
1130	**Special Education: Supplemental Aids and Services in Regular Classrooms.** Salaries, supplies, and other costs needed to allow a student to receive instruction provided in a regular education classroom or in an instructional setting other than those provided for in Function 1110, Special Education: Separate Classes; Function 1120, Resource Specialist Instruction; or Function 1180, Nonpublic Agencies/Schools. Supplemental aids and services make possible program modifications and blended programs with more flexibility for the special education student; these services include, but are not limited to, the following: **Special Education Instructional Aides.** Teaching assistants necessary to allow a special education student to participate in a regular classroom. **Interpreter Services.** Sign language interpretation of spoken language through the sign system of the student and tutoring of students regarding class content through the sign system of the student. **Braille Services.** Transcription services to convert materials from print to Braille. Transcription is for textbooks, tests, work sheets, or other instructional necessities. **Assistive Technology.** Devices that allow a student to participate in a regular classroom environment.

Code	Definition
	Special Education Home and Hospital Instruction. Instructional services provided to students with special needs who are either homebound or in a hospital.
1180	**Special Education: Nonpublic Agencies/Schools (NPA/S).** Instruction, in accord with an IEP, provided by a certified NPA/S under contract with the district, special education local plan area (SELPA), or county office when no appropriate public education program is available (*Education Code* Section 56365).
1190	**Special Education: Other Specialized Instructional Services.** Specialized instruction provided in accordance with an IEP on a pullout and/or blended basis to any special education student to supplement the instruction provided in a separate special education class, a nonpublic school, or a regular education setting. These services are instructional in nature and are provided by or under the supervision of certificated special education teachers. Other health, counseling, or psychological services provided to a special education student to help him or her benefit educationally from the regular instruction program are coded under the Pupil Services functions. The difference in coding between an Instructional function and a Pupil Services function sometimes may be difficult to distinguish. The main question to bear in mind when coding is whether the student is receiving direct instruction or whether the student is being given a supplemental health or other professional service that facilitates instruction. For example, an adaptive physical education teacher provides an instructional service in which the main purpose of the class is to provide physical education. A nurse or dentist provides health care that enhances the physical condition of a student so that she or he is better able to participate in an instructional setting. As another example, a speech teacher may teach students using special techniques to help them speak and understand verbal signals, which would be coded to Function 1190; but a speech specialist, who diagnoses specific speech disorders and refers problems for medical or other professional attention to treat speech disorders, is more properly coded to Function 3150, Speech Pathology and Audiology Services. Other Specialized Instructional Services include, but are not limited to, the following: **Language and Speech.** Instruction provided by a certificated teacher in language and speech skills to provide remedial intervention for students with difficulty understanding or using spoken language. The difficulty may result from problems with articulation, abnormal voice quality, fluency, or hearing loss. **Adaptive Physical Education.** Direct physical education services provided by an adaptive physical education teacher to pupils who have needs that cannot be adequately satisfied in other physical education programs.

Code	Definition
	Orientation and Mobility Instruction. Instruction for students with identified visual impairments to develop skills in body awareness and movement around school and in the community.
	Vocational Education Training. Instruction directly related to the preparation of individuals for paid or unpaid employment. This instruction may include provision for work experience, job coaching, job placement, and situational assessment.
	Vision Services. This is a broad category of services provided to students with visual impairments. Assessment of an individual's visual ability should be coded to Function 3140, Health Services. The cost of classroom visual aids, such as curriculum modification and Braille textbooks, used in a general classroom setting should be coded to Function 1130. Other specialized vision services coded to Function 1190 include the student's concept development; instruction in communication skills, such as reading Braille; and career, vocational, and independent living skills.
	Education Technological Services. Any specialized training or technical support for the incorporation of assistive devices, adaptive computer technology, or specialized media for the educational programs of the student.
	Assistive Services. Training or technical assistance for students. See Pupil Services functions for the functional analysis of the student's need, including selecting, designing, fitting, customizing, or repairing appropriate devices.
	Sign Language Service. Instruction in the use of sign language. This training is provided separately for the student. The provision of interpreters in the classroom is coded to Function 1130, Supplemental Aids and Services in Regular Classrooms.
2000–2999	**INSTRUCTION-RELATED SERVICES.** Instruction-related services provide administrative, technical, and logistical support to facilitate and enhance instruction, community services, and enterprise programs rather than operate as entities within themselves.
2100	**Instructional Supervision and Administration.** Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development and staff training on techniques of instruction and how children develop and learn. This function includes both staff members who are directors or supervisors of programs, such as special education, bilingual education, or similar

Code **Definition**

programs, as well as staff who are singularly involved with projects to improve curriculum and guidance of teachers in the use of instructional materials.

This function also includes the instructional administration of special projects. Special projects are those that may have their own project directors; are approved and funded from a specific resource, including federal, state, local, or private agencies; require special project budgets and audits; and may require financial reports. Special projects usually are conducted entirely in support of an instructional program or another support program. Examples of federal projects that may be special projects include NCLB: Title I, Part A, Basic Grants Low-Income and Neglected and Special Ed: IDEA Local Staff Development Grant. Examples of state special projects include Economic Impact Aid and the School Improvement Program.

Salaries and associated costs of staff that provide supplemental administrative services for a program above the general level provided by the business office, or staff that provide services normally required of program managers, should be charged here. Because these costs are generally associated with a specific program, they may be charged to a specific resource.

The costs of assistant superintendents for instruction or equivalent positions having first-line responsibility for instructional administration and for participation in district/county policy may be charged:

- 50 percent as a direct cost to Instructional Supervision and Administration (Function 2100)
- 50 percent to Other General Administration (Function 7200).

Generally used with Goal 0000, Undistributed; if directly identifiable to a specific instructional goal, it may be used with that goal. May also be used with Goal 8500, Child Care and Development Services and Goal 8600, County Services to Districts. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal.

2110 ***Instructional Supervision (Optional).*** *Activities associated with directing, managing, and supervising instructional services.*

2120 ***Instructional Research (Optional).*** *Activities associated with assessing programs and instruction based on research.*

2130 ***Curriculum Development (Optional).*** *Activities that aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and*

Code	Definition
	understanding and appreciating the various techniques to stimulate and motivate students.
2140	***In-house Instructional Staff Development (Optional).*** *Expenditures for staff or consultants to develop curriculum for the professional or occupational growth and competence of instructional staff members during the time of their service to the school system or school. These activities include guiding teachers in the use of instructional materials, administering sabbaticals, providing the environment for in-service training, and so forth.* *The cost of a consultant who works with teachers outside the classroom should be charged to Function 2140, Staff Development, and Object 5800, Professional and Consulting Services and Operating Expenditures.* *A fee paid for an employee to attend a conference or a salary stipend for attending a staff development conference should follow the function of the employee. For example, the cost of a classroom teacher improving his or her ability to teach is an instructional cost, an "activity dealing directly with the interaction between teachers and students," and should be charged to Function 1000. Likewise, the cost of a school nurse attending a staff development conference should be coded to Function 3140, Health Services. The cost of a maintenance employee attending staff development should be coded to Function 8100, Plant Maintenance, and Operations. (Please refer to the examples in Procedure625, Staff Development – Coding Examples.)*
2150	***Instructional Administration of Special Projects (Optional).*** *Activities associated with the administration of special projects such as Title I or migrant education. Special projects usually are conducted entirely in support of an instructional program or another support program. Include salaries of directors or supervisors of instruction-related special projects and associated clerical or program support staff. Costs will generally be associated with a specific resource and may have a specific goal.*
2200	**Administrative Unit (AU) of a Multidistrict SELPA.** Activities concerned with the receipt and distribution of regionalized services funds, provision of administrative support, and coordination of the implementation of the local plan (*Education Code* Section 56195). Activities of the AU of a single-district SELPA are reported under Function 2100.
2420	**Instructional Library, Media, and Technology.** Activities concerned with the use of all teaching and learning resources, including hardware and content materials, methods, or experiences used for teaching and learning purposes. These activities consist of selecting, preparing, caring for, and making available to

Code **Definition**

members of the instructional staff audiovisual equipment and material, education programs presented through television services, and computer-assisted instruction services. This category also includes guiding individuals in the use of library books and materials. All educational media include printed and nonprinted sensory materials. Instructional technology costs identified with computer labs and other instructional support centers may be charged to Instructional Library, Media, and Technology where they can be directly identified to it.

Direct charges to the instructional library, media and technology function include salaries of librarians, library clerks, audiovisual personnel, and personnel who are involved in writing, programming, and directing ongoing educational television and computer-based instructional programs; employee benefits of employees in this program; library books, regardless of where they are placed in the district; audiovisual materials; repair and maintenance of equipment used in this program; and acquisition and replacement of audiovisual and library equipment

Examples of activities or items excluded as direct charges to instructional library, media and technology are as follows:

1. Textbooks (to be charged to the appropriate instructional function)
2. Specific or special materials that are used exclusively in an instructional program or project and that are not part of the central library (to be charged to the appropriate instructional function as instructional supplies)
3. Computer-assisted instructional activities of an experimental nature (to be charged to instructional supervision and administration).

Generally used with Goal 0000, Undistributed; if directly identifiable to a specific instructional goal, it may be used with that goal. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal.

2490 **Other Instructional Resources.** Other activities and materials that provide students the resources to achieve appropriate student learning outcomes.

2495 ***Parent Participation (Optional).*** *Activities designed to include the parents in the student's education.*

2700 **School Administration.** Activities concerned with directing and managing the operation of a particular school. The activities include those performed by the principal, assistant principals, and other assistants while they supervise all operation of the school, evaluate the staff members, assign duties to staff members, supervise and maintain the school records, and coordinate school instructional activities with those of the LEA. These activities also include the

Code **Definition**

work of clerical staff in support of the teaching and administrative duties, including school-level attendance recording and reporting. Other school administration services include graduation expenditures and department chairpersons.

Small school districts that have one person performing the functions of both the principal and the superintendent may charge:

- 70 percent as a direct cost to School Administration (Function 2700)
- 30 percent as a direct cost to Board and Superintendent (Function 7100)

Generally used with Goal 0000, Undistributed; may be used with Goals 1000-7999 if only one goal is served at the school (for example, if the school only provides Special Education or ROC/P services). May also be used with Goal 8500, Child Care and Development Services and Goal 8600, County Services to Districts. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal.

3000–3999 PUPIL SERVICES

3110 **Guidance and Counseling Services.** Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. This function includes information services, appraisal services, placement services, counseling services, and record maintenance services.

Information services consist of activities for disseminating educational, occupational, personal, and social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information may be provided directly to students through activities such as group or individual guidance, or it may be provided indirectly to students through staff members or parents.

Appraisal services consist of activities that assess student characteristics. They are used in administration, instruction, and guidance to assist the student in assessing his or her purposes and progress in career and personality development.

Placement services consist of activities that help place students in appropriate situations while they are in school. These could be educational situations, part-time employment while they are in school, and appropriate educational and

Code **Definition**

occupational situations after they leave school. These activities also help ease the student's transition from one educational experience to another. The transition may require, for example, admissions counseling, referral services, assistance with records, and follow-up communications with employers.

Counseling services consist of activities concerned with the relationship between one or more counselors and one or more students, or between counselors and other staff members. These activities are intended to help the student understand his or her educational, personal, and occupational strengths and limitations; relate his or her abilities, emotions, and aptitudes to educational and career opportunities; utilize his or her abilities in formulating realistic plans; and achieve satisfying personal and social development.

Record maintenance services consist of activities for compiling, maintaining, and interpreting cumulative records of individual students, including systematic consideration of such factors as:

- Home and family background
- Physical and medical status
- Standardized test results
- Personal and social development
- School performance

Generally used with Goal 0000, Undistributed; if directly identifiable to a specific instructional goal, it may be used with that goal. May also be used with Goal 8500, Child Care and Development Services and Goal 8600, County Services to Districts. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal.

The following counseling services in this function should be coded to goals 5000–5999, Special Education:

Behavior Management Services. Services provided pursuant to an IEP to teachers, parents, or students by a professional counselor to promote lasting, positive changes in the student's behavior. These services result in the student gaining greater access to a variety of community settings, social contacts, public events, and placement in the least restrictive environment (*Title 5, California Code of Regulations*, Section 3001[d]).

Individual Counseling. One-on-one counseling pursuant to an IEP. Counseling may focus on educational, career, or personal aspects. It may be with parents or staff members. Used with the special education goal, this service is expected to supplement the regular guidance and counseling program.

Code	Definition
	Group Counseling. Counseling in a group setting pursuant to an IEP. Typically, group counseling is social skills development, but it may focus on educational, career, or personal aspects. It may be with parents or staff. Used with the special education goal, this service is expected to supplement the regular guidance and counseling program.
	Guidance Services. Interpersonal, intrapersonal, or family interventions pursuant to an IEP. Specific programs include social skills development, self-esteem building, parent training, and assistance to special education students. These services are expected to supplement the regular guidance and counseling program.
	Parent Counseling. Individual or group counseling pursuant to an IEP to assist parents of special education students in better understanding and meeting their children's needs; many counseling sessions include parenting skills or other pertinent issues. IEP-required parent counseling is expected to supplement the regular guidance and counseling program.
3120	**Psychological Services.** Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluations; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents. Psychological testing services are activities concerned with administering psychological tests, standardized tests, and inventory assessments. These tests measure ability, aptitude, achievement, interests, and personality. Activities also include the interpretation of these tests for students, school personnel, and parents. Psychological counseling services are activities that take place between a school psychologist or other qualified person, a counselor, and one or more students in which the students are helped to perceive, clarify, and solve problems of adjustment and interpersonal relationships. Psychotherapy services are activities that provide a therapeutic relationship between a qualified mental health professional and one or more students in which the students are helped to perceive, clarify, and solve emotional problems. Generally used with Goal 0000, Undistributed; if directly identifiable to a specific instructional goal, it may be used with that goal. May also be used with Goal 8500, Child Care and Development Services, and Goal 8600, County Services to

Code	Definition
	Districts. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal. Psychologist services for assessment testing for students with an individualized education program (IEP) should be coded to goals 5000–5999.
3130	**Attendance and Social Work Services.** Activities designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community. Attendance services consist of such activities as early identification of patterns of absence, promotion of pupils' and parents' positive attitudes toward attendance, analysis of causes of absences, and enforcement of compulsory attendance laws. The time spent on attendance recording and reporting on a school-level or district-wide basis is charged to the school or general administration function. Social work services consist of such professional services as diagnosing the problems of pupils arising out of the home, school, or community; undertaking casework services for the child or parent or both; interpreting the pupils' problems for other staff members; and promoting modification of the circumstances surrounding the individual pupil that is related to his or her problem insofar as the resources of family, school, and community can be brought to bear on the problem. Generally used with Goal 0000, Undistributed; if directly identifiable to a specific instructional goal, it may be used with that goal. May also be used with Goal 8500, Child Care and Development Services and Goal 8600, County Services to Districts. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal.
3140	**Health Services.** Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services. Medical services consist of activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services; periodic health examinations; emergency injury and illness care; and communications with parents and medical personnel. Dental services consist of activities associated with dental screening, dental care, and orthodontic activities.

Code	Definition
	Nursing services consist of activities associated with nursing, such as health inspection, treatment of minor injuries, and referrals for other health services. Generally used with Goal 0000, Undistributed; if directly identifiable to a specific instructional goal, it may be used with that goal. May also be used with Goal 8500, Child Care and Development Services, and Goal 8600, County Services to Districts. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal. Goals 5000–5999, Special Education, may include the following services in this function: **Assessment Testing.** Individual health assessment done by a credentialed school nurse or physician for students who have or may be determined to need individualized education programs (*Education Code* Section 56324). **Physical Therapy.** Services provided pursuant to an IEP by a registered physical therapist or physical therapist assistant when assessment shows a discrepancy between gross motor performance and other educational skills. **Occupational Therapy.** Services provided to improve a student's postural stability, sensory processing and organization, environmental adaptation, motor planning and coordination, visual perception, and integration and fine motor abilities. **Vision Services.** The assessment of functional vision and therapy to correct visual impairments. **Health and Nursing.** Specialized physical health care services provided pursuant to an IEP, such as catheterization, nebulizer treatments, blood glucose monitoring, administration of oxygen, and any other specialized services that may be provided by a trained staff member and do not require the supervision of a physician. Other services provided pursuant to an IEP when a student has health problems that require nursing intervention beyond basic school health services include managing the health problem, consulting with staff, providing group and individual counseling, making appropriate referrals, and maintaining communication with agencies and health care providers.
3150	**Speech Pathology and Audiology Services.** Activities that identify, assess, and treat children with speech, hearing, and language impairments. Speech pathology services consist of activities that identify children with speech and language disorders; diagnose and assess specific speech and language disorders; refer problems for medical or other professional attention necessary to treat speech and

Code	Definition
	language disorders; provide required speech treatment services; and counsel and guide children, parents, and teachers, as appropriate. Audiology services consist of activities that identify children with hearing loss; determine the range, nature, and degree of hearing function; refer problems for medical or other professional attention appropriate to treat impaired hearing; treat language impairment; involve auditory training, speech reading (lip-reading), and speech conversation; create and administer programs of hearing conversation; and counsel and guide children, parents, and teachers as appropriate. Audiological services for special education students include measurements of acuity or consultation with speech pathologists. Classroom instruction by a certificated teacher in how to speak, read, or interpret verbal signals is more properly coded to Function 1190, Special Education: Other Specialized Instructional Services. Generally used with Goal 0000, Undistributed; if directly identifiable to a specific instructional goal, it may be used with that goal. May also be used with Goal 8500, Child Care and Development Services, and Goal 8600, County Services to Districts. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal. Goals 5000–5999, Special Education, may include language and speech services to provide remedial intervention for individuals with difficulty understanding or using spoken language. Services include referral and assessment, monitoring, reviewing, and consultation.
3160	**Pupil Testing Services.** Cost of staff or consultants assigned to coordinate the standardized testing of students in academic contents. The cost of classroom teachers administering tests to their students during the instructional day remains a part of the instructional function. Generally used with Goal 0000, Undistributed; if directly identifiable to a specific instructional goal, it may be used with that goal. May also be used with Goal 8500, Child Care and Development Services, and Goal 8600, County Services to Districts. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal.
3600	**Pupil Transportation.** Activities concerned with conveying students to and from school. Transportation other than from home to school is referred to as "Other Miles," which includes field trips and transportation between school sites. Costs of "Other Miles" are instructional costs to the user program or project.

Code **Definition**

Costs in the Pupil Transportation function include:

- Transportation supervisors, directors, bus drivers, clerks, and bus maintenance personnel
- Fuel, oil, tires, and parts for buses
- Contracted repair of buses
- Bus driver training and certification
- Contracts with individuals, other districts and firms for transporting pupils
- Rental of buses
- Acquisition and replacement of equipment used for transporting pupils, including buses

Costs in this function exclude:

- Field trips
- Student organization trips
- Summer school miles
- Financing costs (e.g., principal and interest for acquisition of buses)
- Principal and interest on school bus loans/capital leases
- Vehicles other than those used for student transportation

Costs for transportation other than home to school ("Other Miles") that are first accumulated in Function 3600 are to be transferred to other functions and/or resources using Object 5710, Transfers of Direct Costs. (See various examples in Procedure 640, Transportation – Coding Examples.) The documented method shall be used to distribute these costs. Documentation methods could include actual costs from the bus contractor or a fixed rate per mile plus paid driver's layover time. All charges for pupil transportation services to organizations outside the district (parent-teacher associations, recreation districts, and so on) shall be made to the appropriate ancillary or community service function.

Costs for home to school transportation accumulated in Function 3600 may be charged to goals 1000–7000 as documented direct support costs. All other home to school transportation are charged to Goal 0000, Undistributed, and distributed to user programs (goals) using the Pupils Transported allocation factors. Refer to Procedure 910, Program Cost Accounting, for additional information regarding documenting and allocating costs.

Costs of providing specialized transportation services (e.g., buses with wheelchair lifts, aides that accompany children on the bus) specified in IEPs of special education pupils that are severely and/or orthopedically handicapped are reported in Goal 5750, Special Education, Ages 5-22 Severely Disabled. These costs are normally reported in Resource 7240, Transportation: Special Education (SH/OH),

Code	Definition

if the LEA receives a state transportation apportionment. If these costs are initially accumulated in Resource 7230, Transportation: Home to School, they are to be transferred to Resource 7240, Goal 5750, using Object 5710, Transfers of Direct Costs.

Costs of providing transportation services specified in IEPs of special education students that are not severely or orthopedically handicapped are reported in special education goals other than 5750. These costs are normally reported in Resource 7230, Transportation: Home to School, if the LEA receives a state transportation apportionment.

3700 **Food Services.** Activities concerned with providing food to students and staff in a school or LEA. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

Costs in this function include:

- Food service supervisors, managers, directors, and related staff, such as bookkeepers and clerks
- Cooks and helpers
- Food purchases
- Nonfood purchases, such as plates, silverware, napkins, etc., essential to providing food services to students
- Commodities
- Food services laundry
- Purchase of vehicles and other transportation costs, including insurance for those vehicles, for the purpose of transporting food from central locations to satellite locations
- Acquisition and replacement of related equipment
- Repair and maintenance of equipment used in this function
- Snacks for kindergarten classes
- Food purchased for lunches not reimbursed through the School Lunch Program

Costs in this function exclude food purchases for meetings or workshops or to instruct students on food preparation. Function 6000, Enterprise, is used for a catering service. See the examples in Procedure 635, Cafeteria – Coding Examples.

Generally used with Goal 0000, Undistributed.

Code	Definition
3900	**Other Pupil Services**. Other support services to students not classified elsewhere in the 3000 functions. Generally used with Goal 0000, Undistributed; if directly identifiable to a specific instructional goal, it may be used with that goal. Support costs charged directly to a specific goal require supporting documentation indicating how the costs relate to the goal.
4000–4999	**ANCILLARY SERVICES**
4000	**Ancillary Services.** School-sponsored activities during or after the school day that are not essential to the delivery of services in the functions 1000, 2000, and 3000 series. These activities are generally designed to provide students with experiences such as motivation and enjoyment and improvement of skills in either a competitive or noncompetitive setting. Generally used with goals 1000–7000; may be used with Goal 8500, Child Care and Development Service, and Goal 4900, Other Supplemental Education.
4100	***School-Sponsored Co-curricular (Optional).*** *School-sponsored activities, under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech, and debate. Also included are student-financed and managed activities, such as Class of 20XX, Chess Club, Senior Prom, and Future Farmers of America. Athletics is coded to Function 4200.*
4200	***School-Sponsored Athletics (Optional).*** *School-sponsored activities, under the guidance and supervision of LEA staff that provide opportunities for students to pursue various aspects of physical education. Athletics normally involves competition between schools and frequently involves offsetting gate receipts or fees.*
4900	***Other Ancillary Services (Optional).*** *Activities that provide students with learning experiences not included in the other Function 4000, Ancillary Services, accounts.*
5000–5999	**COMMUNITY SERVICES**
5000	**Community Services.** Activities concerned with providing community services to community participants other than students. These include activities authorized by the Community Recreation Act (*Education Code* Section 10900 et seq.) and by

Code **Definition**

the Civic Center Act (*Education Code* Section 38130 et seq.). Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, or a community childcare center for working parents. This function is also used for scholarship payments.

Costs in this function include paid overtime or extra time for custodial services performed entirely as a result of community services activities.

Used with Goal 8100, Community Service, and Goal 8500, Child Care and Development Services.

5100 ***Community Recreation (Optional).*** *Activities concerned with providing recreation for the community as a whole or for some segment of the community. Included are such staff activities as organizing recreation programs for all citizens of the community at city parks, swimming pools, or school playgrounds.*

5400 ***Civic Services (Optional).*** *Activities concerned with providing services to civic affairs or organizations. This function includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.*

5900 ***Other Community Services (Optional).*** *Community services activities that cannot be classified under the preceding areas of responsibility. "Other" may include public library services and welfare activities.*

6000–6999 ENTERPRISE

6000 **Enterprise.** Activities that are financed and operated in a manner similar to private business enterprises, where the stated intent is that the costs are financed or recovered primarily through user charges. Food services that are part of child nutrition programs should not be charged here even if the food service program is reported in an enterprise fund, but rather to Function 3700 because costs are financed in large part through federal and state revenues. This function is used when an LEA is selling goods or services to outside organizations.

Function 6000 should be used with Self-Insurance Fund and Retiree Benefit Fund activities.

It is generally used with Goal 0000, Undistributed.

Code **Definition**

7000–7999 GENERAL ADMINISTRATION

General administration refers to agency-wide administrative activities that are accounted for in the General Fund. General administration functions are normally used with Resource 0000, Unrestricted, and Goal 0000, Undistributed. For information on resource-specific administrative costs, see Function 2100, Instructional Supervision and Administration.

7100 **Board and Superintendent.** Activities concerned with establishing and administering policy for operating the LEA.

Generally, this function is used with Goal 0000, Undistributed.

Small school districts that have one person performing the functions of both the principal and the superintendent may charge:

- 70 percent as a direct cost to School Administration (Function 2700)
- 30 percent as a direct cost to Board and Superintendent (Function 7100).

7110 ***Board (Optional).*** *Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.*

Costs in this function include:

- *Activities of the members of the Board of Education*
- *Activities of the district performed in support of school district meetings*
- *Legal activities in interpretation of the laws and statutes and general liability situations*
- *Activities of external auditors*
- *Services rendered in connection with any school system election, including elections of officers and bond elections*
- *Activities concerned with staff relations system wide and the responsibilities for contractual negotiations with both instructional and noninstructional personnel*

7150 ***Superintendent (Optional).*** *Activities associated with the overall general administration of or executive responsibility for the entire LEA.*

Costs in this function include:

Code **Definition**

- *Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in generally directing and managing all affairs of the LEA*
- *Personnel and materials in the office of the chief executive officer*
- *Activities associated with community/public relations*
- *Activities associated with developing and maintaining good relationships with state and federal officials*
- *Activities associated with grant procurement*

7180 ***Public Information (Optional).*** *Writing, editing, and other activities necessary for the preparation and dissemination of educational and administrative information to the public through various news media or personal contact.*

7200 **Other General Administration.** Activities other than Function 7110, Board, and Function 7150, Superintendent, which manage the LEA as an overall entity. Other General Administration activities include fiscal services, personnel services, and central support services. Include attendance recording and reporting activities performed at the LEA level. These activities performed at the school level should be charged to Function 2700, School Administration.

Certain insurance should be charged to a specific function, such as Function 1000, Instruction, for pupil insurance and driver training vehicle insurance; Function 3600, Pupil Transportation, for insurance on buses; and Function 3700, Food Services, for insurance on food service vehicles. All other costs of property or general liability insurance not charged to a specific function should be charged to Function 7200, Other General Administration; or optionally to Function 7600, All Other General Administration.

The costs of assistant superintendents for instruction or equivalent positions having first-line responsibility for instructional administration and for participation in district/county policy may be charged:

- 50 percent as a direct cost to Instructional Supervision and Administration (Function 2100)
- 50 percent to Other General Administration (Function 7200).

Agency-wide administrative costs are not directly expended in any fund other than the General Fund. Because of the agency-wide nature of the costs, with few exceptions, Function 7200 and its optional sub-functions 7300–7600 are used with unrestricted resources (0000–1999). They are normally used with Goal 0000, Undistributed; Goals 7100-7199, Nonagency; or Goal 8600, County Services to Districts.

Code	Definition
7210	**General Administration Cost Transfers.** Use in combination with Object 7310, Transfers of Indirect Costs, and Object 7350, Transfers of Indirect Costs – Interfund, to record indirect cost transfers. Also use in combination with Object 7370, Transfers of Direct Support Costs, and Object 7380, Transfers of Direct Support Costs – Interfund, to record other administrative fees or administrative cost transfers such as the charter school oversight fee transferred to the Charter School Special Revenue Fund. Use this function to record both the debit and credit for these transfers. For transfers within a fund, this function must balance to zero at the fund level. For interfund transfers, the function will have a balance at the fund level, but must balance to zero across all funds.
7300	***Fiscal Services (Optional).*** *Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and managing funds.*
7310	***Budgeting (Optional).*** *Activities concerned with supervising budget planning, formulation, control, and analysis.*
7320	***Accounts Receivable (Optional).*** *Activities concerned with receiving money. They include the current audit of receipts.*
7330	***Accounts Payable (Optional).*** *Activities concerned with paying out money. They include the pre-audit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances and to determine whether such disbursements are lawful expenditures of the LEA.*
7340	***Payroll (Optional).*** *Activities concerned with periodically paying individuals entitled to remuneration for services rendered.*
7350	***Financial Accounting (Optional).*** *Activities concerned with maintaining records of the financial operations and transactions of the school system. They include such activities as accounting and interpreting financial transactions and account records.*
7360	***Project-Specific Accounting (Optional).*** *Activities concerned with maintaining the records of financial operations and transactions of specific projects. Examples might include business office staff assigned to construction cost accounting, or preparation of analyses or reports for specific project areas or activities. For resource-specific project activities, see Function 2100, Instructional Supervision and Administration and optional Function 2150, Instructional Administration of Special Projects.*

Code **Definition**

7370 ***Internal Auditing (Optional).*** *Activities concerned with verifying the account records, which include evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.*

7380 ***Property Accounting (Optional).*** *Activities concerned with preparing and maintaining current inventory records of land, buildings, and equipment. These records are used in equipment control and facilities planning.*

7390 ***Other Fiscal Services (Optional).*** *Fiscal services that cannot be classified under the preceding functions.*

7400 ***Personnel/Human Resources Services (Optional).*** *Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruitment and placement, staff transfers, health services, and staff accounting.*

7410 ***Staff Development (Optional)****. The activities concerned with developing district wide training programs for noninstructional personnel in all classifications.*

7430 ***Credentials (Optional).*** *Activities related to credential services.*

7490 ***Other Personnel/Human Resources Services (Optional).*** *Personnel services that cannot be classified under the preceding functions.*

7500 ***Central Support (Optional).*** *Activities other than general administration that support the instructional and supporting services programs. These activities include planning, research, development, evaluations, purchasing, distribution, and warehousing services for the LEA.*

7510 ***Planning, Research, Development, and Evaluation (Optional).*** *Activities associated with conducting and managing programs of planning, research, development, and evaluation for a school system on a systemwide basis, including costs of facility planning and administration not directly identifiable to a capital project.*

Planning Services include activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization. They also involve formulating various courses of action needed to achieve these goals.

Code **Definition**

This is done by identifying needs and relative costs and benefits of each course of action.

Research Services include activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.

Development Services include activities in the deliberate, evolving process of improving educational programs, such as activities using the products of research.

Evaluation Services include activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through a careful appraisal of previously specified data in light of the particular situation and goals previously established.

7530 ***Purchasing (Optional).*** *Activities concerned with purchasing supplies, furniture, equipment, and materials used in schools or school system operations.*

7540 ***Warehousing and Distribution (Optional).*** *The activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail.*

7550 ***Printing, Publishing, and Duplicating (Optional)****. The activities of printing and publishing administrative publications, such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices. Those costs of centralized duplicating and reproduction services that benefit specific programs may be accumulated here but should be transferred to those programs as direct costs using Object 5710, Transfers of Direct Costs, or Object 5750, Transfers of Direct Costs - Interfund.*

7600 ***All Other General Administration (Optional).*** *All other general administrative services not classified elsewhere in functions 7300–7500.*

7700 **Centralized Data Processing.** This function is for expenditures/expenses for agency-wide data processing services, whether in-house or contracted. Examples of this function are costs for computer facility management, computer processing, systems development, analysis and design, and interfacing costs associated with general types of technical assistance to data users. Specific types of applications include attendance accounting, grade reporting, financial accounting, and human resources/personnel. Personal computers (PCs) that are stand-alone are to be

Code	Definition

charged to a function other than Function 7700. Peripherals, including terminals and printers, are also to be charged to a function other than Function 7700. Costs associated with mainframe, minicomputers, and networked or stand-alone microcomputers that provide services to multiple functions are recorded here.

Costs in this function include:

- Salaries and other expenditures/expenses (including hardware/software maintenance) for PC networks that include student and general administrative software and serve multiple functions. If these costs can be directly identified as instructional (Functions 1000–1999) or instructional support (Functions 2000–2999), they should be charged to the appropriate function.
- Network managers for noninstructional computer networks.
- Salaries and other expenditures/expenses (including hardware/software maintenance) for minicomputers that include student and general administrative software and serve multiple functions.
- Salaries and other expenditures/expenses (including hardware/software maintenance) for mainframe computers that include student and general administrative software and serve multiple functions.
- Management Information Systems (MIS) directors

Costs in this function exclude:

- Stand-alone or networked computers used by a specific functional area.
- Instructional computer networks
- Instructional technology coordinator

Generally this function is used with Goal 0000, Undistributed.

8000–8999 **PLANT SERVICES.** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in working condition and a state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

8100 **Plant Maintenance and Operations.** This function is used for expenditures related to activities to keep the physical plant and grounds open, clean, comfortable, and in working condition and a state of repair. This function is used to record expenditures for the maintenance and operation of the physical plant and grounds.

Do not use Function 8100 for a capital project that extends the life and the value of a capital asset. (See Function 8500, Facilities Acquisition and Construction.)

Generally used with Goal 0000, Undistributed.

Code **Definition**

8110 ***Maintenance (Optional).*** *Activities involved with repairing, restoring, or renovating school property, including grounds, buildings, site improvements, building fixtures, and service systems.*

Direct charges to the maintenance function may include contracts for repairing, restoring, or renovating the grounds, buildings, or equipment, including regrading sites and repairing retaining walls, walks, driveways, sprinkler systems, and playground apparatus or equipment; reseeding of lawns; repainting; repairs to or replacement of roofs, walls, heating and air-conditioning units, and electrical and plumbing installations; repairs to built-in fixtures; resurfacing and refinishing of floors; movement of movable walls or partitions; and acquisition and replacement of related equipment.

Use for building repairs and renovations that do not meet the LEA's capitalization threshold.

8200 ***Operations (Optional).*** *Activities concerned with keeping the physical plant clean and ready for daily use. Included activities are cleaning and disinfecting; heating, lighting and ventilation; maintenance of power; moving of furniture; caring for grounds; garbage and trash disposal; laundry and dry cleaning service, including the rental of towels; rental of equipment, such as floor polishers; softwater service; and such other housekeeping activities as are repeated on a daily, weekly, monthly, or seasonal basis.*

Direct charges to the operations function may include salaries of directors and supervisors of operations, custodians, guards, gardeners, telephone switchboard operators, truck drivers, operational clerks, and similar employee(s); employee benefits for all employees in this program; supplies, including brooms, brushes, disinfectants, fuses, garbage cans, light bulbs and fluorescent tubes, mops, wax, soap, toilet paper, towels, outdoor flags, weed killers, and fertilizers; office supplies; repair and maintenance of equipment used in this program; and acquisition and replacement of related equipment.

8300 ***Security (Optional).*** *Activities concerned with maintaining order and safety in school buildings, on the school grounds, and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and hall monitoring services.*

Code	Definition
8400	***Other Plant Maintenance and Operations (Optional).*** *Operations and maintenance of plant services that cannot be classified elsewhere in functions 8100–8399.*
8500	**Facilities Acquisition and Construction.** Activities concerned with capital projects, such as acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, initially installing or extending service systems and other built-in equipment, and improving sites. Capitalize projects that extend the life and value of a site, building, or major equipment and that exceed the LEA's capitalization threshold. Documented time of a project manager to a capital project may be capitalized. Facility costs that are not clearly identifiable to a capital project should not be charged to Function 8500. Facility planning or administration should be charged to Function 7200, Other General Administration, or to optional Function 7510, Planning, Research, Development, and Evaluation. Facility improvements that do not significantly extend the life or increase the value of a site or building or that do not meet the LEA's threshold for capitalization should be charged to Function 8100, Plant Maintenance and Operations. Refer to Procedure 770, Distinguishing Between Supplies and Equipment, for additional information on capitalization concepts.
8700	**Facilities Rents and Leases.** Activities concerned with acquiring facilities through operating leases or rentals without the option to purchase. This does not include capital lease payments. Capital lease payments are debt service and are charged to all other outgo. Generally, costs of leased or rented facilities are considered agency-wide costs of doing business and are shared equitably by all programs. Costs may be charged to a specific program only if renting or leasing a facility is required by state or federal agencies for programmatic purposes, such as on a site on which no agency-owned facilities are located. Supporting documentation of the requirement is necessary. As an example, a county office leases a classroom from a school district to house a special education class. The action is necessary for programmatic purposes because the special education class is required by the state to be conducted at a regular school site for mainstreaming purposes. The county office owns no regular education schools at which the class could be located. The lease payments would be charged as documented direct support costs to a special education goal.

Code	Definition
	Alternatively, a school district leases a facility to house ROP classes, which is near a shopping center at which most of the students are being trained. However, because housing the ROP classes rather than other program classes in the rented facility was a district administrative decision and not a state or federal requirement, the cost of the lease payments would be charged to the Goal 0000, Undistributed, and subsequently distributed to all district programs as allocated support costs.
9000–9999	**OTHER OUTGO**
	Used with Goal 0000, Undistributed.
9100	**Debt Service.** Servicing the debt of the LEA, including issuance costs and payments of both principal and interest. Normally, only long-term debt service (obligations exceeding one year) is recorded here. It should also be used to record that portion of direct costs for issuing tax and revenue anticipation notes (TRANs), bonds, or certificates of participation (COPs), including interest expense, which is equal to or less than investment earnings on the proceeds. If costs exceed investment earnings, the excess costs are to be charged to Function 7200, Other General Administration. If long-term debt is issued at a discount, the discount should be recorded in this function with Object 7699, All Other Financing Uses.
9200	**Transfers Between Agencies.** These include outgoing tuitions and transfers of apportionments and resources. Transfers may be to other LEAs and to all other agencies.
9300	**Interfund Transfers.** Financial outflows to other funds of the LEA that are not classified as quasi-external transactions, reimbursements, loans, or advances.

Procedure 330 Object Classification

The object field classifies expenditures according to the types of items purchased or services obtained. It classifies revenues by the general source and type of revenue. This field also identifies the balance sheet accounts (i.e., assets, liabilities, and fund balances).

How the Object Field is Used

The object field applies to expenditures, revenues, and balance sheet accounts.

Flexibility of the Object Field

The LEA may code its transactions to only the minimum level required by CDE, such as:

1100 Teachers' Salaries
1200 Certificated Pupil Support Salaries
1300 Certificated Supervisors' and Administrators' Salaries
1900 Other Certificated Salaries

Or the LEA may make use of the last two digits to add more detail to the object codes. Since the locally defined codes must be rolled up into the CDE-defined level of detail, the definitions must be compatible. For example:

1100 Teachers' Salaries
1110 Teachers' Salaries, full-time permanent positions
1120 Teachers' Salaries, part-time positions
1130 Teachers' Salaries, substitutes

In this example, the LEA has used locally defined objects that must be rolled up to Object 1100, Teachers' Salaries, for presentation of data to CDE.

Note: If LEAs elect to add codes, they should be aware that in the future, these numbers may be preempted by CDE for other uses.

The fourth digit of objects 3000–3999 has been restricted by CDE to a specific definition. The third digit is available for LEA use if it rolls up to zero when submitted to CDE. For example:

3701 Retiree Benefits, certificated positions
3711 Retiree Benefits, certificated positions, instructional
3721 Retiree Benefits, certificated positions, administrative

In this example, the LEA has used locally defined objects using the third digit. These must be rolled up to Object 3701, Retiree Benefits, certificated positions.

List of Object Codes

(Italicized codes are optional)

Code	Title
1000–7999	**EXPENDITURES**
1000–1999	Certificated Personnel Salaries
1100	Teachers' Salaries
1200	Certificated Pupil Support Salaries
1300	Certificated Supervisors' and Administrators' Salaries
1900	Other Certificated Salaries
2000–2999	Classified Personnel Salaries
2100	Instructional Aides' Salaries
2200	Classified Support Salaries
2300	Classified Supervisors' and Administrators' Salaries
2400	Clerical, Technical, and Office Staff Salaries
2900	Other Classified Salaries
3000–3999	Employee Benefits
3101	State Teachers' Retirement System, certificated positions
3102	State Teachers' Retirement System, classified positions
3201	Public Employees' Retirement System, certificated positions
3202	Public Employees' Retirement System, classified positions
3301	OASDI/Medicare/Alternative, certificated positions
3302	OASDI/Medicare/Alternative, classified positions
3401	Health & Welfare Benefits, certificated positions
3402	Health & Welfare Benefits, classified positions
3501	State Unemployment Insurance, certificated positions
3502	State Unemployment Insurance, classified positions
3601	Workers' Compensation Insurance, certificated positions
3602	Workers' Compensation Insurance, classified positions
3701	Retiree Benefits, certificated positions
3702	Retiree Benefits, classified positions
3801	PERS Reduction, certificated positions
3802	PERS Reduction, classified positions
3901	Other Benefits, certificated positions
3902	Other Benefits, classified positions
4000–4999	Books and Supplies
4100	Approved Textbooks and Core Curricula Materials

Code	Title
4200	Books and Other Reference Materials
4300	Materials and Supplies
4400	Noncapitalized Equipment
4700	Food
5000–5999	Services and Other Operating Expenditures
5200	Travel and Conferences
5300	Dues and Memberships
5400	Insurance
5440	*Pupil Insurance*
5450	*Other Insurance*
5500	Operations and Housekeeping Services
5600	Rentals, Leases, Repairs, and Noncapitalized Improvements
5700–5799	Transfers of Direct Costs
5710	Transfers of Direct Costs
5750	Transfers of Direct Costs - Interfund
5800	Professional/Consulting Services and Operating Expenditures
5900	Communications
6000–6999	Capital Outlay
6100	Land
6170	Land Improvements
6200	Buildings and Improvements of Buildings
6300	Books and Media for New School Libraries or Major Expansion of School Libraries
6400	Equipment
6500	Equipment Replacement
6900	Depreciation Expense (for proprietary and fiduciary funds only)
7000–7499	Other Outgo
7100–7199	Tuition
7110	Tuition for Instruction Under Interdistrict Attendance Agreements
7130	State Special Schools
7141	Other Tuition, Excess Costs, and/or Deficit Payments to School Districts
7142	Other Tuition, Excess Costs, and/or Deficit Payments to County Offices
7143	Other Tuition, Excess Costs, and/or Deficit Payments to JPAs
7200–7299	Other Transfers Out
7211	Transfers of Pass-Through Revenues to Districts
7212	Transfers of Pass-Through Revenues to County Offices
7213	Transfers of Pass-Through Revenues to JPAs
7221	Transfers of Apportionments to Districts
7222	Transfers of Apportionments to County Offices
7223	Transfers of Apportionments to JPAs

Code	Title
7280	Transfers to Charter Schools in Lieu of Property Taxes
7281	All Other Transfers to Districts
7282	All Other Transfers to County Offices
7283	All Other Transfers to JPAs
7299	All Other Transfers Out to All Others
7300–7399	Transfers of Indirect/Direct Support Costs
7310	Transfers of Indirect Costs
7350	Transfers of Indirect Costs - Interfund
7370	Transfers of Direct Support Costs
7380	Transfers of Direct Support Costs - Interfund
7430–7439	Debt Service
7432	State School Building Repayments
7433	Bond Redemptions
7434	Bond Interest and Other Service Charges
7435	Repayment of State School Building Fund Aid—Proceeds from Bonds
7436	Payments to Original District for Acquisition of Property
7438	Debt Service—Interest
7439	Other Debt Service—Principal
7600–7699	Other Financing Uses
7600–7629	Interfund Transfers Out
7611	From General Fund to Child Development Fund
7612	Between General Fund and Special Reserve Fund
7613	To State School Building Fund/County School Facilities Fund from All Other Funds of the District
7614	From Bond Interest and Redemption Fund to General Fund
7615	From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	From General Fund to Cafeteria Fund
7619	Other Authorized Interfund Transfers Out
7630–7699	All Other Financing Uses
7651	Transfers from Funds of Lapsed/Reorganized Districts
7699	All Other Financing Uses
8000–8999	**REVENUES**
8010–8099	Revenue Limit Sources
8010–8019	Principal Apportionment
8011	Revenue Limit State Aid—Current Year
8015	Charter Schools General Purpose Entitlement—State Aid
8019	Revenue Limit State Aid—Prior Years
8020–8039	Tax Relief Subventions
8021	Homeowners' Exemptions

Code	Title
8022	Timber Yield Tax
8029	Other Subventions/In-Lieu Taxes
8040–8079	County and District Taxes
8041	Secured Roll Taxes
8042	Unsecured Roll Taxes
8043	Prior Years' Taxes
8044	Supplemental Taxes
8045	Education Revenue Augmentation Fund (ERAF)
8047	Community Redevelopment Funds
8048	Penalties and Interest from Delinquent Taxes
8070	Receipts from County Board of Supervisors
8080–8089	Miscellaneous Funds
8081	Royalties and Bonuses
8082	Other In-Lieu Taxes
8089	Less: Non-Revenue Limit (50 Percent) Adjustment
8090–8099	Revenue Limit Transfers
8091	Revenue Limit Transfers—Current Year
8092	PERS Reduction Transfer
8097	Property Taxes Transfers
8099	Revenue Limit Transfers—Prior Years
8100–8299	Federal Revenue
8110	Maintenance and Operations (Public Law 81-874)
8181	Special Education—Entitlement
8182	Special Education—Discretionary Grants
8220	Child Nutrition Programs
8260	Forest Reserve Funds
8270	Flood Control Funds
8280	U.S. Wildlife Reserve Funds
8281	FEMA
8285	Interagency Contracts Between LEAs
8287	Pass-Through Revenues from Federal Sources
8290	All Other Federal Revenue
8300–8599	Other State Revenue
8311	Other State Apportionments—Current Year
8319	Other State Apportionments—Prior Years
8425	Year-Round School Incentive
8434	Class Size Reduction, Grades K–3
8435	Class Size Reduction, Grade 9
8480	Charter Schools Categorical Block Grant
8520	Child Nutrition
8530	Child Development Apportionments

Code	Title
8540	Deferred Maintenance Allowance
8545	School Facilities Apportionments
8550	Mandated Cost Reimbursements
8560	State Lottery Revenue
8571–8579	Tax Relief Subventions
8571	Voted Indebtedness Levies, Homeowners' Exemptions
8572	Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes
8575	Other Restricted Levies, Homeowners' Exemptions
8576	Other Restricted Levies, Other Subventions/In-Lieu Taxes
8587	Pass-Through Revenues from State Sources
8590	All Other State Revenue
8600–8799	Other Local Revenue
8610–8629	County and District Taxes
8611	Voted Indebtedness Levies, Secured Roll
8612	Voted Indebtedness Levies, Unsecured Roll
8613	Voted Indebtedness Levies, Prior Years' Taxes
8614	Voted Indebtedness Levies, Supplemental Taxes
8615	Other Restricted Levies, Secured Roll
8616	Other Restricted Levies, Unsecured Roll
8617	Other Restricted Levies, Prior Years' Taxes
8618	Other Restricted Levies, Supplemental Taxes
8621	Parcel Taxes
8622	Other Non-Ad Valorem Taxes
8625	Community Redevelopment Funds Not Subject to Revenue Limit Deduction
8629	Penalties and Interest from Delinquent Non-Revenue Limit Taxes
8631–8639	Sales
8631	Sale of Equipment and Supplies
8632	Sale of Publications
8634	Food Service Sales
8639	All Other Sales
8650	Leases and Rentals
8660	Interest
8662	Net Increase (Decrease) in the Fair Value of Investments
8670–8689	Fees and Contracts
8671	Adult Education Fees
8672	Nonresident Student Fees
8673	Child Development Parent Fees
8674	In-District Premiums/Contributions
8675	Transportation Fees from Individuals
8677	Interagency Services Between LEAs
8681	Mitigation/Developer Fees
8689	All Other Fees and Contracts

Code	Title
8690–8719	Other Local Revenue
8691	Plus: Miscellaneous Funds Non-Revenue Limit (50 Percent) Adjustment
8697	Pass-Through Revenue from Local Sources
8699	All Other Local Revenue
8710	Tuition
8780–8799	Other Transfers In
8780	Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes
8781	All Other Transfers from Districts
8782	All Other Transfers from County Offices
8783	All Other Transfers from JPAs
8791	Transfers of Apportionments from Districts
8792	Transfers of Apportionments from County Offices
8793	Transfers of Apportionments from Joint Powers Agreements (JPAs)
8799	Other Transfers In from All Others
8900–8979	Other Financing Sources
8910–8929	Interfund Transfers In
8911	To Child Development Fund from General Fund
8912	Between General Fund and Special Reserve Fund
8913	To State School Building Fund/County School Facilities Fund from All Other Funds
8914	To General Fund from Bond Interest and Redemption Fund
8915	To Deferred Maintenance Fund from General, Special Reserve, and Building Funds
8916	To Cafeteria Fund from General Fund
8919	Other Authorized Interfund Transfers In
8930–8979	All Other Financing Sources
8931	Emergency Apportionments
8951	Proceeds from Sale of Bonds
8953	Proceeds from Sale/Lease Purchase of Land and Buildings
8961	County School Building Aid
8965	Transfers from Funds of Lapsed/Reorganized Districts
8971	Proceeds from Certificates of Participation
8972	Proceeds from Capital Leases
8973	Proceeds from Lease Revenue Bonds
8979	All Other Financing Sources
8980–8999	Contributions
8980	Contributions from Unrestricted Revenues
8990	Contributions from Restricted Revenues
8997	Transfers of Restricted Balances
8998	Categorical Flexibility Transfers per Budget Act Section 12.40

Code	Title
9000–9999	**BALANCE SHEET**
9100–9499	Assets
9110	Cash in County Treasury
9111	Fair Value Adjustment to Cash in County Treasury
9120	Cash in Bank(s)
9130	Revolving Cash Account
9135	Cash with a Fiscal Agent/Trustee
9140	Cash Collections Awaiting Deposit
9150	Investments
9200	Accounts Receivable
9290	Due from Grantor Governments
9310	Due from Other Funds
9320	Stores
9330	Prepaid Expenditures (Expenses)
9340	Other Current Assets
9400–9499	Capital Assets
9410	Land
9420	Land Improvements
9425	Accumulated Depreciation—Land Improvements
9430	Buildings
9435	Accumulated Depreciation—Buildings
9440	Equipment
9445	Accumulated Depreciation—Equipment
9450	Work in Progress
9500–9699	Liabilities
9500	Accounts Payable (Current Liabilities)
9501–9589	*Accounts Payable (Locally Defined)*
9590	Due to Grantor Governments
9610	Due to Other Funds
9620	Due to Student Groups/Other Agencies
9640	Current Loans
9650	Deferred Revenue
9660–9669	Long-Term Liabilities (Not Used in Governmental or Expendable Trust Funds)
9661	General Obligation Bonds Payable
9662	State School Building Loans Payable
9664	Other Postemployment Benefits
9665	Compensated Absences Payable
9666	Certificates of Participation (COPs) Payable
9667	Capital Leases Payable
9668	Lease Revenue Bonds Payable
9669	Other General Long-Term Debt

Code	Title
9700–9799	Fund Balance / Net Assets
9700–9759	Fund Balance, Reserved
9710–9720	Reserve for Nonexpendable Assets
9711	Reserve for Revolving Cash
9712	Reserve for Stores
9713	Reserve for Prepaid Expenditures (Expenses)
9719	Reserve for All Others
9720	*Reserve for Encumbrances*
9730	General Reserve
9740	Legally Restricted Balance
9760–9799	Fund Balance, Unreserved
9770	Designated for Economic Uncertainties
9775	Designated for the Unrealized Gains of Investments and Cash in County Treasury
9780	Other Designations
9790	Undesignated/Unappropriated
9791	Beginning Fund Balance
9793	Audit Adjustments
9795	Other Restatements
9800–9839	*Budgetary Accounts*
9810	*Estimated Revenue*
9815	*Estimated Other Financing Sources*
9820	*Appropriations*
9825	*Estimated Other Financing Uses*
9830	*Encumbrances*
9840–9899	*Control Accounts*
9840	*Revenue*
9845	*Other Financing Sources*
9850	*Expenditures*
9855	*Other Financing Uses*
9910–9979	*Nonoperating Accounts*
9910	*Suspense Clearing*

Object Code Definitions

(Italicized codes are optional)

Code	Definition
1000–7999	**EXPENDITURES** Note: See Appendix A, Analysis of Salaries, for common function/object relationships found in salary expenditures.
1000–1999	**Certificated Personnel Salaries.** Certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing. Salaries paid to an employee on leave of absence continue to be charged in the same manner and to the same account classification that was applicable while the employee was in active service of the LEA. For compensated time off, a substitute for a position recorded in objects 1000-1999 should be charged to the same goal and function as the absent employee. For other than compensated time off, such as release time for negotiations, the substitute should be charged to the applicable goal and function.
1100	**Teachers' Salaries.** Record the full-time, part-time, and prorated portions of salaries for all certificated personnel employed to teach the pupils of the district or pupils in schools maintained by a county superintendent of schools. Include salaries for teachers of children in homes or hospitals, all special education resource specialists and teachers, substitute teachers, and instructional television teachers. Include salaries of teachers who provide instruction to students on a pullout basis. The separate recording of teachers' salaries is required by *Education Code* Section 41011 and is limited to salaries of certificated employees paid to teach the pupils of the district or pupils in schools maintained by a county superintendent. The following comments, interpretations, and definitions are included to guide school officials in determining whether the total salary or a portion of the salary would be charged to Object 1100, Teachers' Salaries. The total salary is recorded in Object 1100, Teachers' Salaries, under the following conditions: The teacher is an employee of the district or office of the county superintendent in a position requiring certification qualifications. The teacher's duties require him or her to teach pupils of the district for at least one full instructional period on each school day for which he or she is employed, and

Code **Definition**

he or she is assigned no duties other than those that are connected with, or extensions of, classroom teaching. Such activities are limited to the following:

- Preparation for and evaluation of classroom work.
- Extracurricular activities that arise from classroom work and are extensions of it (e.g., class or club sponsorship or supervision at school functions).
- Management of and instruction in a study hall.
- Duties that are ordinarily assigned to certificated personnel in connection with the custody and control of pupils at recess, lunchtime, after school, or at other times.

If a certificated employee teaches at least one instructional period each day that he or she is employed to teach and is also assigned other duties neither in connection with nor as an extension of classroom teaching, his or her salary must be prorated and recorded in Object 1100, Teachers' Salaries, and in the other objects that provide for recording of expenditures for the other assignment. The amount recorded in Object 1100, Teachers' Salaries, is the product of the employee's complete salary and the fraction of the full-time school day that the employee spent as a classroom teacher performing duties that are in connection with, or an extension of, classroom teaching as limited herein. The remaining portion is then charged to the object in which expenditures for the other assignments are recorded. Some of the other assignments may pertain to work outside the field of teaching; if a teacher performs such assignments, it will be necessary to prorate a portion of the teacher's salary to classifications other than Object 1100, Teachers' Salaries.

The term *other assignments* that must be recorded or prorated to other object codes includes, but is not limited to, assignments usually and specifically assigned to certificated persons employed in the following types of positions:

- General supervisors, coordinators, directors, specialists, consultants, supervisors of special subjects or grades, and certificated assistants (Function 2100, Instructional Supervision and Administration; Object 1300, Certificated Supervisors' and Administrators' Salaries).
- Chairperson of academic department (Function 2700, School Administration; Object 1300, Certificated Supervisors' and Administrators' Salaries).
- Principals, vice-principals, assistant principals, deans, and assistant deans in individual schools (Function 2700, School Administration; Object 1300, Certificated Supervisors' and Administrators' Salaries).

Code	Definition

- Librarians, assistant librarians, and audiovisual personnel (Function 2420, Instructional Library, Media, and Technology; Object 1200, Certificated Pupil Support Salaries).
- Counselors, nurses, psychologists, psychometrists, audiometrists, and guidance and attendance personnel (Pupil service functions 3110 through 3150; Object 1200, Certificated Pupil Support Salaries).
- The term *other assignments* also includes, but is not limited to, assignments usually and specifically assigned to persons in the classified service employed as school bus driver, custodian, secretary to the governing board, and supervisor of transportation.

1200 **Certificated Pupil Support Salaries**. Record the full-time, part-time, and prorated portions of salaries of all certificated personnel performing services of librarian, social worker, or certificated personnel doing pupil personnel work; psychologists and psychometrists; counselors, as well as health services rendered by physicians, oculists, dentists, dental hygienists, nurses, optometrists, school audiometrists, psychiatrists, ontologists, and other personnel as authorized in the field of physical and mental health and who are on the payroll of the LEA. Health services personnel must possess a services credential (*Education Code* sections 44872–44879 and 49422–49427).

1300 **Certificated Supervisors' and Administrators' Salaries**. Record the full-time, part-time, and prorated portions of salaries of principals, vice-principals, administrative deans in individual schools, and other personnel performing similar duties; certificated personnel engaged in instructional supervision, including general supervisors, coordinators, directors, consultants, and supervisors of special subjects or grades and their certificated assistants (whether or not they supervise staff); superintendents and/or deputy, associate, area, and assistant superintendents in districts and offices of county superintendents of schools (*Education Code* sections 35028, 35029, 35030, 44065, 44066, and 44069).

Note: The term *supervision* is used to designate those activities having as their purpose the actual improvement of instruction under the direction of supervisors and assistants. Such activities include (1) personal conferences with teachers on instructional problems; (2) classroom visitation; (3) group conferences with teachers; and (4) demonstration teaching.

1900 **Other Certificated Salaries**. Record the full-time, part-time, and prorated portions of salaries for all certificated personnel who do not fall within one of the categories previously specified. Examples of such personnel are special education and/or other program specialists, certificated civic center employees, or resource teachers not performing duties as a classroom teacher. Object 1900 is not open to instructional functions.

Code	Definition
2000–2999	**Classified Personnel Salaries**. Classified salaries are salaries for services that do not require a credential or permit issued by the Commission on Teacher Credentialing. Salaries paid to an employee on leave of absence will continue to be charged in the same manner and to the same account classification as was applicable while the employee was in active service for the LEA. For compensated time off, a substitute for a position recorded in objects 2000-2999 should be charged to the same goal and function as the absent employee. For other than compensated time off, such as release time for negotiations, the substitute should be charged to the applicable goal and function. Student employees are to be coded to the goal, function, and object that represent the position they are filling. However, if the student is being paid as part of an educational program such as work experience, use Function 1000, Instruction, and Object 2900, Other Classified Salaries.
2100	**Instructional Aides' Salaries**. Record total salaries paid to instructional aides who are required to perform any portion of their duty under the supervision of a classroom teacher or that of a special education resource specialist teacher (*Education Code* Section 41011). This code also includes other noncertificated instructional personnel, such as classified coaches, tutors, and drug/alcohol program mentors.
2200	**Classified Support Salaries**. This code is used to record the full-time, part-time, and prorated portions of salaries of classified employees not defined elsewhere who are working in the instructional media and library, student support, pupil transportation, food services, and maintenance and operations functions. Salaries for the instructional media and library function include the salaries of library and media aides. Salaries for the student support function include the salaries of counselor aides and health aides. Salaries for the pupil transportation function include the salaries of bus drivers, mechanics, field coordinators, gasoline pump attendants, and all other personnel whose assignments are related to the transportation of students. Salaries for the food service function include the salaries of nutritionists, cooks, helpers, and all other food service personnel except those engaged in the management of the food services program on a district wide basis. The salary of a classified director of food services, if district wide, is recorded under Object 2300,

Code	Definition
	Classified Supervisors' and Administrators' Salaries. The salary of a certificated director of food services, if district wide, is recorded under Object 1300, Certificated Supervisors' and Administrators' Salaries. Salaries for the maintenance function include the salaries of carpenters, painters, plumbers, electricians, and other similar positions. The salaries for the operations function include the salaries of custodians, matrons, general utility workers, firefighters, dairy workers, guards, gardeners, elevator operators, warehouse workers, delivery personnel, truck drivers, and other similar positions.
2300	**Classified Supervisors' and Administrators' Salaries**. Record the full-time, part-time, and prorated portions of salaries of supervisory personnel who are business managers, controllers, directors, chief accountants, accounting supervisors, purchasing agents, site administrators, assistant superintendents, and superintendents. Include stipends for governing board members and personnel commission members (for assistant superintendents and superintendents, see *Education Code* sections 35028, 35029, 35030, 44065, 44066, and 44069).
2400	**Clerical, Technical, and Office Staff Salaries**. Record the full-time, part-time, and prorated portions of salaries paid to clerks, secretaries, accountants, bookkeepers, programmers and computer technical support, machine and computer operators, and others in similar positions.
2900	**Other Classified Salaries**. Record the full-time, part-time, and prorated portions of salaries not identifiable with objects 2100 through 2400 (e.g., noon supervision personnel, students employed for work experience, civic center aides, and building inspectors). Students employed as part of a work-study curriculum or job-training grant are coded to Function 1000, Instruction.
3000–3999	**Employee Benefits**. Record employers' contributions to retirement plans and health and welfare benefits, including cash in lieu of benefits for employees, their dependents, retired employees, and board members. Benefits are separated into two categories. A code that ends in 1 indicates benefits paid to personnel in certificated positions, and a code that ends in 2 indicates those paid to personnel in classified positions.
3101–3102	**State Teachers' Retirement System**. Record expenditures to provide personnel with retirement benefits under the State Teachers' Retirement System (STRS). This excludes employee contributions. Object 3101 is certificated personnel in STRS; Object 3102 includes those individuals who hold classified positions but are enrolled in STRS.

Code	Definition
3201–3202	**Public Employees' Retirement System**. Record expenditures to provide personnel with retirement benefits under the Public Employees' Retirement System (PERS). This excludes employee contributions, although it does include employer payment of employee's contribution. Object 3201 indicates those employees who are in certificated positions and enrolled in PERS; Object 3202 indicates employees in classified positions and enrolled in PERS.
3301–3302	**OASDI/Medicare/Alternative.** Record expenditures to provide employee benefits under the federal Social Security system. Include expenditures to qualifying alternative retirement plans for employees not covered under the Social Security system, STRS, or PERS. This excludes employee contributions. Object 3301 indicates that the Social Security benefits cover certificated positions; Object 3302 indicates that these benefits cover classified positions.
3401–3402	**Health and Welfare Benefits**. Record the expenditures made to provide personnel with health and welfare insurance benefits. This excludes employee contributions but includes benefit amounts transferred to a Self-Insurance Fund. Object 3401 indicates that the benefits cover certificated positions; Object 3402 indicates that the benefits cover classified positions.
3501–3502	**State Unemployment Insurance**. Record the expenditures made to provide personnel with unemployment compensation. Object 3501 indicates that the state unemployment insurance covers certificated positions; Object 3502 indicates that the state unemployment insurance covers classified positions.
3601–3602	**Workers' Compensation Insurance**. Record the expenditures made to provide personnel with workers' compensation benefits. This includes benefit amounts transferred to a self-insurance fund. Object 3601 covers certificated positions; Object 3602 covers classified positions.
3701–3702	**Retiree Benefits**. Record the expenditures made to provide retired employees with health and welfare benefits. This includes irrevocable contributions to a retiree benefit plan accounted for in the Retiree Benefit Fund. Object 3701 covers certificated positions; Object 3702 covers classified positions.
3801–3802	**PERS Reduction**. Report the transfers of funds from the LEA to the state. Object 3801 covers certificated positions; Object 3802 covers classified positions. The PERS Reduction charge should follow the function of the related salary. Function 9200, Transfers Between Agencies, may be used instead of identifying specific functions but either method must be used exclusively, not together.

Code	Definition
3901–3902	**Other Benefits**. Record the payment for tax-sheltered annuities, deferred compensation, cash-in-lieu, Golden Handshake, and other employee benefits not specified above. Object 3901 is used for certificated positions; Object 3902 is used for classified positions.
4000–4999	**Books and Supplies**. Record expenditures for books and supplies, including costs of sales/use tax, and freight and handling charges.
4100	**Approved Textbooks and Core Curricula Materials**. Record expenditures for classroom instructional materials designed for use by pupils and their teachers as the basic curriculum adopted by the State Board of Education or the district board for required subject matter. Instructional materials may be printed or in some other form and may consist of textbooks, technology-based materials, and other educational materials such as manipulatives (*Education Code* Section 60010[h]). The cost includes all consumable materials available in the approved series, such as kits, audiovisual materials, or workbooks. Teachers' manuals and editions relate to specific, basic, or supplementary textbooks and are intended for teachers' use rather than for pupils' use. They are part of the approved curriculum used in the classroom and so are part of Object 4100. Single issues of state-approved textbooks for review by research committees or curriculum directors would be coded to this object with an instruction-related service function such as Function 2130, Curriculum Development.
4200	**Books and Other Reference Materials**. Record expenditures for books and other reference materials used by district personnel. Books used for reference are further identified by the appropriate function. For example, reference books for use in the nurses' office, in the district business office, or in the cafeteria would be coded to Function 3140, Health Services; Function 7200, Other General Administration; or Function 3700, Food Services. Function 1000, Instruction, would include (1) books that have not been adopted by the proper authority for use as basic curricula; (2) books such as reference books that are available for general use by students even though such books may be used solely in the classroom; and (3) all other materials used for reference purposes. Generally, the purchase of library books or other reference materials is coded to Object 4200. However, expenditures for library books to stock a new school library or for material expansion are recorded under Object 6300, Books and Media for New School Libraries or Major Expansion of School Libraries.

Code	Definition
	Consumable materials other than those directly related to adopted curricula (Object 4100) have a limited shelf life of less than one year. Such materials as periodicals, magazines, workbooks, drill books, exercise pads, and the like are recorded under Object 4300, Materials and Supplies.
4300	**Materials and Supplies**. Record expenditures for consumable materials and supplies to be used by students, teachers, and other LEA personnel. Instructional materials and supplies are those used in the classroom by students and teachers. Other materials and supplies included in Object 4300 are those used in services and auxiliary programs, such as food service supplies, custodial supplies, gardening and maintenance supplies, supplies for operation, transportation supplies including gasoline, supplies for repair and upkeep of equipment or buildings and grounds, and medical and office supplies. Expenditures for rentals of materials are coded to Object 5600, Rentals, Leases, Repairs, and Noncapitalized Improvements. Incidental materials and supplies included in payments to outside vendors for repair and maintenance services are coded to Object 5600, Rentals, Leases, Repairs and Noncapitalized Improvements. Payments to outside vendors for duplication services should be coded to Object 5800, Professional/Consulting Services and Operating Expenditures.
4400	**Noncapitalized Equipment**. Record expenditures for movable personal property of a relatively permanent nature that has an estimated useful life greater than one year and an acquisition cost less than the LEA's capitalization threshold but greater than the LEA's inventory threshold per *Education Code* Section 35168 or local policy. For information on the capitalization threshold, refer to Procedure 770, Distinguishing Between Supplies and Equipment.
4700	**Food**. Record expenditures for food used in food service activities for which the purpose is nourishment or nutrition (i.e., breakfast, snacks, lunch, and other similar items). Include food purchased by the food service program for student meals on field trips even if not reimbursed through the school lunch program. Object 4700, Food, is used only with Function 3700, Food Services. Expenditures for food used for instruction in a regular classroom (e.g., in a cooking class or as an instructional reward) are recorded under Object 4300, Materials and Supplies, with an instructional function. Expenditures for food for staff meetings and similar situations are recorded as Object 4300 and the appropriate function.

Code	Definition
5000–5999	**Services and Other Operating Expenditures**. Record expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, and legal and other operating expenditures. Expenditures may be authorized by contracts, agreements, purchase orders, and so forth.
5200	**Travel and Conferences**. Record actual and necessary expenditures incurred by and/or for employees and other representatives of the LEA for travel and conferences (*Education Code* sections 35044 and 44032). Expenditures for employee conferences charged to this object should follow the goal and function of the employee. Object 5200 is designed to capture travel expenses of employees and other representatives of the LEA, which may include travel costs to conferences or fees paid for those individuals to attend conferences. Expenditures for conferences sponsored by the LEA are not coded to this object but are coded to the appropriate object for specific services purchased, such as Object 4300 for food, Object 5800 for caterers, Object 5600 for room rentals, or Object 2400 for staff time in preparing for the conference. (The use of Object 4700, Food, is restricted to Function 3700, Food Services.)
5300	**Dues and Memberships**. Record the membership fee of an LEA in any society, association, or organization as authorized by *Education Code* Section 35172. Object 5300 may be used for the dues of an employee, such as a chief business official or a superintendent, if it is deemed that the LEA is represented and benefits from the membership. Use objects 3901–3902 for employee dues if it is deemed that the dues are a benefit only for the employee.
5400	**Insurance**. Record expenditures for all forms of insurance other than employee benefits. Use Function 9100, Debt Service, for bond insurance costs when issuing new bonds.
5440	***Pupil Insurance (Optional)**. Record expenditures for accidental death insurance and medical and hospital insurance for pupils. Use Function 1000, Instruction.*
5450	***Other Insurance (Optional).** Record expenditures for all forms of insurance, other than pupils' insurance, such as fire and theft liability and fidelity bond premiums.*
5500	**Operations and Housekeeping Services.** Record expenditures for water, heating fuel, light, power, waste disposal, pest control, laundry and dry cleaning (such as cleaning of drapes and laundering of curtains), and so forth. Include contracts for

Code	Definition
	these services. Object 5500 is used only with the maintenance and operation functions 8100–8500, and Function 6000, Enterprise. Cleaning of uniforms, such as band or custodial uniforms, is charged to the appropriate function and Object 5800, Professional/Consulting Services and Operating Expenditures. Fuel for pupil transportation is coded to Object 4300, Materials and Supplies.
5600	**Rentals, Leases, Repairs, and Noncapitalized Improvements.** Record expenditures for rentals, leases without option to purchase, and repairs or maintenance (including maintenance agreements) of sites, buildings, and equipment by outside vendors. Include incidental materials and supplies included in the cost of repairs. Include expenditures for site or building improvements that do not meet the LEA's threshold for capitalization. Capital leases should be recorded following the accounting procedures for lease/purchase agreements in Procedure 710. Rental of facilities is recorded in Function 8700, Facilities Rents and Leases, and includes all facilities whether rented for a day, a month, or a year.
5700–5799	**Transfers of Direct Costs.** Record the transfer of expenditures from one function to another. Typical transfers using this object account include services provided or products developed by the LEA, such as maintenance and repair of duplicating, audiovisual, or other equipment; photocopying expenses; field trips; district vehicle use; and information technology expenses. These transfers normally change the function of the expenditures. For example, transfers related to costs of field trips are considered costs of the Instruction function, not of the Pupil Transportation function. (See Example 1 in Procedure 640, Transportation – Coding Examples.) Transfers of expenditures that do not change functions, such as custodial costs, are normally transferred using Object 7370 or 7380, Transfers of Direct Support Costs. One exception to this guidance is special education transportation costs for severely handicapped (SH/OH) students that may be initially accumulated in Resource 7230, Transportation: Home-to-School, and subsequently transferred to Resource 7240, Transportation: Special Education (SH/OH). The transfer of these costs would be recorded using Object 5710, even though the Function 3600, Pupil Transportation, would not change. These costs are considered direct costs of the SH/OH transportation program.

Code	Definition
5710	**Transfers of Direct Costs.** Record the transfers for direct costs of services provided within a fund from one function to another. This account must net to zero at the fund level.
5750	**Transfers of Direct Costs - Interfund.** Record the transfers for the direct costs of services that are provided on an interfund basis. This account will reflect a balance at the fund level, but only for the amount of between-funds costs; the total between-funds debit and credit transactions must net to zero.
5800	**Professional/Consulting Services and Operating Expenditures.** Record the expenditures for personal services rendered by personnel who are not on the payroll of the LEA. Professional/consulting services are delivered by an independent contractor (individual, entity, or firm) that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the LEA. This includes all related expenditures covered by the personal services contract. Record expenditures for services such as printing, engraving, and so forth performed by an outside agency. This includes but is not limited to copies made from masters provided by the LEA. Record expenditures for catering services provided by an outside vendor. Record payments for pupil transportation made to common carriers or to parents in lieu of transportation. Record the expenditures for lodging and admission tickets for students and staff on field trips. Record the tuition for students attending instructional programs at a community college. Record expenditures to nonpublic, nonsectarian schools for the education of exceptional children for whom appropriate services are neither available nor can be provided. (These expenditures will be excluded from the current cost of education for the Teachers' Salary computation.) *Note*: Expenditures for excess costs and/or deficits in special education programs paid to provider school districts or county offices should be charged to objects 7141–7143, Other Tuition.

Code	Definition
	Record expenditures for all advertising, including advertising for items such as bond sales, contract bidding, and personnel vacancies. Record expenditures for judgments, penalties, legal advice, attorneys, hearing officers, elections, audits, and other similar costs. Record expenditures for services provided, such as administration, bus transportation, audiovisual, and library. Record assessments for other than capital improvements, including state assessment for nonuse of school sites. Record expenditures for surveys and appraisals of sites that are not purchased. Expenditures for surveys, appraisals, and assessments in connection with site purchases and/or improvements are recorded under Object 6100, Sites and Improvement of Sites. Record expenditures for fees charged to LEAs by other local governmental agencies, such as counties, cities, and special districts, for required services. Such fees include those charged for health, building, and operating inspections and permits, plan reviews, and utility connection fees. These charges typically relate to emissions, fuel tank operations, hazardous waste generation, chemical storage, food safety, water safety, and fire safety. Examples of departments and special districts that assess these fees include Air Pollution Control, Environmental or Public Health Services, Fire Department, and Public Water Control. Record periodic costs of licensing for such items as software. Licensing and other costs incurred as part of a major system acquisition should be recorded in Object 6400, Equipment. Record expenditures not otherwise designated, such as payments of interest on loans repaid within the fiscal year, payments for damages to personal property, expenditures for fingerprints, physical and X-ray examinations required for employment, scholarship payments, and similar items. Debt issuance costs, including underwriter discounts and fees, should be recorded here. If long-term debt is issued at a discount, the discount should be recorded in Object 7699, All Other Financing Uses.
5900	**Communications**. Record expenditures for periodic servicing of all methods of communication, including pagers, cell phones, beepers, and telephone service systems. This object also includes the monthly charges for fax lines, TV cable lines, and Internet service and lines. The cost of postage stamps and "refill" of postage meters should be coded to Communications, as should the cost of parcel service or other means used to deliver a letter or other communications. Shipping of purchased goods by parcel service or other means is considered to be part of the cost of goods purchased and should not be charged to Object 5900, Communications.

Code	Definition
	Generally communication costs should be charged to either Function 2700, School Administration, or Function 7200, Other General Administration. Communication service fees may be charged to other functions by direct documentation such as monthly statements. The monthly bills for pagers, cell phones, cable, and Internet services may follow the user if the charges can be documented. For example, Internet fees that are part of classroom instruction may be charged to Function 1000, Instruction. The cost of communication equipment is normally coded to Object 4400, Noncapitalized Equipment. If the cost of a unit of equipment exceeds the capitalization threshold of the LEA, use Object 6400, Equipment, or Object 6500, Equipment Replacement, as appropriate. However, if the cost is minor and the expected life short, the cost of the equipment should be coded to Object 4300, Materials and Supplies. The cost of wiring and installing cables for communication equipment that become an integral part of the building or building service system is coded to Object 6200, Buildings and Improvement of Buildings, with Function 8500, Facilities Acquisition and Construction. Repairs to these lines would be coded to Function 8100, Plant Maintenance and Operations; with either Object 5600, Rentals, Leases, Repairs, and Noncapitalized Improvements, or with the salaries and supplies of the maintenance budget.
6000–6999	**Capital Outlay.** Record expenditures for land, buildings, equipment, capitalized collections of books, and other intangible capital assets such as computer software, including items acquired through leases with option to purchase. These object codes are not used in proprietary funds, in which capital assets are recorded in Objects 9400-9499 and subsequently depreciated.
6100	**Land.** Record the costs of acquisition of land and additions to old sites and adjacent ways. Include incidental expenditures in connection with the acquisition of sites, such as appraisal fees, search and title insurance, surveys, and condemnation proceedings, and fees. If a site is not purchased after the appraisal or survey, record the expenditure in Object 5800, Professional/Consulting Services and Operating Expenditures. Include costs to remove buildings on newly acquired sites. Use with Function 8500, Facilities Acquisition and Construction.
6170	**Land Improvements.** Record expenditures for each of the following with Function 8500, Facilities Acquisition and Construction:

Code	Definition
	Improvement of new and old sites and adjacent ways. Include such work as grading, landscaping, seeding, and planting shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers, and storm drains; installing hydrants; treating soil and surfacing athletic fields and tennis courts for the first time; furnishing and installing, for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks that are not parts of building service systems; and doing demolition work in connection with improvement of sites. Leasehold improvements to sites. Include costs of site improvements to leased property. Payment of special assessments. Include assessments against the school district for capital improvements, such as streets, curbs, sewers, drains, and pedestrian tunnels whether on or off school property.
6200	**Buildings and Improvements of Buildings**. Record costs of construction or purchase of new buildings (including relocatable buildings such as portable classrooms), and additions and replacements of obsolete buildings, including advertising; architectural and engineering fees; blueprinting; inspection service (departmental or contract); tests and examinations; demolition work in connection with construction of electrical, sprinkling, or warning devices; installation of heating and ventilating fixtures, attachments, and built-in fixtures; and other expenditures directly related to the construction or acquisition of buildings. Include leasehold improvements. Use with Function 8500, Facilities Acquisition and Construction.
6300	**Books and Media for New School Libraries or Major Expansion of School Libraries**. Record expenditures for books and materials for new and materially expanded libraries.
6400	**Equipment**. Record expenditures for movable personal property, including such equipment as vehicles, machinery, computer systems, and playground equipment, that have both an estimated useful life over one year and an acquisition cost equal to or greater than the capitalization threshold established by the LEA. For more detail, refer to Procedure 770, Distinguishing Between Supplies and Equipment. Record the initial acquisition of computer software that exceeds the LEA's capitalization threshold, including research and development costs, licensing, and installation or training.

Code	Definition
	Piece-for-piece replacements of equipment are recorded under Object 6500, Equipment Replacement, if the unit cost exceeds the LEA's capitalization threshold. Initial built-in fixtures that are integral parts of the building or building service system are recorded under Object 6200, Buildings and Improvement of Buildings.
6500	**Equipment Replacement.** Record expenditures for equipment replaced on a piece-for-piece basis as defined in Procedure 770, Distinguishing Between Supplies and Equipment.
6900	**Depreciation Expense (for proprietary and fiduciary funds only).** Record the portion of the cost of a capital asset charged as an expense during the fiscal year. In accounting for depreciation, the cost of a capital asset less any anticipated salvage value is prorated over the estimated service life of the asset, and each period is charged with a portion of that cost. Through this process, the cost of the asset less salvage value is ultimately charged as an expense. This object is applicable only for funds 61, 62, 63, 66, 67, and 73.
7000–7499	**Other Outgo**
7100–7199	**Tuition**
7110	**Tuition for Instruction Under Interdistrict Attendance Agreements.** Record expenditures for tuition under interdistrict attendance agreements incurred as a result of a district's realizing a reduction of 25 percent or more in PL 81–874 funds if the average daily attendance of pupils residing within the district is credited to the district of attendance (*Education Code* Section 46607[b]).
7130	**State Special Schools.** Record payments for students placed in state special schools.
7141	**Other Tuition, Excess Costs, and/or Deficit Payments to School Districts.** Record payments for tuition, excess costs, and/or deficits paid to programs operated by other school districts. Use Function 9200, Transfers Between Agencies.
7142	**Other Tuition, Excess Costs, and/or Deficit Payments to County Offices.** Record payments for tuition, excess costs, and/or deficits paid to programs operated by county superintendents of schools. Use Function 9200, Transfers Between Agencies.

Code	Definition
7143	**Other Tuition, Excess Costs, and/or Deficit Payments to JPAs.** Record payments for tuition, excess costs, and/or deficits paid to programs operated under a JPA. Use Function 9200, Transfers Between Agencies.
7200–7299	**Other Transfers Out**
7211	**Transfers of Pass-Through Revenues to Districts.** Report disbursements of pass-through grants to school districts in which the recipient LEA has administrative involvement only for the grants (the recipient LEA does not also have a responsibility to operate the project).
7212	**Transfers of Pass-Through Revenues to County Offices.** Report disbursements of pass-through grants to county offices in which the recipient LEA has administrative involvement only for the grants (the recipient LEA does not also have a responsibility to operate the project).
7213	**Transfers of Pass-Through Revenues to JPAs.** Report disbursements of pass-through grants to JPAs in which the recipient LEA has administrative involvement only for the grant (the recipient LEA does not also have a responsibility to operate the project).
7221	**Transfers of Apportionments to Districts.** Record transfers to school districts of apportionments, such as special education and regional occupational centers/programs.
7222	**Transfers of Apportionments to County Offices.** Record transfers to county offices of apportionments, such as special education and regional occupational centers/programs.
7223	**Transfers of Apportionments to JPAs**. Record transfers to JPAs of apportionments, such as special education and regional occupational centers/programs.
7280	**Transfers to Charter Schools in Lieu of Property Taxes.** Funds in lieu of property tax transferred by the sponsoring LEA to the charter schools according to *Education Code* Section 47635.
7281	**All Other Transfers to Districts.** Record transfers to school districts of resources other than apportionments or pass-through revenues. An example is the transfer of funding from a county office of education to a direct service district for health services.

Code	Definition
7282	**All Other Transfers to County Offices.** Record transfers to county offices of resources other than apportionments or pass-through revenues.
7283	**All Other Transfers to JPAs.** Record transfers to JPAs of resources other than apportionments or pass-through revenues.
7299	**All Other Transfers Out to All Others.** Record transfers of resources to non-LEAs.
7300–7399	**Transfers of Indirect / Direct Support Costs.** Objects in this group are used to record transfers of direct support costs and indirect costs between resources, goals, and funds. When support and indirect costs are transferred, normally the function does not change. For transfers of indirect costs (Objects 7310 and 7350) and transfers of administrative costs other than indirect costs (Objects 7370 and 7380) use Function 7210, General Administration Cost Transfers. For transfers of other direct support costs (Objects 7370 and 7380), use the function in which the costs were accumulated. For example, when maintenance and operations costs are transferred to the Adult Education Fund from the General Fund, the function remains 8100, Plant Maintenance and Operations.
7310	**Transfers of Indirect Costs.** Record the transfers of indirect costs within a fund. This account must net to zero by function at the fund level. Use with Function 7210, General Administration Cost Transfers, for both the debit and the credit.
7350	**Transfers of Indirect Costs - Interfund.** Record the transfers of indirect costs between funds. This account will reflect a balance at the fund level, but only for the amount of between-funds costs; the total between-funds debit and credit transactions must net to zero by object. Use with Function 7210, General Administration Cost Transfers, for both the debit and the credit.
7370	**Transfers of Direct Support Costs.** Record the transfer of direct support costs between programs within a fund. This account must net to zero by function at the fund level. The function used may be one of many support functions, such as Function 3110, Guidance and Counseling Services, or Function 8100, Plant Maintenance and Operations. This account may also be used to record transfers of administrative costs other than indirect costs; use Function 7210, General Administration Cost Transfers.
7380	**Transfers of Direct Support Costs - Interfund.** Record the transfer of direct support costs between funds. This account will reflect a balance at the fund level,

Code	Definition
	but only for the amount of between-funds costs; the total between-funds debit and credit transactions must net to zero by object as well as by function. This account may also be used to record transfers of administrative costs other than indirect costs; use Function 7210, General Administration Cost Transfers.
7430–7439	**Debt Service.** Debt service consists of expenditures for the retirement of debt and for interest on debt, except principal and interest on current or short-term loans (money borrowed and repaid during the same fiscal year). Use with Function 9100, Debt Service.
7432	**State School Building Repayments.** Record expenditures for state school building loan repayments (*Education Code* Section 16090).
7433	**Bond Redemptions.** Record expenditures to retire the principal of bonds.
7434	**Bond Interest and Other Service Charges.** Record expenditures to pay interest and other service charges on bonds.
7435	**Repayment of State School Building Fund Aid—Proceeds from Bonds.** Record expenditures for the repayment of the State School Building Aid Fund using the proceeds from the sale of bonds (*Education Code* Section 16058).
7436	**Payments to Original District for Acquisition of Property.** Record expenditures to cover the liability of a newly organized district to the original district for the new district's proportionate share of the bonded indebtedness of the original district.
7438	**Debt Service—Interest.** Record that portion of a debt service payment that represents the current interest expense due on the long-term debt.
7439	**Other Debt Service—Principal.** Record that portion of the other debt service payment that represents the repayment of principal of long-term debt. Examples of other long-term debt include capital leases and certificates of participation.
7600–7699	**Other Financing Uses.** The following objects are used for the transfer of funds or expenditures for other than general operations. They are used with the "Other Outgo" functions: Function 9100, Debt Service; Function 9200, Transfers Between Agencies; or Function 9300, Interfund Transfers.

Code	Definition
7600–7629	**Interfund Transfers Out**
7611	**From General Fund to Child Development Fund.** Record transfers of moneys from the General Fund to support the activities in the Child Development Fund (*Education Code* Section 41013).
7612	**Between General Fund and Special Reserve Fund.** Record transfers of moneys between the General Fund and the Special Reserve Fund (*Education Code* sections 42840–42843).
7613	**To State School Building Fund/County School Facilities Fund from All Other Funds of the District.** Record transfers of any moneys of the district that are required to be expended for the project for which such apportionment was made.
7614	**From Bond Interest and Redemption Fund to General Fund.** Record transfers of moneys from the Bond Interest and Redemption Fund to the General Fund or to the Special Reserve Fund after all principal and interest payments have been made (*Education Code* sections 15234 and 15235).
7615	**From General, Special Reserve, and Building Funds to Deferred Maintenance Fund.** Record transfers of moneys from the General, Special Reserve, and/or Building Funds to the Deferred Maintenance Fund to support state match requirements (*Education Code* sections 17582–17587).
7616	**From General Fund to Cafeteria Fund.** Record transfers of moneys from the General Fund to the Cafeteria Fund. LEAs may record the transfer of Meals for Needy Pupils as an interfund transfer rather than as a revenue limit transfer.
7619	**Other Authorized Interfund Transfers Out.** Record all other authorized transfers of moneys to another fund.
7630–7699	**All Other Financing Uses**
7651	**Transfers from Funds of Lapsed/Reorganized Districts.** Record the disbursement of funds under *Education Code* sections 35560 and 35561.
7699	**All Other Financing Uses.** Record expenditures for other financing uses not specified above. If long-term debt is issued at a discount, record the discount here. Debt issuance costs such as underwriter discounts and fees should be recorded in Object 5800. Do not use Object 7699 for debt service payments or for the return of unexpended resources to the grantor agency.

Code	Definition
8000–8999	**REVENUES**
8010–8099	**Revenue Limit Sources.** By law, most State School Fund apportionments or allowances to an LEA must be deposited in the General Fund of the LEA. All such amounts must be accounted for in terms of the gross amount apportioned. Deductions and withholdings made by the State Controller, as required by law, must be accounted for as expenditures just as they would if the full apportionment had been received and an LEA warrant had been drawn for such purposes. Before the gross revenue limit apportionment is determined, the state makes the adjustments of special education and county community school revenue limit funds for county-operated programs transferred from school districts to offices of county superintendents of schools. These adjustments will not be accounted for as expenditures. Revenue that was not previously accrued but is the result of the correction of a prior apportionment, or is included in the final state apportionment, should be recorded in the revenue class or classes that define the original apportionment.
8010–8019	**Principal Apportionment**
8011	**Revenue Limit State Aid—Current Year.** Record amounts allowed for the current year, including amounts accrued at the end of the fiscal year.
8015	**Charter Schools General Purpose Entitlement—State Aid.** Record the state-aid portion of the general purpose entitlement funding for charter schools. (Direct funded charter schools use Object 8011 for summer school revenue.)
8019	**Revenue Limit State Aid—Prior Years**. Record the amounts received but not previously accrued for prior years' principal apportionments.
8020–8039	**Tax Relief Subventions**
8021	**Homeowners' Exemptions.** Record amounts received for loss of revenue because of homeowners' exemptions (*Revenue and Taxation Code* Section 218).
8022	**Timber Yield Tax.** Record the yield tax collected by the State Board of Equalization on timber harvested from private or public land (*Government Code* Section 27423; *Revenue and Taxation Code* sections 38905.1 and 38906).
8029	**Other Subventions/In-Lieu Taxes.** Record amounts received for loss of revenue because of exemptions on motion picture films, wine and brandy products (*Revenue and Taxation Code* sections 988 and 992; *Education Code* Section

Code	Definition
	41052), and severance aid allowances for real property acquired for state highway purposes (*Education Code* Section 41960).
8040–8079	**County and District Taxes.** Record revenue from local sources in the appropriate subordinate classifications in this major classification. All revenue received from tax sources is to be accounted for when received (cash basis). Credits to the various LEA tax accounts are made on receipt of an apportionment notice from the county superintendent of schools indicating that taxes have been deposited in the county treasury.
8041	**Secured Roll Taxes.** Record revenue from taxes levied on the secured roll (*Education Code* Section 2500 et seq.).
8042	**Unsecured Roll Taxes.** Record revenue from taxes levied on the unsecured roll.
8043	**Prior Years' Taxes.** Record revenue from tax levies of prior years. Include secured and unsecured receipts from redemptions and tax sales.
8044	**Supplemental Taxes.** Record taxes resulting from changes in assessed value due to changes in ownership and completion of new construction at the time they occur (*Revenue and Taxation Code* sections 75–75.9).
8045	**Education Revenue Augmentation Fund (ERAF).** Report the shift of property taxes from local agencies to schools according to SB 617 (Chapter 699, 1992), SB 844 (Chapter 700, 1992) and SB 1559 (Chapter 691, 1992).
8047	**Community Redevelopment Funds.** Report community redevelopment funds except for any amount received pursuant to Section 33401 or 33676 of the *Health and Safety Code* that is used for land acquisition, facility construction, reconstruction or remodeling, or deferred maintenance, except for any amount received pursuant to sections 33492.15, 33607.5, and 33607.7 of the *Health and Safety Code* that is allocated exclusively for educational facilities (*Education Code* Section 42238[h][7]). This exception should be recorded in Object 8625, Community Redevelopment Funds Not Subject to Revenue Limit Deduction.
8048	**Penalties and Interest from Delinquent Taxes.** Record penalties and interest assessed on objects 8041–8044.
8070	**Receipts from County Board of Supervisors (County School Service Fund [CSSF] only).** Record receipts of taxes levied by county governments for the operations of fiscally dependent offices of county superintendents of schools.

Code	Definition
8080–8089	**Miscellaneous Funds.** Include miscellaneous funds received from federal, state, and local sources (*Education Code* Section 41604).
8081	**Royalties and Bonuses.** Record the total amount of payments of all or a portion of the royalties and bonuses received from the operation of any law under the terms of any agreement.
8082	**Other In-Lieu Taxes.** Record payments received by the school district or county office in lieu of taxes on property or other tax base not subject to taxation on the same basis as privately owned property. Amounts received by a charter school in lieu of property taxes from its sponsoring LEA should be recorded in Object 8780, Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes.
8089	**Less: Non-Revenue Limit (50 Percent) Adjustment.** Record the transfer of 50 percent of the amount in objects 8081 and 8082 from unrestricted Revenue Limit Sources to Other Local Revenue.
8090–8099	**Revenue Limit Transfers**
8091	**Revenue Limit Transfers—Current Year.** Record transfers of Revenue Limit Sources to applicable restricted resources, such as Special Education or Adult Education, in the General Fund or other funds.
8092	**PERS Reduction Transfer.** Record the reduction to the revenue limit as a result of the PERS transfer.
8097	**Property Tax Transfers.** For county offices, report any transfer of taxes either within the County School Service Fund, such as excess taxes transferred to the ROC/P, or the Special Education portion of revenue limit taxes, or transfers between LEAs, such as excess special education taxes transferred to districts or transfers of special education taxes between counties. For school districts, report any excess special education taxes collected by the office of the county superintendent of schools and subsequently transferred to the school districts.
8099	**Revenue Limit Transfers—Prior Years.** Record prior year adjustments of revenue limit sources transferred to applicable restricted resources, such as Special Education or Adult Education.

Code	Definition
8100–8299	**Federal Revenue.** Record in the appropriate subordinate classifications revenue received from the federal government. Record federal revenue for which the state or any other agency serves as the distributing agency.
8110	**Maintenance and Operations (Public Law 81-874).** Record the amounts allowed for maintenance and operations of the district resulting from the identification of students or parents in federally impacted areas in accordance with Impact Aid programs. These funds are in lieu of property taxes and, except for the additional funds provided for federally connected children with disabilities, are unrestricted.
8181	**Special Education—Entitlement.** Record the federal Individuals with Disabilities Education Act (IDEA) entitlement, which is deducted from the state apportionment for special education. See Resource 3310.
8182	**Special Education—Discretionary Grants.** Record all other federal revenues for special education (PL 101-476, Individuals with Disabilities Education Act [IDEA]).
8220	**Child Nutrition Programs.** Record federal revenues for child nutrition programs.
8260	**Forest Reserve Funds.** Record all revenue from forest reserve funds apportioned by the federal government and distributed to the district by the county superintendent of schools with the approval of the county board of education (*Education Code* Section 2300).
8270	**Flood Control Funds**. Record all revenue from flood control funds apportioned by the federal government and distributed to the district by the county superintendent of schools with the approval of the county board of education (*Education Code* Section 1606).
8280	**U.S. Wildlife Reserve Funds**. Record amounts received from U.S. Wildlife Reserve funds.
8281	**FEMA**. Record revenues received from U.S. Federal Emergency Management Agency.
8285	**Interagency Contracts Between LEAs**. Record federal revenues received from another LEA for providing services on a contractual basis for the other LEA.
8287	**Pass-Through Revenues from Federal Sources.** Record the receipts of those federal pass-through grants in which the recipient LEA has administrative

Code	Definition
	involvement only. Refer to Procedure 750 for information regarding pass-through activities. The disbursements of these pass-through grants should be recorded in objects 7211, 7212, and 7213 as appropriate.
8290	**All Other Federal Revenue.** Record all other federal funds received.
8300–8599	**Other State Revenues**
8311	**Other State Apportionments—Current Year.** Report revenues received under the Principal Apportionment other than the state aid portion of the revenue limit and the adult block entitlement. Include apportionments for Regional Occupational Centers/Programs, special education programs, and Gifted and Talented Education. Report revenues received under the Special Purpose Apportionment. They include apportionments for Home-to-School: Transportation, Special Education Transportation, School Improvement Program, and Economic Impact Aid. This account is intended to record amounts allowed for the current year, including amounts accrued at the end of the fiscal year.
8319	**Other State Apportionments—Prior Years.** Record the amounts received but not previously accrued for prior years' revenues received under the Principal Apportionment other than the state portion of the revenue limit.
8425	**Year-Round School Incentive.** Record revenues for year-round school pursuant to *Education Code* Section 42260 et seq.
8434	**Class Size Reduction, Grades K–3.** Record revenues realized for reducing class size in kindergarten and grades 1 to 3, inclusive, pursuant to *Education Code* sections 52120–52128. Note that Resource 6200, Class Size Reduction Facilities, uses Object 8590, All Other State Revenue.
8435	**Class Size Reduction, Grade 9.** Record unrestricted revenues for reducing class size in grade 9 pursuant to *Education Code* sections 52080–52090.
8480	**Charter Schools Categorical Block Grant.** Record the charter schools block grant amount in lieu of categorical funding.
8520	**Child Nutrition.** Record state revenues for child nutrition programs.

Code	Definition
8530	**Child Development Apportionments.** Record revenues for child development programs.
8540	**Deferred Maintenance Allowance.** Record the allocation of the State School Deferred Maintenance Fund received by the LEA from the State Allocation Board (*Education Code* sections 17582–17587).
8545	**School Facilities Apportionments.** Record state apportionments received for the State School Building Lease-Purchase projects (*Education Code* sections 17000–17039) or the School Facilities Act of 1998 (*Education Code* sections 17070–17076).
8550	**Mandated Cost Reimbursements.** Record in the year received amounts for reimbursements of costs of legislatively mandated programs (*Government Code* sections 17500–17616).
8560	**State Lottery Revenue.** Record the revenue received under the California State Lottery Act of 1984 (*Government Code* Section 8880.4). This revenue is recorded in the General Fund.
8571–8579	**Tax Relief Subventions**
8571	**Voted Indebtedness Levies, Homeowners' Exemptions.** Record amounts received for loss of revenue because of homeowners' exemptions. These amounts are restricted levies for debt service repayment proceeds.
8572	**Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes.** Record amounts received for loss of revenue because of certain exemptions. These amounts are restricted levies for debt service repayment proceeds.
8575	**Other Restricted Levies, Homeowners' Exemptions**. Record amounts received for loss of revenue because of homeowners' exemptions. These amounts are restricted levies for other than debt service repayment proceeds, such as County Free Library Tax.
8576	**Other Restricted Levies, Other Subventions/In-Lieu Taxes.** Record amounts received for loss of revenue because of certain exemptions. These amounts are restricted levies for other than debt service repayment proceeds, such as the County Free Library Tax.
8587	**Pass-Through Revenues from State Sources**. Record the receipts of those state pass-through grants in which the recipient LEA has only administrative

Code	Definition
	involvement. Refer to Procedure 750 for information regarding pass-through activities. The disbursements of these pass-through grants should be recorded in objects 7211, 7212, and 7213 as appropriate.
8590	**All Other State Revenue.** Record all other state funds received.
8600–8799	**Other Local Revenue.** Record in the appropriate subordinate classifications in this major classification revenue from local sources. All revenue received from tax sources is to be accounted for when it is received (cash basis). Credits to LEAs' various tax accounts are made on receipt of an apportionment notice from the county superintendent of schools indicating that taxes have been deposited in the county treasury.
8610–8629	**County and District Taxes**
8611	**Voted Indebtedness Levies, Secured Roll.** Record revenue from taxes levied on the secured tax roll for debt service repayment.
8612	**Voted Indebtedness Levies, Unsecured Roll.** Record revenue from taxes levied on the unsecured tax roll for debt service repayment.
8613	**Voted Indebtedness Levies, Prior Years' Taxes.** Record revenue from tax levies of prior years for debt service repayment. Include secured and unsecured receipts from redemptions and tax sales.
8614	**Voted Indebtedness Levies, Supplemental Taxes.** Record taxes resulting from changes in assessed value because of changes in ownership and completion of new construction at the time they occur. Record in this account those taxes for debt service repayment.
8615	**Other Restricted Levies, Secured Roll.** Record revenue from taxes levied on the secured tax roll in excess of the statutory rates authorized in the *Education Code* for purposes other than debt service repayment, such as County Free Library Tax.
8616	**Other Restricted Levies, Unsecured Roll.** Record revenue from taxes levied on the unsecured tax roll in excess of the statutory rates authorized in the *Education Code* for purposes other than debt service repayment, such as County Free Library Tax. Include secured and unsecured receipts from redemptions and tax sales.

Code	Definition
8617	**Other Restricted Levies, Prior Years' Taxes.** Record revenue from tax levies of prior years in excess of the statutory rates authorized in the *Education Code* for purposes other than debt service repayment, such as County Free Library Tax. Include secured and unsecured receipts from redemptions and tax sales.
8618	**Other Restricted Levies, Supplemental Taxes**. Record taxes resulting from changes in assessed value because of changes in ownership and completion of new construction at the time they occur. Record in this account those restricted levies for purposes other than debt service repayment, such as County Free Library Tax.
8621	**Parcel Taxes.** Record the special taxes based on other than the value of properties (not ad valorem) levied by LEA.
8622	**Other Non-Ad Valorem Taxes.** Record all other non-ad valorem taxes, such as sales taxes or maintenance assessment district funds, or Mello-Roos special tax receipts.
8625	**Community Redevelopment Funds Not Subject to Revenue Limit Deduction.** Record community redevelopment funds not subject to the revenue limit deduction pursuant to *Education Code* Section 42238(h)(7). Include amounts received pursuant to *Health and Safety Code* Section 33401 or Section 33676 that are used for land acquisition, facility construction, reconstruction, remodeling, or deferred maintenance and amounts received pursuant to *Health and Safety Code* Section 33492.15, 33607.5, or 33607.7 that are allocated exclusively for educational facilities.
8629	**Penalties and Interest from Delinquent Non-Revenue Limit Taxes.** Record penalties and interest collected on delinquent nonrevenue limit taxes.
8631–8639	**Sales**
8631	**Sale of Equipment and Supplies.** Record revenue from the sale of supplies and equipment no longer needed by the LEA. The money received is to be placed to the credit of the fund from which the original expenditure for the purchase of the personal property was made (*Education Code* Section 17547).
8632	**Sale of Publications.** Record revenue from the sale of publications.
8634	**Food Service Sales.** Record sales of meals and other food items.

Code	Definition
8639	**All Other Sales.** Record revenue received from all other sales, such as farm products and printed forms. In the Warehouse Revolving Fund, record revenue received for items requisitioned by site, program, or department staff.
8650	**Leases and Rentals.** Record revenue for the use of school buildings or portions thereof, houses and other real or personal property of the LEA, and fees collected for civic center use, including reimbursements for custodial salaries and other costs.
8660	**Interest.** Record revenue credited or prorated by the county auditor for interest on deposits of the LEA's funds with the county treasurer and interest earnings.
8662	**Net Increase (Decrease) in the Fair Value of Investments.** Report gains and losses on investments, including changes in the fair value of investments that include the realized and unrealized gains and losses. Refer to Procedure 425 for information regarding accounting for and reporting the fair value of investments.
8670–8689	**Fees and Contracts**
8671	**Adult Education Fees.** Record revenue received from students enrolled in classes for adults under *Education Code* Section 52612. This revenue is recorded in the Adult Education Fund.
8672	**Nonresident Student Fees.** Record the revenue received from parents or guardians for the total cost of educating foreign residents in the schools of the LEA (*Education Code* Section 48052).
8673	**Child Development Parent Fees.** Record revenue received from parents or guardians as fees for the instruction and care of children in child development programs. This revenue is recorded in the Child Development Fund.
8674	**In-District Premiums/Contributions.** Record revenue received by a self-insurance fund from other funds of the district for insurance protection, necessary reserves, or deductible amounts or revenue received by the Retiree Benefit Fund for restricted money from salary reduction agreements, other contributions for employee retirement benefit payments, or both.
8675	**Transportation Fees from Individuals.** Report fees paid by students to be transported to school. This object may be used only with Resource 7230, Transportation: Home to School.

Code	Definition
8677	**Interagency Services Between LEAs.** Record revenue received from another LEA for contract services provided for the other LEA, except for federal moneys. To ensure that federal interagency revenues retain their federal identity, they should be reported in Object 8285, Interagency Contracts Between LEAs. Expenditures made by an LEA to fulfill these contracts should be coded to Goal 7110, Nonagency—Educational.
8681	**Mitigation/Developer Fees.** Report, in the General Fund, only those fees collected by agreement between the school district and the developer, and not imposed as a condition for approving a residential development. Any fees collected as a condition to approving a development must be deposited in the Capital Facilities Fund.
8689	**All Other Fees and Contracts.** Record revenue received from all other fees and contract services.
8690–8719	**Other Local Revenue**
8691	**Plus: Miscellaneous Funds Non-Revenue Limit (50 Percent) Adjustment.** Record the transfer of 50 percent of the amount in objects 8081 and 8082 from Revenue Limit Sources to Other Local Revenue.
8697	**Pass-Through Revenue from Local Sources.** Record the receipts of those local pass-through grants in which the recipient LEA has administrative involvement. Refer to Procedure 750 for information regarding pass-through activities. The disbursements of these pass-through grants should be recorded in objects 7211, 7212, and 7213 as appropriate.
8699	**All Other Local Revenue.** Record all other local revenue except funds defined as "miscellaneous funds" in *Education Code* Section 41604. Examples of revenue recorded in this account are library fines, contributions, gifts, and reimbursement for practice teaching.
8710	**Tuition.** Record tuition payments received from the following sources: Tuition contracts for general or specific instructional services, including transportation for interdistrict attendance agreement (IDAA) pupils (*Education Code* sections 46600–46611). See Object 8677, Interagency Services Between LEAs, for revenue from contracts for services provided for another LEA's pupils.

Code	Definition
	Payments from governing boards or authorities in other states for the total cost of educating elementary or high school students whose places of residence are in the other states (*Education Code* Section 48050). No California state aid is apportioned for such students.
	Revenues received for excess costs and/or deficits for providing services to other LEAs' pupils.
	All other tuition payments not identified above.
8780-8799	**Other Transfers In**
8780	**Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes.** Record the transfer of local revenues from the sponsoring LEAs to the charter schools.
8781	**All Other Transfers from Districts.** Record transfers of resources other than apportionments or pass-through revenues from school districts.
8782	**All Other Transfers from County Offices.** Record transfers of resources other than apportionments or pass-through revenues from county offices. An example is the transfer of funding from a county office of education to a direct service district for health services.
8783	**All Other Transfers from JPAs.** Record transfers of resources other than apportionments or pass-through revenues from JPAs.
8791	**Transfers of Apportionments from Districts.** Record transfers of apportionments of special education or regional occupational centers/programs from school districts.
8792	**Transfers of Apportionments from County Offices.** Record transfers of apportionments of special education or regional occupational centers/programs from county offices.
8793	**Transfers of Apportionments from Joint Powers Agreements (JPAs).** Record transfers of apportionments of special education or regional occupational centers/programs from JPAs.
8799	**Other Transfers In from All Others.** Record transfers of resources from non-LEAs, including Mello-Roos districts.
8900–8979	**Other Financing Sources**

Code	Definition
8910–8929	**Interfund Transfers In**
8911	**To Child Development Fund from General Fund.** Record transfers of moneys from the General Fund to support the activities in the Child Development Fund (*Education Code* Section 41013).
8912	**Between General Fund and Special Reserve Fund.** Record transfers of moneys between the General Fund and the Special Reserve Fund (*Education Code* sections 42840–42843).
8913	**To State School Building Fund/County School Facilities Fund from All Other Funds.** Record transfers of any moneys of the district that are required to be expended for the project for which such apportionment was made.
8914	**To General Fund from Bond Interest and Redemption Fund.** Record transfers of moneys from the Bond Interest and Redemption Fund, after all principal and interest payments have been made, to the General Fund or to the Special Reserve Fund (*Education Code* sections 15234 and 15235).
8915	**To Deferred Maintenance Fund from General, Special Reserve, and Building Funds.** Record transfers of moneys from the General, Special Reserve, and/or Building funds to the Deferred Maintenance Fund to support state match requirements (*Education Code* sections 17582–17587).
8916	**To Cafeteria Fund from General Fund.** Record transfers of moneys from the General Fund to the Cafeteria Fund. LEAs may record the transfer of Meals for Needy Pupils as an interfund transfer rather than as a revenue limit transfer.
8919	**Other Authorized Interfund Transfers In.** Record all other authorized transfers of moneys from another fund.
8930–8979	**All Other Financing Sources**
8931	**Emergency Apportionments.** Record the amount of emergency apportionments authorized under *Education Code* sections 41320–41324.
8951	**Proceeds from Sale of Bonds.** Record proceeds from the sale of bonds at par value. The amounts received from the sale of bonds must be deposited in the Building Fund of the LEA (*Education Code* Section 15146).

Code	Definition
8953	**Proceeds from Sale/Lease Purchase of Land and Buildings.** Record revenue from the sale or lease-purchase of land and buildings. The funds may be used under the provisions of *Education Code* Section 17462.
8961	**County School Building Aid.** Record revenue received for payments required pursuant to School Building Aid laws (*Education Code* sections 16196, 16202, and 16204).
8965	**Transfers from Funds of Lapsed/Reorganized Districts.** Record revenue received under *Education Code* sections 35560 and 35561.
8971	**Proceeds from Certificates of Participation.** Record the proceeds received from the issuance of certificates of participation.
8972	**Proceeds from Capital Leases.** Record the proceeds that result from entering into a capital lease.
8973	**Proceeds from Lease Revenue Bonds.** Record the proceeds from the issuance of lease revenue bonds that are deposited to the General Fund or to capital project funds (other than the Special Reserve Fund).
8979	**All Other Financing Sources.** Record the proceeds from other financing sources not specified above. If long-term debt is issued at a premium, record the premium here. Use Object 8979 for charter school loans.
8980–8999	**Contributions**
8980	**Contributions from Unrestricted Revenues.** Record the amount of money that must be transferred from unrestricted resources in the General Fund when the revenues for a given restricted resource are less than the expenditures. This account may also apply to transfers of unrestricted resources to other unrestricted resources. Also record in this account the LEA's contribution of matching funds (the cash match) if required by a special project. A transfer is recorded by a debit in this account from Resource 0000, Unrestricted, and by a credit in this account to the given restricted resource. This account must net to zero at the fund level.
8990	**Contributions from Restricted Revenues.** Record the transfers of restricted revenues to another resource, such as transfers to a School-Based Coordination Program (SBCP) or a Schoolwide Plan (SWP) or the annual allocation of revenue from former Resource 7005, Categorical Programs Per ADA Allocation. The resource transferring out the revenues records a debit in this account, and the resource receiving the revenues records a credit in this account. This account must net to zero at the fund level.

Code	Definition
8997	**Transfers of Restricted Balances.** Record the transfer of restricted account balances pursuant to enacted legislation authorizing such transfers. For example, this account was used in 2003-04 to record transfers of restricted account balances pursuant to AB 1754. AB 1754 authorized LEAs to use certain restricted account balances for general operating purposes to mitigate the effects of state budget reductions. Other transfers between or from restricted programs should be recorded in Object 8990 or Object 8998. This account must net to zero at the fund level.
8998	**Categorical Flexibility Transfers per Budget Act Section 12.40.** Record the reallocation of categorical revenue among categorical programs defined in Section 12.40 of the annual Budget Act (formerly referred to as Mega-Item Transfers and Flexibility Transfers). This account must net to zero at the fund level.
9000–9999	**BALANCE SHEET**
9100–9499	**Assets**
9110	**Cash in County Treasury.** Beginning cash balance, plus all moneys deposited in the county treasury less disbursements. Included are all amounts added or deducted at the county level.
9111	**Fair Value Adjustment to Cash in County Treasury.** The difference between the fair value and the reported amount of cash in county treasury.
9120	**Cash in Bank(s).** Indicated balances in separate bank accounts for adult education incidentals, scholarships and loans, school farm accounts, and cafeteria accounts (*Education Code* sections 35314, 52704, and 38093). This account also includes any money in a bank clearing account awaiting deposit in the county treasury (*Education Code* Section 41017).
9130	**Revolving Cash Account.** (1) A recording of the establishment and maintenance of a cash account for use of the chief accounting officer or other designated official of the LEA in accordance with *Education Code* sections 42800–42806, 42810, 42820, and 42821. This account is similar in use and control to accounts known as petty cash funds, and includes petty cash funds. Once this account is established, it should be carried indefinitely in the general ledger and shown in all balance sheets and budgets until it is abolished. The amount recorded will vary only through increase or decrease in the total amount approved for the account. It should be noted that the revolving cash account is a reservation of cash within an already established fund and is not to be considered or accounted for as a separate

Code	Definition
	fund or entity. (2) A sum of money, either in the form of currency or a special bank account, set aside for the purpose of making change or immediate payments of small amounts. The invoices for these payments are accumulated, and the account is reimbursed from the LEA's funds, thus maintaining the account at the predetermined amount. Checks drawn on a prepayment account may not be for more than $1,000, including tax and freight (*Education Code* Section 42821).
9135	**Cash with a Fiscal Agent/Trustee.** Deposits with a fiscal agent, such as a third-party administrator, for self-insurance. This account also includes the proceeds of certificates of participation deposited with a trustee and amounts in an escrow account.
9140	**Cash Collections Awaiting Deposit.** Money received by an LEA and not yet deposited in a bank account or the county treasury (*Education Code* Section 41001). This account is usually posted on June 30 for those material revenues in the LEA safe/vault.
9150	**Investments.** Investments authorized by the governing board of the LEA recorded at fair value (GASB Statement 31) (*Education Code* Section 41015).
9200	**Accounts Receivable.** Amounts due from private persons, firms, or corporations. Accounts receivable will be limited to auditable amounts (usually based on contractual agreements); to amounts billed but not received; and, within provision of law, to amounts that were earned by the close of the fiscal year and that might have been received and deposited in the county treasury by that date except for the lack of time for settlement.
9290	**Due from Grantor Governments.** This account is used to record amounts receivable from state and federal agencies. It represents amounts earned/allocated to a school district from state sources or earned under a federal financial assistance program in excess of cash receipts during the fiscal year. This account would also be used if the grantors are other governmental entities, including counties, cities, and other school districts.
9310	**Due from Other Funds.** Amounts due from other funds of the LEA.
9320	**Stores.** Amounts of materials, supplies, and possibly certain equipment kept in a central warehouse and subject to requisition and use.
9330	**Prepaid Expenditures (Expenses).** Payments made in advance of the receipt and use of services. Prepaid insurance premiums are illustrative. That portion of the premium paid in advance for coverage beyond the current fiscal year may be

Code	Definition
	charged to Prepaid Expenditures. Adjustments to this account in the succeeding fiscal years apportion the premium over the period covered. In governmental fund accounting, expenditures for insurance and similar services extending over more than one accounting period need not be allocated between or among accounting periods, but may be accounted for as expenditures in periods of acquisition.
9340	**Other Current Assets.** Assets that are available or that can be made readily available to meet operating costs or to pay current liabilities.
9400–9499	**Capital Assets.** Accounts used in the proprietary or trust funds to present the assets of the LEA. These assets are of a permanent character and are intended to continue to be held or used.
9410	**Land.** A capital asset account reflecting the cost of land owned by the LEA.
9420	**Land Improvements.** A capital asset account reflecting the cost of permanent improvements, other than buildings, which add value to land, such as sidewalks, gutters, pavement, and fences.
9425	**Accumulated Depreciation—Land Improvements.** A contra-asset account used to report the accumulation of systematic and rational allocations of the estimated cost of using land improvements on a historical cost basis over the useful life of the improvement. The depreciation expense is reported in Object 6900, Depreciation Expense, in proprietary and fiduciary funds only.
9430	**Buildings.** A capital asset account reflecting the cost of permanent structures owned or held by the LEA.
9435	**Accumulated Depreciation—Buildings.** A contra-asset account used to report the accumulation of systematic and rational allocations of the estimated cost of using buildings on a historical cost basis over the useful life of the building. The depreciation expense is reported in Object 6900, Depreciation Expense, in proprietary and fiduciary funds only.
9440	**Equipment.** A capital asset account reflecting the cost of properties that do not lose their identity when removed from their location and are not changed materially or consumed immediately (e.g., within one year) by use. Equipment has relatively permanent value, and its purchase increases the value of the physical properties of the LEA, such as furniture, vehicles, machinery, motion picture film, videotape, and furnishings that are not integral parts of the buildings or the building system.

Code	Definition
9445	**Accumulated Depreciation—Equipment.** A contra-asset account used to report the accumulation of systematic and rational allocations of the estimated cost of using equipment on a historical cost basis over the useful life of the equipment. The depreciation expense is reported in Object 6900, Depreciation Expense, in the proprietary and fiduciary funds only.
9450	**Work in Progress.** An asset account representing the value of partially completed work.
9500–9699	**Liabilities**
9500	**Accounts Payable (Current Liabilities).** Amounts due to private persons, firms, or corporations for services rendered and goods received on or before the close of the fiscal year. Do not include encumbrances represented by purchase orders or contracts, or portions thereof, for services or goods to be furnished after the close of the fiscal year. Include salaries earned but not paid until after June 30, amounts owed to other LEAs for tuition payments, that portion of construction contracts represented by work done by the close of the fiscal period, invoices for materials or equipment received prior to June 30, and so forth. Use Object 9620, Due to Student Groups/Other Agencies, for the liabilities of a trust or agency fund. *Note*: Range 9501–9589 is reserved for local use, such as for payroll tax accruals.
9501–9589	***Accounts Payable (Locally Defined).*** *These accounts are used at the option of LEAs to track current liabilities, such as payroll withholdings and deductions. For CDE reporting, these accounts must be converted to Object 9500.*
9590	**Due to Grantor Governments.** This account is used to record amounts owed to state entities and federal agencies. The account represents cash received from state sources or under a federal financial assistance program that exceed the amounts earned and which must be returned to the grantors. This account would also be used if the grantors are other governmental entities, including counties, cities, and other school districts.
9610	**Due to Other Funds.** Amounts due to other funds within the LEA.
9620	**Due to Student Groups/Other Agencies.** This account is used to record amounts owed to student groups or other agencies within agency funds. Amounts recorded as Due to Student Groups/Other Agencies equal the difference between amounts recorded as assets and any recorded liabilities of student groups/other agencies, such as accounts payable. The assets held should equal the net assets and

Code	Definition
	liabilities of the agencies, and there is no ending fund balance. Do not use Object 9500, Accounts Payable, in a trust or agency fund. Other general receivables from students in the General Fund should be coded to Object 9200, Accounts Receivable. There is no fund balance in an agency fund. Assets held equal the liability to the other agency.
9640	**Current Loans.** Short-term obligations representing amounts borrowed for short periods of time and usually evidenced by notes payable. Such loans may be unsecured or secured by specific revenues to be collected, such as tax-anticipation notes.
9650	**Deferred Revenue**. Revenue that has been received but is unearned as of June 30.
9660–9669	**Long-Term Liabilities.** An account set up to reflect long-term liabilities in the proprietary or trust funds.
9661	**General Obligation Bonds Payable.** The liability account reflecting the outstanding balance of general obligation bonds.
9662	**State School Building Loans Payable.** A liability account reflecting the outstanding principal balance of State School Building Loans. State School Building Loans were granted in the past to facilitate school construction. These loans are no longer being offered under this program; however, some LEAs still have outstanding balances that are being repaid.
9664	**Other Postemployment Benefits.** A liability account reflecting benefits other than pension benefits provided to employees following termination, but before retirement, as well as the period after retirement.
9665	**Compensated Absences Payable.** A liability account reflecting accumulated unpaid benefits that are provided to employees. These benefits include vacation and sick leave and sabbatical leaves that are paid to employees upon termination or retirement. However, this liability account does not include sick leave balances for which employees receive only additional service time for pension benefit purposes.
9666	**Certificates of Participation (COPs) Payable.** The liability account reflecting the outstanding principal balance of COPs.

Code	Definition
9667	**Capital Leases Payable.** A liability account reflecting the noncurrent portion of the discounted present value of total future stipulated payments on lease agreements that are capitalized.
9668	**Lease Revenue Bonds Payable.** A liability account reflecting the outstanding balance of lease revenue bonds.
9669	**Other General Long-Term Debt.** A liability account reflecting other long-term liabilities, such as the noncurrent portions of liabilities for unfunded pension obligations and other similar items.
9700–9799	**Fund Balance / Net Assets**. Fund balance represents the difference between the assets and liabilities of a governmental fund. Net Assets represents the difference between the assets and liabilities of a proprietary or fiduciary fund. In the following definitions, references to fund balance also apply to net assets.
9700–9759	**Fund Balance, Reserved**
9710–9720	**Reserve for Nonexpendable Assets.** An account set up to reflect the value of nonexpendable asset accounts. At the beginning of the fiscal year, this account is credited with the same amounts that are set up as debits to the previously described asset accounts.
9711	**Reserve for Revolving Cash.** The portion of fund balance reflecting the value of revolving cash account.
9712	**Reserve for Stores.** The portion of fund balance reflecting the value of stores.
9713	**Reserve for Prepaid Expenditures (Expenses).** The portion of fund balance reflecting the value of prepaid expenditures/expenses.
9719	**Reserve for All Others**. The portion of fund balance reflecting the value not specified above. For example, this object is used for the legal reserve required for Certificates of Participation.
9720	***Reserve for Encumbrances.*** *An amount set aside to provide for encumbrances. Generally encumbrances are closed at the end of the fiscal year; new purchase orders or contracts are opened for the subsequent year. However, an LEA may disclose outstanding purchase orders or contracts that will be included in the budget either as a footnote to the financial statements or in the Reserve for Encumbrances.*

Code	Definition
9730	**General Reserve.** The amount set aside by the governing board to meet cash requirements in the succeeding fiscal year until adequate proceeds from the taxes levied or from the apportionment of state funds are available.
9740	**Legally Restricted Balance**. Segregation of a portion of a fund balance for legally restricted funds. For example, the unspent instructional material funds or the unspent proceeds from Certificates of Participation.
9760–9799	**Fund Balance, Unreserved**
9770	**Designated for Economic Uncertainties.** The portion of the fund balance that has been designated (set aside) by the governing board to provide for emergencies or economic events, such as revenue shortfalls, that could not be anticipated.
9775	**Designated for the Unrealized Gains of Investments and Cash in County Treasury.** The portion of the fund balance attributable to an increase in the fair value of investments or cash in county treasury, an unrealized gain that is not available for spending.
9780	**Other Designations.** The portion of the fund balance that has been set aside by the governing board for specific purposes.
9790	**Undesignated/Unappropriated.** This account represents the excess of the fund's assets over its liabilities and may include a budgetary element: the excess of estimated revenue (and estimated other financing sources) over appropriations (and estimated other financing uses).
9791	**Beginning Fund Balance.** This account represents the difference between the assets and liabilities of a fund at the beginning of the fiscal year. Audit adjustments and other restatements that restate the beginning fund balance are recorded in objects 9793 and 9795 as appropriate.
9793	**Audit Adjustments.** This account is used to record the audit adjustments that restate the beginning fund balance.
9795	**Other Restatements.** This account is used to record material prior-year corrections that restate the beginning fund balance.
9800–9839	***Budgetary Accounts.*** *The following budgetary accounts are used by LEAs to record the budget. These accounts are not reported to CDE.*
9810	***Estimated Revenue.*** *The budgetary account that shows all revenue estimated to be received or accrued during the fiscal year. This account is*

Code **Definition**

a control account in a fund's general ledger and it must agree with the subsidiary ledger.

9815 ***Estimated Other Financing Sources.*** *The budgetary account that shows all the other financial resources that are estimated to be received or accrued during the fiscal year. This account is optional; LEAs may use Object 9810 to record both budgeted revenue and other sources.*

9820 ***Appropriations.*** *Authorization granted by the governing board to make expenditures and to incur obligations for specific purposes and amounts within the fiscal year. This account is a control account in the general ledger, and it must agree with the subsidiary ledger.*

9825 ***Estimated Other Financing Uses.*** *The budgetary account that shows all of the other financial obligations that will be paid or will accrue during the fiscal year. This account is optional; LEAs may use Object 9820 to record both appropriations and estimated other uses.*

9830 ***Encumbrances.*** *Obligations in the form of purchase orders, contracts, salaries, or other commitments that are chargeable to an appropriation and for which part of the appropriation is reserved. Encumbrances are canceled when the obligation is paid or when the actual liability is set up. This control account represents the total amount of the appropriations that has been designated for expenditures for specified purposes. Details of encumbrances by classification or account are recorded in the same subsidiary appropriations ledger in which expenditures are recorded.*

9840–9899 ***Control Accounts***

9840 ***Revenue.*** *The control account for all revenue that is received or accrued during the fiscal year.*

9845 ***Other Financing Sources.*** *The control account for other financing sources. This account is optional; LEAs may use Object 9840 as the control account for revenue and other financing sources.*

9850 ***Expenditures.*** *The control account for all expenditures that are paid or accrued during the fiscal year.*

9855 ***Other Financing Uses****. The control account for other financing uses. This account is optional; LEAs may use Object 9850 as the control account for expenditures and other financing uses.*

Code	Definition
9900–9979	***Nonoperating Accounts***
9910	***Suspense Clearing.*** *An account that carries or credits temporarily pending determination of the proper account or accounts to which they are to be posted and that may be used for posting of amounts not yet analyzed to decide whether they should be revenue, expenditure, or abatement. Charges that must be allocated or prorated may be posted in their account until such allocation or proration can be calculated. This account must balance to zero at the close of the fiscal year and should be reviewed monthly.*

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Procedure 335 School Classification

The school field designates a specific, physical school structure or group of structures that form a campus as identified in the *California Public School Directory*. The field refers to the physical location of the school building or buildings where students attend class. It is a unit under a principal's responsibility for which a unique set of test scores is reported.

How the School Field Is Used

The school field applies to expenditure accounts and may be used in revenue accounts and balance sheet accounts. A generic district-wide site or clearing account is used to capture costs not readily assignable to a particular site. These district-wide costs may be distributed back to the school sites.

Although the field is mandated, reporting to the state at this level is not required at this time. Counties and districts, however, should build into their systems a capacity to house this field for use in the future.

The codes for the school field will be assigned by each school district. The California Department of Education will create a translation table that will match the district-assigned code with the CDS (county-district-school) code in the *California Public School Directory*. District-assigned codes that do not correspond to the CDS codes in the *California Public School Directory* will be considered district-wide sites.

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All of the fields used in the Standardized Account Code Structure (SACS) must work together to form valid account code strings. Although there are hundreds of individual account codes, many are valid only in combination with certain other codes.

Tables of valid combinations are maintained and updated periodically for use in validating the appropriateness of the account combinations used in the data LEAs submit to CDE using CDE's data collection (SACS) software. The tables are also available in an easy to reference spreadsheet format. The spreadsheet format provides a useful tool for users to research coding combinations prior to using them in their financial systems. The spreadsheets, available in both Microsoft Excel and PDF format, can be downloaded from the CDE's Web site:

http://www.cde.ca.gov/fg/ac/ac/sprvalidcombs.asp

Following are abbreviated examples of the seven tables of valid combinations and discussion of the coding principles associated with each. An "x" in a cell indicates the combination is valid; however, it does not indicate that the combination is valid for every LEA type (districts, COEs and JPAs). LEAs should refer to the complete versions of the tables to determine the LEA types for which a certain combination is valid.

Function by Object Combinations

All expenditure objects (1000 through 7999) are validated in combination with all functions.

Object Codes	Function 1000 Instruction	Function 2100 Instructional Supervision and Administration	Function 3110 Guidance and Counseling Services	Function 4000 Ancillary Services	Function 5000 Community Service
1100 Teachers' Salaries	X	X		X	X
1200 Certificated Pupil Support Salaries			X	X	X
1300 Certificated Supervisor and Administrator Salaries			X		
2100 Instructional Aide Salaries	X			X	X
2200 Classified Support Salaries					
2400 Clerical, Technical, and Office Staff Salaries		X	X	X	X

All expenditures must be coded to a function. Revenue and balance sheet accounts do not require a function, and are not included in this table.

Certain expenditures are not appropriate in certain functions. For example, teachers perform instructional activities. Their salaries are appropriately coded to Function 1000, Instruction, but not to Function 3110, Guidance and Counseling Services, which is a pupil support activity.

Fund by Function Combinations

All functions are validated in combination with all funds.

Function Codes	Fund 01 General/County School Service Fund	Fund 13 Cafeteria Fund	Fund 21 Building Fund	Fund 51 Bond Interest and Redemption Fund	Fund 63 Other Enterprise Fund
1000 Instruction	X				
3700 Food Services	X	X			
6000 Enterprise	X				X
8500 Facilities Acquisition and Construction	X		X		
9100 Debt Service	X			X	
9300 Interfund Transfers	X	X	X	X	X

Certain functions (activities) are not appropriate in certain funds. For example, Function 1000, Instruction, is not valid in combination with Fund 13, Cafeteria Fund, or Fund 21, Building Fund, because the activities accounted for in these funds are not instructional.

Fund by Goal Combinations

All goals are validated in combination with all funds.

Goal	Fund 01 General/County School Service Fund	Fund 13 Cafeteria Fund	Fund 21 Building Fund	Fund 51 Bond Interest and Redemption Fund	Fund 63 Other Enterprise Fund
0000 Undistributed	X	X	X	X	X
1110 Regular Education, K-12	X				
4110 Regular Education, Adult	X				
5001 Special Education—Unspecified	X				
7110 Nonagency—Educational	X	X			
8100 Community Services	X				

Certain goals are not appropriate in certain funds. For example, Goal 1110, Regular Education, K-12, is not valid in Fund 21, Building Fund, or Fund 51, Bond Interest and Redemption Fund, because specific populations of students, such as K-12 students, are not served by the activities of these funds. Rather, the activities of these funds are for the benefit of all student populations and should be coded to Goal 0000, Undistributed.

Fund by Object Combinations

All objects are validated in combination with all funds.

Object	Fund 01 General/County School Service Fund	Fund 13 Cafeteria Fund	Fund 21 Building Fund	Fund 51 Bond Interest and Redemption Fund	Fund 63 Other Enterprise Fund
1100 Teachers' Salaries	X				X
1200 Certificated Pupil Support Salaries	X				X
1300 Certificated Supervisor and Administrator Salaries	X				X
2100 Instructional Aide Salaries	X				X
2200 Classified Support Salaries	X	X	X		X
2400 Clerical, Technical, and Office Staff Salaries	X	X	X		X

Certain types of revenues, expenditures, assets and liabilities are not appropriate in certain funds. For example, Object 1100, Teachers' Salaries, is not valid in Fund 13, Cafeteria Fund, or Fund 21, Building Fund. Teachers provide instructional services, and the activities accounted for in funds 13 and 21 are not instructional.

Fund by Resource Combinations

All resources are validated in combination with all funds.

Resource	Fund 01 General/County School Service Fund	Fund 13 Cafeteria Fund	Fund 21 Building Fund	Fund 51 Bond Interest and Redemption Fund	Fund 63 Other Enterprise Fund
0000 Unrestricted	X	X	X	X	X
1100 State Lottery	X	X			X
3010 NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	X				
5310 Child Nutrition: School Programs	X	X			
6285 Community-Based Tutoring Grants	X				
9010 Other Local	X	X	X	X	X

Most resources represent restricted sources of revenue that must be spent on specific activities, and most funds exist for the accounting for specific activities. Not all resources will be appropriate with all funds. For example, Resource 5310, Child Nutrition: School Programs, is valid in Fund 13, Cafeteria Fund, because the Cafeteria Fund exists for the accounting of child nutrition programs such as provided by Resource 5310. Resource 5310 is not valid in Fund 21, Building Fund, because the Building Fund exists for the accounting of capital projects, not child nutrition programs.

Goal by Function Combinations

Functions in the 1000, 4000, 5000, and 7000 series (except 7210) are validated in combination with all goals.

Function	Goal 0000 Undistributed	Goal 1110 Regular Education, K-12	Goal 5750 Special Ed., Age 5-22 Severely Disabled	Goal 7110 Nonagency-Educational	Goal 8100 Community Services
1000 Instruction		X		X	
1110 Special Education: Separate Classes			X	X	
4000 Ancillary Services		X		X	
5000 Community Services				X	X
7200 Other General Administration	X			X	

Instructional (1xxx), ancillary services (4xxx) and community services (5xxx) functions must be coded to a specific goal. They may not be coded to Goal 0000, Undistributed, or Goal 5001, Special Education—Unspecified.

General administration functions (7xxx,) except Function 7210, General Administration Cost Transfers, should generally only be coded to Goals 0000, Undistributed; 7110, Nonagency – Educational; 7150, Nonagency – Other; and 8600, County Services to Districts.

Noninstructional functions, such as the pupil support functions 3000-3999, are not required to be coded to a specific goal. They may be coded to Goal 0000, Undistributed. Therefore, combinations of noninstructional functions with specific goals are not addressed in this table, although most of these combinations are valid.

Resource by Object Combinations

All resources are validated in combination with all revenue and balance sheet objects.

Resource	Object 8290 All Other Federal Revenue	Object 8590 All Other State Revenue	Object 9110 Cash in County Treasury	Object 9650 Deferred Revenue	Object 9790 Undesignated/ Unappropriated
0000 Unrestricted	X	X	X	X	X
3010 NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	X		X	X	
5600 Workforce Investment Act (WIA)	X		X	X	
6285 Community-Based Tutoring Grants		X	X	X	
7156 Instructional Materials Realignment, IMFRP (AB 1781)		X	X		X
9010 Other Local	X	X	X	X	X

Restricted resources are generally funded by either state or federal revenues. Carryovers of restricted resources are subject to either restricted ending balance or deferred revenue. Combinations are validated to ensure that LEAs are using the correct revenue designation(s) and are accounting for carryover correctly.

For example, Resource 3010, Title I, Part A, Basic Grants Low-Income and Neglected, is federal revenue, so Object 8290, All Other Federal Revenue, is open to this resource but Object 8590, All Other State

Revenue, is not. A carryover balance in Resource 3010 is subject to deferred revenue, so Object 9650, Deferred Revenue, is open to this resource but Object 9790, Undesignated/Unappropriated (fund balance), is not.

Following are basic examples of entries for recording revenue, expenditure and balance sheet transactions using the Standardized Account Code Structure (SACS). These examples illustrate how the SACS fields are combined to create valid account code strings.

More detailed examples of the transactions for specific programs and activities can be found in numerous procedures throughout the manual.

Revenue Transactions

Revenues are classified by source and type in the Object field. When the revenues are for restricted uses or have reporting requirements they are identified by the resource field with a specific resource number in the range 1000 through 9999; otherwise they are identified with Resource 0000, Unrestricted. If the revenues are for federal projects that cross the LEA reporting fiscal year, they are also coded by the ending year of the project in the Project Year field.

Revenue Example 1

A school district receives state Lottery funding. The revenue would be coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	1100	0	0000	0000	8560	000

- Fund 01 is the General Fund.
- Resource 1100 is State Lottery, which has a special reporting requirement.
- Project Year is not necessary in this example.
- Goal is generally not required for revenues.
- Function is not required for revenues.
- Object 8560 is State Lottery Revenue.
- School is not required.

Revenue Example 2

A school district receives School Improvement Program (SIP) funding. The revenue would be coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	7260	0	0000	0000	8311	000

- Fund 01 is the General Fund.
- Resource 7260 is SIP.
- Project Year is not necessary for this resource.
- Goal is generally not required for revenues.
- Function is not required for revenues.
- Object 8311 is Other State Apportionments—Current Year.
- School is not required.

Revenue Example 3

A school district receives two federal IDEA Preschool Grants. One grant will end in September 2003, and the subsequent grant will begin in October 2003 and end in September 2004. For the 2003-04 fiscal year, the revenue would be coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	3315	3	5001	0000	8182	000
01	3315	4	5001	0000	8182	000

- Fund 01 is the General Fund.
- Resource 3315 is the federal Special Ed-IDEA Preschool Grant.
- Project Year is 3 for the first grant, which ends in September 2003 during the LEA fiscal year. Project Year is 4 for the second grant that begins during the LEA fiscal year and that will end in September 2004.
- Goal 5001 is Special Education—Unspecified. Goal is required for special education revenues.
- Function is not required for revenues.
- Object 8182 is Special Education—Discretionary Grants.
- School is not required.

Expenditure Transactions

Expenditures for instructional activities must be classified by goal. Expenditures for support activities may be classified by goal when there is supporting documentation. Otherwise, they are recorded in Goal 0000, Undistributed.

Expenditure Example 1

Lottery funds are used to pay for upgrading the equipment in the computer lab. The expenditure would be coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	1100	0	1110	2420	4400	123

- Fund 01 is the General Fund.
- Resource 1100 is State Lottery.
- Project Year is not necessary in this example.
- Goal 1110 is Regular Education, K–12. The computer lab is used primarily by the regular K–8 students of the ABC Elementary School.
- Function 2420 is Instructional Library, Media, and Technology.
- Object 4400 is Noncapitalized Equipment.
- School 123 is the ABC Elementary School. Coding to the school field is not required; however, LEAs may wish to code expenditures for local information.

Expenditure Example 2

SIP funds are used to purchase instructional supplies for ABC Elementary School. The expenditure would be coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	7260	0	1110	1000	4300	123

- Fund 01 is the General Fund.
- Resource 7260 is SIP.
- Project Year is not necessary for this resource.
- Goal 1110 is Regular Education, K–12. A goal is required with an instructional function.

- Function 1000 is Instruction.
- Object 4300 is Materials and Supplies.
- School 123 is the ABC Elementary School. Coding to the school field is not required; however, LEAs may wish to code expenditures for local information.

Expenditure Example 3

IDEA preschool grant funds are used to hire teachers to work with preschoolers with special needs. The teachers are paid during fiscal year 2003-04 for periods that cover both the first and second grants. The expenditures would be coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	3315	3	5730	1190	1100	456
01	3315	4	5730	1190	1100	456

- Fund 01 is the General Fund.
- Resource 3315 is the federal Special Ed-IDEA Preschool Grant.
- Project Year is 3 for the first grant that ends during the LEA 2003-04 fiscal year and would cover expenditures through September 2003. Project Year is 4 for the second grant that begins in the LEA fiscal year and would cover expenditures from October 2003 to June 2004.
- Goal 5730 is Special Education, Preschool Students.
- Function 1190 is Special Education: Other Specialized Instructional Services.
- Object 1100 is Teachers' Salaries.
- School 456 is the XYZ Elementary School. Coding to the school field is not required; however, LEAs may wish to code expenditures for local information.

Balance Sheet Transactions

Balance sheet accounts (i.e., assets, liabilities, and fund balances) are classified in the Object field. If the transactions are from restricted revenues, the balance sheet accounts are also coded to the Resource field.

Balance Sheet Example 1

At year-end an invoice for materials purchased with Lottery funds has not been paid, so the payable is recorded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	1100	0	0000	0000	9500	000

- Fund 01 is the General Fund.
- Resource 1100 is State Lottery.
- Project Year is not required for balance sheet transactions.
- Goal is not required for balance sheet transactions.
- Function is not required for balance sheet transactions.
- Object 9500 is Accounts Payable.
- School is not required.

Balance Sheet Example 2

SIP revenue received for the fiscal year exceeds SIP expenditures for the fiscal year. Deferral of SIP revenue would be coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	7260	0	0000	0000	9650	000

- Fund 01 is the General Fund.
- Resource 7260 is SIP.
- Project Year is not necessary for this resource.
- Goal is not required for balance sheet transactions.
- Function is not required for balance sheet transactions.
- Object 9650 is Deferred Revenue.
- School is not required.

Balance Sheet Example 3

On June 30, 2003, the final payment has not yet been received from the granting agency for the remainder of the first IDEA preschool grant, nor for the beginning months of the second IDEA preschool grant. The two receivables would be booked as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	3315	3	0000	0000	9290	000
01	3315	4	0000	0000	9290	000

- Fund 01 is the General Fund.
- Resource 3315 is the federal Special Ed-IDEA Preschool Grant.
- Project Year separates the receivables for the two grants. However, its use is optional in balance sheet accounts.
- Goal is not required for balance sheet transactions.
- Function is not required for balance sheet transactions.
- Object 9290 is Due from Grantor Governments.
- School is not required.

Section 400

Topics Relating to Assets and Liabilities

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Procedure 405 Accounting for Inventories

LEAs often maintain an inventory of significant amounts of classroom materials, maintenance supplies, and food for the food service program to allow sites, programs and departments to obtain the needed supplies on an as-needed basis and to take advantage of large quantity purchase discounts. LEAs maintaining an inventory or stores system will establish procedures to allow the sites, programs, or departments to requisition items from inventory, and accounting procedures to charge the requisitioned goods to the requisitioning site, program, or department. Procedures and controls for stores systems are discussed in Procedure 415, Adopting a Stores System.

Fund Type

LEAs have the option of using the following funds to record the inventory:

Governmental Funds

1. The General Fund/County School Service Fund: This is the fund most commonly used to account for inventory in an LEA.

2. Adult Education Fund: LEAs may use this fund to record a separate inventory strictly for the use of the adult education program. If this fund is used, it is in addition to the General Fund.

3. Child Development Fund: LEAs may use this fund to record a separate inventory strictly for the use of the child development program. If this fund is used, it is in addition to the General Fund.

4. Cafeteria Fund: LEAs operating a food service program may record the food service inventory in this fund.

Proprietary Fund

LEAs may use a Warehouse Revolving Fund to account for their inventory. This is an internal service fund accounted for on the full accrual basis of accounting. The accounting for an inventory in a Warehouse Revolving Fund is described in Procedure 775, Accounting for Internal Service Funds.

Typical Entries

The following entries assume the inventory is accounted for in the General Fund.

When inventory is purchased, the following entry is recorded:

General Fund

Date	Object Title	SACS Account String	Debit	Credit
10-11-xx	Stores	01-0000-0-0000-0000-9320	$25,000	
	Cash in County Treasury	01-0000-0-0000-0000-9110		$25,000

This entry records the purchase of inventory in an asset account and reduces the cash account for the payment.

When items are requisitioned by site, program, or department staff, the following entry is recorded:

General Fund

Date	Object Title	SACS Account String	Debit	Credit
10-30-xx	Materials and Supplies	01-0000-0-0000-8100-4300	$300	
	Stores	01-0000-0-0000-0000-9320		$300

This entry reduces the inventory account and charges the cost of the goods to the site, program, or department. Object 4700, Food, would be used if food items were requisitioned for the food service program.

Determining the Cost of Inventory

The cost of the inventory debited to the Stores account at the time of the purchase includes the total cost of the merchandise including sales tax, postage, freight, and other charges.

When the inventory is issued to a site, program, or department, there are several acceptable methods that may be used to cost the inventory. Typically, the software used by the LEA is programmed to cost the inventory by using one of these methods:

1. Last-in-first-out (LIFO): Under this method, the goods are costed using the latest invoice price of goods in inventory. If 50 items are issued from inventory and only 40 items were purchased on the

last invoice (and 10 on the previous invoice), the cost will be computed using the last invoice and the next-to-last invoice.

2. First-in-first-out (FIFO): Under this method, the goods are costed using the oldest invoice price of goods in inventory. If 50 items are issued from inventory and only 40 were purchased on the oldest invoice, the next 10 from the next-to-oldest invoice will be used in the computation.

3. Weighted average: Under this method, the goods are costed using an average of the invoice prices of goods in the inventory. For example:

Date of Purchase	Number of Items	Cost Per Item	Total Cost
08-12-xx	400	$3.00	$1,200
10-02-xx	600	5.00	3,000
12-06-xx	1,200	4.00	4,800
Total	2,200	N/A	$9,000

The weighted average for this item is $\frac{\$9,000}{2,200} = \$4.09$ per item.

Commercial businesses may have tax reasons for using one inventory cost method over another; however, for LEAs, the weighted average method is probably the most appropriate since it smoothes out price fluctuations and results in a more consistent charge to the sites, programs, or departments.

Overhead

LEAs using a Warehouse Revolving Fund will include a charge for overhead in the price of the goods charged to the sites, programs or departments, consistent with the intent for full recovery of all costs of programs accounted for in internal service funds. LEAs accounting for the inventory in another fund may also add an overhead charge to the goods requisitioned if they wish.

The following is an example of how to compute overhead:

During 2001-02, a total of $5,000,000 was requisitioned from the warehouse. Using the 2001-02 information, the overhead rate for 2002-03 would be determined as follows:

2001-02 Warehouse Costs		
Salaries and Benefits	$	450,000
Rent		45,000
Utilities		32,000
Other Expenses		73,000
Total Warehouse Costs	$	600,000

$$\frac{\text{Total Warehouse Cost}}{\text{Total Amount Requisitioned}} = \frac{\$\ 600{,}000}{\$5{,}000{,}000} = 12\%$$

If this method of computing overhead is used, an additional 12 percent would be added to the cost of all items requisitioned in the 2002-03 year. This same method, using the estimated 2002-03 costs and amounts to be requisitioned, could also be used.

If an LEA accounting for its inventory in the General Fund charges overhead in addition to the cost of the requisitioned goods, the following entry is recorded:

General Fund

Date	Object Title	SACS Account String	Debit	Credit
11-30-xx	Materials and Supplies	01-0000-0-0000-8100-4300	$36	
	Overhead Clearing Account	01-0000-0-0000-7540-43xx		$36

This entry increases the charge to the site, program, or department receiving the goods by the overhead rate ($300 x 12%). The costs of overhead that were initially collected in Function 7540, Warehousing and Distribution, are recaptured using contra-account Object 43XX when they are added to the cost of the goods.

As a practical matter, the LEA would typically include the overhead charge in the entries prepared at the time the goods were requisitioned from the warehouse. The combined entries would appear as follows:

General Fund

Date	Object Title	SACS Account String	Debit	Credit
11-30-xx	Materials and Supplies	01-0000-0-0000-8100-4300	$336	
	Overhead Clearing Account	01-0000-0-0000-7540-43xx		36
	Stores	01-0000-0-0000-0000-9320		$300

If the calculation of the overhead rate is reasonable, at the end of the year the amount of overhead costs recaptured using Object 43XX will approximately equal the costs accumulated in Function 7540.

Physical Inventory

As discussed in Procedure 410, LEA staff should take a physical count of the inventory at least once a year, to confirm that the amount recorded on the LEA's books is correct or to adjust the amount on the books to the actual amount. Once the count is complete, an entry must be made to adjust the books to the physical count. If the physical count is lower than the amount recorded on the books, following adjusting entry is recorded.

General Fund

Date	Object Title	SACS Account String	Debit	Credit
11-30-xx	Materials and Supplies	01-0000-0-0000-8100-4300	$545	
	Stores	01-0000-0-0000-0000-9320		$545

This entry increases the charge to the site, program, or department receiving the goods. If the physical count is higher than the amount recorded on the books, the debit is to Object 9320 and the credit is to Object 4300.

LEAs may charge the amount of the adjustment to one program or to all user programs (or sites or departments) based on the percentage of requisitions made by each program during the year. This is usually done if the amount of the adjustment is significant.

Date	Object Title	SACS Account String	Debit	Credit
9-30-xx	Instructional Supplies	01-6500-0-5001-1000-4300	$325	
	Instructional Supplies	01-7250-0-1110-1000-4300	100	
	District Office Supplies	01-0000-0-0000-7200-4300	120	
	Stores	01-0000-0-0000-0000-9320		$545

In this example, Special Education (Resource 6500) and School-Based Coordination Program (Resource 7250) are charged for a portion of the inventory shortage in instructional supplies. The district office is charged with a shortage in office supplies. The stores account is reduced to reflect the actual count.

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Procedure 410 Conducting a Physical Inventory

The purpose of taking a physical inventory is to verify the physical existence of the property and equipment that appear in the LEA's records and to check the accuracy of the inventory control system. For a good internal control system CDE recommends that a physical inventory of the LEA's property and equipment be taken at least annually. The *Federal Register* states that:

> A physical inventory of equipment shall be taken and the results reconciled with the property records at least once every 2 years to verify the existence, current utilization, and continued need for the equipment. A statistical sampling basis is acceptable. Any differences between quantities determined by the physical inspection and those shown in the accounting records should be investigated to determine the causes of the differences. The results of the physical inventory can be used as a basis for writing off items that have been lost, stolen, or discarded, and also for adding unrecorded items.

The procedures suggested below could be used in the initial inventory or retaking of inventory because they are basic and could be modified to fit the needs of the LEA. Adequate planning is critical to the physical inventory process, which should include the following:

1. Designation of the person responsible for coordinating the LEA's inventory
2. Determination of the duties and responsibilities of persons and/or departments involved in the inventory; e.g., Centralized Data Processing, Purchasing, and Warehouse
3. Determination of the inventory procedures to be used
4. Provision for materials needed for the count
5. Schedule for taking the inventory, including cutoff dates
6. Design of final inventory reports

There are three major stages in taking the physical inventory: the *precount*, the *actual count*, and the *recount*.

Precount Procedures

At this stage, the coordinator should clearly instruct the persons who will do the counting. The following steps are suggested:

1. Notify personnel of the schedule for starting and completing the inventory counts.
2. Anticipate problems that might interfere with the inventory count and take corrective action if necessary.
3. Return equipment that has been temporarily moved to its permanent location.
4. Arrange for the removal of or identify non-LEA property, such as teachers' personal belongings.
5. Distinguish and identify on-loan equipment and leased equipment; e.g., equipment on trial from a vendor or a loan from the maintenance department.
6. Note equipment that is moved out temporarily or out for repair. This equipment should be included in the count at the site having permanent custody of the equipment.
7. Distribute count materials, including written procedures for counting and controlling count sheets. The count sheet should include (1) the inventory number; (2) the description of the items to be counted; (3) the prior inventory quantity; (4) the original count and the second count; and (5) the discrepancy as in the following sample:

Sample Count Sheet

Inventory number	Description	Prior inventory quantity	Count 1	Count 2	Discrepancy	Reason for discrepancy

Counting Procedures

At this stage, the actual count is performed. This process involves matching the inventory number affixed to each piece of equipment with the inventory number listed on the count sheet. Ideally, the inventory count should be taken by a person who is not primarily responsible for the inventory's safekeeping; however, it should be taken by the person who is the most knowledgeable about the type of property and equipment being inventoried.

The following are *suggested procedures* for counting inventory, by room:

1. Limit the inventory count to individual rooms. If the equipment is in the room, include it in the count; if not, list it as missing.

2. Work from equipment in the room to a count sheet.

3. Put an identification mark on each item counted (by tag, paint, indelible ink, or some other means) to indicate that the item has been counted.

4. If a count sheet is used, the following procedure can be used for counting:

a. Group items (tables, chairs, desks, and the like):

- Count the quantity of all similar types of equipment in the room.
- Determine whether the type of equipment is listed on the count sheet. If the equipment is listed and if the quantity is the same as that listed on the count sheet, circle the quantity listed. If the quantity is different from that listed, enter that quantity under "Count 1" and enter the difference in the "Discrepancy" column. Enter the reason for the discrepancy if it is known.
- If there are group items listed on the count sheet that are not in the room, enter a zero under "Count 1" and the difference in the "Discrepancy" column. Enter the reason for the discrepancy if known.

b. Unit items (audiovisual equipment, typewriters, machines, and the like and all equipment for special projects):

- If the *inventory number* for the item is on the count sheet, circle the quantity.
- If the *inventory number* for the item is *not* on the count sheet, enter the inventory number, a description of the item, and the quantity.
- If there are unit items listed on the count sheet that are not in the room, enter a zero under "Count 1" and the difference in the "Discrepancy" column. Enter the reason for the discrepancy if known.

c. Noninventoriable items (items that are not on the count sheet but that appear inventoriable to the person doing the count):

- These items should be counted and listed by the person doing the counting.
- The inventory coordinator should determine whether the item is inventoriable or noninventoriable.

5. Date, sign, and return the count sheets to the office of the site administrator when the count is completed.

6. After receiving the completed count sheets from the person who took the inventory, the administrator should verify that all of the pages have been completed, dated, signed, and returned and should

send them to the inventory coordinator for a comparison of the count with the inventory records.

Recount Procedures

For substantiation of the validity of the inventory, a recount (second count) should be taken. A recount is the process of verifying the differences between the actual count (first count) and the LEA's inventory record to correct differences or affirm discrepancies. Suggested procedures for the recount follow:

1. Explain the recount procedure to the person who will be doing the second count.
2. For lost items check repair requests, equipment transfers, and reports on lost or damaged equipment moved from the site. If an item is being repaired, it should be included in the count.
3. For *group items* verify existing quantities and indicate any corrections under "Count 2" on the recount sheet.
4. For *unit items* attempt to locate the items listed on the count sheet. Check room closets, storage rooms, and other storage areas. If items are located, so indicate under "Count 2" on the count sheet.
5. When the recount is completed, it should be dated, signed, and submitted to the administrator for verification and approval.
6. The administrator should then send the count sheet to the inventory coordinator for summarization and preparation of a report.

When all the counting is complete and summarized, an equipment inventory report, like the sample shown below, is prepared showing the actual count to be used to adjust the Property and Equipment Ledger:

Sample Equipment Inventory Report

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Inventory number	Complete description	Acquisition date	Location of use	Quantity	Acquisition cost	Replacement cost (optional)

The suggested procedure discussed above is just one of many inventory procedures that can be applied in an LEA. The basic procedure can be used in either a manual or computerized inventory system.

Procedure 415 Adopting a Stores System

A central stores system enables an LEA to take advantage of the economies of quantity buying and to fill requisitions for standard supplies promptly. However, no set rules can be established to determine when it would be in the best interest of an LEA to adopt a stores system. Availability of material, storage facilities, means of delivering merchandise, and the size and number of plants in an LEA all must be taken into consideration in determining the stores system. Costs of receiving, storing, and delivering stock items, as well as costs of stock control, should be included in the total cost of a stores system (as compared to the cost of direct purchasing) in deciding on the desirability of a stores system.

Methods of Financing, Controlling, and Accounting for Stores

Either of two methods may be used for a stores system:

Stores Account Method: The establishment and maintenance of a stores system by the use of a Stores account carried within the General Fund is a long-established practice. Stores accounts may also be maintained within other funds.

Revolving Fund Method: *Education Code* sections 42830—42833 authorize and prescribe procedures for the establishment of a revolving warehouse stock fund for LEAs. Permission is also given for two or more LEAs to establish a common revolving fund for this purpose.

Types of Supplies in a Stores System

Items purchased for a stores system should be those that are used in sufficient quantity to justify the cost of establishing them as stock items. Initial purchase of a new item should be conservative as to quantity to test its turnover, thereby establishing a basis for determining the quantity needed. Committees composed of users of the various items can be helpful in determining standard items to be warehoused and in encouraging their use. The types of items most frequently stocked are included in the list that follows:

- Instructional supplies, including paper, pencils, chalk, paste, art supplies, and the like
- Office supplies, including typewriter ribbons, duplicating supplies, desk files, and the like
- Custodial supplies

- Maintenance supplies, including lumber, small tools, electrical supplies, paints, sandpaper, and the like
- Food and related supplies
- Pre-printed forms
- Equipment (When it is known that computers, videocassette recorders, scrubbing machines, and other items of equipment will be needed in the near future, it is sometimes economical to purchase this equipment in quantity. It is recommended that equipment items such as these be maintained on a minimum-maximum basis as are items of supply.)

Essentials of a Stores System

The essential features that are to be provided in connection with the establishment and operation of a stores system are presented in this section.

Devices for Control of Purchases

Provisions for numbering, cataloging, and standardizing stock items. Printed catalogs that list all items by stock number, unit of issue, description, and unit cost should be available to all who will requisition such items from the warehouse. The catalog should preferably be loose-leaf to allow for replacing pages in the event of substitutions, additions, or deletions.

Provisions for the addition or deletion of stock items. A special form may be used to notify all departments concerned of the necessary information regarding the action taken.

Provisions for minimizing losses because of obsolescence. Special committees can be helpful in giving information in advance on planned changes in curriculum, which will affect the use of supplies already stocked. If it is known that a change is planned, supplies to be discontinued can be allowed to run out without reordering when the stock drops to the minimum.

Control of maximum and minimum stock balances. Care should be exercised in the setting of maximum and minimum quantities. Continual study of stock activity and periodic readjustment of the limits set are required because of such conditions as enrollment growth, grade levels of users, changes in curriculum, changes of personnel placing requisitions, and storage capacity. Some items will deteriorate when stored too long; this factor should be considered when placing orders. Very small,

inexpensive items should be ordered in adequate supply for anticipated need; more expensive items should be ordered in accordance with conservative estimates of need.

Records of Perpetual Inventory

Individual cards or records that contain the following information should be kept for each item stocked:

1. Identifying stock number
2. Specification of unit of issue
3. Description of item
4. Unit price
5. Posting references: date, document number, and the like
6. Receipts in terms of stock units
7. Issues in terms of stock units
8. Balances on hand in terms of stock units

Note: The following additional information on the stock records may be desirable: (1) Minimum and maximum quantities to be stocked; (2) reference to vendors from whom stock is purchased; (3) memoranda of orders placed; (4) memoranda of unfilled requisitions; (5) reference to warehouse location of item if the identifying stock number cannot be used for this purpose; and (6) provision for values of receipts, issues, and balances on hand.

Verification by Physical Inventory

Provisions should be made for at least an annual count of all items stocked. This can be done on a cyclical basis, with only a portion of the total stock inventoried each period. This count should be made by persons other than warehouse personnel. In the event warehouse personnel are used to take the count, the record should be spot-checked by persons other than those responsible for stock. A common practice is for the firm performing the LEA's audit to make the spot checks.

Security Control and System of Internal Checks

In planning the stores system, the LEA should make provisions for adequate security of stock and a system of internal checks. Buildings used for warehouse storage should be as fireproof as possible and should have adequate locks. Only specified personnel should be allowed to issue stock. Preferably, the stock records should be maintained in an office removed

from the warehouse (stock records are commonly maintained in the accounting or purchasing offices). At inventory time or other periodic checkup time, any difference between the record and actual quantity count should be investigated and necessary adjustments made.

Planned Procedures for Receiving and Issuing

Procedures for receiving and issuing stock should include the following:

1. Items to be stocked should be purchased by means of an official LEA purchase order issued in compliance with the *Education Code* and the LEA's policies covering bidding and purchasing. An "on order" notation may be made on the individual stock control records at this point. On receipt of merchandise, the items should be counted and inspected for condition and compliance with specifications. The signed receiving copy of the purchase order or other receiving document authorizes payment to the vendor and charge of the cost of the merchandise to the Stores account. Either the receiving document or the payment warrant may be used as the basis for entering receipt of stock by quantity and value on the stock control records that are affected by the purchase.

2. Stores should be issued only on the authority of a properly approved, prenumbered requisition, which should give the following information:

- Source and date of requisition
- Delivery instructions
- Account(s) to be charged
- Provision for approvals as to budget, items allowed, quantities, and the like
- Provision for posting reference
- For each item: quantity ordered, unit stock number, description, unit price, and total dollar amount; and on each requisition, columns for noting substitutions, back orders, and the like
- Provision for evidence of receipt and date of delivery. A multiple-copy snap-out form is commonly used for warehouse issues, with copies of each transaction being sent to the requisitioner, the warehouseperson, and the recording office. Posting is done from this document to the stock control records.

Note: The term *requisition* as used here should be understood to include requisitions, billings, stores invoices, or similar documents for use by certain LEAs that find it desirable to use additional documents between

the time of preparation of the requisition for the materials and the actual delivery of these materials to the school or department requesting them.

Lines of Authority and Responsibility of Personnel

Lines of authority and responsibility should follow a logical plan and be clear-cut and definite.

> Note: In planning the establishment of a stores system, the LEA should consider the location of the warehouse or warehouses and the transmittal of documents between the warehouse and the accounting office. The space requirements, physical requirements for proper storage, and arrangement of stock items should be determined in advance. Stored items should be arranged, when possible, in an order corresponding to their order on standard supply lists.

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Procedure 420 Prepaid Expenditures

LEAs often disburse cash for services or materials, a portion or all of which actually applies to a future fiscal period. The most common disbursement of this type is for insurance; the full premium is paid immediately but the coverage extends into future years. In governmental accounting, expenditures for insurance and similar services extending over more than one accounting period may be accounted for as expenditures of the period of acquisition, or allocated to subsequent accounting periods.

Assume, for example, that an LEA purchases a five-year insurance policy on July 1, 2001, for $5,000. If the LEA treats the cost of this insurance policy as an expenditure of the period of acquisition, the following entry will be made:

General Ledger

Date	Object Title	Object Code	Debit	Credit
7-1-01	Insurance	5400	$5,000.00	
	Cash in County Treasury	9110		$5,000.00
	To record the payment for a five-year insurance policy.			

If the LEA treats the cost of this insurance policy as a prepaid expenditure and allocates a portion of the cost to subsequent years, the following entry will be made in the year of acquisition:

Date	Object Title	Object Code	Debit	Credit
7-1-01	Insurance	5400	$1,000.00	
	Prepaid Expenditures	9330	4,000.00	
	Cash in County Treasury	9110		$5,000.00
	To record the payment for a five-year insurance policy, one year of which applies to the current year.			

At the end of the year, when the books are closed, the Prepaid Expenditures asset account is included with other ending balances and becomes a part of the beginning balance for the next year.

After the books are opened for the next year, it is necessary to determine whether all or a portion of Prepaid Expenditures applies to the current year. This amount must be charged to the appropriate expenditure account of the new year, leaving as a remainder in the asset account any amounts not yet applicable. These, in turn, must be carried over as Prepaid Expenditures to the next year. A good way to determine the amount to charge to a year other than the year in which the original cash

disbursement was made is to prepare a schedule of amounts and periods applicable at the time when the original cash disbursement is made, as shown in the following example:

Schedule of Prepaid Expenditures						
Policy number	Carrier	Overall total	Analysis of total applying to each succeeding year			
			First year	Second year	Third year	Fourth year
		$4,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00

This schedule is retained for reference at the time of a future year's charge-off to ensure that the correct amounts are charged to each succeeding year in which a benefit is received. The schedule would be updated at the beginning of each year by reducing the control total by the amount of the first year succeeding, which is charged to expenditure, and by moving each figure in the next several columns one column to the left.

Charging off the portion applicable to a new year at the beginning of that year requires that a journal entry be made, with the debit charged to the appropriate expenditure account and the credit applied to Prepaid Expenditures. This entry should be one of the first entries made.

Another common example of prepaid expenditures is the payment of a fee for a teacher to attend a class that will be held during the next fiscal year. If the fee is paid in May of one year to reserve a place at a conference that will be held in the subsequent year, the charge is made to a prepaid account in the first year, to be expensed in the following year when the teacher attends the conference.

This procedure will create a timing problem if the prepayment is recorded in a categorical program subject to deferred revenues. A prepaid expenditure requires a reserve to the fund balance. Because there is not a fund balance for this type of categorical program, the reserve would generate a negative undesignated fund balance. The prepayment should therefore be recorded in an unrestricted resource and later expended against the categorical program at the time the conference is attended.

A prepaid reservation fee for a summer class to be held August 30, 2001, would appear as follows:

Date	Object Title	SACS Account String	Debit	Credit
5-01-01	Prepaid Expenditures	01-0000-0-0000-0000-9330	$450.00	
	Cash in County Treasury	01-0000-0-0000-0000-9110		$450.00
	To record payment of August registration for college training session.			

Date	Object Title	SACS Account String	Debit	Credit
8-30-01	Cash in County Treasury	01-0000-0-0000-0000-9110	$450.00	
	Prepaid Expenditures	01-0000-0-0000-0000-9330		$450.00
	Travel and Conference	01-7260-0-1110-1000-5200	$450.00	
	Cash in County Treasury	01-7260-0-0000-0000-9110		$450.00
	To charge the prepaid conference expenditure to the School Improvement Program.			

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Procedure 425 Fair Value: Accounting and Reporting for Certain Investments

In March 1997 the Governmental Accounting Standards Board (GASB) issued Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools.* This statement, effective beginning with fiscal year 1997-98, establishes accounting and reporting standards for certain investments held by governmental entities, including school districts and county offices of education.

GASB Statement 31 requires school districts and county offices to report their investments at fair value on the balance sheet. This requirement is similar to the one for businesses under Financial Accounting Standards Board (FASB) Statement 115, *Accounting for Certain Investments in Debt and Equity Securities*, and to the one for not-for-profit organizations under FASB Statement 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations.*

LEA investments affected by this statement are:

- Participating interest-earning investment contracts
- External investment pools, including cash with county treasurer
- Open-end mutual funds
- Debt securities
- Equity securities, option contracts, stock warrants, and stock rights

The provisions in GASB Statement 31 apply only to investments that are held primarily for the purpose of income or profit. Most school districts and county offices deposit their receipts and collections of moneys with their county treasurer because they are required to by *Education Code* Section 41001, not "primarily for the purpose of income or profit." The LEA's cash is nonetheless in external investment pools, however, because most of the county treasurers in California sponsor external investment pools. An external investment pool commingles (pools) the moneys of more than one entity and invests, on the participants' behalf, in an investment portfolio. Because GASB Statement 31 applies to external investment pools, LEAs should report their cash in the county treasury at fair value on the balance sheet.

GASB Statement 31 provides certain exceptions to the general rule requiring that investments be reported at fair value. These exceptions include:

- Investments with a remaining maturity of one year or less at the time of purchase.

- Nonparticipating investment contracts, such as nonnegotiable certificates of deposit.
- Investments in 2.a.7–like pools, which are external investment pools that adopt policies similar to those of private companies that operate under the Securities and Exchange Commission's Rule 2.a.7 of the Investment Company Act of 1940. They invest only in short-term securities and are required to sell securities whose market values deviate more than a set percentage from amortized costs.

Determining Fair Value

Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. Fair value is determined from the published market price in newspapers or trade journals and quotes from recognized stock exchanges or over-the-counter markets. For investments without a quoted market price, the fair value may be determined by using the market price of similar instruments, discounted cash flow, or any other valuation technique that provides the best estimates. The fair value of investments in external pools (i.e., cash in the county treasury) is based on the fair value of the pools' underlying portfolio. LEAs should obtain this information from the county treasurer.

Recognition and Reporting of Investment Income

All investment income, including changes in the fair value of investments, should be recognized as revenue on the operating statement. The change in fair value of investments should be captioned "net increase (decrease) in the fair value of investments." Realized gains and losses should not be reported separately from unrealized gains and losses except in the notes to the financial statements.

There are two revenue object accounts for reporting investment income:

Object 8660, Interest
Object 8662, Net Increase (Decrease) in the Fair Value of Investments

All investment income other than changes in the fair value of investments should be reported in Object 8660. The change in the fair value of investments, which includes realized and unrealized gains and losses, should be reported in Object 8662.

The change in the fair value of investments is defined as the ending fair value, plus proceeds from investments maturing or sold during the year, less investment purchases made during the year, less the beginning fair value. If the fair value of the investments at the beginning of the year in which the LEA implements this standard differs from the reported value at the end of the prior year, the difference should be reported as a "restatement of beginning fund balance" in Object 9795, Other Restatements.

The following examples illustrate how to calculate the changes in the fair value for cash in the county treasury and the accompanying accounting entries. The examples cover two fiscal years.

Note that Object 9110, although titled Cash in County Treasury, really represents the book value of the LEA's share of an external investment fund. However, for most purposes, Object 9110 is administered as a cash account. To avoid making non-cash adjusting entries to this "cash" account, entries for unrealized gains or losses on the value of cash with the county treasurer are made to Object 9111, Fair Value Adjustment to Cash in County Treasury.

Fiscal Year 1997-98

Assume that a school district implements this standard in Fiscal Year 1997-98. At July 1, 1997, the school district had $100,000 cash in the county treasury with a fair value of $105,000. During the fiscal year the district had deposits of $900,000 and disbursements of $925,000. At June 30, 1998, the district has $75,000 cash in the county treasury with a fair value of $78,000.

The change in fair value is calculated as follows:

Fair Value, ending 6-30-98	$78,000
Add: Disbursements (comparable to proceeds of investments sold)	925,000
Less: Receipts (comparable to costs of investments purchased)	(900,000)
Less: Fair Value, beginning 7-1-97	(105,000)
Net increase (decrease) in fair value for fiscal year 1997-98	$ (2,000)

Although the fair value of the cash in the county treasury at the end of the fiscal year is $3,000 higher than the actual cash balance ($78,000 minus $75,000), the change in fair value during the year is a decrease of $2,000. This is because the fair value of the cash in the county treasury at the

beginning of the fiscal year was $5,000 higher than the actual cash balance ($105,000 minus $100,000).

The entry for this first year of implementation is as follows:

Date	Object Title	Object Code	Debit	Credit
6-30-98	Fair Value Adjustment to Cash in County Treasury	9111	$3,000	
	Net Increase (Decrease) in the Fair Value of Investments	8662	2,000	
	Other Restatements	9795		$5,000
	To report the ending balance of cash in county treasury at fair value, the current year decrease in the fair value of investments, and the restatement of the beginning fund balance for the unrecorded adjustment to the fair value of cash in county treasury at the end of the previous year.			

Fiscal Year 1998-99

Assume that during fiscal year 1998-99, the district had deposits of $1,000,000 and disbursements of $985,000. At June 30, 1999, the district has $90,000 cash in the county treasury with a fair value of $94,000.

The change in fair value is calculated as follows:

Fair Value, ending 6-30-99	$94,000
Add: Disbursements (comparable to proceeds of investments sold)	985,000
Less: Receipts (comparable to costs of investments purchased)	(1,000,000)
Less: Fair Value, beginning 7-1-98	(78,000)
Net increase (decrease) in fair value for fiscal year 1998-99	$1,000

Although the fair value of the cash in the county treasury at the end of the fiscal year is $4,000 higher than the actual cash balance ($94,000 minus $90,000), the change in fair value during the year is an increase of $1,000. The other $3,000 difference between the fair value of cash and the actual cash balance was recognized at the end of the prior fiscal year.

The entry is as follows:

Date	Object Title	Object Code	Debit	Credit
6-30-99	Fair Value Adjustment to Cash in County Treasury	9111	$1,000	
	Net Increase (Decrease) in the Fair Value of Investments	8662		$1,000
	To report the ending cash balance at fair value and the current year increase in the fair value of investments.			

As an alternative, LEAs may choose to reverse their prior year fair value adjustments for cash in the county treasury at the beginning of each fiscal

year. If the LEA chooses to reverse the prior year adjustments, the entries are as follows:

Date	Object Title	Object Code	Debit	Credit
7-1-98	Net Increase (Decrease) in the Fair Value of Investments	8662	$3,000	
	Fair Value Adjustment to Cash in County Treasury	9111		$3,000
	To reverse the 6-30-98 fair value adjustment to cash in country treasury.			

Date	Object Title	Object Code	Debit	Credit
6-30-99	Fair Value Adjustment to Cash in County Treasury	9111	$4,000	
	Net Increase (Decrease) in the Fair Value of Investments	8662		$4,000
	To report the ending cash balance at fair value and the current year increase in the fair value of investments.			

The effect on the account balances is the same by either method.

Designation of Fund Balance for Net Unrealized Gains

The LEA may designate that portion of the fund balance attributable to the fair value changes for net unrealized gains to make clear that it is not available for spending. By designating the fund balance, the LEA's management is indicating its intent not to liquidate investments to realize reported gains. However, LEAs should not designate a portion of the fund balance for net unrealized losses because they cannot plan to spend negative balances.

The designation of fund balance should be reported in Object 9775, Designated for the Unrealized Gains of Investments and Cash in County Treasury.

Materiality of Adjustments to Fair Value

Generally accepted accounting principles (GAAP) require that LEAs report their cash in the county treasury at fair value. However, like all GASB statements, GASB Statement 31 states that it does not apply to nonmaterial items. For many LEAs, the difference between the fair value and the book value of their cash in the county treasury may not be material.

If an LEA chooses not to record the adjustment necessary to report its cash with the county treasurer at fair value, the LEA's independent auditor must determine whether the omission is material enough to the financial statements to require an adjustment and whether the LEA's departure from GAAP is significant enough to impact the auditor's opinion on the financial statements.

Procedure 430 Capital Assets

Property and equipment of material value are commonly referred to as fixed or capital assets. These include land and land improvements, buildings and building improvements, equipment, and all other tangible and intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Record Keeping Requirements for Capital Assets

Since capital assets represent one of the largest investments of an LEA, control and accountability are of significant concern. Generally accepted accounting principles regarding internal controls, *Education Code* Section 35168, and federal funding agencies require LEAs to maintain records that properly account for capital assets. Capital asset records serve as a management tool and have an important bearing on management decisions such as long-range acquisition and abandonment projections. The need for data on capital assets is important regardless of the size of the LEA.

The accounting system for capital assets should accomplish the following:

1. Conform with *Education Code* requirements for inventorying capital assets.

2. Enable the LEA to report capital assets and accumulated depreciation in conformity with generally accepted accounting principles.

3. Enable administrators to account for and control all assets under their care.

4. Assist the site administrator in planning and providing proper equipment for schools by furnishing such data as useful life, location, and condition.

5. Aid LEAs in determining insurable values and in securing insurance appraisals.

6. Aid LEAs in substantiating loss in the event of fire, theft, or other catastrophe.

7. Encourage employees and others to better discharge their responsibilities in the care and use of the LEA's equipment.

***Education Code* Requirements**

Education Code Section 35168 requires LEAs to maintain records that properly account for equipment whose market value exceeds $500. To meet this requirement, the LEA must keep records containing the following information about the item:

1. Description
2. Name
3. Identification number
4. Cost
5. Date of acquisition
6. Location of use
7. Time and mode of disposal

Not all items of equipment for which the LEA maintains records pursuant to *Education Code* Section 35168 should necessarily be reported as capital assets on the LEA's government-wide statement of net assets. The threshold for capitalization is typically higher than the threshold for inventory. The capitalization threshold is discussed in Procedure 770, Distinguishing Between Supplies and Equipment.

Accounting for Acquisition of Capital Assets

Capital assets can be acquired permanently, through purchase or capital lease (lease with option to purchase), or temporarily, through rental or operating lease. These acquisitions are accounted for as follows:

- The purchase of a capital asset is charged as any other purchase for which title passes on receipt of payment. In governmental funds, capital assets are typically charged to a capital outlay expenditure account in the 6000 range of object codes.

- The lease with option to purchase (capital lease) of a capital asset for which title passes to the LEA is charged as described in Procedure 710, Capital Leases.

- The rental or lease of a capital asset for which title does not pass to the LEA does not increase the assets of the LEA. Rentals are charged to Object 5600, Rentals, Leases, Repairs, and Noncapitalized Improvements. Exception: If equipment is rented for a specific capital outlay project (e.g., a tractor for a major landscaping project), the amount paid should be charged to that project as a capital expenditure. This is achieved by charging the

rental to Function 8500, Facilities Acquisition and Construction, but the rental may also be charged to a capital outlay object such as Object 6170, Land Improvements.

Valuation of Property and Equipment

Generally accepted accounting principles require the use of "historical cost" to measure an entity's investment in property and equipment.

Historical cost simply means actual cost at the time of acquisition. It includes the invoice cost of the item plus any applicable sales tax, freight, or installation charges. Such cost represents the value to be derived over the useful life of the asset through depreciation.

When items are disposed of in any manner, their cost is removed from the capital asset account. Any accumulated depreciation is also removed from the depreciation allowance account.

Valuation of existing inventory of property and equipment can be made on the basis of:

1. Actual historical cost of each item, if records are available to support such costs; or
2. Estimated historical cost, based on date of acquisition.

The following guidelines are to be used in determining the method of valuation for inventory purposes:

1. Actual historical cost

   The actual cost should include the invoice cost paid by the LEA plus tax, freight, or other form of transportation for delivery to the LEA, whether added to the invoice or paid separately to a carrier. To this cost the LEA should add any labor and other costs of installation. Labor and other costs of installation by the vendor will usually be included in the original invoice price or may be billed separately by the vendor.

2. Estimated historical cost

(a) Appraised acquisition cost. When LEAs first establish a capital asset inventory, they may find it desirable to employ an outside agency to set up the inventory and/or update it. Appraisal companies have the ability to compute the estimated historical cost

based on the estimated date of acquisition of the particular items. Costs developed in this manner would be acceptable in either establishing a new inventory or adding to the inventory items that may have been missed in the establishment of the initial inventory. Use of an appraisal service also has the additional advantage of developing current market values for insurance purposes, either on a replacement-cost basis or a depreciated-replacement-cost basis, although current market values or replacement costs are not used for accounting purposes. Once the inventory listing is established, it is necessary to update it for current-year purchases and disposals of capital assets.

(b) Reasonable estimate of acquisition cost. If the original acquisition cost cannot be traced through the LEA's records, a reasonable estimate of original acquisition cost may be used. Methods of determining such reasonable estimates of cost are many and varied. It is important for auditing purposes that the methods employed be carefully documented. While it is not necessary to use the same method for each item, the methods should be designed to produce a consistent result. Care should be exercised in the establishment of each item's cost. Among the methods that may be employed are the following:

- Compare the item to a similar one of more recent acquisition for which you have a price. Adjust that price through a formula that would eliminate the effect of inflation/deflation for the number of years the older item has been in your possession.
- Research bid files for bids on similar items and apply any necessary inflation adjustments.
- Seek assistance from vendors who manufacture or sell items similar to the items you are attempting to price.
- Check with other LEAs that may have purchased similar items.

Any other method that can be shown to reflect a reasonable estimate of the original acquisition cost of the item may also be used.

(c) In accepting donated items, the LEA's governing board should approve the valuations based on their fair market values as of the dates of acceptance.

Reporting Capital Assets of Governmental Activities

In governmental funds, expenditures for acquisitions of capital assets are accounted for in Objects 6000-6999, Capital Outlay. Consistent with the modified accrual basis of accounting used in governmental funds, the capital assets themselves and their related depreciation are not reported in the funds. Rather, capital assets of governmental activities are reported only in the government-wide financial statements; capital assets and accumulated depreciation are reported on the Statement of Net Assets, and depreciation expense is reported on the Statement of Activities.

Reporting Capital Assets of Business-Type Activities

Unlike capital assets relating to governmental activities, capital assets of business-type activities accounted for in proprietary funds (enterprise funds and internal service funds) are recorded both in the respective funds and in the government-wide statements. These funds reflect their capital assets for the following reasons:

- Capital assets are used in the production of the funds' services or products.
- Depreciation of the capital assets is an essential element in determining the funds' total expenses, net income, and changes in fund equity.
- Capital assets may serve as security for the issuance of debt by enterprise or internal service funds.

In proprietary funds, capital assets are accounted for in Objects 9400-9499, Capital Assets. Depreciation is accounted for in Object 6900, Depreciation Expense.

Reporting Capital Assets of Fiduciary Activities

Similarly, capital assets of fiduciary trust funds are reported in the funds' financial statements. Capital assets of fiduciary funds are not reported in the government-wide statements because fiduciary funds are not included in the government-wide statements.

This manner of accounting for capital assets by trust funds results in the following benefits:

- Enhances the likelihood of compliance with trust agreement terms.

- Discourages mismanagement of trust assets.
- Facilitates the computation of depreciation when the trust corpus must not be spent.

In fiduciary funds, capital assets are reported in Objects 9400-9499, Capital Assets.

Estimated Useful Life

Estimated useful life means the estimated number of months or years that an asset will be able to be used for the purpose for which it was intended. Estimated useful lives are used to allocate depreciation expense to the appropriate periods.

In estimating an asset's useful life, LEAs should consider the asset's present condition, use, construction type, maintenance policy, and how long the asset is expected to meet service demands.

LEAs may depreciate assets either individually or in groups. If the LEA elects to depreciate assets in groups, the estimated life of the group may be based on the weighted average or the simple average of the useful lives of the individual items or on an assessment of the life of the group as a whole.

The following table of estimated useful lives is included for general information only. Estimation of useful lives should be a local decision based on local factors. LEAs are not required to utilize the estimated useful lives suggested in this table.

Table of Estimated Useful Lives

The following table is used by permission. It is provided as general guidance regarding reasonable estimated useful lives. In estimating an asset's useful life, LEAs should consider the asset's present condition, use of the asset, construction type, maintenance policy, and other local variables.

ASSET CLASS	EXAMPLES	YEARS
Land		N/A
Site Improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
School Buildings		50
Portable Classrooms		25
HVAC Systems	Heating, ventilation, and air conditioning systems	20
Roofing		20
Interior Construction		25
Carpet Replacement		7
Electrical / Plumbing		30
Sprinkler / Fire System	Fire suppression systems	25
Outdoor Equipment	Playground, radio towers, fuel tanks, pumps	20
Machinery and Tools	Shop & maintenance equipment, tools	15
Kitchen Equipment	Appliances	15
Custodial Equipment	Floor scrubbers, vacuums, other	15
Science and Engineering	Lab equipment, scientific apparatus	10
Furniture and Accessories	Classroom and office furniture	20
Business Machines	Fax, duplicating & printing equipment	10
Copiers		5
Communications Equipment	Mobile, portable radios, non-computerized	10
Computer Hardware	PC's, printers, network hardware	5
Computer Software	Instructional, other short-term	5 to 10
Computer Software	Administrative or long-term	10 to 20
Audio Visual Equipment	Projectors, cameras (still & digital)	10
Athletic Equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical Instruments	Pianos, string, brass, percussion	10
Library Books	Collections	5 to 7
Licensed Vehicles	Buses, other on-road vehicles	8
Contractors Equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressor	10
Grounds Equipment	Mowers, tractors, attachments	15

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Procedure 465 Liability for Compensated Absences in Governmental Funds

This procedure provides guidance in the accounting and reporting of the liability for compensated absences in accordance with Governmental Accounting Standards Board (GASB) Interpretation 6. The definition of compensated absences includes vacation leave benefits earned but not yet taken by employees, sabbatical leave, and those accumulated unused sick leave days that will be paid to employees upon their termination or retirement. In most LEAs, sick leave days are not normally paid at termination, so they are not a liability for purposes of this procedure.

In governmental funds, expenditures or liabilities for compensated absences are recognized only to the extent that they have come due for payment in each period. There is no recognition of either the current or the long-term portions of the unmatured liability. This means that amounts expected to be paid within the next fiscal year are not recognized. Only amounts that have actually become due and payable as of the end of the fiscal year because relevant events have occurred, such as employee resignations and retirements, are recognized.

The calculation of the liability should include certain payments associated with payment for compensated absences, such as the employer's share of Social Security, Medicare taxes, PERS, State Unemployment Insurance, and workers' compensation.

In the government-wide statements, generally accepted accounting principles require that the full expense and liability for compensated absences be recognized as the compensated absences are earned by employees. The entire unmatured portion (the portion that has not yet come due for payment) of the liability for compensated absences is recognized as long-term debt in the statement of net assets.

For presentation on that statement, the current portion of the liability may be estimated. The estimate could be based on such factors as historical trends or budgeted amounts, or other factors including the LEA’s policy on whether unused leave balances from prior periods must be used before amounts earned in the current period.

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Procedure 470 Long-Term Debt in Proprietary and Fiduciary Trust Funds

Proprietary funds and fiduciary trust funds are accounted for using the same measurement focus and basis of accounting used by commercial enterprises. Long-term obligations that are directly related to enterprise funds, internal service funds, and fiduciary trust funds and that are expected to be repaid from those funds should be reported as liabilities of those funds.

Even though some enterprise fund debt may be a "general obligation" of the LEA, it should still be reported in the enterprise fund if it was issued for enterprise fund purposes and if it is expected to be repaid from enterprise fund resources. The expected source of repayment, rather than the security interest for the debt, is the determining factor in classification as an enterprise fund liability.

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Section 500

Topics Relating to Revenues and Expenditures

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Procedure 501 Revenue and Other Financing Sources

Increases in the resources of a fund are the result of revenues, interfund transfers (transfers from other funds), or debt issue proceeds. Each source is described as follows:

1. *Revenues* are defined as the increases in a fund's financial resources other than increases from interfund transfers or debt issue proceeds. Increases are recognized as revenues when assets are increased without liabilities being increased or an expenditure reimbursement being incurred.

2. *Interfund transfers* are not classified as revenues but as other financing sources because they do not increase the financial resources of a local educational agency (LEA) as a whole. They represent a transfer of existing resources between funds.

3. *Debt issue proceeds,* such as proceeds from a loan or a bond issue, are also classified as other financing sources, not as revenues, because when these resources are increased, an offsetting debt is incurred. An example of debt issue proceeds is an emergency apportionment (Object 8931).

Revenues and other financial resources must be classified by fund and source. They are classified to produce information in a form useful to management in (1) preparing and controlling the budget; (2) controlling revenues; (3) preparing financial statements; and (4) preparing financial statistics. LEAs are required to classify resources in accordance with major and subordinate source classifications.

The major object classifications of revenues, by source, are as follows:

8010–8099	Revenue Limit Sources
8100–8299	Federal Revenue
8300–8599	Other State Revenue
8600–8799	Other Local Revenue
8900–8979	Other Financing Sources
8980–8999	Contributions

The subordinate classifications within the major object classifications for revenues and other sources are provided in Procedure 330. The subordinate classifications should be used in (1) day-to-day accounting; (2) preparation of budgets; and (3) preparation of financial reports.

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Procedure 505 Recording Revenue and Other Cash Receipts

In order to record revenue in the appropriate fund and revenue object classification, sufficient source documentation is required. Source documents for posting revenues are primarily apportionment notices from the county superintendent of schools for deposits made directly to the county treasury or copies of receipts for moneys received directly by the LEA.

Deposits made directly to the county treasury

Following is an example of an apportionment notice from the county superintendent of schools:

Apportionment Notice

County of_____

To_____School District

This notice certifies that the revenue shown below has been received and has been placed to the credit of your district on_____.
Date

8011	Revenue Limit State Aid—Current Year	$ 62,300.00
8041	Secured Roll Taxes	129,370.00
8042	Unsecured Roll Taxes	568.00
	Total Revenue	$192,238.00

Each of the items of actual revenue should be accounted for separately so that they may be compared with revenue estimates. This separate accounting is accomplished by posting receipts to the Revenue Ledger. The total from any given apportionment notice is posted to the General Ledger, and individual items are posted to the subsidiary Revenue Ledger.

Preparing the journal entry for revenue deposits made directly in the county treasury. The journal entry to record revenue receipts lists the General Ledger and subsidiary ledger accounts and the amounts for each, as shown in the following example:

Date	Object Title	Object Code	Debit	Credit
	General Ledger			
7-31-xx	Cash in County Treasury	9110	$192,238.00	
	Revenue	9840		$192,238.00
	Subsidiary Revenue Ledger			
	Revenue Limit State Aid—Current Year	8011		$ 62,300.00
	Secured Roll Taxes	8041		129,370.00
	Unsecured Roll Taxes	8042		568.00
				$192,238.00

The subsidiary Revenue Ledger is posted from the journal entry in a manner similar to that used for posting estimated revenue. Each account is posted to show, in the "Amounts received" column, the amount that has been carried in the journal entry, as shown in the following example:

Account 8042 *Unsecured Roll Taxes*

Date	Ref #	Estimated revenue	Amounts received	Total received to date	Estimated amount to be received
7-01-xx	J2	$ 2,700.00			$ 2,700.00
7-31-xx	J_		$ 568.00	$ 568.00	2,132.00

Account 8011 *Revenue Limit State Aid—Current Year*

Date	Ref #	Estimated revenue	Amounts received	Total received to date	Estimated amount to be received
7-01-xx	J2	$277,528.00			$277,528.00
7-31-xx	J_		$62,300.00	$62,300.00	$215,228.00

Receipts for moneys received directly by the LEA

A summary of receipts issued for moneys received directly by the LEA serves as the basis for preparing the journal entry to record this type of revenue and other cash receipts. If this summary is a formal record, it might look like the example of a cash receipts journal that appears on the next page.

Cash Receipts Journal *July xxxx*

		Current revenue		Abatements of expenditure		General Ledger	
Date	Description	Account	Amount	Account	Amount	Account	Amount
7-3-xx	Receipt 6801						
	Insurance claim			6400	xxxx		
	Receipt 6802						
	PL 81-874 payment	8110	xxxx				
	Receipt 6803						
	Sale of typewriter	8631	xxxx				
	Receipt 6804						
	Gym rental	8650	xxxx				
	Receipt 6805						
	Woodshop supplies			4300	xxxx		
	Receipt 6806						
	Art class supplies			4300	xxxx		
	Receipt 6807						
	Lost workbook			4300	xxxx		
	Receipt 6808						
	Library fine	8699	xxxx				
	Totals		xxxx		xxxx		

Preparing the journal entry to record moneys received directly by the LEA. The journal entry to record revenues and other moneys received directly by the LEA lists the General Ledger and Subsidiary Ledger accounts and the amounts for each, as shown in the following example:

Date	Object Title	Object Code	Debit	Credit
	General Ledger			
7-31-xx	Cash in County Treasury	9110	xxxx	
	Revenue	9840		xxxx
	Expenditures	9850		xxxx
	Subsidiary Revenue Ledger			
	Maintenance and Operations	8110		xxxx
	Sale of Equipment and Supplies	8631		xxxx
	Leases and Rentals	8650		xxxx
	Other Local Revenue	8699		xxxx
	Subsidiary Appropriation Ledger			
	Materials and Supplies	4300		xxxx
	Equipment	6400		xxxx
	To record receipt numbers 6801–6808.			

The General Ledger is posted in the usual manner. The subsidiary Revenue Ledger is posted in the same manner as that illustrated for revenue deposits made directly in the county treasury.

The subsidiary Appropriation Ledger is posted as shown in the following example:

Account 4300 *Materials and Supplies*

Date	Ref #	Appropriation	Encumbrances	Encumbered to date	Expended	Expended to date	Unencumbered balance
7-31-xx			xxxx	xxxx	xxxx	xxxx	xxxx

Account 6400 *Equipment*

Date	Ref #	Appropriation	Encumbrances	Encumbered to date	Expended	Expended to date	Unencumbered balance
7-31-xx			xxxx	xxxx	xxxx	xxxx	xxxx

Procedure 510 Recognition of Common Revenue Sources

This procedure contains specific guidance for recognition of certain revenue sources commonly received by California LEAs. The following revenue sources are explained or illustrated: Revenue limit and other state apportionments, prior year corrections to state apportionments, local property taxes, state mandated cost revenues, deferred maintenance apportionments, local interest, state lottery revenues, categorical funds (deferred or fund balance).

General accounting principles relating to revenue recognition are discussed in Procedure 101.

Second Period to Annual Corrections for Revenue Limits and Other State Apportionments

Revenue limits and other state apportionments are government-mandated nonexchange transactions and are recognized when all eligibility requirements have been met. Second period to annual corrections for revenue limits and other state apportionments, either positive or negative, should be accrued at the end of the fiscal year.

For example, the annual calculation of the revenue limit (Form K-12 Annual) should be made and the LEA's actual tax receipts as reported by the county auditor should be subtracted to determine the annual state aid to which the LEA is entitled. Any difference between the calculated annual state aid and the state aid received on the second principal apportionment is recorded as follows:

If the adjustment is positive, and more revenue is due than has been received, a receivable is recorded.

Date	Object Title	SACS Account String	Debit	Credit
6-30-xx	Due from Grantor Governments	01-0000-0-0000-0000-9290	xxxx	
	Revenue Limit State Aid – Current Year	01-0000-0-0000-0000-8011		xxxx
	To record the second period to annual adjustment to the state revenue limit apportionment.			

If the adjustment is negative, and less revenue was due than was received, a payable is recorded.

Date	Object Title	SACS Account String	Debit	Credit
6-30-xx	Revenue Limit State Aid – Current Year	01-0000-0-0000-0000-8011	xxxx	
	Due To Grantor Governments	01-0000-0-0000-0000-9590		xxxx
	To record the second period to annual adjustment to the state revenue limit apportionment.			

Under California's apportionment schedule, LEAs do not receive the amounts they accrue for adjustments to state aid until the following February. This is beyond the period normally defined as available. However, adjustments to state aid result from over- or under-collection of annual property taxes compared to the initial estimates on which state aid apportionments were based. Consequently, it might vary from one LEA to the next whether an LEA's accrual for adjustment to state aid is a payable or a receivable. It would be inconsistent for one LEA to accrue a payable for its adjustment to state aid, but for the next LEA not to accrue a receivable for its adjustment to state aid. In the interest of comparable revenue reporting among California LEAs, all LEAs should use the definition of *available* in Procedure 101, Revenue Recognition, and should accrue their receivables for adjustments to state aid.

Prior Year Corrections to State Apportionment

Any corrections to state apportionments from amendments to prior years' state reports are reflected as revenue and accrued as accounts receivable or payable in the year in which the adjustment amounts become known and the amendments are filed, provided that the actual cash adjustments are expected to be made no later than the following fiscal year.

For example, if the LEA filed an amended second-period attendance report for the preceding year, the LEA would accrue the anticipated adjustment at the end of the current fiscal year, even though the adjustment will not be received until the following February. The accrued revenue is recorded in a current year revenue account.

Property Taxes

California LEAs should recognize property tax revenues actually received, as reported on the CDE's Principal Apportionment Tax Software used by county offices of education and county auditors to report school district and county taxes. LEAs should make no accrual for property taxes receivable as of June 30.

While this may seem contrary to generally accepted accounting principles, it must be remembered that under California's unique Revenue Limit funding formula, an LEA's total Revenue Limit entitlement is funded through a combination of local property taxes and state aid. The amount of property taxes the LEA actually receives by June 30 is applied toward the total entitlement. The difference is funded through state aid. Recognition of only those property taxes received by June 30 is therefore appropriate because accruing additional property taxes receivable as of June 30, unless the LEA were to make an offsetting adjustment to its state aid accrual, would misstate the LEA's Revenue Limit entitlement. Making an offsetting adjustment to the state aid accrual would be unnecessarily burdensome for the LEA and would result in the accrual no longer matching the amount actually receivable from the state as reported on apportionment documents.

Mandated Costs Revenue

Mandated costs revenue does not become available until appropriated by the Legislature and approved by the Governor. Therefore, revenue from claims for mandated costs is recorded on a cash basis. However, if a known amount is received within 60 days of the close of the fiscal year, the LEA will accrue the amount as follows:

Date	Object Title	SACS Account String	Debit	Credit
x-xx-xx	Due from Grantor Governments	01-0000-0-0000-0000-9290	xxxx	
	Mandated Cost Reimbursements	01-0000-0-0000-0000-8550		xxxx
	To accrue the mandated costs revenue due from the state.			

Deferred Maintenance Apportionment

The Deferred Maintenance Apportionment is recognized in the year it is appropriated in the state Budget Act and apportioned to LEAs. The LEA's matching transfer to the Deferred Maintenance Fund is recognized in the year that it is made or accrued.

Interest

Interest revenue is accrued so that the amount earned during the four quarters of the fiscal year is reflected as revenue in that fiscal year.

State Lottery Revenue

The estimated fourth-quarter payment of state lottery revenue is accrued at the end of the fiscal year. The adjusting payment of lottery revenues from

the prior year to current ADA is reflected as revenue in the year in which the adjusting payment is received.

Categorical Funds Subject to Deferred Revenue

LEAs commonly receive grant awards that are "reimbursement-type" or "expenditure-driven". These awards may be mandated by the government or may have been accepted voluntarily by the LEA. The eligibility requirements of these awards has not been met until the LEA has made the required expenditures of the grant within the time period specified by the grantor. Revenue is recognized in the period in which the qualifying expenditures are made. Cash received but unspent at the end of the fiscal period is booked as a liability, and revenue is reduced to the amount that has been expended. For example, if a $10,000 federal grant has been received, but only $8,125 has been expended by the end of the fiscal year, only $8,125 revenue is recognized:

Date	Object Title	SACS Account String	Debit	Credit
6-30-xx	All Other Federal Revenue	01-3XXX-0-0000-0000-8290	$ 1,875.00	
	Deferred Revenues	01-3XXX-0-0000-0000-9650		$ 1,875.00
	To reduce $10,000 revenue of the XYZ Grant by amount not expended.			

Categorical Funds Subject to Fund Balance

LEAs commonly receive funds for which they have fulfilled specific eligibility requirements or have provided a particular service. For example, a district may be granted funds to transport students, to provide meals to students, or to offer supplemental classes to at-risk students. Once the LEA has provided these services, they have earned the revenue provided. Any unspent money may be carried to the next year to be expended for the same restricted purposes. Revenue is recognized in the period that the service is provided, and any carryover becomes a part of the LEA's ending fund balance.

Labels such as "grants" or "entitlements" are sometimes used for restricted categorical resources. These terms do not necessarily define the characteristics necessary for proper revenue recognition. Care should be taken to understand the characteristics of each resource to determine how revenue should be recognized by the LEA.

Procedure 515 Abatement of Revenue

When part or all of the revenue of a local educational agency (LEA) must be returned to the source from which it was received, the transaction shall be accounted for as an *abatement of revenue*, or the cancellation of a part or the whole of a specific receipt previously recorded. Such cancellations of previously recorded receipts usually result from tax refunds, refunds of money received from state or federal sources, or refunds of moneys previously received in error. Note that the distribution to others of moneys received on their behalf is not a return of revenue to the source from which it was received, so that amount is not recorded as an abatement of revenue.

In accounting, netting revenues and expenditures is generally avoided. Revenues and expenditures should both be reported in their entirety. It is only appropriate to abate a revenue account if revenue would be incorrectly stated otherwise. Accounting for such transactions in the manner described keeps both revenue and expenditures in true perspective.

Accounting Instructions for Abatement of Revenue

When a transaction occurs that represents a cancellation or a reduction of revenue receipts, it must be accounted for as an abatement of revenue by debiting revenue. The revenue account debited is the same account that was credited when the original revenue was received. The current-year revenue account is debited even if the original revenue was received in a prior fiscal year.

For instructions on accounting for the distribution to others of moneys received on their behalf, refer to Procedure 750, Pass-Through Grants, and Cooperative Projects.

Relationship of Abatements of Revenue to Revenue Control

Because payments that constitute abatements of revenue are not expenditures, they are not subject to appropriation control. However, any abatement of revenue that constitutes a major reduction of revenue compared with estimated revenue should be recognized as requiring a corresponding reduction in estimated revenue and the fund balance.

Items Allowable as Abatements of Revenue

The following are examples of transactions that should be accounted for as abatements of revenue:

1. Tax refunds

2. Rental refunds

3. Tuition refunds
   a. To students, parents, or guardians
   b. To other LEAs because of overpayments

4. Refunds of revenue from federal sources

5. Refunds of revenue from state sources

6. Refunds of other moneys received in error

7. Direct expenditures (e.g., consultant-broker fees and the like) made in conjunction with real estate sales. Such transactions may be abated to sale proceeds. Usually, such abatement occurs in escrow, and only net proceeds are recorded as revenue.

When the resources of a fund decrease, the decrease is the result of *expenditures, expenses,* or *other financing uses* including interfund transfers.

Expenditures

Expenditures are decreases in net spendable resources. They include expenses (the term used in the proprietary funds), payments toward the retirement of long-term debt, and capital outlay for acquisition of long-term assets such as land, buildings, and equipment.

Object account numbers 1000–7499 and 7651–7699 are used to record a local educational agency's (LEA's) expenditures.

Interfund Transfers

Interfund transfers are flows of assets without equivalent flows of assets in return and without a requirement for repayment. The two major categories of interfund transfers are:

1. *Residual equity transfers.* Residual equity transfers are nonrecurring or nonroutine transfers of equity between funds. Examples of transfers of this type are (1) transfers of residual balances of discontinued funds to the General Fund; and (2) nonroutine contributions of Internal Service Fund capital by the General Fund.

2. *Operating transfers*. Operating transfers, which comprise all interfund transfers other than residual equity transfers, are routine, legally authorized transfers between funds. Examples of operating transfers are (1) transfers from the General Fund to a Special Revenue or Capital Projects Fund; and (2) operating subsidy transfers from the General Fund to an Enterprise Fund.

Both residual equity transfers and operating transfers are nonreciprocal interfund activities. Reciprocal interfund activities, such as interfund loans and interfund services provided and used, are not recorded as interfund transfers.

Interfund transfer accounts are closed at the end of the fiscal year in the same manner as that used for closing expenditure accounts.

Object Account numbers 7600–7629 are used to record an LEA's interfund transfers out.

Recognition of Expenditures and Interfund Transfers

Expenditures of governmental funds are accounted for on the modified accrual basis. Expenditures and interfund transfers out are recorded when the related liabilities, if measurable, are incurred, except for unmatured interest on general long-term debt, which is recognized when due. Accruals for accounts payable at the end of the fiscal year are recorded for services rendered or for goods received by June 30.

Expenses of proprietary and fiduciary funds are accounted for on the accrual basis. Expenses, if measurable, are recognized during the period in which they are incurred. Transfers out are recognized during the accounting period in which the interfund transfer obligation arises.

Certain obligations and commitments that are not recognizable as expenditures for purposes of financial accounting may be claimed for purposes of federal grant reporting. These are discussed in Procedure 765, Recognition of Legal Obligations in Reporting for Federal Grants.

Classification of Expenditures as Commitments are Made

The *Education Code* limits an LEA's expenditures to amounts appropriated for the several major expenditure classes in the LEA's budget as adopted or as subsequently revised. To allow budgetary control of expenditures, the budget and all documents dealing with appropriations must be prepared using the same classifications as employed in accounting for expenditures. Similarly, financial reports for local, county, state, or federal use should use the same classifications.

LEA officials who have direct knowledge of the nature and purpose of each expenditure should designate the complete expenditure classification on the orders, requisitions, or contracts at the time that commitments are made. Accounts to be charged should be identified when goods or services are ordered or when employees are assigned or reassigned.

Where feasible, notices of employment, contracts, and other LEA documents relating to expenditures or commitments that will result in expenditures should bear the complete expenditure classifications for review and approval by the county office of education. The inclusion of these classifications on the documents permits the prompt settling of any

questions concerning the classification of expenditures. One decision regarding expenditure classification can thus serve for multiple disbursements, such as monthly salary payments, to be made at future dates.

Whether or not expenditure classifications are shown on commitment documents, all LEA warrant orders should show the complete expenditure classifications applicable to the disbursement. In examining and approving such orders, county offices should make sure that the expenditure classifications are correct. They should serve as coordinating officers to ensure that school districts understand and uniformly apply the guidance contained in this manual. When necessary, county offices should confer with school districts regarding any seemingly incorrect expenditure classification and advise the school district of any changes made by the county office.

When county offices draw requisitions on school district funds in those relatively infrequent instances in which they are authorized or required by law to initiate disbursements, county offices should designate the complete expenditure classifications applicable to such disbursements and inform the districts of the date, payee, purpose, amount, and expenditure classification of each requisition so drawn. They should also notify the districts of (1) the date, purpose, amount, and expenditure classification of any withdrawal from the funds of the school district other than by district order or county superintendent's requisition; and (2) the amounts withheld from apportionments of state funds to be treated as expenditures, such as the amounts withheld for district repayments of school building loans.

The complete expenditure classifications should be designated on every warrant or warrant register so that county offices can maintain the accounting records of expenditures necessary for budgetary control of expenditures and annual reporting purposes.

School districts and county offices are required to report expenditures in accordance with defined account classifications. They may establish subclassifications of required account classifications to capture additional data for their own internal reporting requirements. This is discussed in Procedure 301, Overview of the Standardized Account Code Structure.

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Procedure 560 Abatement of Expenditures

Abatement of expenditure is the cancellation of a part or the whole of a charge previously made, usually because of refunds, rebates, resale of materials originally purchased by the local educational agency (LEA), or collections for loss of or damage to the LEA's property. Abatement of expenditure applies to both current expenditures and capital outlay expenditures from all funds for the current fiscal year. Tuition receipts, fees, and rentals shall not be treated as abatements of expenditure. This definition must be observed in making all decisions as to whether a receipt is to be recorded as revenue or as an abatement of expenditure.

In accounting, the netting of revenues and expenditures is generally avoided. Both revenues and expenditures should be reported in their entirety. It is typically only appropriate to credit a receipt to an expenditure account if not doing so would overstate the expenditure account. Thus, the basic distinction between revenue and an abatement of expenditure is that an abatement cancels a part or the whole of a determinable item of previous expenditure for the current fiscal year. If a receipt cannot be substantiated as a cancellation of a specific expenditure, it must be recorded as revenue.

LEAs may record an abatement of expenditure prior to the receipt of cash; i.e., as an account receivable.

Adjustments between expenditure accounts to correct errors in the distribution of charges are reclassifying entries, not abatements of expenditures.

Accounting Instructions for Abatement of Expenditures

Receipts that represent cancellations of expenditures are accounted for by crediting the original expenditure accounts, thus avoiding any credit to revenue accounts.

Abatements of expenditures must be accounted for by abating the original expenditure accounts during the fiscal year in which the expenditures and receipts occur. Receipts canceling expenditures from a prior year that were not accrued in the prior year must be accounted for as revenue in the current year.

Receipts in excess of the related expenditure must be accounted for as revenue, not as abatements.

Appropriations, apportionments, subsidies, or grants-in-aid from any governmental unit must be accounted for as revenue, not as abatements of expenditures.

Use of Contra Accounts

Whenever abatements of a particular type are numerous, and especially if considerable amounts are involved, credits should be made to a contra account instead of directly to the expenditure account. The contra account should be identified as "Abatements of _____ " (the name of the expenditure account to which it relates). It should be maintained adjacent to the corresponding expenditure account in the expenditure (or appropriation) subsidiary ledger. The contra account will receive only credit entries for abatements. Through the use of this procedure, the undesirable features of a "mixed" account are avoided and gross expenditures, abatements, and net expenditures can be determined easily at any time.

Relationship of Abatements of Expenditures to Appropriation Control

Regardless of whether abatements of expenditure are treated as direct credits to expenditure accounts or as indirect reductions of expenditures by the use of contra accounts, budgetary control of expenditures must be in terms of net expenditures. LEAs that anticipate significant abatements of expenditure items should prepare their budgets on the basis of net expenditures and maintain supporting schedules indicating the anticipated gross expenditures and the anticipated reduction of such expenditures by reason of abatements.

Receipts Allowable as Abatements of Expenditures

The following are examples of receipts that must be accounted for as abatements of expenditures if the receipt and expenditure occur in the same fiscal year:

1. Receipts from sales of supplies and new materials at cost (a) to students for personal ownership (e.g., art and shop materials); (b) to students by means of vending machines dispensing articles supplied by LEAs; (c) to PTAs or other school-related organizations; or (d) to other governmental units, including LEAs.

Note that some of these sales may be credited to stores accounts instead of expenditure accounts depending on the local accounting methods employed.

2. Refunds of overpayment from (a) teachers and other employees; or (b) vendors and other payees.

3. Refunds for return of containers, oil drums, wire spools, and the like.

4. Reimbursement of cost of repairs or replacement of damaged or lost property from (a) pupils, parents, or guardians for loss of books or damage to LEA property; or (b) contractors or any other individuals for damage to or loss of LEA property.

5. Refunds from a transportation company for the unused portions of carfare books, tickets, and the like.

6. Refunds of gasoline taxes for non-highway use.

7. Canceled and voided warrants (not staledated warrants).

8. Sale in lieu of trade-in of used equipment being replaced, such as automobiles and typewriters.

9. Refunds of insurance premiums overpaid.

10. Receipts of settlements from commercial insurance carriers, JPAs, or self-insurance funds because of building, supply, and equipment losses.

11. Workers' compensation payments received by the employee and endorsed over to the LEA that offset all or part of the salary being paid by the LEA to the employee. Also see "Special Considerations Regarding Abatement of Salaries," page 560-5.

12. Receipts from subleasing an unused portion of premises that the district had to rent as a whole in order to obtain the portion desired for school purposes.

13. Contributions for health insurance premiums from retirees or former employees who continue their health coverage at their own expense following retirement or termination of their employment.

Receipts Not Allowable as Abatements of Expenditures

The following are examples of receipts that are not allowed as abatements of expenditure and must be accounted for as revenue:

1. Tuition.
2. Fees.
3. Rentals, including collections for the use of swimming pools, tennis courts, and the like.
4. Library fines.
5. Receipts from the sale of surplus property and equipment no longer needed.
6. Donations, contributions, and gifts.
7. Receipts from the sale of courses of study, printed forms, and the like.
8. Amounts received from forfeitures of bonds or deposits because of noncompliance with contracts.
9. Staledated warrants, and warrants canceled in a fiscal year subsequent to year of expenditure.
10. Receipts from a teacher training institution for practice teaching services. Also see "Special Considerations Regarding Abatement of Salaries," page 560-5.
11. Jury Duty fees received by employees and endorsed over to the LEA as a condition of the employee receiving full salary while on jury duty. Also see "Special Considerations Regarding Abatement of Salaries," page 560-5.
12. Amounts received from another entity for amounts paid to an employee or a substitute while the employee performs services for the other entity. Also see "Special Considerations Regarding Abatement of Salaries," page 560-5.

Special Considerations Regarding Abatement of Salaries

There are particular payroll reporting issues to consider regarding abatement of salaries. Salary expenditure accounts should never be abated unless:

1. The salary actually paid by the LEA to the employee is being reduced or corrected in the payroll records as well, and/or

2. The payroll reporting responsibility for the salary paid to the employee and being reimbursed to the LEA is being assumed by another entity.

LEAs have a payroll reporting responsibility for all salaries paid to their employees. Unless the payroll reporting responsibility for a particular salary amount is being assumed by another entity, an LEA should not abate a salary account for receipts relating to that particular salary amount. Thus, amounts received by the LEA for Jury Duty stipends turned over by the employee to the LEA, or amounts received from another entity to reimburse the LEA for salary paid to an employee or a substitute while the employee performed services for the other entity, should be recorded as revenue and not as abatements of salaries.

In general, salary accounts in the General Ledger should match gross employee earnings in the payroll history records.

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Section 600

Coding Common Transactions

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Procedure 605 Balance Sheet Accounts – Coding Examples

Shown below are examples of recording transactions affecting balance sheet accounts using the standardized account code structure (SACS). Balance sheet accounts are classified in the Object field. If the transactions are from restricted revenues, the balance sheet accounts are also coded in the Resource field.

Example 1: Unrestricted Transactions Resulting in Change to Fund Balance

Cash is deposited in the county treasury for the K–12 revenue limit and expended for various functions and objects. At year-end, closing of the books results in an increase in the unrestricted fund balance.

(a) To record receipt of property taxes:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	0000	0000	9110	000
Cr	01	0000	0	0000	0000	8011	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not used in this example.
- Goal is generally not required for revenues (required for special education revenues), and is not required for balance sheet accounts.
- Function is not required for revenues or balance sheet accounts.
- Object 8011 is Revenue Limit State Aid—Current Year, and Object 9110 is Cash in County Treasury.
- School is not required.

During the year many transactions occur, e.g., the payment of teachers' salaries.

(b) To record the payment of salaries:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	0000	1000	1100	000
Dr	01	0000	0	0000	1000	3101	000
Dr	01	0000	0	0000	1000	3401	000
Cr	01	0000	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not used in this example.
- Goal 0000 is Undistributed because the teachers serve students of many goals.
- Function 1000 is Instruction; a function is not required for balance sheet accounts.
- Object 1100 is Teachers' Salaries; Object 3101 is State Teachers' Retirement System, Certificated Positions; Object 3401 is Health & Welfare Benefits, Certificated Positions; and Object 9110 is Cash in County Treasury.
- School is not required.

At year-end the books are closed and the ending fund balance has increased, changing the components of ending fund balance. The designation for economic uncertainties is increased, reducing the undesignated fund balance.

(c) To record fund balance designations at the end of the year:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	0000	0000	9790	000
Cr	01	0000	0	0000	0000	9770	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not used in this example.
- Goal is not required for balance sheet accounts.
- Function is not required for balance sheet accounts.
- Object 9770 is Designated for Economic Uncertainties, and Object 9790 is Undesignated/ Unappropriated.
- School is not required.

Example 2: Recording Components of Ending Fund Balance

At year-end the district records the reservations and designations of the ending fund balance when the books are closed (assuming that the excess of revenues over expenditures is automatically posted to Object 9790, Undesignated/Unappropriated Fund Balance):

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	0000	0000	9790	000
Cr	01	0000	0	0000	0000	9711	000
Cr	01	0000	0	0000	0000	9712	000
Cr	01	0000	0	0000	0000	9770	000
Dr	01	7140	0	0000	0000	9790	000
Cr	01	7140	0	0000	0000	9740	000
Dr	01	7156	0	0000	0000	9790	000
Cr	01	7156	0	0000	0000	9740	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted; Resource 7140 is GATE; and Resource 7156 is Instructional Materials Realignment, (AB 1781).
- Project Year is not used in this example.
- Goal is not required for balance sheet accounts.
- Function is not required for balance sheet accounts.
- Object 9790 is Undesignated/Unappropriated; Object 9711 is Reserve for Revolving Cash; Object 9712 is Reserve for Stores; Object 9740 is Legally Restricted Balance; and Object 9770 is Designated for Economic Uncertainties.
- School is not required.

Example 3: Identifying Cash by Resource

LEAs using financial systems that do not post the resource code to the balance sheet accounts during the year will need to make an additional entry at year-end to balance the restricted and unrestricted resources.

For example, during the year-end closing, the LEA posted deferred revenue to three resources. In addition, the LEA posted restricted ending balance to two resources. The LEA must make the following year-end closing entry to separate out the cash represented by these amounts:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	3010	0	0000	0000	9110	000
Dr	01	3326	0	0000	0000	9110	000
Dr	01	5600	0	0000	0000	9110	000
Dr	01	7140	0	0000	0000	9110	000
Dr	01	7156	0	0000	0000	9110	000
Cr	01	0000	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 3010 is NCLB: Title I, Part A, Basic Grants Low Income and Neglected; Resource 3326 is Special Ed: IDEA Preschool Capacity Building, Part B, Sec 619; Resource 5600 is Workforce Investment Act; Resource 7140 is Gifted and Talented Education (GATE); Resource 7156 is Instructional Materials Realignment, IMFRP (AB 1781); and Resource 0000 is Unrestricted Resources.
- Project Year is not used in this example.
- Goal is not required for balance sheet accounts.
- Function is not required for balance sheet accounts.
- Object 9110 is Cash in County Treasury.
- School is not required.

Revenues are classified by source and type in the object field. When the revenues are for restricted uses or have reporting requirements, they are further identified by the resource field. If the revenues are for federal projects that cross the LEA reporting fiscal year, they are also identified by the ending year of the project in the project year field.

For additional information regarding account codes, refer to Section 300, Chart of Accounts.

Example 1: Unrestricted Revenue

A district receives property taxes, the local portion of the revenue limit. The secured roll taxes will be coded as follows:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	0000	0000	9110	000
Cr	01	0000	0	0000	0000	8041	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted.
- Project Year is not required in this example.
- Goal is generally not required for revenues or balance sheet transactions.
- Function is not required for revenues or balance sheet transactions.
- Object 8041 is Secured Roll Taxes, and Object 9110 is Cash in County Treasury.
- School is not required.

Example 2: Restricted Revenue

A district receives a federal grant for bilingual programs. The revenue would be coded as follows:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	4230	3	0000	0000	9110	000
Cr	01	4230	3	0000	0000	8290	000

-

Fund 01 is the General Fund.

- Resource 4230 is Federal Bilingual Education Discretionary Grants.
- Project Year is 3 because this federal project ends in October 2003; project year may be used for balance sheet transactions.
- Goal is generally not required for revenues or balance sheet transactions.
- Function is not required for revenues or balance sheet transactions.
- Object 8290 is All Other Federal Revenue, and Object 9110 is Cash in County Treasury.
- School is not required.

Example 3: Transfer of Unrestricted Money to a Restricted Resource

If the district receives restricted revenue that requires a cash match by the district, the match would be recorded as a contribution from unrestricted resources. The following example shows the receipt of revenue and the recording of the cash match:

(a) To record district receipt of a federal grant that requires a match:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	5810	0	0000	0000	9110	000
Cr	01	5810	0	0000	0000	8290	000

(b) To record district match to restricted revenue from unrestricted revenues with corresponding transfer of cash:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	0000	0000	8980	000
Cr	01	0000	0	0000	0000	9110	000
Dr	01	5810	0	0000	0000	9110	000
Cr	01	5810	0	0000	0000	8980	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted, and Resource 5810 is Other Federal.
- Project Year is not required in this example.
- Goal is generally not required for revenues or balance sheet transactions.
- Function is not required for revenues or balance sheet transactions.

- Object 8980 is Contributions from Unrestricted Revenues; Object 8290 is All Other Federal Revenue; and Object 9110 is Cash in County Treasury.
- School is not required.

The expenditures would be tracked by the resource. The following are the sample expenditures for this resource:

(c) To record the payment of salaries:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	5810	0	1110	1000	1100	456
Dr	01	5810	0	1110	2100	1300	000
Dr	01	5810	0	1110	3110	1200	000
Cr	01	5810	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 5810 is Other Federal.
- Project Year is not required in this example.
- Goal 1110 is Regular Education, K–12; goal is generally not required for balance sheet transactions.
- Function 1000 is Instruction; Function 2100 is Instructional Supervision and Administration; Function 3110 is Guidance and Counseling Services; and function is not required for balance sheet accounts.
- Object 1100 is Teachers' Salaries; Object 1300 is Certificated Supervisors' and Administrators' Salaries; Object 1200 is Certificated Pupil Support Salaries; and Object 9110 is Cash in County Treasury.
- School 456 is Sample High School. Coding to the school field is not required; however, LEAs may wish to code expenditures for local information.

Example 4: Multiple Revenue Sources in a Single Resource or Project

The home-to-school transportation activities are funded from different sources. These include state apportionments, user fees, and unrestricted revenues for any encroachment. The expenditures are not required to be identified to each source; they are identified by a single resource. The following are sample transportation transactions:

(a) To record state apportionments and transportation fees:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	0000	0000	9110	000
Cr	01	7230	0	0000	0000	8311	000
Cr	01	7230	0	0000	0000	8675	000

(b) To record the contribution from unrestricted revenues to transportation to cover excess costs:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	0000	0000	8980	000
Cr	01	0000	0	0000	0000	9110	000
Dr	01	7230	0	0000	0000	9110	000
Cr	01	7230	0	0000	0000	8980	000

- Fund 01 is the General Fund.
- Resource 7230 is Transportation: Home-to-School, and Resource 0000 is Unrestricted.
- Project Year is not required in this example.
- Goal is generally not required for revenues and balance sheet accounts.
- Function is not required for revenues and balance sheet accounts.
- Object 8311 is Other State Apportionments—Current Year; Object 8675 is Transportation Fees from Individuals; Object 8980 is Contributions from Unrestricted Revenues; and Object 9110 is Cash in County Treasury.
- School is not required.

(c) To record transportation expenditures:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	0000	3600	2200	000
Dr	01	7230	0	0000	3600	4300	000
Dr	01	7230	0	0000	3600	6500	000
Cr	01	7230	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 7230 is Transportation: Home-to-School.
- Project Year is not required in this example.
- Goal 0000 is Undistributed; goal is not required for balance sheet transactions.
- Function 3600 is Pupil Transportation; function is not required for balance sheet accounts.

- Object 2200 is Classified Support Salaries; Object 4300 is Materials and Supplies; Object 6500 is Equipment Replacement; and Object 9110 is Cash in County Treasury.
- School is not required.

Example 5: Activities Paid from Two or More Revenue Sources with Separate Reporting Requirements

The special education programs are operated with money from different revenue sources. These include federal grants, state aid, unrestricted revenues, tuition, and transfers of apportionments from other LEAs. LEAs are required to identify and report expenditures of federal revenues separately from expenditures of state and local revenues; however, they are not required to report expenditures of state and local revenues separately from each other. The following are sample special education transactions:

(a) To record the payment of instructional aide wages funded by federal IDEA grant money:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	3310	3	5750	1110	2100	456
Cr	01	3310	3	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 3310 is IDEA Basic Local Assistance Entitlement.
- Project Year is 3; the project year for this federal resource extends beyond the LEAs' fiscal year.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled; goal is not required for balance sheet transactions.
- Function 1110 is Special Education: Separate Classes; function is not required for balance sheet transactions.
- Object 2100 is Instructional Aides' Salaries, and Object 9110 is Cash in County Treasury.
- School 456 is Sample High School. Coding to the school field is not required; however, LEAs may wish to code expenditures for local information.

(b) To record the amount receivable from the IDEA grant:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	3310	3	0000	0000	9290	000
Cr	01	3310	3	5001	0000	8181	000

- Fund 01 is the General Fund.
- Resource 3310 is IDEA Basic Local Assistance Entitlement.
- Project Year is 3; the project year for this federal resource extends beyond the LEA's fiscal year.
- Goal 5001 is Special Education—Unspecified. A goal is required for Special Education revenue. Goal is not required for balance sheet transactions.
- Function is not required for revenues or balance sheet transactions.
- Object 9290 is Due from Grantor Governments, and Object 8181 is Special Education—Entitlement.
- School is not required.

(c) To record receipt of the state special education program apportionment:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	6500	0	0000	0000	9110	000
Cr	01	6500	0	5001	0000	8311	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5001 is Special Education—Unspecified. A goal is required for Special Education revenue. Goal is not required for balance sheet transactions.
- Function is not required for revenues or balance sheet transactions.
- Object 8311 is Other State Apportionments–Current Year, and Object 9110 is Cash in County Treasury.
- School is not required.

(d) To record contributions from unrestricted revenues to special education and the corresponding transfer of cash:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	0000	0000	8980	000
Cr	01	0000	0	0000	0000	9110	000
Dr	01	6500	0	0000	0000	9110	000
Cr	01	6500	0	5001	0000	8980	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education, and Resource 0000 is Unrestricted.
- Project Year is not applicable in this example.
- Goal 5001 is Special Education—Unspecified. A goal is required for Special Education revenue. Goal is not required for balance sheet transactions.
- Function is not required for revenues or balance sheet transactions.
- Object 9110 is Cash in County Treasury, and Object 8980 is Contributions from Unrestricted Revenues.
- School is not required.

(e) To record the payment of certificated teacher and speech therapist wages from the Special Education resource, which includes the state apportionment and contributed unrestricted monies:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	6500	0	5770	1190	1100	456
Dr	01	6500	0	5770	3150	1200	000
Cr	01	6500	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5770 is Special Education, Ages 5–22 Nonseverely Disabled; goal is not required for balance sheet accounts.
- Function 1190 is Special Education: Other Specialized Instructional Service, and Function 3150 is Speech Pathology and Audiology Services. Function is not required for balance sheet accounts.
- Object 1100 is Teachers' Salaries; Object 1200 is Certificated Pupil Support Salaries; and Object 9110 is Cash in County Treasury.
- School 456 is Sample High School. Coding to the School field is not required; however, LEAs may wish to code expenditures for local information.

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Procedure 615 Expenditures – Coding Examples

Expenditures are handled differently depending on whether the expenditures are for the instructional functions or for other services functions. Expenditures for instruction must be classified by goal. Expenditures for other services may be classified by goal if they are directly identifiable with a goal and supported by documentation. Otherwise, they are recorded in the undistributed goal. Certain support service functions in the undistributed goal may be allocated to other goals based on allocation factors.

Example 1: Expenditure Directly Charged to a Goal

Salary is paid for an adult education math teacher at a high school. The school has elected not to track expenditures by subject matter. The salary will be coded as follows:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	11	3910	0	4110	1000	1100	456
Cr	11	3910	0	0000	0000	9110	000

- Fund 11 is the Adult Education Fund.
- Resource 3910 is Adult Basic Education.
- Project Year is not applicable in this example.
- Goal 4110 is Regular Education, Adult; goal is not required for balance sheet accounts.
- Function 1000 is Instruction; function is not required for balance sheet accounts.
- Object 1100 is Teachers' Salaries, and Object 9110 is Cash in County Treasury.
- School 456 is Sample High School. Coding to the School field is not required; however, LEAs may wish to code expenditures for local information.

Example 2: Expenditures Charged to More Than One Goal from Goal 0000, Undistributed

A director of curriculum for a school district is responsible for the district's curriculum development and implementation for K–12, alternative schools, and bilingual education goals. The position is funded with unrestricted revenues. Because this expenditure is not initially identified to a goal, it is coded as follows:

(a) To record payment of the director's salary:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	0000	2100	1300	000
Cr	01	0000	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed; goal is not required in balance sheet accounts.
- Function 2100 is Instructional Supervision and Administration; function is not required for balance sheet accounts.
- Object 1300 is Certificated Supervisors' and Administrators' Salaries, and Object 9110 is Cash in County Treasury.
- School is not required.

(b) The district may distribute, based on appropriate documentation, the cost of the director's salary accumulated in Goal 0000, Undistributed, to the applicable goals as follows:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	1100	2100	7370	000
Dr	01	0000	0	4760	2100	7370	000
Dr	01	0000	0	3100	2100	7370	000
Cr	01	0000	0	0000	2100	7370	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted.
- Project Year is not applicable in this example.
- Goal 1110 is Regular Education, K–12; Goal 4760 is Bilingual; Goal 3100 is Alternative Schools; and Goal 0000 is Undistributed.
- Function 2100 is Instructional Supervision and Administration.
- Object 7370 is Transfers of Direct Support Costs.
- School is not required.

Example 3: Expenditures Charged Between Funds

A gardener is responsible for maintaining the yards at four high school sites and two adult education centers in the district. This expenditure will be paid with unrestricted general fund revenues and adult education fund revenues. The monthly salary would be coded as follows:

(a) To record payment of the gardener's salary:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	0000	8100	2200	000
Cr	01	0000	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed; goal is not required in balance sheet accounts.
- Function 8100 is Plant Maintenance and Operations; function is not required for balance sheet accounts.
- Object 2200 is Classified Support Salaries, and Object 9110 is Cash in County Treasury.
- School is not required.

(b) To record transfer of direct support costs from the General Fund:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	0000	0000	9310	000
Cr	01	0000	0	0000	8100	7380	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed; goal is not required for balance sheet accounts.
- Function 8100 is Plant Maintenance and Operations; function is not required for balance sheet accounts.
- Object 9310 is Due from Other Funds, and Object 7380 is Transfers of Direct Support Costs - Interfund.
- School is not required.

(c) To record transfer of direct support costs to the Adult Education Fund:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	11	0000	0	0000	8100	7380	000
Cr	11	0000	0	0000	0000	9610	000

- Fund 11 is the Adult Education Fund.
- Resource 0000 is Unrestricted.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed; goal is not required for balance sheet accounts.
- Function 8100 is Plant Maintenance and Operations; function is not required for balance sheet accounts.
- Object 7380 is Transfers of Direct Support Costs - Interfund, and Object 9610 is Due to Other Funds.
- School is not required.

Example 4: Charge of Approved Indirect Cost Rate to a Federal Resource

Typically, a county office or LEA will charge federal or state programs either the indirect cost rate allowed by the program or their CDE-approved indirect cost rate, whichever is lower. Indirect costs consist of those business and administrative costs that benefit the entire LEA, such as accounting, budgeting, personnel, purchasing, and centralized data processing. An LEA's approved indirect cost rate is based on a specific formula approved annually by CDE. Transfers of indirect cost charges are always charged to Function 7210, Other General Administration Cost Transfers.

In the following example, the LEA charges its categoricals the CDE-approved indirect cost rate.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	3010	0	1110	7210	7310	000
Cr	01	3010	0	0000	0000	9110	000
Dr	01	3310	0	5001	7210	7310	000
Cr	01	3310	0	0000	0000	9110	000
Dr	01	3710	0	3550	7210	7310	000
Cr	01	3710	0	0000	0000	9110	000
Dr	01	0000	0	0000	0000	9110	000
Cr	01	0000	0	0000	7210	7310	000

- Fund 01 is the General Fund.
- Resource 3010 is NCLB: Title I Basic Grants Low Income and Neglected; Resource 3310 is Special Ed: IDEA Basic Local Assistance; Resource 3710 is NCLB: Drug-Free Schools; and Resource 0000 is Unrestricted.
- Project Year is not required in this example.
- Goal 1110 is Regular Education, K-12; Goal 5001 is Special Education—Unspecified; Goal 3550 is Community Day Schools; and Goal 0000 is Undistributed. Goal is not required for balance sheet accounts.
- Function 7210 is Other General Administration Cost Transfers.
- Object 7310 is Transfers of Indirect Costs.
- School is not required.

Example 5: Documentation of Direct Costs Transferred Between Functions

Many LEAs collect costs in a "cost pool" and then transfer out those costs on the basis of documentation. For example, the costs of a centralized copy center may be accumulated in a cost pool and then transferred as a direct cost to benefiting programs. The transfer from the cost pool to a direct cost usually requires a change in function from that of the copy center to that of the service provided by the user program.

(a) Initially, all the costs of the copy center may be collected in Function 7550, Printing, Publishing, and Duplicating, and Resource 0000, Unrestricted. These costs include salaries, benefits, supplies, services, and capital outlay.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	0000	7550	2400	000
Dr	01	0000	0	0000	7550	4300	000
Cr	01	0000	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed. Goal is not required for balance sheet accounts.
- Function 7550 is Printing, Publishing, and Duplicating; function is not required for balance sheet accounts.

- Object 2400 is Clerical, Technical, and Office Staff Salaries; Object 4300 is Materials and Supplies; and Object 9110 is Cash in County Treasury.
- School is not required.

(b) Photocopies are made for a teacher in a GATE program, and the per copy cost is charged to the GATE resource.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7140	0	1110	1000	5710	000
Cr	01	7140	0	0000	0000	9110	000
Dr	01	0000	0	0000	0000	9110	000
Cr	01	0000	0	0000	7550	5710	000

- Fund 01 is the General Fund.
- Resource 7140 is Gifted and Talented Education and Resource 0000 is Unrestricted.
- Project Year is not applicable in this example.
- Goal 1110 is Regular Education, K-12, and Goal 0000 is Undistributed. Goal is not required for balance sheet accounts.
- Function 7550 is Printing, Publishing, and Duplicating, and Function 1000 is Instruction. Function is not required for balance sheet accounts.
- Object 5710 is Transfers of Direct Costs, and Object 9110 is Cash in County Treasury.
- School is not required.

Federal Forest Reserve revenues are a unique type of revenue in that pursuant to Education Code Section 2300 at least 85 percent of the revenue is passed through from county offices of education (COEs) to qualifying school districts and community college districts. Forest Reserve revenues are accounted for in the Forest Reserve Fund and are an example of pass-through revenue.

Example 1: Receipt and distribution of funds by the recipient LEA

In this example, the COE receives the Forest Reserve money from the federal government. It then allocates the Forest Reserve money in a predetermined pattern to the school districts and to its own county School Service Fund (CSSF).

First, the COE deposits $100,000 of federal Forest Reserve money into its Forest Reserve Fund, a special revenue fund. The transaction is coded as follows:

Received $10,000 for COE

Fund	Resource	Project Year	Goal	Function	Object	School
16	0000	0	0000	0000	8260	000

Received $90,000 for LEAs

Fund	Resource	Project Year	Goal	Function	Object	School
16	0000	0	0000	0000	8287	000

- Fund 16 is the Forest Reserve Fund.
- Resource 0000 is Unrestricted. The money is restricted by the fund itself.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function is not required for revenue.
- Object 8260 is Forest Reserve Funds, and Object 8287 is Pass-through Revenues from Federal Sources.
- School is not required.

Then the COE allocates the money to all the participating school districts and to the CSSF according to the agreement with the county.

Transferred $90,000 to districts

Fund	Resource	Project Year	Goal	Function	Object	School
16	0000	0	0000	9200	7211	000

Transferred $10,000 to CSSF

Fund	Resource	Project Year	Goal	Function	Object	School
16	0000	0	0000	9300	7619	000

- Fund 16 is the Forest Reserve Fund.
- Resource 0000 is Unrestricted. The money is restricted by the fund itself.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 9200, Transfer Between Agencies, is used to transfer the money to the school districts, and Function 9300, Interfund Transfers, is used to transfer the COE portion to its CSSF.
- Object 7211 is Transfer of Pass-through Revenues to Districts, and Object 7619 is Other Authorized Interfund Transfers Out.
- School is not required.

The Forest Reserve Fund now reflects the authorized transaction of splitting the Forest Reserve Funds among participating LEAs. The following entry into the CSSF reflects the receipt of its budgeted share of the Forest Reserve money, which is unrestricted buy may have a locally defined resource code to distinguish the source of the money and how it was spent.

Transferred $10,000 from Forest Reserve Fund to CSSF

Fund	Resource	Project Year	Goal	Function	Object	School
01	0650	0	0000	0000	8919	000

- Fund 01 is the County School Service Fund.
- Resource 0650 is a COE locally defined unrestricted resource used to track the Federal Forest Reserve funds.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function is not required for revenue.
- Object 8919 is Other Authorized Interfund Transfers In.
- School is not required.

Finally, the COE chooses to spend half its own Forest Reserve Funds to supplement the school districts' GATE programs. The transaction would be coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	0650	0	0000	9200	7281	000

- Fund 01 is the County School Service Fund.
- Resource 0650 is a locally defined unrestricted resource used by the COE to track its Forest Reserve money.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 9200 is Transfers Between Agencies.
- Object 7281 is All Other Transfers to Districts.
- School is not required.

Example 2: Receipt and Expenditure of Funds by Subrecipient LEA

First, the school districts receive their share of Forest Reserve money from their COE. They may use the same locally defined unrestricted resource to identify the source of the money as follows:

Received $90,000 of Forest Reserve from COE

Fund	Resource	Project Year	Goal	Function	Object	School
01	0650	0	0000	0000	8260	000

- Fund 01 is the General Fund.
- Resource 0650 is a locally defined unrestricted resource for Forest Reserve money.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function is not required for revenue.
- Object 8260 is Forest Reserve Funds.
- School is not required.

Second, they receive the COE's donation toward their GATE program and code it as follows:

Received $5,000 contribution from COE

Districts will record the county office contribution of $5,000 as a transfer toward their GATE program and code it as follows:

a) Transfer from COE is recorded in the unrestricted resource:

Fund	Resource	Project Year	Goal	Function	Object	School
01	0000	0	0000	0000	8782	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function is not required for revenue.
- Object 8782 is All Other Transfers from County Offices. Funds recorded by the district as a transfer and not recognized as federal revenues, as it is not a district entitlement but a transfer from the county office from its share of federal forest funds.
- School is not required.

b) Contribution is made from the unrestricted resource to GATE:

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	0000	0000	8980	000
Cr	01	7140	0	0000	0000	8980	000

Procedure 625 Staff Development – Coding Examples

Generally, the cost of a staff development class designed to improve an employee's job performance follows the goal and function of the employee. Thus, the cost of improving a teacher's knowledge of classroom computer use should be coded to the teacher's instructional function. The cost of instructing a maintenance employee on hazardous materials should be coded to the maintenance and operations function. If the school nurses are sent to a seminar on current health issues, the cost should be coded to the health services function.

The costs of a staff development department or of persons hired to create a staff development program for LEA personnel are charged to Function 2100, Instructional Supervision and Administration, or the optional Function 2140, In-house Instructional Staff Development; or to Function 7200, Other General Administration, or the optional Function 7410, Staff Development, for noninstructional personnel in all classifications.

For example:

- Function 1000, Instruction, is used to record the salaries and related costs such as registration fees, transportation and lodging in the following situations:

  a. A teacher attending a conference
  b. A substitute teacher who replaces a regular teacher while the regular teacher is away at a conference
  c. A teacher paid for taking classes to obtain a master's degree
  d. Stipends paid to paraprofessionals in a teacher training program, or the costs of obtaining the college education necessary for a teaching credential

- Function 2100, Instructional Supervision and Administration, or optional Function 2140, In-house Instructional Staff Development, is used to record the cost of in-house staff or an external contractor providing in-house instructional staff development, including the time to develop and deliver the training material.

- Function 7200, Other General Administration, or optional Function 7410, Staff Development, is used to record the personnel cost to develop district-wide staff development programs for non-instructional staff such as safety training for classified employees.

Example 1: Cost of Staff to Coordinate Staff Development Programs

If a school district hires staff to develop and deliver instructional staff development programs, that cost should be charged to Function 2100, Instructional Supervision and Administration, or optionally Function 2140, In-house Instructional Staff Development. The 2000 functions cover "support to facilitate and enhance instruction" services designed to support the instructional staff.

Fund	Resource	Project Year	Goal	Function	Object	School
01	0000	0	0000	2140	1300	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 2140 is In-house Instructional Staff Development.
- Object 1300 is Certificated Supervisors' and Administrators' Salaries.
- School is not required.

Function 7410, Staff Development, is an optional subset of Function 7200, Other General Administration. This function accounts for staff members in the personnel department who are responsible for coordinating or developing district-wide classes for classified personnel. For example, if the personnel department is responsible for conducting district-wide classes on employee safety, the cost may be coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	0000	0	0000	7410	2400	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 7410 is Staff Development.
- Object 2400 is Clerical, Technical, and Office Staff Salaries.
- School is not required.

Example 2: Cost of Sending Employees to Staff Development Classes

If a speaker is engaged to give instructional training to the district's instructional teachers and teacher's aides, the function should be coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	0000	0	1110	1000	5800	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted, which might be the Staff Development Day buy-out funding.
- Project Year is not applicable in this example.
- Goal 1110 is Regular Education, K–12.
- Function 1000 is Instruction.
- Object 5800 is Professional/Consulting Services and Operating Expenditures.
- School is not required.

Function 1000, Instruction, is for "activities dealing directly with the interaction between teachers and students." The direct cost of improving a teacher's ability to teach is an instructional cost.

Example 3: Payment of Tuition for Employees

An LEA might obtain funding to assist paraprofessionals with the costs of obtaining the college education necessary for a teaching credential. These costs are incurred to develop the capability of the employee and to increase the level of competency of the teaching staff. Just as a teacher may be paid for taking classes to obtain a master's degree (a cost charged to Function 1000, Instruction), these costs enable a classroom teaching assistant to obtain a credential and may be charged to Function 1000, Instruction.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6263	0	1110	1000	5800	000

- Fund 01 is the General Fund.
- Resource 6263 is Paraprofessional Teacher Training, a grant issued by the Commission on Teacher Credentialing.
- Project Year is not applicable in this example.
- Goal 1110 is Regular Education, K–12.

- Function 1000 is Instruction.
- Object 5800 is Professional/Consulting Services and Operating Expenditures.
- School is not required.

Procedure 630 Technology – Coding Examples

The following examples are offered to illustrate the coding of expenditures for computer hardware, software, and other technological components.

Example 1: Purchases of Software for Use by Students or Staff

(a) In this example, the software is an integral part of a core curriculum adopted by the State Board of Education and is a part of the approved list of instructional materials.

Fund	Resource	Project Year	Goal	Function	Object	School
01	7156	0	1110	1000	4100	000

- Fund 01 is the General Fund.
- Resource 7156 is Instructional Materials Realignment, IMFRP.
- Project Year is not applicable in this example.
- Goal 1110 is Regular Education, Grades K–12.
- Function 1000 is Instruction.
- Object 4100 is Approved Textbooks and Core Curricula Materials.
- School is not required.

(b) Instructional software is purchased for use as a reference tool for students in the classroom.

Fund	Resource	Project Year	Goal	Function	Object	School
01	1100	0	1110	1000	4200	000

- Fund 01 is the General Fund.
- Resource 1100 is State Lottery.
- Project Year is not applicable in this example.
- Goal 1110 is Regular Education, Grades K–12.
- Function 1000 is Instruction.
- Object 4200 is Books and Other Reference Materials.
- School is not required.

(c) Computer games are purchased for use in the classroom during rainy day recesses.

Fund	Resource	Project Year	Goal	Function	Object	School
01	0000	0	1110	1000	4300	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 1110 is Regular Education, Grades K–12.
- Function 1000 is Instruction.
- Object 4300 is Materials and Supplies.
- School is not required.

(d) The district's data processing department purchases a new financial accounting system. This is a major system that handles financial data, personnel data, student attendance, and student grades. The contract includes four costs: a software purchase price of $15,000, a maintenance agreement of $10,000, a one-time research and development cost of $5,000, and one-time training for $3,000.

Fund	Resource	Project Year	Goal	Function	Object	School	Amount
01	0000	0	0000	7700	6400	000	$33,000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 7700 is Centralized Data Processing.
- Object 6400 is Equipment.
- School is not required.

In this example, the initial cost of the software is capitalized; often, a purchase contract does not specify the price for each of these components. The cost includes the research and development fee and the maintenance agreement, following the capitalization rules that include all costs of acquisition and installation in the cost of the equipment. If an annual maintenance fee is paid each year, the subsequent cost should be coded to Object 5600, Rentals, Leases, and Repairs. Additional training would be coded to Object 5800, Professional/Consulting Services and Operating Expenditures.

(e) The district's business office purchases an "off-the-shelf" spreadsheet program for use by staff members. Their PCs are on a network, and the software cost includes an original license fee for multiple users. There is an annual software maintenance agreement included with this program to provide users with help. The total cost of the contract is $18,000.

Fund	Resource	Project Year	Goal	Function	Object	School	Amount
01	0000	0	0000	7200	6400	000	$18,000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 7200 is Other General Administration.
- Object 6400 is Equipment.
- School is not required.

A purchase is reported as "equipment" and capitalized if it has a life of over one year and if the cost exceeds the LEA's capitalization threshold. A factor to consider is the difficulty of tracking software on an inventory of fixed assets.

(f) The district's business office purchases an "off-the-shelf" spreadsheet program for use by the accountant on a "stand-alone" PC. An annual software maintenance agreement included with this program provides users with help. The total cost is $350.

Fund	Resource	Project Year	Goal	Function	Object	School	Amount
01	0000	0	0000	7200	4300	000	$350

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 7200 is Other General Administration.
- Object 4300 is Materials and Supplies.
- School is not required.

During the following year, the software vendor offers an upgrade of the software.

Fund	Resource	Project Year	Goal	Function	Object	Amount
01	0000	0	0000	7200	4300	$225

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 7200 is Other General Administration.
- Object 4300 is Materials and Supplies.
- School is not required.

A software upgrade is considered a new purchase of materials.

In all of these examples, the initial cost of the software includes the license fee and maintenance agreement. If, during subsequent years, an annual license fee were incurred, it would be coded to Object 5800, Professional/Consulting Services and Operating Expenditures; a maintenance fee would be coded to Object 5600, Rentals, Leases, and Repairs.

Example 2: Purchase of Hardware

(a) The data processing department purchases a computer system that includes hardware and some software packages for the operating system.

Fund	Resource	Project Year	Goal	Function	Object	School	Amount
01	0000	0	0000	7700	6400	000	$6,750

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 7700 is Centralized Data Processing.
- Object 6400 is Equipment.
- School is not required.

In this example the entire package has been capitalized; the operating software is considered part of the cost of getting the hardware installed

and functioning. Additional software added later would be coded either to Object 4300, Materials and Supplies, or Object 6400, Equipment, depending on the district's capitalization policy.

Generally, software is a separate and independent item; it is not a part of hardware. A purchase of a software license enables the user to move the software from one piece of equipment to another and thus exists independently of the equipment. Therefore, if hardware and software were purchased at the same time, and if the costs could be distinguished, two items would be entered under Object 6400, Equipment: the cost of the hardware and the cost of the software.

(b) The school nurse buys a PC for his desk, with some software. The cost includes (1) the hardware with operating software for $5,500, which includes a maintenance agreement; (2) additional software designed for school nurse applications for $1,500; (3) a license fee of $500 for that software; and (4) an annual maintenance agreement for $350. The district's capitalization threshold is $5,000.

Fund	Resource	Project Year	Goal	Function	Object	School	Amount
01	0000	0	0000	3140	6400	000	$5,500
01	0000	0	0000	3140	4300	000	$2,350

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 3140 is Health Services.
- Object 4300 is Materials and Supplies, and Object 6400 is Equipment.
- School is not required.

The software for school nurses is not a part of the hardware system and may be considered a supply, Object 4300, because of its relatively short useful life, low vulnerability to theft, and difficulty in tagging. The license fee and fee for the first year of maintenance may be part of the initial cost of the nursing software and therefore may be categorized as a single cost. If either fee is separate from the price of the software and/or is optional in the purchase contract, then the fees would be coded to Object 5800, Professional/Consulting Services and Operating Expenditures. In the following year, any upgrade of the software would be coded to Object 4300; a renewal of the license fee or of the maintenance agreement would be coded to Object 5800.

Example 3: Installation and Maintenance of Technology Systems

(a) XYZ District is ordering a complete workover to wire each classroom for the Internet and other technological advances. False floors with wires in conduits are added to the buildings. Underground wiring has also been installed in the classrooms.

Underground wiring up to a building is a land improvement cost; wiring inside the building is considered a building cost.

Fund	Resource	Project Year	Goal	Function	Object	School
01	9010	0	0000	8500	6170	000
01	9010	0	0000	8500	6200	000

- Fund 01 is the General Fund.
- Resource 9010 is a locally defined resource representing a restricted donation from a local business.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 8500 is Facilities Acquisition and Construction.
- Object 6170 is Land Improvements, and Object 6200 is Buildings and Improvement of Buildings.
- School is not required.

(b) Two years later there is a wiring problem in Room 23, which is a classroom. The staff electrician locates the problem and repairs the wiring in the cable under the floor. The costs are reported in the salary, benefits, and supplies in Maintenance and Operations, as costs of maintaining the facility.

Fund	Resource	Project Year	Goal	Function	Object	School
01	0000	0	0000	8100	2200	000
01	0000	0	0000	8100	4300	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 8100 is Plant Maintenance and Operations.
- Object 2200 is Classified Support Salaries, and Object 4300 is Materials and Supplies.
- School is not required.

Although the costs are originally charged to the Maintenance and Operation function, they may be transferred through Object 7370, Transfers of Direct Support Costs, from Goal 0000, Undistributed, to an instructional goal based on a work order or another method of documentation. The function is not changed even though the costs can be directly documented; the essence of the maintenance work does not change to instructional work.

(c) The library has a multimedia area for student use. A work order has been completed for construction of a built-in cabinet to house a television, CD player, and videocassette recorder. The resulting cabinet is built into the wall and is an integral part of the building.

Fund	Resource	Project Year	Goal	Function	Object	School
01	0000	0	0000	8100	2200	000
01	0000	0	0000	8100	4300	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 8100 is Plant Maintenance and Operations.
- Object 2200 is Classified Support Salaries, and Object 4300 is Materials and Supplies.
- School is not required.

If the LEA wishes to capitalize the cost of the building improvement, the final cost of the addition to the room can be transferred by work order to Function 8500, Facilities Acquisition and Construction. In this case, because the function changes, the correct object is 5710, Transfers of Direct Costs.

If the cabinet were a rolling cabinet instead of built in, it would be considered a piece of equipment. The transfer would be to the relevant goals, such as Goal 1110, Regular Education, K–12; and Function 2420, Instructional Library, Media, and Technology.

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Procedure 635 Cafeteria – Coding Examples

Pursuant to *Education Code* sections 38090–38093, LEAs may establish a Cafeteria Fund to account separately for federal, state, and local resources to operate a food service program. LEAs may establish either of the Cafeteria Funds defined in SACS: the Cafeteria Special Revenue Fund or the Cafeteria Enterprise Fund. LEAs may also account for their food service program in a restricted account within the General Fund. Although the Cafeteria Fund is meant to account for the LEA's food service program (*Education Code* sections 38091 and 38100), there may be certain costs associated with providing food that are initially accounted for in this fund and then subsequently transferred to other funds.

In these examples, it is assumed that the LEA uses the Cafeteria Special Revenue Fund:

Example 1: Meals for field trips funded by the Child Nutrition Program

The cafeteria prepares sack lunches for students to take on a field trip. The sack lunches are included in the daily lunch count and qualify for reimbursement from the Child Nutrition Program.

Fund	Resource	Project Year	Goal	Function	Object	School
13	5310	0	0000	3700	4700	000

- Fund 13 is the Cafeteria Special Revenue Fund.
- Resource 5310 is Child Nutrition: School Programs.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 3700 is Food Services.
- Object 4700 is Food.
- School is not required.

Example 2: Meals for field trips not provided through the LEA's Food Service Program

Sometimes meals provided for a field trip are not provided through the food services program and are not paid for with Child Nutrition Program money or included in the lunch count on the Child Nutrition Program report. In this case, Function 3700 is not used because the cost of the

meals is part of the cost of the field trip. For example, a local fundraiser provides the money to send a class on a field trip and part of the cost of the field trip is for meals.

Fund	Resource	Project Year	Goal	Function	Object	School
01	9010	0	1110	1000	4300	000

- Fund 01 is the General Fund.
- Resource 9010 is Restricted Other Local.
- Project Year is not applicable in this example.
- Goal 1110 is Regular Education, K-12, for a specific class taking the field trip.
- Function 1000 is Instruction. The cost of the lunch is a part of the cost of the field trip.
- Object 4300 is Materials and Supplies; the lunches are part of the supplies provided for the field trip.
- School is not required.

Example 3: Meals provided by the Food Services Program but not funded by the Child Nutrition Program

If an LEA does not participate in the Child Nutrition Program but still operates a food services program, the costs of meals served are normally paid from unrestricted funds.

Fund	Resource	Project Year	Goal	Function	Object	School
01	0000	0	0000	3700	4700	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 3700 is Food Services.
- Object 4700 is Food.
- School is not required.

Example 4: Refreshments for meetings

The cafeteria program provides a pastry and coffee service for the superintendent's cabinet meeting on an incidental basis. The cost of the service is transferred from the Cafeteria Fund to the General Fund.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	13	5310	0	0000	0000	9110	000
Cr	13	5310	0	0000	3700	5750	000
Dr	01	0000	0	0000	7100	5750	000
Cr	01	0000	0	0000	0000	9110	000

- Fund 13 is the Cafeteria Special Revenue Fund; Fund 01 is the General Fund.
- Resource 5310 is Child Nutrition: School Programs, and Resource 0000 is Unrestricted.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function is not required for balance sheet accounts; Function 3700 is Food Services; and Function 7100 is Board and Superintendent.
- Object 9110 is Cash in County Treasury, and Object 5750 is Transfers of Direct Costs - Interfund. Here, the cost of the food is transferred from the Cafeteria Special Revenue Fund to the General Fund as a cost of supplies for the meeting.
- School is not required.

Example 5: Reclassification of costs for food used by another program

The cafeteria program purchases many food products in bulk, and allows the Home Economics department to purchase certain ingredients at cost for use in cooking classes. The cafeteria program does not provide any services to the Home Economics department. The cost of the food is reclassified to the instructional program.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	1110	1000	4300	000
Cr	01	0000	0	0000	0000	9110	000
Dr	13	5310	0	0000	3700	9110	000
Cr	13	5310	0	0000	3700	4700	000

- Fund 01 is the General Fund; Fund 13 is the Cafeteria Special Revenue Fund.
- Resource 0000 is Unrestricted; Resource 5310 is Child Nutrition: School Programs.
- Project Year is not applicable in this example.
- Goal 1110 is Regular Education, K-12; Goal 0000 is Undistributed.

- Function 1000 is Instruction; Function 3700 is Food Services.
- Object 4300 is Materials and Supplies; Object 9110 is Cash in County Treasury; Object 4700 is Food.
- School is not required.

Example 6: Catering Services

A cafeteria program engages in catering activities and offers its services to outside customers, with profits supporting the Child Nutrition Program. For example, the Rotary Club contracts with the cafeteria to provide a dinner for local business people. The cafeteria identifies the cost of food, supplies, and labor for the dinner, and is paid by the Rotary Club for the service.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	13	5310	0	0000	6000	5710	000
Cr	13	5310	0	0000	3700	5710	000
Dr	13	5310	0	0000	0000	9110	000
Cr	13	5310	0	0000	6000	8699	000

- Fund 13 is the Cafeteria Special Revenue Fund.
- Resource 5310 is Child Nutrition: School Programs.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 6000 is Enterprise; Function 3700 is Food Services. In this entry, the costs of the food, salaries, and labor are transferred from the Food Services function to the Enterprise function. A function code is not required when recording revenue, but in this example, the use of the function code with both revenue and expenditure might be helpful in analyzing the profitability of the catering activity in the Cafeteria Fund.
- Object 5710 is Transfers of Direct Costs; Object 9110 is Cash in County Treasury; Object 8699 is All Other Local Revenue. This object is separate from food service sales (Object 8634).
- School is not required.

Example 7: Central kitchen serves other districts' students

An LEA operates a central kitchen that provides meals not only for its own students but also for the students of several other school districts. At the end of every month, the LEA reclassifies the prorated share of costs

attributable to other LEAs based on the number of meals provided to those LEAs' students, and will bill the other LEAs.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	13	5310	0	7110	3700	5710	000
Cr	13	5310	0	0000	3700	5710	000

- Fund 13 is the Cafeteria Special Revenue Fund.
- Resource 5310 is the Child Nutrition: School Programs.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed; Goal 7110 is Nonagency – Educational. It is used here because the contract is with other LEAs who retain prime responsibility for delivery of the service.
- Function 3700 is Food Services.
- Object 5710 is Transfers of Direct Costs.
- School is not required.

Example 8: District receives revenues for food services provided

The LEA operating the central kitchen records the revenue it receives from the other LEAs for services provided to them under contract, its own federal and state reimbursements, and its own sales of adult ala carte lunches.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	13	5310	0	0000	0000	9110	000
Cr	13	5310	0	0000	0000	8677	000
Cr	13	5310	0	0000	0000	8220	000
Cr	13	5310	0	0000	0000	8520	000
Cr	13	5310	0	0000	0000	8634	000

- Fund 13 is the Cafeteria Special Revenue Fund.
- Resource 5310 is the Child Nutrition: School Programs.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function is not required for revenues.
- Object 8677 is Interagency Services Between LEAs; Object 8220 is federal Child Nutrition Programs; Object 8520 is state Child Nutrition Programs; Object 8634 is Food Service Sales; Object 9110 is Cash in County Treasury.
- School is not required.

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Procedure 640 Transportation – Coding Examples

California's school transportation system is composed of over 25,000 school buses that provide an estimated three million passenger rides each school day and travels over 334 million miles each year. The cost to operate the school transportation system is shared almost equally between the state and school districts.

The transportation department of a school district may provide more than home-to-school transportation for its own student body, including transportation for field trips, athletic events, and other special events. Transportation other than home-to-school is considered "Other Miles". The transportation department may also provide home-to-school transportation for students in other districts. The following examples illustrate the accounting of the transactions that may occur in these situations.

Example 1: Costs for Transportation Activities not Included in the Home-To-School Transportation Program ("Other Miles")

Many LEAs collect costs in a "cost pool" and then transfer out costs on the basis of documentation. For example, the costs of instructional field trips ("Other Miles") are often charged to the home-to-school transportation resource and function (the transportation "cost pool") and subsequently transferred to the user program. The accounting for costs of various activities that are not part of the home-to-school transportation program are illustrated in this example. Such costs ("Other Miles") are excluded from Resource 7230, Transportation: Home-to-School, and Function 3600, Pupil Transportation.

(a) Initially, all the costs of the transportation system are collected in the home-to-school transportation resource and function. These costs include salaries, benefits, supplies, services, and capital outlay.

Fund	Resource	Project Year	Goal	Function	Object	School
01	7230	0	0000	3600	2200	000

- Fund 01 is the General Fund.
- Resource 7230 is Transportation: Home-to-School.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed. The home to school activity is provided for all students.
- Function 3600 is Pupil Transportation.

- Object 2200 is Classified Support Salaries.
- School is not required.

(b) The cost of the field trip is documented and moved out of the home-to-school transportation resource and function. Field trips ("Other Miles") are not included in the home-to-school transportation program.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	0000	0000	9110	000
Cr	01	7230	0	0000	3600	5710	000
Dr	01	0000	0	1110	1000	5710	000
Cr	01	0000	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 7230 is Transportation: Home-to-School; and Resource 0000 is Unrestricted Resource.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed, and Goal 1110 is Regular Education, K-12.
- Function 3600 is Pupil Transportation, and Function 1000 is, Instruction. Function is not required for balance sheet accounts.
- Object 5710 is Transfers of Direct Costs; Object 9110 is Cash in County Treasury.
- School is not required.

(c) During the year, students are transported by bus from School Site A to School Site B to participate in an instructional program. The documented costs are transferred to the instructional program. Again, this type of activity is considered "Other Miles" and is not included in the home-to-school transportation program (resource and function).

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	0000	0000	9110	000
Cr	01	7230	0	0000	3600	5710	000
Dr	01	0000	0	1110	1000	5710	000
Cr	01	0000	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 7230 is Transportation: Home-to-School and Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.

- Goal 0000 is Undistributed, and Goal 1110 is Regular Education, K-12.
- Function 3600 is Pupil Transportation, and Function 1000 is Instruction. Function is not required for balance sheet accounts.
- Object 5710 is Transfers of Direct Costs; Object 9110 is Cash in County Treasury.
- School is not required.

(d) Costs of other than home-to-school transportation may be directly charged to the proper resource, goal, and function. In this example, the high school band charters a private bus to attend a weekend parade.

Fund	Resource	Project Year	Goal	Function	Object	School
01	0000	0	1677	4000	5800	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 1677 is a locally defined goal for a regular high school music program.
- Function 4000 is Ancillary Services. The optional Function 4100, School-Sponsored Co-curricular, may be used.
- Object 5800 is Professional/Consulting Services and Operating Expenditures.
- School is not required.

Example 2: A school district provides home-to-school transportation for contracting LEAs.

District A contracts with District B to provide busing service from home-to-school for its students. District B, the providing district, transfers those costs associated with providing services to District A from the pool of costs it has incurred to transport its own students. Those costs are identified using Goal 7110, Nonagency – Educational.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	7110	3600	5710	000
Cr	01	7230	0	0000	3600	5710	000

- Fund 01 is the General Fund of District B.
- Resource 7230 is Transportation: Home-to-School.

- Project Year is not applicable in this example.
- Goal 7110 is Nonagency—Educational; Goal 0000 is Undistributed.
- Function 3600 is Pupil Transportation.
- Object 5710 is Transfers of Direct Costs.
- School is not required.

Example 3: A school district provides transportation for other than home-to-school for the contracting LEAs.

District A contracts with District B to provide buses for its football team. Again, District B, the providing district, transfers those costs associated with providing services to District A from the pool of costs it has incurred to transport its own students. Unlike Example 2, however, these costs are considered "Other Miles" and may not be charged to the home-to-school transportation program (function).

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0100	0	7110	4000	5710	000
Cr	01	0100	0	0000	0000	9110	000
Dr	01	7230	0	7110	0000	9110	000
Cr	01	7230	0	0000	3600	5710	000

- Fund 01 is the General Fund of the providing district.
- Resource 7230 is Transportation: Home-to-School. The district has optionally defined an unrestricted Resource 0100 to track the revenue and expenditures of transportation contracts other than home-to-school contracts.
- Project Year is not applicable in this example.
- Goal 7110 is Nonagency—Educational, and Goal 0000 is Undistributed.
- Function 4000 is Ancillary Services, and Function 3600 is Pupil Transportation.
- Object 5710 is Transfers of Direct Costs, and Object 9110 is Cash in County Treasury.
- School is not required.

Example 4: A school district provides maintenance for other vehicles (not school buses) for the contracting LEAs.

District B has a central garage that provides services for the vehicles of other LEAs as well as for its own buses and other vehicles. District A contracts with District B to provide maintenance service for its vehicles (other than buses). District B transfers the costs of the maintenance services it provides for District A from the pool of costs it has accumulated in its home-to-school transportation program, which includes all costs of vehicle maintenance. These costs are not considered home-to-school transportation costs because the maintenance is not performed on buses used to transport pupils between home and school; rather, the costs are considered part of the maintenance and operations function.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0100	0	7110	8100	5710	000
Cr	01	0100	0	0000	0000	9110	000
Dr	01	7230	0	0000	0000	9110	000
Cr	01	7230	0	0000	3600	5710	000

- Fund 01 is the General Fund of the district operating the central garage.
- Resource 7230 is Transportation: Home-to-School. The district has created an unrestricted Resource 0100 to track maintenance contracts services other vehicles of other LEAs.
- Project Year is not applicable in this example.
- Goal 7110 is Nonagency—Educational, and Goal 0000 is Undistributed.
- Function 8100 is Plant Maintenance and Operations, and Function 3600 is Pupil Transportation. Function is not required for balance sheet accounts.
- Object 5710 is Transfers of Direct Costs, and Object 9110 is Cash in County Treasury.
- School is not required.

Example 5: The school district receives payment from the contracting LEAs.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0100	0	0000	0000	9110	000
Cr	01	0100	0	0000	4000	8677	000
Cr	01	0100	0	0000	8100	8677	000
Dr	01	7230	0	0000	0000	9110	000
Cr	01	7230	0	0000	3600	8677	000

- Fund 01 is the General Fund of the providing district.
- Resource 7230 is Transportation: Home-to-School. The district has created an unrestricted Resource 0100 to track transportation contracts other than home-to-school contracts.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed. The goal field is not required for revenue or balance sheet accounts.
- Function 0000 is not required for revenue accounts or balance sheet accounts. However, the LEA may use the Function field to match revenue to the expenditures. In this case, Function 4000 is Ancillary Services; Function 8100 is Plant Maintenance and Operations, and Function 3600 is Pupil Transportation.
- Object 8677 is Interagency Services between LEAs, and Object 9110 is Cash in County Treasury.
- School is not required.

Example 6: Paying another school district for transportation services.

(a) The contracting LEA records the payment to the providing school district for home to school transportation services.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	0000	3600	5800	000
Cr	01	7230	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 7230 is Transportation: Home to School.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 3600 is Pupil Transportation. Function is not required for balance sheet accounts.
- Object 5800 is Professional/Consulting Services and Operating Expenditures, and Object 9110 is Cash in County Treasury.
- School is not required.

(b) District A records the payment to District B for the use of buses for a field trip and the transport of the football team.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	1110	1000	5800	000
Dr	01	0000	0	1110	4000	5800	000
Cr	01	0000	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 1110 is Regular Education, K–12. Goal is not required for balance sheet accounts.
- Function 1000 is Instruction; Function 4000 is Ancillary Services. Function is not required for balance sheet accounts.
- Object 5800 is Professional/Consulting Services and Operating Expenditures, and Object 9110 is Cash in County Treasury.
- School is not required.

(c) District A records the payment to District B for the cost of vehicle maintenance performed on the superintendent's car, the cafeteria's delivery van, and a maintenance pickup truck.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	0000	7100	5800	000
Dr	01	0000	0	0000	3700	5800	000
Dr	01	0000	0	0000	8100	5800	000
Cr	01	0000	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed. Goal is not required for balance sheet accounts.
- Function 7100 is Board and Superintendent; Function 3700 is Food Services; and Function 8100 is Plant Maintenance and Operations. Function is not required for balance sheet accounts.
- Object 5800 is Professional/Consulting Services and Operating Expenditures and Object 9110 is Cash in County Treasury.
- School is not required.

Example 7: The school district transfers the cost of home-to-school transportation to Special Education goals.

Following are three illustrations of how the costs of home-to-school transportation can be charged to Special Education goals, depending on the accounting used at the time the costs are initially incurred. Note that only the costs of transporting severely disabled students is accounted for in Resource 7240, Transportation: Special Education (Severely Handicapped/Orthopedically Handicapped).

(a) Initially, the cost of transporting severely disabled students for whom transportation is required by their individualized education programs (IEPs) are distinguished from the costs of transporting regular and other special education students by using the goal appropriate to each population.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	1110	3600	2200	000
Dr	01	7230	0	5001	3600	2200	000
Dr	01	7230	0	5770	3600	2200	000
Dr	01	7240	0	5750	3600	2200	000
Cr	01	7230	0	0000	0000	9110	000
Cr	01	7240	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 7230 is Transportation: Home-to-School, and Resource 7240 is Transportation: Special Education (Severely Handicapped/Orthopedically Handicapped).
- Project Year is not applicable in this example.
- Goal 1110 is Regular Education, K–12; Goal 5001 is Special Education – Unspecified; Goal 5750 is Special Education, Ages 5-22 Severely Disabled; and Goal 5770 is Special Education, Ages 5-22 Nonseverely Disabled.
- Function 3600 is Pupil Transportation.
- Object 2200 is Classified Support Salaries, and Object 9110 is Cash in County Treasury.
- School is not required.

(b) Initially, all the costs of the transportation system are collected using Goal 0000, Undistributed, in the home-to-school resource.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	0000	3600	2200	000
Cr	01	7230	0	0000	0000	9110	000

At year-end, the costs of transporting severely disabled students for whom transportation is required by their individualized education programs (IEPs) are transferred to Resource 7240 and Goal 5750. The costs of transporting nonseverely handicapped students are transferred to Goal 5770.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	0000	0000	9110	000
Dr	01	7230	0	5770	3600	5710	000
Cr	01	7230	0	0000	3600	5710	000
Dr	01	7240	0	5750	3600	5710	000
Cr	01	7240	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 7230 is Transportation: Home-to-School, and Resource 7240 is Transportation: Special Education (Severely Handicapped/ Orthopedically Handicapped).
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed; Goal 5750 is Special Education, Ages 5-22 Severely Disabled; and Goal 5770 is Special Education, Ages 5-22 Nonseverely Disabled.
- Function 3600 is Pupil Transportation.
- Object 2200 is Classified Support Salaries; Object 5710 is Transfers of Direct Costs; and Object 9110 is Cash in County Treasury.
- School is not required.

(c) Initially, the costs of transporting all Special Education students are charged to Goal 5001, Special Education—Unspecified.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	0000	3600	2200	000
Dr	01	7230	0	5001	3600	2200	000
Cr	01	7230	0	0000	0000	9110	000

At year-end, the cost of transporting severely disabled students for whom transportation is required by their individualized education programs (IEPs) are transferred to Resource 7240 and Goal 5750.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	0000	0000	9110	000
Cr	01	7230	0	5001	3600	5710	000
Dr	01	7240	0	5750	3600	5710	000
Cr	01	7240	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 7230 is Transportation: Home-to-School, and Resource 7240 is Transportation: Special Education (Severely Handicapped/ Orthopedically Handicapped).
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed; Goal 5001 is Special Education—Unspecified; and Goal 5750 is Special Education, Ages 5-22 Severely Disabled.
- Function 3600 is Pupil Transportation.
- Object 2200 is Classified Support Salaries; Object 5710 is Transfers of Direct Costs; and Object 9110 is Cash in County Treasury.

Procedure 645 County Office of Education – Coding Examples

County offices of education (i.e., county superintendent of schools offices) perform various activities in support of school districts or other educational entities, including, but not limited to:

a. Coordination activities and professional services, such as supervision of instruction, health, guidance, attendance, and school library services (*Education Code* Section 1700 et seq.)
b. Financial services (*Education Code* Section 41200 et seq.)
c. Credential services (*Education Code* Section 44330)

Following are examples of common county office of education (COE) activities:

Example 1: COE financial office staff processes districts' payroll.

Fund	Resource	Project Year	Goal	Function	Object	School
01	0000	0	8600	7200	2400	000

- Fund 01 is the County School Service Fund.
- Resource 0000 is Unrestricted.
- Project Year is not required in this example.
- Goal 8600 is County Services to Districts.
- Function 7200 is Other General Administration.
- Object 2400 is Clerical, Technical, and Office Staff Salaries.
- School is not required.

Example 2: COE processes internal payroll.

Fund	Resource	Project Year	Goal	Function	Object	School
01	0000	0	0000	7200	2400	000

- Fund 01 is the County School Service Fund.
- Resource 0000 is Unrestricted.
- Project Year is not required in this example.
- Goal 0000 is Undistributed.
- Function 7200 is Other General Administration.
- Object 2400 is Clerical, Technical, and Office Staff Salaries.
- School is not required.

Example 3: COE examines district budgets for solvency and compliance with state Criteria and Standards (*Education Code* Section 42127 et seq).

Fund	Resource	Project Year	Goal	Function	Object	School
01	0500	0	8600	7200	2300	000

- Fund 01 is the County School Service Fund.
- Resource 0500 is a locally defined resource to track COE Fiscal Oversight funding.
- Project Year is not required in this example.
- Goal 8600 is County Services to Districts.
- Function 7200 is Other General Administration.
- Object 2300 is Classified Supervisors' and Administrators' Salaries.
- School is not required.

Example 4: COE administers Tobacco Use Prevention Education (TUPE) program for school districts in the county.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6680	0	8600	2100	1200	000

- Fund 01 is the County School Service Fund.
- Resource 6680 is TUPE: COE Administrative Grants.
- Project Year is not required in this example.
- Goal 8600 is County Services to Districts. The COE's role is administrative and not directly involved with instructing students; the districts are implementing the TUPE curriculum.
- Function 2100 is Instructional Supervision and Administration.
- Object 1200 is Certificated Pupil Support Salaries.
- School is not required.

Example 5: COE holds annual math, spelling, and language arts contests for the school districts' students.

Fund	Resource	Project Year	Goal	Function	Object	School
01	0000	0	4900	4000	4300	000

- Fund 01 is the County School Service Fund.
- Resource 0000 is Unrestricted.
- Project Year is not required in this example.
- Goal 4900 is Other Supplementary Education. This goal is for services the COE provides directly to students of other districts who are not on COE attendance rolls.
- Function 4000 is Ancillary Services.
- Object 4300 is Materials and Supplies.
- School is not required.

Example 6: COE employs nurses for Direct Service Districts to provide nursing care to the students.

Fund	Resource	Project Year	Goal	Function	Object	School
01	0000	0	8600	3140	1200	000

- Fund 01 is the County School Service Fund.
- Resource 0000 is Unrestricted.
- Project Year is not required in this example.
- Goal 8600 is County Services to Districts.
- Function 3140 is Health Services.
- Object 1200 is Certificated Pupil Support Salaries.
- School is not required.

Example 7: COE assistant superintendent in charge of curriculum works with LEA teachers and curricula experts to coordinate programs between school districts. This person is not primarily involved with COE general administration.

Fund	Resource	Project Year	Goal	Function	Object	School
01	0000	0	8600	2100	1300	000

- Fund 01 is the County School Service Fund.
- Resource 0000 is Unrestricted.
- Project Year is not required in this example.
- Goal 8600 is County Services to Districts.
- Function 2100 is Instructional Supervision and Administration.
- Object 1300 is Certificated Supervisors' and Administrators' Salaries.
- School is not required.

Example 8: COE receives funding to operate a county community school based on the attendance of COE students.

Fund	Resource	Project Year	Goal	Function	Object	School
01	2420	0	3500	1000	1100	000

- Fund 01 is the County School Service Fund.
- Resource 2420 is County Community Schools.
- Project Year is not applicable in this example.
- Goal 3500 is County Community Schools.
- Function 1000 is Instruction.
- Object 1100 is Teachers' Salaries.
- School is not required.

Example 9: COE receives funding to operate a Cal-SAFE County Classroom Program.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6093	0	3100	1000	1100	000

- Fund 01 is the County School Service Fund.
- Resource 6093 is Cal-SAFE County Classroom Program.
- Project Year is not applicable in this example.
- Goal 3100 is Alternative Schools.
- Function 1000 is Instruction.
- Object 1100 is Teachers' Salaries.
- School is not required.

Section 700

Guidance for Certain Programs and Activities

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General Obligation (G.O.) Bonds are debt instruments backed by the full faith and credit of the issuing government. G.O. Bonds issued by LEAs in California are authorized by election under the provisions of *Education Code* Section 15100 and are secured by the statutory obligation to levy an ad valorem property tax sufficient for the interest on and redemption of the bonds.

Two funds are used to account for an LEA's G.O. Bond transactions: the Building Fund (Fund 21), and the Bond Interest and Redemption Fund (Fund 51).

The Building Fund is used to account for the receipt and expenditure of proceeds from the sale of bonds. The major expenditures in an LEA's Building Fund are related to the purchase and improvement of sites and the construction and modification of buildings.

The Bond Interest and Redemption Fund is used to account for the repayment of bonds from taxes levied by the county auditor-controller.

It is important that bond issuance transactions be presented correctly in the fund statements and the government-wide statements. The accounting must reflect the bonds' selling price, any issue costs deducted from the proceeds, and any accrued interest included in the selling price.

Selling price. Bonds are not always sold at face value (par). They may be sold at one of three prices:

- At par (selling price equal to the bonds' face value).
- At a discount (selling price lower than face value). When market interest rates are higher than the bonds' stated interest rate on the day of issuance, the bonds are less attractive to investors. The bond price must be lowered or "discounted" until the yield equals the market rate. The discount is recognized as an expenditure in Object 7699, All Other Financing Uses, in the Building Fund.
- At a premium (selling price higher than face value). When market interest rates are lower than the bonds' stated interest rate on the day of issuance, the bonds are in more demand and investors are willing to pay a premium to buy them. The premium is recognized in Object 8979, All Other Financing Sources, in the Bond Interest and Redemption Fund.

Issue costs. Issue costs are normally deducted from the net proceeds received by the LEA. Issue costs typically include the underwriter's discount and fees, bond insurance, or other administrative fees.

Accrued interest. When bonds are sold between scheduled interest payment dates, the accrued interest is typically "sold" to the purchaser. It will offset the first interest payment made to the purchaser.

A series of typical transactions and entries relating to the issuance and repayment of bonds, using the modified accrual basis of accounting appropriate in governmental funds, are illustrated below. For the purpose of these illustrations, encumbrance accounting entries are ignored.

1. The bond issuance is sold to the purchaser of the bonds.

Bonds issued at par:

Assumptions:	$5,000,000	Face amount of bonds
	$ 75,000	Issue costs deducted from proceeds
	$4,925,000	Cash received

Date	Object Title	SACS Account String	Debit	Credit
x-xx-xx	Cash in County Treasury	21-9010-0-0000-0000-9110	$4,925,000	
	Professional/Consulting Services and Operating Expenditures	21-9010-0-0000-9100-5800	$75,000	
	Proceeds from Sale of Bonds	21-9010-0-0000-0000-8951		$5,000,000

Bonds issued at a discount:

Assumptions:	$5,000,000	Face amount of bonds
	$ 100,000	Discount
	$ 75,000	Issue costs deducted from proceeds
	$4,825,000	Cash received

Date	Object Title	SACS Account String	Debit	Credit
x-xx-xx	Cash in County Treasury	21-9010-0-0000-0000-9110	$4,825,000	
	Professional/Consulting Services and Operating Expenditures	21-9010-0-0000-9100-5800	$75,000	
	All Other Financing Uses	21-9010-0-0000-9100-7699	$100,000	
	Proceeds from Sale of Bonds	21-9010-0-0000-0000-8951		$5,000,000

Bonds issued at a premium:

Assumptions:	$5,000,000	Face amount of bonds
	$ 100,000	Premium (deposit to Bond Interest and Redemption Fund per *Education Code* Section 15146[b])
	$ 75,000	Issue costs deducted from proceeds
	$5,025,000	Cash received

Date	Object Title	SACS Account String	Debit	Credit
x-xx-xx	Cash in County Treasury	21-9010-0-0000-0000-9110	$4,925,000	
	Professional/Consulting Services and Operating Expenditures	21-9010-0-0000-9100-5800	$75,000	
	Proceeds from Sale of Bonds	21-9010-0-0000-0000-8951		$5,000,000
	Cash with a Fiscal Agent/Trustee	51-9010-0-0000-0000-9135	$100,000	
	All Other Financing Sources	51-9010-0-0000-0000-8979		$100,000

Bonds issued between interest payment dates (accrued interest sold to purchaser):

Assumptions:	$5,000,000	Face amount of bonds
	$ 5,000	Accrued interest "sold" to bond purchaser (deposit to Bond Interest and Redemption Fund per EC 15146[b])
	$ 75,000	Issue costs deducted from proceeds
	$4,930,000	Cash received

Date	Object Title	SACS Account String	Debit	Credit
x-xx-xx	Cash in County Treasury	21-9010-0-0000-0000-9110	$4,925,000	
	Professional/Consulting Services and Operating Expenditures	21-9010-0-0000-9100-5800	$75,000	
	Proceeds from Sale of Bonds	21-9010-0-0000-0000-8951		$5,000,000
	Cash with a Fiscal Agent/Trustee	51-9010-0-0000-0000-9135	$5,000	
	Accounts Payable	51-9010-0-0000-0000-9500		$5,000

A bond issuance is considered to have taken place as of the closing date for accounting and financial reporting purposes. An LEA should report the bond proceeds as of that date, which may require the LEA to record a receivable.

Bonds authorized but not issued are not recorded in governmental funds. They are treated similarly to a line of credit that has not been used.

2. Costs of site acquisition and construction are paid in the amount of $4,500,000.

Date	Object Title	SACS Account String	Debit	Credit
x-xx-xx	Land	21-9010-0-0000-8500-6100	$1,000,000	
	Buildings and Improvement of Buildings	21-9010-0-0000-8500-6200	$3,500,000	
	Cash in County Treasury	21-9010-0-0000-0000-9110		$4,500,000

At the close of the project, there may be a remaining cash balance in the project fund that represents the excess amount of bond proceeds over the project's actual costs. The LEA should refer to the bond authorization for guidance in the disposition of the remaining funds.

3. The county auditor-controller maintains control over the Bond Interest and Redemption Fund and levies taxes in amounts sufficient to redeem the bonds as they come due. Interest is earned on the cash balance in the fund.

Date	Object Title	SACS Account String	Debit	Credit
x-xx-xx	Cash with a Fiscal Agent/Trustee	51-9010-0-0000-0000-9135	$221,000	
	Voted Indebtedness Levies, Secured Roll	51-9010-0-0000-0000-8611		$200,000
	Voted Indebtedness Levies, Unsecured Roll	51-9010-0-0000-0000-8612		$20,000
	Interest	51-9010-0-0000-0000-8660		$1,000

4. The county treasurer makes payments of bond principal and interest. The accrued interest "sold" to the purchaser when the bonds were issued offsets the first interest payment.

Date	Object Title	SACS Account String	Debit	Credit
x-xx-xx	Bond Redemptions	51-9010-0-0000-9100-7433	$190,000	
	Bond Interest and Other Service Charges	51-9010-0-0000-9100-7434	$5,000	
	Accounts Payable	51-9010-0-0000-0000-9500	$5,000	
	Cash with a Fiscal Agent/Trustee	51-9010-0-0000-0000-9135		$200,000

5. Any money remaining in the Bond Interest and Redemption Fund after payment of all bonds payable from the fund is transferred to the district's General Fund (*Education Code* Section 15234).

Date	Object Title	SACS Account String	Debit	Credit
x-xx-xx	From Bond Interest and Redemption Fund to the General Fund	51-9010-0-0000-9300-7614	$1,100	
	Cash with a Fiscal Agent/Trustee	51-0000-0-0000-0000-9135		$1,100
	Cash in County Treasury	01-0000-0-0000-0000-9110	$1,100	
	To General Fund from Bond Interest and Redemption Fund	01-0000-0-0000-0000-8914		$1,100

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Procedure 710 Capital Leases

One of the most common ways school districts acquire equipment is through lease-purchase agreements. *Governmental Accounting and Financial Reporting Standards (GASB Codification)* Section L20.109 requires that a lease agreement that meets any one of the following criteria be capitalized:

1. The lease transfers ownership of the property to the lessee by the end of the lease term. This is a common situation in LEAs.
2. The lease contains a bargain purchase option. This is a common situation in LEAs.
3. The lease term is equal to 75 percent or more of the estimated economic life of the leased property.
4. The value at the beginning of the lease's term of the minimum lease payments, excluding that portion of the payments representing executory costs to be prepaid by the lessor but including any profit thereon, equals or exceeds 90 percent of the excess of the fair value of the leased property to the lessor at the inception of the lease.

When an LEA's lease agreements are capitalized, the property rights acquired under the lease are reported in the government-wide statement of net assets.

The following rules apply to accounting for capital leases in the governmental funds:

1. At the inception of the lease, record the capital lease in the fund acquiring the asset as a debit to Object 6400, Equipment, for the amount of the entire principal that is due. The credit is to Object 8972, Proceeds from Capital Leases.
2. As lease payments are made, record the payments in the fund acquiring the asset as a debit to Objects 7438, Debt Service—Interest, and 7439, Other Debt Service—Principal.

As an example of accounting for a capital lease, assume that a photocopy machine used in the accounting department is leased for a five-year period, which is the economic life of the equipment. The lease is signed on June 30, 1992, and beginning on this date, five annual payments of $50,000 will be made.

The lease agreement contains the following amortization schedule, which shows the breakdown of the annual payments into the principal and interest components:

Amortization Schedule

Date	Lease Payment	Interest Expenditure @ 10%	Principal Expenditure	Principal Balance of Long-Term Debt*
6/30/92				$208,493
6/30/92	$ 50,000		$ 50,000	158,493
6/30/93	50,000	$15,849	34,151	124,342
6/30/94	50,000	12,434	37,566	86,776
6/30/95	50,000	8,678	41,322	45,454
6/30/96	50,000	4,546	45,454	-0-
	$250,000	$41,507	$208,493	

**This column was computed from the amortization schedule provided in the lease agreement. To compute this column, subtract the amount of principal paid each year from the total principal due at the beginning of the lease.*

This amortization schedule is necessary to make the entries that are needed to record the capital lease.

The entries for the photocopy machine lease would be recorded as follows:

General Fund

Date	Object Title	SACS Account String	Debit	Credit
6-30-92	Equipment	01-0000-0-0000-7200-6400	$208,493	
	Proceeds from Capital Leases	01-0000-0-0000-0000-8972		$208,493
	To record the acquisition of equipment with a capital lease.			

General Fund

Date	Object Title	SACS Account String	Debit	Credit
6-30-92	Other Debt Service—Principal	01-0000-0-0000-9100-7439*	$50,000	
	Cash in County Treasury	01-0000-0-0000-0000-9110		$50,000
	To record the first lease payment.			

**If a restricted resource will be used to make the payments on the capital lease, the appropriate resource and goal would be used.*

The second lease payment (6/30/93) would be recorded in the following manner:

General Fund

Date	Object Title	SACS Account String	Debit	Credit
6-30-93	Debt Service—Interest	01-0000-0-0000-9100-7438*	$ 15,849	
	Other Debt Service—Principal	01-0000-0-0000-9100-7439*	34,151	
	Cash in County Treasury	01-0000-0-0000-0000-9110		$50,000
	To record the second lease payment.			

**If a restricted resource will be used to make the payments on the capital lease, the appropriate resource and goal would be used.*

Repayments of debt such as capital leases, which normally do not involve the advance accumulation of resources for repayment of amounts maturing in future years, are normally made from the general fund or a special revenue fund. If the lease payments were to be paid from a debt service fund, the above entry would be recorded in the debt service fund. Any transfers from the General Fund to the debt service fund would be treated as operating transfers, not as General Fund expenditures.

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Tax and revenue anticipation notes (TRANs) are short-term debt instruments issued in anticipation of taxes or other revenues to be collected at a later date. They are used to finance temporary cash flow shortfalls arising from the normal mismatch between the timing of expenditures and the receipt of revenues. The notes are repaid from the revenues to which they relate.

Tax and revenue anticipation notes can mature in either the same fiscal year as issued or in the following fiscal year. Because tax and revenue anticipation notes are short-term rather than long-term, they are reported as a fund liability in the fund receiving the proceeds. The proceeds are typically held by a fiscal agent or trustee, except for amounts drawn down by the LEA to avoid cash shortfalls.

Assume, for example, that the LEA issues a TRAN on July 1. The issue is for $1,000,000 at 5 percent interest and is issued at a premium of $1,000. The repayment schedule requires that the fiscal agent move 50 percent of the principal from the proceeds account to a repayment reserve account in December. The entire principal, plus interest for the entire issue, is to be repaid in April. In this example, the administrative costs ($9,500) are deducted from the note's proceeds at the time of issuance, and the LEA draws down part of the proceeds to cover temporary General Fund cash shortfalls in November.

The following entries would be made:

Date	Object Title	SACS Account String	Debit	Credit
7-1-xx	Cash With a Fiscal Agent/Trustee	01-0000-0-0000-0000-9135	$991,500	
	Professional/Consulting Services and Operating Expenditures	01-0000-0-0000-9100-5800	9,500	
	Current Loans	01-0000-0-0000-0000-9640		$1,000,000
	Interest	01-0000-0-0000-0000-8660		1,000
	To record the receipt of the TRAN's proceeds plus issue premium, and the associated administrative costs.			

Date	Object Title	SACS Account String	Debit	Credit
11-15-xx	Cash in County Treasury	01-0000-0-0000-0000-9110	$200,000	
	Cash With a Fiscal Agent/Trustee	01-0000-0-0000-0000-9135		$200,000
	To record the drawdown of TRAN proceeds to cover temporary cash shortfalls during November.			

Date	Object Title	SACS Account String	Debit	Credit
12-15-xx	Cash With a Fiscal Agent/Trustee	01-0000-0-0000-0000-9135	$200,000	
	Cash in County Treasury	01-0000-0-0000-0000-9110		$200,000
	To record the return of TRAN proceeds drawn down during November.			

Date	Object Title	SACS Account String	Debit	Credit
4-30-xx	Current Loans	01-0000-0-0000-0000-9640	$1,000,000	
	Interest Expense	01-0000-0-0000-9100-5800	50,000	
	Cash in County Treasury	01-0000-0-0000-0000-9110	10,000	
	Interest	01-0000-0-0000-0000-8660		$60,000
	Cash With a Fiscal Agent/Trustee	01-0000-0-0000-0000-9135		1,000,000
	To record the repayment of the TRAN principal plus interest, the interest earned on the invested proceeds, and the transfer of the difference to Cash in County Treasury.			

Note that no entry is made in the LEA's general ledger to record the transfer by the fiscal agent of 50 percent of the principal from the proceeds account to a repayment reserve account in December. Since the funds are merely moved from one account to another within the custody of the fiscal agent, the entry if the transfer were recorded would be a debit and a credit to Cash With a Fiscal Agent/Trustee, which would be unnecessary. Also note that the accounting is the same whether the fiscal agent service is provided by a financial services institution or by the county treasurer.

In the event that the LEA is assessed a penalty for issuing Tax and Revenue Anticipation Notes without a demonstrable cash flow need, the penalty would be recorded as follows:

Date	Object Title	SACS Account String	Debit	Credit
xx-xx-xx	Professional/Consulting Services and Operating Expenditures	01-0000-0-0000-7110-5800	$xx,xxx	
	Cash in County Treasury	01-0000-0-0000-0000-9110		$xx,xxx
	To record the penalty assessed for issuing TRANs without a demonstrable cash flow need.			

Procedure 720 Certificates of Participation (COPs)

An issuance of certificates of participation (COPs) is a mechanism for providing capital to school districts and county offices to purchase equipment, finance construction projects, or refinance existing leases. This financing technique provides long-term financing through a lease with an option to purchase or a conditional sales agreement.

The major disadvantage of a COP is that there is no repayment source connected to its issuance, such as there is with an issuance of general obligation debt. The lease obligation is payable out of the general fund or from other available revenues.

The following points are important to understanding how certificates of participation are accounted for in conformity with generally accepted accounting principles (GAAP):

1. The financing of certificates of participation typically involves the following parties:

   Lessee (Issuer)—A school district or county office of education.

   Lessor—A nonprofit corporation, joint powers authority, leasing company, bank or other entity that holds title to the equipment during the lease period.

   Trustee—A commercial bank or trust company that receives the proceeds, collects the lease payments on behalf of the lessor, and/or repays the notes. The trustee is required to adhere to the standards in the trust agreement and maintain the trust fund accounts. The trust fund accounts show all disbursements made against the certificates of participation's proceeds as well as any interest earned.

   Underwriter—A municipal securities dealer who commits to the purchase of the certificates and remarkets them to investors. The underwriter will charge a fee, known as the underwriter's discount, to assume the underwriting risk of the COPs.

2. At the time the proceeds of the COPs are deposited with the trustee, the money legally belongs to the local educational agency (LEA). Therefore, at this time, the LEA must record the proceeds in its books.

3. The proceeds of the COPs should be reported in the fund that will be used to acquire or construct the assets. This will typically be the General Fund or a Capital Projects Fund.

   School districts may identify developer fees as the repayment source for COPs. If this is the case, the LEA will record the proceeds of the COPs in the Capital Facilities Fund.

4. The LEA must review the section of the COPs' documents titled "Sources and Uses of Funds" to determine the opening entry needed on the LEA's books to account for the COPs. The following sources or uses of funds will typically be found:

   Accrued Interest—The amount of interest accrued on COPs from the issue date until closing. The underwriter pays this amount to the trustee at closing, and the money is held by the trustee in the lease payment account as a credit toward the first scheduled lease payment. For this reason the accrued interest is recorded as interest payable.

   Capitalized or Funded Interest—The amount of interest on a COP that will accrue from the COP's issue date to the date the project or property being financed is projected to be completed. California law precludes issuers from making lease payments unless they have constructive use or occupancy of the property being financed. The funded interest is a component of the COP's proceeds and is used to pay the investors their semiannual interest payments during the construction period. As a matter of practice, funded interest normally extends two to three months beyond the projected completion date to cover unforeseen delays.

   Reserve Account (Reserve for Debt Service)—Underwriters typically require a debt service reserve funded by the proceeds of the COP. The reserve is held by the trustee to pay investors in the event of the issuer's default or in the case of late payment. If neither of these events occurs, the reserve account is used to make the final lease payment. Because the amount of the COP's proceeds that represents the Reserve for Debt Service is legally restricted, this amount must be shown as a reservation of fund balance at year-end.

   Underwriter's Discount—The fee a municipal underwriter charges to assume the underwriting risk of the COP. The underwriter's fees

will typically be deducted from the proceeds before the proceeds are deposited with the trustee.

5. The trustee will maintain the proceeds in various trust accounts. The trustee will provide information to the LEA on all activity in the trust accounts. The LEA must account for all such activity in its books.

6. It is not necessary to make the lease payments for COPs out of a separate debt service fund.

The following examples show the accounting for COPs in conformity with generally accepted accounting principles.

Assume, for example, that on August 1, 1992, a school district issues certificates of participation for the purchase of 193 school buses from the ABC Bus Company. The XYZ Bank is designated as trustee of the certificates and is assigned the right to enforce amounts payable by the district under the agreement. The first lease payment is due February 1993 with the final payment due August 1997.

Estimated Sources and Uses of Proceeds

Sources		
	Certificate Proceeds	$18,200,000
	Accrued Interest	100,000
	Total Sources	$18,300,000
Uses		
	Cost of Equipment	$14,950,000
	Capitalized Interest	500,000
	Reserve for Debt Service	2,700,000
	Underwriter's Discount	150,000
	Total Uses	$18,300,000

Assume that the Reserve for Debt Service of $2,700,000 was invested and estimated to earn interest of $110,000 through January 31, 1993, and $92,000 from February 1 through June 30, 1993.

The lease payment schedule is as follows:

Lease payment dates	Principal Component	Interest Component	Total Payment
February 1, 1993		$ 500,000	$ 500,000
August 1, 1993	3,200,000	500,000	3,700,000
February 1, 1994		400,000	400,000
August 1, 1994	3,300,000	400,000	3,700,000
February 1, 1995		300,000	300,000
August 1, 1995	3,500,000	300,000	3,800,000
February 1, 1996		200,000	200,000
August 1, 1996	3,800,000	200,000	4,000,000
February 1, 1997		100,000	100,000
August 1, 1997	4,400,000	100,000	4,500,000
Total	$18,200,000	$ 3,000,000	$ 21,200,000

Key Entries for Certificates of Participation

1. Proceeds from the sale of the certificates of participation (COPs) are deposited with the trustee in the name of the LEA. The terms of the COPs require a debt service reserve of $2,700,000. All interest earned on the debt service reserve is available for debt repayment.

Date	Object Title	SACS Account String	Debit	Credit
8-1-92	Cash with a Fiscal Agent/Trustee	01-0000-0-0000-0000-9135	$18,150,000	
	Professional/Consulting Services and Operating Expenditures	01-0000-0-0000-9100-5800	150,000	
	Proceeds from COPS	01-0000-0-0000-0000-8971		$18,200,000
	Accounts Payable	01-0000-0-0000-0000-9500		100,000
	To record the receipt of the proceeds from the sale of the COPs to be used for the purchase of equipment, and the underwriter's discount.			

2. Equipment is purchased.

Date	Object Title	SACS Account String	Debit	Credit
9-1-92	Equipment	01-0000-0-0000-3600-6400	$14,950,000	
	Cash in County Treasury	01-0000-0-0000-0000-9110		$14,950,000
	To record the purchase of 193 buses acquired through the issuance of COPS.			

3. Reimbursement is received from trustee.

Date	Object Title	SACS Account String	Debit	Credit
11-1-92	Cash in County Treasury	01-0000-0-0000-0000-9110	$14,950,000	
	Cash with a Fiscal Agent/Trustee	01-0000-0-0000-0000-9135		$14,950,000
	To record the reimbursement received from the trustee.			

4. Interest is received on the investments of the $2,700,000 debt service reserve.

Date	Object Title	SACS Account String	Debit	Credit
2-1-93	Cash with a Fiscal Agent/Trustee	01-0000-0-0000-0000-9135	$ 110,000	
	Interest	01-0000-0-0000-0000-8660		$ 110,000
	To record the interest earned on the debt service reserve.			

5. The first lease payment, which represents interest only, is made in accordance with the lease payment schedule.

Date	Object Title	SACS Account String	Debit	Credit
2-1-93	Debt Service—Interest	01-0000-0-0000-9100-7438	$ 400,000	
	Accounts Payable	01-0000-0-0000-0000-9500	100,000	
	Cash with a Fiscal Agent/Trustee	01-0000-0-0000-0000-9135		$ 500,000
	To record the first payment on the COPs.			

6. Interest of $92,000 is earned on the debt service reserve, but not yet received.

Date	Object Title	SACS Account String	Debit	Credit
6-1-93	Accounts Receivable	01-0000-0-0000-0000-9200	$ 92,000	
	Interest	01-0000-0-0000-0000-8660		$ 92,000
	To accrue interest earned on the investment of the debt service reserve.			

7. At the end of the fiscal year, the LEA records a reservation of fund balance for the COPs legally restricted Reserve for Debt Service.

Date	Object Title	SACS Account String	Debit	Credit
6-30-93	Undesignated/Unappropriated	01-0000-0-0000-0000-9790	$ 2,700,000	
	Reserve for All Others	01-0000-0-0000-0000-9719		$ 2,700,000
	To reserve that portion of fund balance that represents the COPs required debt service reserve.			

8. The interest earned on the debt service reserve is received.

Date	Object Title	SACS Account String	Debit	Credit
7-5-93	Cash with a Fiscal Agent/Trustee	01-0000-0-0000-0000-9135	$ 92,000	
	Accounts Receivable	01-0000-0-0000-0000-9200		$ 92,000
	To record the receipt of interest earned on the debt service reserve through June 30.			

9. The second lease payment is made.

Date	Object Title	SACS Account String	Debit	Credit
8-1-93	Debt Service—Interest	01-0000-0-0000-9100-7438	$ 500,000	
	Other Debt Service—Principal	01-0000-0-0000-9100-7439	3,200,000	
	Cash in County Treasury	01-0000-0-0000-0000-9110		$3,498,000
	Cash with a Fiscal Agent/Trustee	01-0000-0-0000-0000-9135		202,000
	To record the second lease payment on the COPs.			

LEAs may receive from the state various types of loans that have to be repaid in the future. Two of these loans are the following:

1. Emergency apportionments (loans) to LEAs as provided by *Education Code* sections 41320–41324
2. Building repayment loans

These loans are recorded as debt issue proceeds (Object 8931, Emergency Apportionments, or Object 8979, All Other Financing Sources) and not as revenue because an offsetting debt is incurred.

When the proceeds of these loans are received, the following entry is made to the appropriate funds:

Date	Object Title	Object Code	Debit	Credit
x-xx-xx	Cash in County Treasury	9110	xxxx	
	Emergency Apportionments	8931		xxxx
	To record the receipt of the emergency apportionment loan from the state.			

Or

Date	Object Title	Object Code	Debit	Credit
x-xx-xx	Cash in County Treasury	9110	xxxx	
	All Other Financing Sources	8979		xxxx
	To record the receipt of the building loan from the state.			

Building Loans

The repayment of a state loan for a construction project will be accomplished automatically during the loan's repayment period, as specified in the loan agreement, by the state withholding the annual repayment amount from the regular apportionments credited to the LEA. The practice of the State Controller is to make the withholdings over a period of four months—February, March, April, and May. Accordingly, during each of these months, a prorated portion of the total loan and the interest due will be subtracted from the amounts due the LEA from the State School Fund in accordance with regular apportionments calculations.

This means that the credit to the LEA's funds as reported by the county superintendent will be smaller, by the same amount as the repayment on the loan, than the State Superintendent of Public Instruction's certification

of the LEA's apportionment. The LEA must record the full amount of the apportionment, before the reduction for the loan repayment and interest, as revenue and it must record the loan repayment and interest as expenditures.

Assume, for example, that the LEA received a building repayment loan for $80,000 during the spring of year one. The LEA will repay the building loan from the Tax Override Fund. The loan agreement specifies that the loan will be repaid over a two-year period.

In year two, $40,000 plus $4,800 interest will be deducted from the LEA's principal apportionment in four payments. The February, March, April, and May apportionments will each be reduced by $11,200 ($10,000 + $1,200 interest).

The following entries will be made:

In year one in the General Fund

Date	Object Title	SACS Account String	Debit	Credit
x-xx-xx	Cash in County Treasury	01-0000-0-0000-0000-9110	$80,000.00	
	All Other Financing Sources	01-0000-0-0000-0000-8979		$80,000.00
	To record the proceeds of the building repayment loan.			

Assume that the LEA's February apportionment in year two was $100,000. The LEA will receive $88,800 ($100,000 - 11,200), and the following entries will be made:

In year two in the General Fund and the Tax Override Fund

Date	Object Title	SACS Account String	Debit	Credit
x-xx-xx	Cash in County Treasury	01-0000-0-0000-0000-9110	$100,000.00	
	Revenue Limit State Aid—Current Year	01-0000-0-0000-0000-8011		$100,000.00
	State School Building Repayment	53-0000-0-0000-9100-7432	$10,000.00	
	Debt Service—Interest	53-0000-0-0000-9100-7438	$1,200.00	
	Cash in County Treasury	53-0000-0-0000-0000-9110		$11,200.00
	To record the receipt of the February principal apportionment. The apportionment was reduced by $11,200 for the building loan repayment and interest due to the state, which is being expended out of the Tax Override Fund.			

Note that the net effect of the entries in the two funds is $88,800, the amount the LEA actually received.

Emergency Apportionments

The repayment of emergency apportionments (loans) is done in the same manner as the repayment of building loans, except that the principal repayment must be accomplished over not more than a five-year period if the loan is issued pursuant to *Education Code* Section 41323, or ten years if the loan is issued pursuant to *Education Code* Section 41327. The interest and principal payments due annually on an emergency loan will be withheld from the LEA's regular apportionments and must be recorded as expenditures. All emergency loan proceeds and repayments are normally recorded in the General Fund.

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Frequently, school districts and county offices of education enter into agreements with other local educational agencies (LEAs) to more effectively operate a program. Several LEAs may pool their resources to operate certain projects cooperatively (cooperative projects) or an LEA may simply pass funds to other LEAs (pass-through grants). There are three accounting models commonly used to record these transactions between the LEAs: 1) cash conduits, 2) pass-through grants, and 3) contracts for services.

Cash Conduits

Governmental Accounting Standard Board (GASB) Statement 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, generally requires the recipient LEA to report pass-through grants in a governmental fund. However, when the recipient LEA acts as a cash conduit that only transfers money to the grantee, and has no administrative or direct financial involvement in the program, then the recipient LEA should report the grant in an agency fund. Unlike governmental funds, agency funds are custodial where only the assets held for other agencies and the corresponding amounts due to those agencies are reported. Revenues and expenditures are not recorded in an agency fund.

Pass-Through Grants

For recipient LEAs that have either administrative or direct financial involvement in a grant, such activities must be recorded in a governmental fund. The recording of the pass-through grant as revenue depends on if the recipient LEA is (1) only administratively involved, or (2) both administratively and financially involved. Generally, an LEA with both administrative and direct financial involvement will record a pass-through grant as revenue while an LEA with only administrative involvement will record it as a pass-through revenue.

1. **Administrative Involvement Only**
   A recipient LEA has only administrative involvement in a pass-through grant if it (a) monitors subrecipient LEAs for compliance with requirements; (b) determines eligibility of subrecipient LEAs, even if using grantor-established criteria; or (c) has the ability to exercise discretion in how the funds are allocated. The accounting for a pass-through grant follows:

- **Recipient LEA (administrative involvement only)**
  The recipient LEA reports the receipts as pass-through grants (Objects 8287, 8587, or 8697) and in the specific resource code of the grant. The transfer of funds is reported as transfers (Objects 7211, 7212, or 7213) in Goal 0000, Undistributed, and in Function 9200, Transfers Between Agencies.

- **Subrecipient LEAs**
  Subrecipient LEAs report receipt of these grants in the specific resource code of the grant and in the revenue object of the grant (e.g., 8290, All Other Federal Revenue). The expenditures are reported in the specific resource, goal, function, and object codes where the funds are expended.

2. **Administrative and Direct Financial Involvement**
   A recipient LEA has direct financial involvement in a pass-through grant if it is liable for disallowed costs or if it funds part of the costs. By having financial involvement in a pass-through grant, a recipient LEA also has administrative involvement, such as monitoring the compliance of subrecipients. For clarity, in these cases the transaction should be referred to as a "contract for services" between LEAs; that is, a transaction in which the grantor has awarded the funding to the recipient LEA, who then contracts with subrecipients to carry out the terms of the grant under the direction of the recipient. The accounting for this type of pass-through grants is as follows:

- **Recipient LEA (administrative and direct financial involvement)**
  The recipient LEA reports the grants as revenue in the revenue objects that identify the grants and in the specific resource. The disbursements to subrecipient LEAs are reported as contracted service expenditures (Object 5800, Professional/Consulting Services and Operating Expenditures) with the appropriate goal and function.

- **Subrecipient LEAs**
  The subrecipient LEAs report the receipt in the appropriate resource as interagency local grants (Object 8677, Interagency Services Between LEAs) or federal grants (Object 8285, Interagency Contracts Between LEAs). The expenditures are reported in Goal 7110, Nonagency—Educational, with the appropriate function and object codes where the funds are expended.

Exception:
State apportionments received by LEAs for special education and ROC/P may be accounted for as "transfers of apportionment" rather than as pass-through grants. For example; if a district participates in a ROC/P Joint Power Authority or Agreement (JPA) the district would recognize the ROC/P apportionment as other state apportionment (Resource 6350 and Object 8311) and record the transfer of funds to the JPA as transfers of apportionment to JPAs (Resource 6350, Function 9200, and Object 7223).

Contract for Services

California school districts and county offices of education often pool their resources and operate certain federal and state projects cooperatively for economic efficiency.

Some cooperative projects are formed to meet certain criteria established by the participants, and their resources are pooled. This approach usually calls for one school district or county office to operate the projects for one or more other school districts or county offices. The operating school agency is usually referred to as a local operating agency. Typically, this is a local decision, not a condition of the grant itself, and the appropriate accounting follows the "contract for services" model. LEAs that participate in this type of cooperative project must report the revenue and expenditures resulting from their involvement in the project as follows:

1. Each participating LEA records its share of the project's revenue in the appropriate revenue classification. If it is the No Child Left Behind (NCLB), Title I project, for example, the revenue will be reported in Resource 3010, NCLB, Object 8290, All Other Federal Revenue.

2. Each participating LEA records its share of the cost of the project in Object 5800, Professional/Consulting Services and Operating Expenditures, as a direct cost to the appropriate resource when it pays the local operating agency. The cost recorded will normally be equal to its share of the revenue.

3. During the project year, the local operating agency must account for all the costs in the appropriate expenditure objects under Goal 7110, Nonagency—Educational. The local operating agency should bill each participating LEA periodically for its share to date, or at least by the end of the year, and record the revenue

received in the contract services object as specified for nonagency activities. The local operating agency will report those costs to the nonagency goal. Participating LEAs will report their costs in the appropriate goals.

Other cooperative projects are established only to meet specific federal grant or entitlement requirements. Such projects usually require a lead LEA to serve as the applicant for purposes of disbursing federal funds to the other participating LEAs, which operate their own projects in this situation. In the implementation of this type of cooperative project, the grantor has accepted the arrangement of the lead LEA, and the accounting follows the "pass-through" model. In addition, periodic cash advances may be made directly to the applicant LEA for deposit and disbursement. For example, applicant LEAs should deposit their own prorated revenue in an account under revenue Object 8290, All Other Federal Revenue, and the prorated amounts for participating LEAs under Object 8287, Pass-Through Revenues from Federal Sources. A copy of the cooperative agreement filed with the county office will serve to authorize payment to the participating LEAs. Disbursement transactions by the applicant LEA should be handled as transfer of pass-through revenue (Object 7211, 7212, or 7313). Participating LEAs will record receipts in Object 8290.

Summary of Pass-through Codes

I. Pass-through of Apportionment (Resource 6500, Special Education, and Resource 6350, ROC/P, only)

Original Recipient	Subrecipient
Receive revenue	
01-6500-0-5001-0000-8311	
Transfer out apportionment	Transfer in of apportionment
01-6500-0-5001-9200-7221, 2, 3	01-6500-0-5001-0000-8791, 2, 3
	Expenditure for programs
	01-6500-0-5XXX-XXXX-XXXX

II. Pass-through of All Other Resources (Federal, State, or Local)

Original Recipient	Subrecipient
Receipt of federal money to be passed	
01-3310-0-5001-0000-8287	
Pass-through of apportionment	Receipt of apportionment
01-3310-0-5001-9200-7211, 2, 3	01-3310-0-5001-0000-8181
	Expenditure for programs
	01-3310-0-5XXX-XXXX-XXXX
Receipt of state money to be passed	
01-7110-0-0000-0000-8587	
Pass-through of apportionment	Receipt of apportionment
01-7110-0-0000-9200-7211, 2, 3	01-7110-0-0000-0000-8590
	Expenditure for programs
	01-7110-0-XXXX-XXXX-XXXX
Receipt of local money to be passed	
01-9110-0-0000-0000-8697	
Pass-through of apportionment	Receipt of apportionment
01-9110-0-0000-9200-7221, 2, 3	01-9110-0-0000-0000-8699

III. Contract for Services

Original Recipient	Subrecipient
Receipt of revenue	
01-6500-0-5001-0000-8311	
Pay for services provided to recipient	Receipt of payment for providing services
01-6500-0-5750-1110-5800	01-9010-0-7110-0000-8677 (8285 federal)
	Expenditure to provide the service
	01-9010-0-7110-1110-XXXX

Example Journal Entries

Small school districts of 500 ADA or less may find it advantageous to pool resources to provide programs that cannot be financed by one district alone. The following example assumes that five small districts contract with the county office of education (COE) to use Tobacco-Use Prevention Education (TUPE) money to run an after-school program designed to reach students at risk of using tobacco.

Example 1: The COE receives TUPE grant money for administrative purposes. The districts receive TUPE grant money for program purposes.

(a) The following entries record the receipt of the TUPE grants.

For the COE:

Fund	Resource	Project Year	Goal	Function	Object	School
01	6680	0	0000	0000	8590	000

- Fund 01 is the County School Service Fund.
- Resource 6680 is TUPE: COE Administration Grants.
- Project Year is not applicable in this example.
- Goal is not required for revenue.
- Function is not required for revenue.
- Object 8590 is All Other State Revenue.
- School is not required.

For the districts:

Fund	Resource	Project Year	Goal	Function	Object	School
01	6660	0	0000	0000	8590	000
01	6670	0	0000	0000	8590	000

- Fund 01 is the General Fund.
- Resource 6660 is TUPE: Elementary Grades 4–8, and Resource 6670 is TUPE: High School Competitive Grants.
- Project Year is not applicable in this example.
- Goal is not required for revenues.
- Function is not required for revenues.
- Object 8590 is All Other State Revenue.
- School is not required.

(b) According to the contractual agreement, the districts pay the COE to operate the Tobacco-Use Prevention Education program.

For the COE, the revenue is booked as a local restricted resource:

Fund	Resource	Project Year	Goal	Function	Object	School
01	9150	0	0000	0000	8677	000

- Fund 01 is the County School Service Fund.
- Resource 9150 is a unique local code the COE is using for the Friday Night Live contract.
- Project Year is not applicable in this example.
- Goal is not required for revenue.
- Function is not required for revenue.
- Object 8677 is Interagency Services Between LEAs.
- School is not required.

The district, as grantee, is responsible for reporting expenditures to CDE.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6660	0	0000	4000	5800	000
01	6670	0	0000	4000	5800	000

- Fund 01 is the district's General Fund.
- Resource 6660 is TUPE: Elementary Grades 4–8, and Resource 6670 is TUPE: High School Competitive Grants.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed. If the TUPE program serves only K–12 students, the goal might be Goal 1110, Regular Education, K–12.
- Function 4000 is Ancillary Services.
- Object 5800 is Professional/Consulting Services and Operating Expenditures.
- School is not required.

(c) The COE operates the Friday Night Live program.

The COE then expends the TUPE funding:

Fund	Resource	Project Year	Goal	Function	Object	School
01	9150	0	7110	4000	1200	000

- Fund 01 is the County School Service Fund.
- Resource 9150 is a unique code the COE is using for the Friday Night Live contract.
- Project Year is not applicable in this example.
- Goal 7110 is Nonagency–Educational. The COE is using the money of another entity to provide services for that entity.
- Function 4000 is Ancillary Services.
- Object 1200 is Certificated Pupil Support Salaries.
- School is not required.

The districts have no further entries because they have spent their grants.

While the COE spends its TUPE money administering the districts' TUPE program, the COE resource is retained.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6680	0	8600	2100	2400	000

- Fund 01 is the County School Service Fund.
- Resource 6680 is TUPE: COE Administrative Grants.
- Project Year is not applicable in this example.
- Goal 8600 is County Service to Districts.
- Function 2100 is Instructional Supervision and Administration.
- Object 2400 is Clerical, Technical, and Office Staff Salaries.
- School is not required.

(d) At year-end all funds have not been spent and is carryover into the next year. The terms of the contract with the districts allow carryover only into the following year; money not spent in the following year must be returned to the districts.

The COE books deferred revenue as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	9150	0	0000	0000	9650	000

- Fund 01 is the County School Service Fund.
- Resource 9150 is a unique code the COE is using for the Friday Night Live contract.
- Project Year is not applicable in this example.
- Goal is not required for balance sheet accounts.
- Function is not required for balance sheet accounts.
- Object 9650 is Deferred Revenue.
- School is not required.

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Special education budgets are complex and of great interest to the public, both locally and statewide. Federal and state legislation during 1998 changed the way in which special education programs are funded and reported.

As of 1998, *Education Code* Section 56205 (b)(1) requires that a special education budget shall separately identify the following elements:

1. The apportionment received by the local educational agency (LEA) in accordance with the allocation plan adopted by the special education local plan area (SELPA). (The state funding is tracked in SACS in the resource field in combination with a specific revenue code in the object field.)
2. The administrative costs of the plan. (These costs are tracked in the function field.)
3. The cost of special education services to pupils with severe disabilities and low-incidence disabilities. (This population is identified by the goal field.)
4. The cost of special education services to pupils with nonsevere disabilities. (This population is identified by the goal field.)
5. The cost of supplemental aids and services provided to meet the individual needs of pupils placed in regular education classrooms and environments. (The cost of these aids and services, which may be provided to both severe and nonsevere students, is tracked in the function field.)
6. Regionalized operations and services and direct instructional support by program specialists in accordance with Article 6, "*Program Specialists and Administration of Regionalized Operations and Services*." (These costs are tracked in the goal field for regionalized operations and in the function field for instructional services.)
7. The use of property taxes allocated to the SELPA pursuant to *Education Code* Section 2572. (Property taxes allocated to the SELPA are tracked in the Resource field and identified by a specific revenue code in the object field.)

Maintenance of Effort

Funds provided under Part B of the federal Individuals with Disabilities Education Act (IDEA) are subject to a maintenance of effort requirement (MOE). This is stipulated in Section 1413 of Title 20 of the *United States Code*, Section 300.231 of Part 34 of the *Code of Federal Regulations*, and *Education Code* Section 56205.

The requirement is that Part B IDEA funds shall not be used, except in specified situations, to reduce the level of expenditures for the education of children with disabilities, on an aggregate or per capita basis, made by the LEA from state and local funds or from local funds only, below the prior year's level.

The California Department of Education (CDE) monitors compliance with the MOE requirement at the SELPA level. The administrative unit (AU) of a multi-LEA SELPA monitors compliance of its member LEAs.

Recording Special Education Transactions

For state reporting, direct costs will be reported as the costs of providing services to infants, preschool-age students, severely disabled students from ages five through twenty-two, and nonseverely disabled students from ages five through twenty-two. This classification is done through the goal field. The costs are further broken down by the type of instructional service provided: separate classes, resource specialist instruction, supplemental aids and services to students in regular classrooms, nonpublic agencies or schools, and other specialized instructional services. This classification is done through the function field.

Shown below are discussions of how certain special education transactions are accounted for. Later in this section, examples of transactions are given to illustrate the accounting entries.

1. Salaries of certificated employees providing other specialized instructional services shall be recorded in Function 1190, Special Education: Other Specialized Instructional Services, with Object 1100, Teachers' Salaries.

2. Salaries of instructional aides shall be recorded in the special education instructional functions 1100–1199, except 1180, with Object 2100, Instructional Aides' Salaries. If a classified employee provides other support services, that cost should be coded to a support function with Object 2200, Classified Support Salaries.

3. Administrative costs of the SELPA administrative unit (AU) are recorded in Function 2200, Administrative Unit of Multidistrict SELPA. A school district or county superintendent of schools may be the Administrative Unit (AU) of a SELPA.

4. Salaries of a program specialist providing regionalized services as defined by *Education Code* Section 56836.23 shall be recorded to Goal 5060, Regionalized Program Specialist, with Function 2100, Instructional Supervision and Administration, and Object 1900, Other Certificated Salaries.

   Salaries of a program specialist not providing regionalized services but instead working locally with students as a support to teachers shall be recorded to Function 2100, Instructional Supervision and Administration, with the appropriate special education goal, and Object 1900, Other Certificated Salaries.

5. Apportionments for regionalized operations and services and the direct instructional support of program specialists are made directly to the SELPA administrative unit (AU) (*Education Code* Section 56836.23). These apportionments are recorded by the AU using Object 8311, Other State Apportionments, Current Year, (or to Object 8319, Other State Apportionments, Prior Year).

   The AU, by agreement, may transfer these apportionments to a participating agency. It can do the transfer in one of two ways: by transferring to the other LEA the responsibility for providing regionalized services, or by contracting with the other LEA to provide the services while retaining the responsibility for providing regionalized services.

   An AU transferring to another LEA the responsibility for providing regionalized services records the transfer as a transfer of apportionments, by using Function 9200, Transfers Between Agencies, and the transfers of apportionments objects such as Object 7221, Transfers of Apportionments to Districts, Object 7222, Transfers of Apportionments to County Offices, or Object 7223, Transfers of Apportionments to JPAs.

   The LEA receiving the apportionment under this arrangement records the revenues in Resource 6500, Special Education, in the appropriate special education goals, with a transfers of apportionments object, such as Object 8791, Transfers of Apportionments from Districts, or Object 8792, Transfers of Apportionments from County Offices. The expenditures are recorded in the same goals as the revenues, in Function 2100, Instructional Supervision and Administration, and in the appropriate object, e.g., Object 1300, Certificated Supervisors' and Administrators' Salaries.

In the case of a contract for services, the AU does not record the payments to the other LEA as transfers of apportionments, but as payments for contracted services. The AU records these in Object 5800, Professional/Consulting Services and Operating Expenditures (still in Resource 6500 and a special education goal, and with the appropriate expenditure function).

The LEA providing the services under the contract does not record the revenues and expenditures in the special education resource or a special education goal, but in Resource 9010, Other Local (or a locally-defined resource) and Goal 7110, Nonagency—Educational, (use of this goal in this revenue transaction is optional, otherwise, use Goal 0000), with Object 8677, Interagency Services Between LEAs. It records expenditures in Goal 7110, Nonagency—Educational (whether or not Goal 7110 was used for the revenue), Function 2100, Instructional Supervision and Administration, and the appropriate objects for salaries, benefits, and supplies.

See Example 8 and Example 9 later in this Procedure for the complete entries for these types of transactions.

6. Apportionments for other than regionalized services may be allocated to districts and county offices of education in accordance with the allocation plan adopted pursuant to *Education Code* Section 56836.05, unless the allocation plan specifies that funds will be apportioned to the AU of the SELPA (*Education Code* Section 56195.7).

Method 1—Special Education Apportionment Allocated to the AU:

If the SELPA has elected for the apportionments to be made to the AU, the AU records the receipt of apportionment and the transfer of funds to the members basically in the same manner as recording the transfer of apportionments for Program Specialists and Regionalized Services where the AU also transfers to the participating LEA the responsibility for providing regionalized services, as discussed in Item 5 above.

By the same token, the participating LEA records the receipt of these moneys from the AU and the expenditures basically in the same manner as discussed in that part of Item 5.

Method 2—Special Education Apportionment Allocated to Districts and County Superintendents of Schools

If the SELPA has opted for special education apportionments (other than for regionalized services) to be made directly to the participating agencies, each district or county office shall record the apportionment as Resource 6500, Special Education, an appropriate special education goal such as Goal 5001, Special Education—Unspecified, and Object 8311, Other State Apportionments – Current Year.

7. A district, county office, or JPA billing for and receiving payment for special education excess costs or deficits, or payments for special education transportation excess costs or deficits, shall record the revenue received as Object 8710, Tuition, with the appropriate special education resource and the appropriate special education goal.

   The LEA paying the excess costs or deficits shall record the payment with an appropriate resource, a special education goal, Function 9200, Transfers Between Agencies, and Object 7141, Other Tuition, Excess Costs, and/or Deficit Payments to School Districts; Object 7142, Other Tuition, Excess Costs, and/or Deficit Payments to County Offices; or Object 7143, Other Tuition, Excess Costs, and/or Deficit Payments to JPAs.

8. A district or county office receiving the federal Individuals with Disabilities Education Act (IDEA) basic local assistance revenue shall record the revenue in Resource 3310, IDEA Basic Local Assistance Entitlement, Part B, with a special education goal, in Object 8181, Special Education—Entitlement, and shall record the expenditures in Resource 3310, with the appropriate special education goals, functions, and objects.

9. A district or county office that receives a federal IDEA grant-in-aid for approved special projects shall record the revenue as Object 8182, Special Education—Discretionary Grants, with the appropriate resource and the appropriate special education goal.

10. Any AU receiving federal IDEA money of either the local assistance entitlement or a discretionary grant that is to be distributed to a district or county office shall record the revenue to be passed to participating LEAs as Object 8287, Pass-Through

Revenues from Federal Sources, with the appropriate resource and Goal 5001, Special Education—Unspecified.

The AU shall distribute these funds using the appropriate resource, the appropriate special education goal, Function 9200, Transfers Between Agencies, and Object 7211, Transfers of Pass-Through Revenues to Districts, Object 7212, Transfers of Pass-Through Revenues to County Offices, or Object 7213, Transfers of Pass-Through Revenues to JPAs.

Shown below are some examples of recording revenues received and expenditures incurred to educate special education students. To simplify the illustration of what codes to use for these transactions, only one side of the accounting entry is shown; in actual entries, debit(s) must equal the credit(s).

Example Journal Entries

Example 1: An employee split between functions

A teaching assistant is hired to work half a day in a separate class for severely disabled children and half a day in assisting a severely disabled student who has been mainstreamed in a regular education class.

Because the teaching assistant is working solely with severely disabled students, his salary has one goal. However, his work is split between two functions.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6500	0	5750	1110	2100	000
01	6500	0	5750	1130	2100	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not required in this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled.
- Function 1110, Special Education: Separate Classes, captures the costs of running a separate class for severely disabled students; and Function 1130, Special Education: Supplemental Aids and Services in Regular Classrooms, captures the costs of providing a teaching assistant for a student who attends a regular education class.
- Object 2100 is Instructional Aides' Salaries.

- School is not required.

Example 2: An employee split between goals

An adaptive physical education teacher is hired to provide physical education classes to special education students attending regular education classes on several campuses and to students attending special education separate classes. Some of the students are categorized as severely disabled, and some are nonseverely disabled. The teacher's salary is split between two goals because she serves two populations of students. (*Note*: The salary may also be coded to a single Goal, 5001, and subsequently divided based on the documented hours spent with each population.)

Fund	Resource	Project Year	Goal	Function	Object	School
01	6500	0	5750	1190	1100	000
01	6500	0	5770	1190	1100	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not required in this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled, and Goal 5770 is Special Education, Ages 5–22 Nonseverely Disabled. (The salary may be coded instead to one goal during the year and split between the goals at year-end when the ratio of service to severely and nonseverely disabled students is documented.)
- Function 1190 is Special Education: Other Specialized Instructional Services. This function includes pullout services that may be provided to students who are normally found in separate classes or regular education classes.
- Object 1100 is Teachers' Salaries.
- School is not required.

Example 3: Special education students in regular education classrooms

A student who has a low-incidence disability has been placed in a juvenile court school. His individualized education program (IEP) necessitates the presence of an interpreter and the services of a resource specialist. The following services are being provided by different resources and for different populations. The cost of the teacher in the juvenile court school

is chargeable to regular education; the costs of the interpreter and the resource specialist are chargeable to special education.

The cost of the juvenile court school teacher is coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	2400	0	3600	1000	1100	000

- Fund 01 is the County School Service Fund.
- Resource 2400 is Juvenile Court/County Community Schools. This resource is for the state apportionment for these schools. The funds are used to pay for the juvenile court teacher.
- Project Year is not required in this example.
- Goal 3600, Juvenile Courts, identifies the costs of educating juvenile court school students.
- Function 1000 is Instruction. General education teachers are coded to the general population they are contracted to teach. A special education student who attends a regular education class is considered a part of the general education class.
- Object 1100 is Teachers' Salaries.
- School is not required.

The cost of the interpreter assigned to the student with an IEP and who has been placed in the juvenile court classroom is coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	6500	0	5750	1130	2100	000

- Fund 01 is the County School Service Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled. (Students with a low-incidence disability are classified as severely disabled. The LEA may have locally defined goals to separate low-incidence disabilities from other severe disabilities if management needs to identify these costs locally.)
- Function 1130 is Special Education: Supplemental Aids and Services in Regular Classrooms.
- Object 2100 is Instructional Aides' Salaries. (The LEA may have locally defined objects if it is important to track the costs of interpreters separately from those of classroom assistants.)
- School is not required.

The cost of the resource specialist who works with this student on a pullout basis is coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	6500	0	5750	1120	1100	000

- Fund 01 is the County School Service Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled. (Students with a low-incidence disability are classified as severely disabled students. The LEA may have locally defined goals to separate these two types of severe conditions if the information is important locally.)
- Function 1120 is Special Education: Resource Specialist Instruction. This is a resource specialist who works directly with the students in an instructional setting.
- Object 1100 is Teachers' Salaries.
- School is not required.

Example 4: Special education students in Regional Occupational Center/Program (ROC/P)

Some special education students are in transition, going from the special education K–12 program into the adult work world. The student has been placed in an ROC/P class, where he receives training at a fast-food business supplemented with ROC/P classes. The cost of the ROC/P instructor is coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	6360	0	6000	1000	1100	000

- Fund 01 is the school district's General Fund.
- Resource 6360 is Pupils with Disabilities Attending ROC/P.
- Project Year is not applicable in this example.
- Goal 6000 is Regional Occupational Center/Program.
- Function 1000 is Instruction.
- Object 1100 is Teachers' Salaries.
- School is not required.

The cost of a teaching assistant assigned to the special education student to enable him to participate in the ROC/P class is coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	6500	0	5770	1130	2100	000

- Fund 01 is the school district's General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5770 is Special Education, Ages 5–22 Nonseverely Disabled.
- Function 1130 is Special Education: Supplemental Aids and Services in Regular Classrooms.
- Object 2100 is Instructional Aides' Salaries.
- School is not required.

Example 5: Instruction provided on a pullout basis

An orientation and mobility (O & M) specialist is hired to teach students how to travel safely and independently around the school and in the community. She works with blind students who attend regular classes at the elementary and high schools. This service is provided on a pullout basis. The O & M specialist has a teaching credential and is trained to teach special education students.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6500	0	5750	1190	1100	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled, which includes students with a low-incidence disability.
- Function 1190 is Special Education: Other Specialized Instructional Services. This function includes pullout services that may be provided to students who are normally found in separate classes or regular education classes.
- Object 1100 is Teachers' Salaries.
- School is not required.

Example 6: Pupil services

A counselor is hired to provide special education students with behavior management services, a systematic implementation of procedures designed to promote lasting, positive changes in the student's behavior, resulting in greater access to a variety of community settings, social contacts, and public events, and placement in the least restrictive environment. The counselor is a licensed professional with a certificate for school service. The salary is coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	6500	0	5750	3110	1200	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled.
- Function 3110 is Guidance and Counseling Services.
- Object 1200 is Certificated Pupil Support Salaries.
- School is not required.

The student receiving this behavior modification training is in a separate class for severely emotionally disabled (SED) students or autistic students. This class is taught by a special education teacher who works with the counselor to apply the behavior modification procedures in the classroom. The cost of the teacher is coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	6500	0	5750	1110	1100	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled.
- Function 1110 is Special Education: Separate Classes.
- Object 1100 is Teachers' Salaries.
- School is not required.

Example 7: Federal resources

(a) Funds from the Individuals with Disabilities Education Act (IDEA) basic local assistance entitlement were used to pay a classified

assistant to work with students who are in transition from K–12 special education into gainful employment in local business establishments.

Fund	Resource	Project Year	Goal	Function	Object	School
01	3310	4	5750	1190	2100	000

- Fund 01 is the school district's General Fund.
- Resource 3310 is Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611.
- Project Year refers to the report year for this program; 4 in this case is for federal fiscal year 2003-04, which ended September 30, 2004.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled.
- Function 1190 is Special Education: Other Specialized Instructional Services. The student has been transferred from a regular or separate classroom to a work site or other setting.
- Object 2100 is Instructional Aides' Salaries.
- School is not required.

(b) An LEA uses IDEA basic local assistance entitlement funds to purchase assistive technology for a student who will use the computer to communicate with teachers and peers in a regular education classroom.

Fund	Resource	Project Year	Goal	Function	Object	School
01	3310	4	5750	1130	6400	000

- Fund 01 is the General Fund.
- Resource 3310 is Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611.
- Project Year refers to the report year for this program; 4 in this case is for federal fiscal year 2003-04, which ended September 30, 2004.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled.
- Function 1130 is Special Education: Supplemental Aids and Services in Regular Classrooms. The equipment is an aid to the student in a regular classroom.
- Object 6400 is Equipment.
- School is not required.

Example 8: For the special education programs, a county office as the SELPA administrative unit (AU) receives the apportionment and transfers it to participating LEAs.

(a) As the SELPA AU, the county office records the receipt of the state apportionment.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6500	0	5001	0000	8311	000

- Fund 01 is the County School Service Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5001 is Special Education—Unspecified. A special education goal is required for special education revenue (but not for other revenues).
- Function is not necessary for revenue.
- Object 8311 is Other State Apportionments – Current Year.
- School is not required.

(b) The SELPA AU distributes the apportionment to the participating LEAs.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6500	0	5001	9200	7221	000
01	6500	0	5001	9200	7222	000
01	6500	0	5001	9200	7223	000

- Fund 01 is the County School Service Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5001 is Special Education—Unspecified.
- Function 9200 is Transfers Between Agencies.
- Object 7221 is Transfers of Apportionments to Districts; Object 7222 is Transfers of Apportionments to County Offices; and Object 7223 is Transfers of Apportionments to JPAs.
- School is not required.

(c) The member LEA (in this case a school district) makes the following entry to record receipt of apportionment from the SELPA AU (in this case a county office):

Fund	Resource	Project Year	Goal	Function	Object	School
01	6500	0	5001	0000	8792	000

- Fund 01 is the school district's General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5001 is Special Education—Unspecified. A Special Education goal is required for Special Education revenue.
- Function is not required for revenue.
- Object 8792 is Transfers of Apportionments from County Offices. In this case, the AU is a county office of education.
- School is not required.

Example 9: The county office, as the AU, receives apportionment for regionalized services, and contracts with a participating district to provide regionalized services.

(a) The county office, as the SELPA AU, records payment on a contract with a district to provide regionalized services, in this case, to coordinate curriculum development.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6500	0	5001	2130	5800	000

- Fund 01 is the County School Service Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5001 is Special Education—Unspecified. The AU may choose to use the optional Goal 5050, Regionalized Services.
- Function 2130 is Curriculum Development.
- Object 5800 is Professional/Consulting Services and Operating Expenditures.
- School is not required.

(b) The district records the interagency revenue from the AU.

Fund	Resource	Project Year	Goal	Function	Object	School
01	9010	0	7110	0000	8677	000

- Fund 01 is the General Fund.
- Resource 9010 is Other Local, in this case, a contract with another LEA.
- Project Year is not applicable in this example.
- Goal 7110 is Nonagency—Educational. (Use of this goal for a revenue transaction is optional; it will enable the LEA to match contract revenue with the contract expenditures.)
- Function is not required for revenue.
- Object 8677 is Interagency Services between LEAs.
- School is not required.

(c) As part of this contract, the district pays a program specialist who provides regionalized services to members of the SELPA.

Fund	Resource	Project Year	Goal	Function	Object	School
01	9010	0	7110	2100	1900	000

- Fund 01 is the General Fund.
- Resource 9010 is Other Local.
- Project Year is not applicable in this example.
- Goal 7110 is Nonagency—Educational.
- Function 2100 is Instructional Supervision and Administration.
- Object 1900 is Other Certificated Salaries.
- School is not required.

Example 10: A school district, a member of a SELPA, makes payments to another entity for a special education student's education.

(a) The district makes payments to a State Special School.

Fund	Resource	Project Year	Goal	Function	Object	School
01	0000	0	5001	9200	7130	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resource.

- Project Year is not applicable in this example.
- Goal 5001 is Special Education—Unspecified.
- Function 9200 is Transfers Between Agencies.
- Object 7130 is State Special Schools.
- School is not required.

(b) The district makes payments to a nonpublic school for a severely disabled student's education.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6500	0	5750	1180	5800	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5750 is Special Education, Ages 5–22, Severely Disabled.
- Function 1180 is Special Education: Nonpublic Agencies/Schools.
- Object 5800 is Professional/Consulting Services and Operating Expenditures.
- School is not required.

(c) A school district pays excess costs for a program that is run by the SELPA.

(1) The SELPA AU bills the district for excess costs. The revenue is coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	6500	0	5750	0000	8710	000

- Fund 01 is the County School Service Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable for this example.
- Goal 5750 is Special Education, Ages 5–22, Severely Disabled.
- Function is not required for revenue or balance sheet accounts.
- Object 8710 is Tuition.
- School is not required.

(2) The school district pays the SELPA AU its share of excess costs of the program per the local plan agreement.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6500	0	5750	9200	7142	000

- Fund 01 is the district's General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable for this example.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled.
- Function 9200 is Transfers Between Agencies.
- Object 7142 is Other Tuition, Excess Costs, and/or Deficit Payments to County Offices.
- School is not required.

Example 11: The administrative costs must be identified.

(a) A multidistrict SELPA AU pays its director.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6500	0	5001	2200	1300	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5001 is Special Education—Unspecified.
- Function 2200 is Administrative Unit of a Multidistrict SELPA.
- Object 1300 is Certificated Supervisors' and Administrators' Salaries.
- School is not required.

(b) A district charges its special education programs its indirect cost rate as follows.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6500	0	5001	7210	7310	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5001 is Special Education—Unspecified.

- Function 7210 is General Administration Cost Transfers.
- Object 7310 is Transfers of Indirect Costs.
- School is not required.

The ROC/P program is different from regular instructional programs in that *Education Code* Section 52301 allows two or more school districts to form a joint powers agency (JPA) to provide ROC/P vocational training.

The California Department of Education (CDE) apportions ROC/P funding to school districts and county offices of education based on their ROC/P average daily attendance (ADA). The school districts and county offices of education may then provide ROC/P instruction themselves or contract for services or transfer the apportionment to JPAs to provide ROC/P instruction. School districts, county offices of education and joint powers agencies have structured their ROC/P instruction in a variety of ways in California to meet local needs for ROC/P education. The following examples of coding address the various forms of interagency agreements between LEAs.

Example 1: Both a county office of education (COE) and school districts receive funding based on ROC/P ADA reported to CDE.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6350	0	0000	0000	8311	000

- Fund 01 is the General Fund or the County School Service Fund.
- Resource 6350 is ROC/P Apportionment.
- Project Year is not applicable in this example.
- Goal is not required for revenue. Goal 6000, Regional Occupational Center/Program, may be used for local purposes.
- Function is not necessary for revenue.
- Object 8311 is Other State Apportionments – Current Year.
- School is not required.

Example 2: The COE contracts with a school district to operate an auto body class for the county ROC/P program.

(a) The COE makes the following entry to record payment of the contract for services. The COE retains full administrative and financial authority over the program.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6350	0	6150	1000	5800	000

- Fund 01 is the County School Service Fund.
- Resource 6350 is ROC/P Apportionment.
- Project Year is not applicable in this example.
- Goal 6150 is a locally defined classification for trade and industry classes. LEAs have the option of tracking ROC/P subject matter in the goal field as long as it rolls up to Goal 6000 when data are submitted to CDE at year-end.
- Function 1000 is Instruction.
- Object 5800 is Professional/Consulting Services and Operating Expenditures.
- School is not required.

(b) The school district makes the following entry to record receipt of funds to operate the shop class. The district is performing a contract service on behalf of the COE and does not report the ADA as its own.

Fund	Resource	Project Year	Goal	Function	Object	School
01	9635	0	0000	0000	8677	000

- Fund 01 is the district's General Fund.
- Resource 9635 is a unique code the district is using for its ROC/P contract. This and other local restricted resources must roll up to Resource 9010, Other Local, when data are submitted to CDE.
- Project Year is not applicable in this example.
- Goal is not required for revenue.
- Function is not required for revenue.
- Object 8677 is Interagency Services Between LEAs.
- School is not required.

(c) The district expenditures for the shop class are coded as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	9635	0	7110	1000	1100	000

- Fund 01 is the district's General Fund.
- Resource 9635 is the district's code for the contract.
- Project Year is not applicable in this example.

- Goal 7110 is Nonagency—Educational. The district's expenditures are made on behalf of the COE, which retains the final responsibility for the ROC/P class.
- Function 1000 is Instruction.
- Object 1100 is Teachers' Salaries.
- School is not required.

Example 3: The participating school districts transfer their apportionments to the Joint Powers Agency (JPA) operating the ROC/P. Per *Education Code* Section 52301, school districts may form a JPA to operate ROC/Ps and the *Education Code* section allows the JPA to receive the apportionments through the participating districts.

(a) The districts transfer their apportionment to the JPA.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6350	0	0000	9200	7223	000

- Fund 01 is the district's General Fund.
- Resource 6350 is ROC/P Apportionment.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed. Goal 6000, ROC/P, may be used for local identification.
- Function 9200 is Transfers Between Agencies.
- Object 7223 is Transfers of Apportionments to JPAs.
- School is not required.

(b) The JPA receives the transfer of apportionment.

Fund	Resource	Project Year	Goal	Function	Object	School
01	6350	0	0000	0000	8791	000

- Fund 01 is the JPA's General Fund.
- Resource 6350 is ROC/P Apportionment.
- Project Year is not applicable in this example.
- Goal is not required for revenue.
- Function is not required for revenue.
- Object 8791 is Transfers of Apportionments from Districts.
- School is not required.

(c) The JPA operates all of the ROC/P classes with many types of expenditures. For example, the JPA operates an auto body class and has designated locally defined goals to track each of the classes as follows:

Fund	Resource	Project Year	Goal	Function	Object	School
01	6350	0	6150	1000	1100	000

- Fund 01 is the JPA's General Fund.
- Resource 6350 is ROC/P Apportionment.
- Project Year is not applicable in this example.
- Goal 6150 is the JPA's code for trade and industry classes. LEAs have the option of tracking ROC/P subject matter in the goal field as long as it rolls up to Goal 6000 when data are submitted to CDE at year-end.
- Function 1000 is Instruction.
- Object 1100 is Teachers' Salaries.
- School is not required.

Procedure 765 Recognition of Legal Obligations in Reporting for Federal Grants

Legal obligations are commitments made by an LEA to purchase goods or services immediately or in a future period. Commitments are generally made in the form of a purchase order or a written contract.

For purposes of accounting at year-end, obligations for future periods are not reflected in the current year's books. Rather, the obligated goods or services are recognized in the following year's books, when the goods or services are actually received. But for purposes of grant reporting, federal funding may be claimed under a current-year grant for certain qualifying legal obligations incurred by the end of the grant period, even though the goods or services will not be received until after the grant period ends.

The question of whether or not an obligation is claimable for funding under a current-year grant is determined by what the obligation is for. The following table from the *Education Department General Administrative Regulations (EDGAR) Code of Federal Regulations (CFR)*, Title 34, Part 76.707, shows when various commitments are considered to be legal obligations.

If the obligation is for . . .	*The legal obligation is made . . .*
Acquisition of real or personal property	On the date on which the LEA makes a binding written commitment to acquire the property
Personal services by an employee of the LEA	When the services are performed
Personal services by a contractor who is not an employee of the LEA	On the date on which the LEA makes a binding written commitment to obtain the services
Performance of work other than personal services	On the date on which the LEA makes a binding written commitment to obtain the work
Public utility services	When the LEA receives the services
Travel, conferences	When the travel is taken or conference attended
Rental of real or personal property	When the LEA uses the property

On the basis of the previous table, an example of a legal obligation that would qualify for funding under a current year grant ending June 30 is the cost of books for which a purchase order was issued in June, even though the books will not be received until July. An example of a legal obligation that would not qualify for funding under a current-year grant ending June 30 is the cost of a conference to be held in July. Regardless of when a

purchase order or contract is signed, that legal obligation occurs when the conference is attended, not before.

When federal grant funds are claimed for legal obligations in one year for expenditures that are recognized in the following year, unexpended federal revenue will remain on the books at year-end and will be deferred to the following year, because the expenditures for the legal obligations will not occur until the following year. The unexpended revenue is deferred by debiting the income account and crediting the deferred revenue account. The grant funds claimed for grant reporting purposes, therefore, will exceed the federal grant revenues recognized in the current year's books.

An example follows:

	Grant Claim (ends 6/30)		Current-Year Books (as of 6/30)		Subsequent-Year Books (begin 7/1)
Federal Revenue Received	100		100		
Federal Revenue Deferred			(20)		20
Subtotal, Revenue	**100**		**80**		**20**
Actual Expenditures	80		80		20
Legal Obligations	20				
Subtotal, Expenditures/Obligations	**100**		**80**		**20**

This is a normal difference between governmental accounting principles and grant reporting procedures.

When federal grant funds are claimed for legal obligations in one year for expenditures that are recognized in the following year, the LEA must be careful not to claim these amounts again the following year. The grant funds claimed for grant reporting purposes in the following year, then, would be less than the federal grant revenues recognized in the following year's books.

Common accounting challenges LEAs face are distinguishing between supplies and equipment, between equipment and improvements of grounds, and between equipment and building fixtures or service systems. LEAs must correctly identify these expenditures if they are to achieve the necessary uniformity of accounting.

Whether an item should be classified as equipment or as a supply is determined by the length of time the item is serviceable and on its contribution to the overall value of the physical assets of the LEA. For example, supplies are constantly consumed and replaced without substantially increasing the value of the physical assets of the LEA. Equipment has relatively permanent value and substantially increases the value of the physical assets of the LEA.

Capital outlay expenditures are those that result in the acquisition of capital assets or additions to capital assets. Expenditures for capitalized equipment, land improvements, building fixtures, and service systems are charged as capital outlay. Expenditures for noncapitalized equipment, supplies, and noncapitalized improvements are charged as current expense, that is, they are recognized as an expense of the current period rather than as an asset.

Criteria for Distinguishing Between Supplies and Equipment

Supplies are items of an expendable nature that are consumed or worn out, deteriorate in use, or are easily broken, damaged, or lost. For purposes of accounting, items of equipment that are not capitalized due to their low acquisition cost are considered to be supplies.

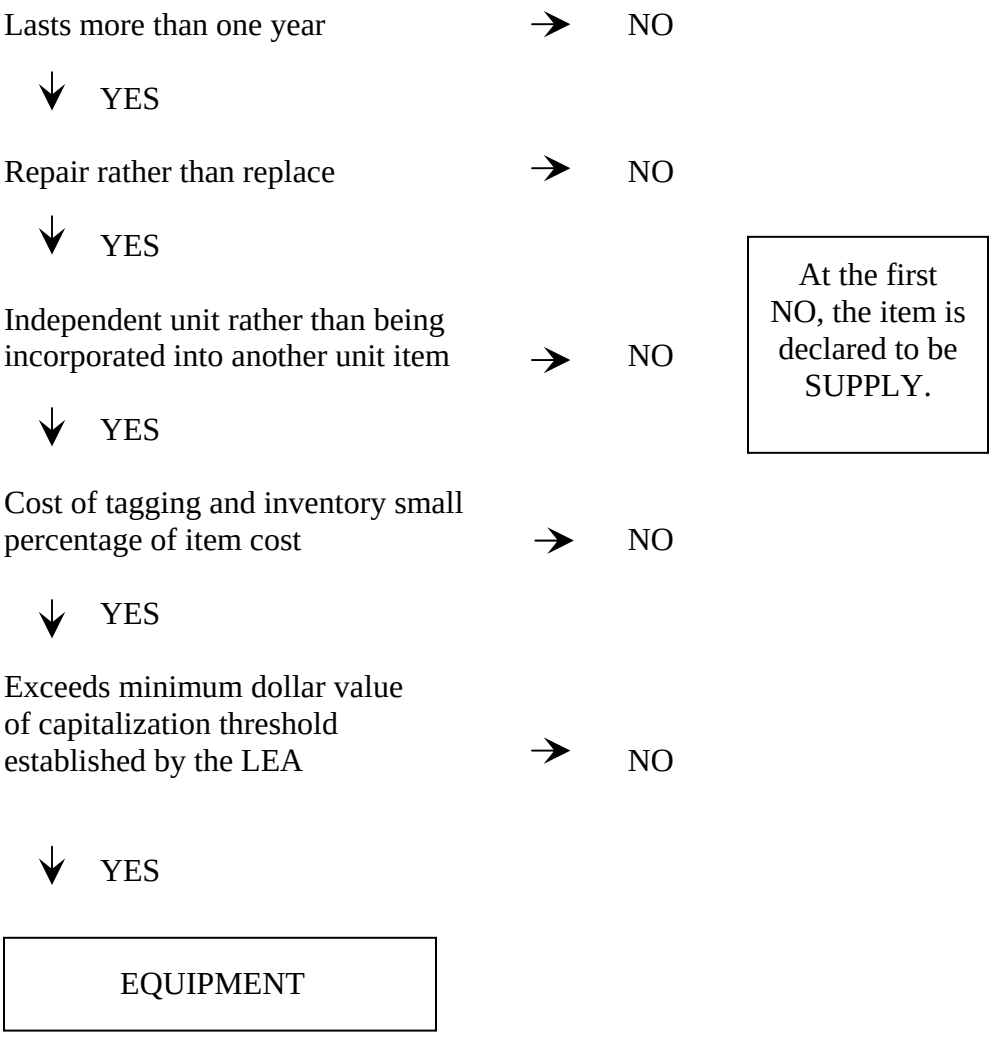
It is sometimes difficult to classify articles as either supplies or equipment. They may have the characteristics of equipment, but have a low unit cost or are frequently lost, broken, or worn out and replaced in normal use. To obtain uniformity, the LEA should classify items on the basis of answers to the questions below:

1. Does the item lose its original shape and appearance with use?
2. Is it consumable, with a normal service life of less than one year?
3. Is it easily broken, damaged, or lost in normal use?
4. Is it usually more feasible to replace it with an entirely new unit than to repair it?
5. Is the cost of the item below the LEA's capitalization threshold?

If the answer to any one of the preceding questions is yes, the item should normally be classified as a supply. The expenditure should be recorded in Object 4300, Materials and Supplies or Object 4400, Noncapitalized Equipment. If all the answers are no, the item should be classified as capital outlay. The expenditure should be recorded in Object 6400, Equipment, or 6500, Equipment Replacement.

A way to visualize the distinction between equipment and supplies is by using the flowchart provided by the federal government, following. At the first NO, the item is declared to be a supply, not equipment.

Criteria for Distinguishing Equipment from Supplies



Inventory vs. Capitalization

Property inventory requirements and capitalization thresholds are different subjects that are commonly confused because of their overlapping terminology.

An *inventory* is an itemized list for tracking and controlling property. *Capitalization* is an accounting treatment whereby an item of property is accounted for as an asset rather than as an expense of the current period. All items owned by an LEA can rightfully be considered assets, but as a practical matter, LEAs do not need to capitalize all of them.

Education Code Section 35168 requires LEAs to maintain an inventory of equipment whose current value exceeds $500. This does not mean that LEAs must capitalize equipment costing more than $500. While all capitalized items should be inventoried, not all inventoried items should be capitalized.

For purposes of compliance, accountability, and internal control, LEAs should maintain inventories of many items they do not capitalize in their financial statements. Some LEAs set an inventory threshold lower than that required by statute, and some LEAs inventory certain items in addition to those that would be required by statute. For example, LEAs might inventory VCRs and computers for internal control purposes, even if they do not capitalize these items because of their low cost and even if these items' cost is below the threshold defined in statute.

Capitalization Threshold

Capitalization threshold is the per-unit cost at which a given item qualifies for capitalization. Capitalization thresholds may differ from one LEA to another depending on materiality. Typically, the larger the LEA, the higher is its capitalization threshold.

The Government Finance Officers Association (GFOA) recommends that capitalization thresholds be set so that about 80 percent of the dollar value of an LEA's assets are capitalized (not 80 percent of the individual items of property), but that the threshold should in no case be less than $5,000.

For most LEAs, a capitalization threshold of at least $5,000 is recommended. For larger LEAs, a higher capitalization threshold is appropriate.

The Office of Management and Budget (OMB) Circular A-87, *Costs Principles for State, Local, and Indian Tribal Governments,* allows property costing up to $5,000 to be charged to federal grants as supplies, rather than as equipment, unless the LEA's capitalization threshold is lower. If an LEA elects to set a capitalization threshold higher than $5,000 for most items, it still needs to have a separate threshold of $5,000 for items paid for with federal funds. It is recommended that LEAs set a similar threshold for items paid for with restricted state funds.

It is further recommended that LEAs capitalize any item acquired through long-term debt, such as equipment acquired through a capital lease, even if the item does not otherwise meet the LEA's threshold for capitalization. This ensures that when the LEA reports the liability for the long-term debt, the LEA will also report the corresponding asset for which the debt was issued.

LEAs may wish to establish a separate, higher threshold for capitalization of site and building improvements than for capitalization of equipment. This capitalization threshold should include a "common-sense" component whereby only those improvements that meet the threshold for capitalization AND that significantly enhance the value or extend the life of the site or building, regardless of the cost, are capitalized.

LEAs may choose to capitalize groups of items acquired at the same time that do not meet the threshold for capitalization individually. Examples might include major acquisitions of library books for a new library, or large quantities of computers for an entire computer laboratory. However, unless the group of items would represent a very significant asset for the LEA, it is not recommended that groups of items whose unit cost does not meet the capitalization threshold be capitalized.

Reconciling Inventory Additions to Accounting Records

It is easy to reconcile additions to the property inventory with accounting records. First, assets that are capitalized are always also inventoried. Acquisitions of capitalized assets are recorded usually in Objects 6000, Capital Assets, or occasionally in other objects in combination with Function 8500, Facilities Acquisition and Construction. Expenditures in these accounts should always reconcile to the additions of capital assets to the property inventory.

Second, acquisitions of assets that will not be capitalized but that will be inventoried are recorded in Object 4400, Noncapitalized Equipment. For example, assume that an LEA maintains an inventory of items of property

costing more than $500 and that the LEA has a capitalization threshold of $5,000. The LEA would charge expenditures for items of property costing more than $500, but less than $5,000, to Object 4400, Noncapitalized Equipment. Expenditures in this account should reconcile to the additions of noncapitalized assets to the property inventory.

This LEA would charge items of property costing less than $500, such as adding machines and electric staplers, to Object 4300, Materials and Supplies. These items would be neither capitalized nor inventoried.

Criteria for Repairs, Maintenance, and Betterments

Repair parts that the LEA purchases for buildings, equipment, and grounds, regardless of cost, are normally charged as supplies.

Examples include:

- Plumbing fixtures
- Compressors (if part of a larger unit)
- Bus transmissions
- Engines
- Timer devices for automatic sprinkler systems

Repair costs are those outlays that are necessary to keep an asset in its intended operating condition but that do not materially increase the value or physical properties of the asset. Building repair costs are charged to Function 8100, Maintenance and Operations. Equipment repair costs are charged to the function in which the equipment is used.

By contrast, all additions and betterments to capital facilities should be charged to a capital outlay account when acquired or when construction or installation is completed. An addition refers to a physical extension of some existing asset. A betterment exists when a part of an existing asset is replaced by another and the replacement provides a significant increase in the life or value of the asset.

Building additions and betterments are typically charged to Object 6200, Buildings and Improvements, in combination with Function 8500, Facilities Acquisition and Construction.

Criteria for Identification of Building Fixtures and Service Systems

The following criteria provide a uniform basis for the identification of building fixtures and service systems. To be classified as either a building fixture or a service system, as opposed to equipment, an item must conform to five criteria:

1. The item is attached permanently to the building.
2. The item functions as part of the building.
3. Removal of the item would result in appreciable damage to the building or would impair the designed use of the facility.
4. The item is generally accepted as real property (not personal property).
5. The item loses identity as a separate unit.

Building fixtures and service systems are typically charged to Object 6200, Buildings and Improvements, in combination with Function 8500, Facilities Acquisition and Construction.

Building Fixtures

Building fixtures include attachments to a building that are not subject to transfer or removal, presumably function as integral parts of the building, and have fairly long and useful lives. Such fixtures are generally accepted as real property and lose functional identity as separate units.

Examples include bleachers installed in a gymnasium, built-in cabinetry, and walk-in freezers.

Service Systems

Service systems include any parts of a building that are intended to serve a single function throughout the building, are usually included as a part of the original construction or subsequently added in whole or in part, are built as integral parts of buildings, and are expected to have long and useful lives. Such systems are generally accepted as real property and lose identity as separate units.

Examples include air-conditioning systems and intercommunication systems.

Generally accepted accounting principles (GAAP) permit internal service funds to be used "to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis". GAAP never requires the use of an internal service fund.

Internal service funds use the economic resources measurement focus and the accrual basis of accounting, similar to private-sector business enterprises. Costs relating to a given activity are accumulated so they can be allocated to benefiting funds in the form of fees and charges.

The use of an internal service fund is not appropriate for activities that a local education agency (LEA) only partially intends to finance through fees and charges. If an LEA does not intend to recover the full cost of providing goods or services, including some measure of the cost of capital assets, the use of an internal service fund would not be appropriate.

The use of an internal service fund is appropriate only if the sponsoring LEA is the predominant participant in the internal service activity. Otherwise, an enterprise fund should be used.

Self-Insurance Fund(s)

LEAs may establish separate funds for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code* Section 17566). If an LEA establishes more than one self-insurance fund, these funds must roll up to Fund 67, Self-Insurance Fund, for reporting purposes.

LEAs can also assign locally-defined resource codes in the 0001-0999 range for their different self-insurance activities. These resources must roll up to Resource 0000, Unrestricted, for reporting purposes.

Amounts contributed to a self-insurance fund shall be treated as expenditures of the fund from which the moneys are contributed and as revenue in the self-insurance fund. For example, a contribution from the General Fund to a Self-Insurance Fund for property and liability insurance should be recorded as an expenditure in the General Fund, Object 5450, Other Insurance, and as revenue in the Property and Liability Self-Insurance Fund, Object 8674, In-District Premiums/Contributions.

Sample Journal Entries

General Fund

Date	Object Title	SACS Account String	Debit	Credit
11-30-xx	Other Insurance	01-0000-0-0000-7200-5450	$3,000	
	Cash in County Treasury	01-0000-0-0000-0000-9110		$3,000
	To record payment of property and liability insurance premiums for November.			

Self-Insurance Fund

Date	Object Title	SACS Account String	Debit	Credit
11-30-xx	Cash in County Treasury	67-0000-0-0000-0000-9110	$3,000	
	In-District Premiums/Contributions	67-0000-0-0000-0000-8674		$3,000
	To record receipt of property and liability insurance premiums for November.			

Other similar expenditure accounts, descriptive of the type of insurance being provided, are used to record the expenditure in the fund that provide the contribution/premium. The revenue is recorded using Object 8674, In-District Contributions/Premiums, in the appropriate self-insurance fund.

For example, LEAs shall record a contribution from the General Fund to a Self-Insurance Workers' Compensation Fund using the appropriate object and the same resource, goal, and function as the salaries of the individuals being insured.

General Fund

Date	Object Title	SACS Account String	Debit	Credit
11-30-xx	Workers' Comp. Insurance (Cert)	01-2430-0-3550-1000-3601	$1,000	
	Workers' Comp. Insurance (Class)	01-2430-0-3550-2100-3602	$1,000	
	Cash in County Treasury	01-2430-0-0000-0000-9110		$2,000
	To record payment of Work Comp insurance premiums for November.			

Self-Insurance Fund

Date	Object Title	SACS Account String	Debit	Credit
11-30-xx	Cash in County Treasury	67-0000-0-0000-0000-9110	$2,000	
	In-District Premiums/Contributions	67-0000-0-0000-0000-8674		$2,000
	To record receipt of Work Comp insurance premiums for November.			

The cost of excess insurance to provide coverage over and above self-insurance capabilities should be recorded as an expense of the Self-Insurance Fund using Object 5450, Other Insurance.

Payments for claims or judgments and payments to independent contractors for administrative services should be recorded using Object 5800, Professional/Consulting Services and Operating Expenditures, in the appropriate self-insurance fund.

A trust account may be established for the payment of claims by a contracting firm and recorded in Object 9135, Cash with a Fiscal Agent/Trustee, within the Self-Insurance Fund. Payments made from the trust account shall be replenished by amounts equal to claims paid, and the payment shall be recorded within the Self-Insurance Fund under Object 5800, Professional/Consulting Services and Operating Expenditures.

Self-insurance activities are reported in Function 6000, Enterprise.

LEAs that incur costs related to providing services for a joint powers agreement/agency (JPA), such as salary payments of an administrator or other related administrative service costs, should record reimbursements made by the JPA as Revenue using Object 8677, Interagency Services Between LEAs, in the appropriate LEA fund.

Amounts contributed to a self-insurance fund are lawfully restricted for that purpose. If the amounts held in a self-insurance fund are considered to be in excess of the amounts required, as determined on an actuarial basis, current and/or future contributions may be reduced by the contributing fund.

Warehouse Revolving Fund

Education Code sections 42830-42833 authorize and prescribe procedures for the establishment of a revolving warehouse stock fund, more commonly called the Warehouse Revolving Fund. Permission is also given for two or more LEAs to establish a common revolving fund for this purpose.

The Warehouse Revolving Fund is an internal service fund that may be used to account for all the costs of an LEA's warehousing operations including the purchase of inventories and the costs of receiving, storing and delivering them. Its use is optional. For additional discussion of inventories, see Procedure 405, Accounting for Inventories.

The Warehouse Revolving Fund shall be reimbursed for all items furnished to any office or school from warehouse stock. The transactions of the warehouse revolving fund shall be conducted insofar as possible without profit or loss and accounted for on the full accrual basis of accounting.

LEAs using the Warehouse Revolving Fund will record the following in this fund:

1. The cost of the inventory.

2. The salaries and benefits of personnel working in the warehouse operation.

3. The cost of the land, building, and equipment for the warehouse (for new acquisitions). These items are recorded as capital assets and depreciated over their estimated useful lives.

4. The cost of other expenses for maintaining the warehouse (e.g. utilities, noncapitalized warehouse equipment, warehouse maintenance, and warehouse operation supplies).

5. Depreciation expense on buildings and equipment used for the warehouse.

Sample Journal Entries

When inventory is purchased, the following entry is made:

Warehouse Revolving Fund

Date	Object Title	SACS Account String	Debit	Credit
10-11-xx	Stores	66-0000-0-0000-0000-9320	$25,000	
	Cash in County Treasury	66-0000-0-0000-0000-9110		$25,000
	To record purchase of inventory for the warehouse.			

This entry records the purchase of inventory in an asset account and reduces the cash account for the payment.

The cost of the inventory debited at the time of receipt of goods includes the total cost of the merchandise, including sales tax, postage, freight, and other charges.

There are several accepted methods for determining the cost to be assigned to inventory requisitioned from the warehouse. These methods are discussed in Procedure 405, Accounting for Inventories.

When items are requisitioned from the warehouse by site, program, or department staff, the following entries are recorded:

Warehouse Revolving Fund

Date	Object Title	SACS Account String	Debit	Credit
11-30-xx	Cash in County Treasury	66-0000-0-0000-0000-9110	$300	
	All Other Sales	66-0000-0-0000-0000-8639		$300
	Materials and Supplies	66-0000-0-0000-6000-4300	$300	
	Stores	66-0000-0-0000-0000-9320		$300
	To record the sale of items requisitioned from the warehouse.			

This entry increases the cash account, recognizes the revenue from the sale of inventory items, reduces the inventory account, and records the cost of goods sold. This fund uses the Enterprise function to record the cost of goods sold.

General Fund

Date	Object Title	SACS Account String	Debit	Credit
11-30-xx	Materials and Supplies	01-0000-0-0000-8100-4300	$300	
	Cash in County Treasury	01-0000-0-0000-0000-9110		$300
	To record the receipt of custodial supplies requisitioned from the warehouse, and payment by cash.			

This entry recognizes the cost of custodial supplies received and payment by cash.

Overhead

LEAs using a warehouse revolving fund will include a charge for overhead in the price of the goods charged to the school sites, programs, or departments. The calculation of overhead is illustrated in Procedure 405, Accounting for Inventories.

The following entries are made to record the overhead charge:

Warehouse Revolving Fund

Date	Object Title	SACS Account String	Debit	Credit
11-30-xx	Cash in County Treasury	66-0000-0-0000-0000-9110	$36	
	All Other Sales	66-0000-0-0000-0000-8639		$36
	To increase the cash account and record revenue equal to the amount of the overhead charge ($300 x 12%).			

This entry increases the cash account and records revenue equal to the amount of the overhead charge ($300 x 12%).

General Fund

Date	Object Title	SACS Account String	Debit	Credit
11-30-xx	Materials and Supplies	01-0000-0-0000-8100-4300	$36	
	Cash in County Treasury	01-0000-0-0000-0000-9110		$36
	To record the additional overhead charge to the site, program or department receiving the goods.			

This entry increases the charge to the site, program or department receiving the goods.

As a practical matter, the LEA would typically include the overhead charge in the entries prepared at the time the goods were requisitioned from the warehouse. The combined entries would appear as follows:

Warehouse Revolving Fund

Date	Object Title	SACS Account String	Debit	Credit
11-30-xx	Cash in County Treasury	66-0000-0-0000-0000-9110	$336	
	All Other Sales	66-0000-0-0000-0000-8639		$336
	Materials and Supplies	66-0000-0-0000-6000-4300	$300	
	Stores	66-0000-0-0000-0000-9320		$300
	To record the sale of items requisitioned from the warehouse, including overhead.			

General Fund

Date	Object Title	SACS Account String	Debit	Credit
11-30-xx	Materials and Supplies	01-0000-0-0000-8100-4300	$336	
	Cash in County Treasury	01-0000-0-0000-0000-9110		$336
	To record the receipt of custodial supplies requisitioned from the warehouse, and payment by cash.			

If the calculation of the overhead rate is reasonable, at the end of the year the amount of sales recorded in the Warehouse Revolving Fund will approximately equal the total costs incurred in that fund.

The LEA should take a physical count of the inventory at least once a year. Procedures for conducting a physical inventory and adjusting the books to accurately reflect the physical inventory are provided in Procedure 410, Conducting a Physical Inventory, and Procedure 405, Accounting for Inventories.

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Section 800

Guidance for Specialized Agencies

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Pursuant to *Education Code* Section 41023, joint powers agreements/agencies (JPAs) consisting solely of school districts and county offices of education are subject to the same restrictions applicable to school districts and county offices, including preparation of budget and financial statements, certifications, accounting and auditing requirements, and expenditure and appropriation controls.

Education Code Section 41023 exempts from these requirements JPAs established to provide insurance funds for losses and payments for such things as health and welfare benefits for employees, school district liability, and workers' compensation pursuant to *Education Code* Section 17567.

Guidelines for JPA Financial Reporting

The following guidelines for the standardized account code structure (SACS) budget and financial reports have been developed to standardize reporting for JPAs. The guidelines are designed to ensure that the revenues and expenditures for JPAs are not inadvertently "double counted" when financial data from all local educational agencies (LEAs) are aggregated into statewide totals.

1. When JPAs operate Regional Occupational Centers and Programs (ROC/Ps)

   Education Code Section 52321(a) allows ROC/Ps established and maintained by JPAs to receive annual operating funds from each of the participating districts.

   A district participating in a JPA in which the JPA operates the ROC/P will recognize the ROC/P apportionments as Other State Apportionments (Resource 6350 and Object 8311) and report the transfer of funds to the JPA as Transfers of Apportionments to JPAs (Resource 6350, Function 9200, and Object 7223).

   The JPA will recognize the revenues as Transfers of Apportionments from Districts (Resource 6350 and Object 8791). The expenditures will be reported in the Goal 6000, ROC/P and the appropriate functions, such as Function 1000, Instruction.

2. When JPAs are responsible for administering a Special Education Local Plan Area (SELPA)

In accordance with *Education Code* Section 56195.1(b), a school district may, in conjunction with one or more school districts, form a JPA and prepare a plan for the education of individuals with "exceptional needs" residing within those districts. The plan must include the designation of a "responsible local agency or alternative administrative agency" (e.g., one of the participating school districts) to receive and distribute the special education moneys.

The responsible agency will report the special education funds in the appropriate Special Education resource categories (Resource 6500) and report the transfer of funds to the JPA as Transfers of Apportionments to JPAs (Resource 6500, Function 9200, and Object 7223).

The JPA will recognize the revenues as Transfers of Apportionments from Districts (Resource 6500 and Object 8791). The expenditures will be reported in the Special Education goals (goals 5000–5999) and the appropriate functions, such as Function 1000, Instruction.

3. When JPAs are organized for the purpose of providing transportation or food services

   JPAs providing transportation or food services do so either (a) as a designated single school district; or (b) through a contract.

   a. Single School District JPA—If a JPA's sole function is to provide school transportation services or school food services, the JPA may be designated as a single school district in accordance with *Education Code* sections 41980(a) and 41980(b) to receive state apportionments. No activity is reported on the district's books if its transportation/food services are provided by a single district JPA.

      The JPA will report the apportionments in the appropriate resource and object (Transportation—Home to School [Resource 7230, Object 8311], Transportation—Special Education [Resource 7240, Object 8311], and Child Nutrition Programs [Resource 5310, objects 8220 and 8520]). The expenditures will be reported in the appropriate functions (Function 3600, Pupil Transportation, and Function 3700, Food Services).

b. Contracted JPAs—When JPAs provide transportation/food services through a contract, the reporting is as follows:

The district will report the expenditures associated with the JPA as Object 5800, Professional/Consulting Services and Operating Expenditures, within the appropriate goal and function.

The JPA will report the revenue received from the district as Object 8677, Interagency Services Between LEAs, and report the expenditures as Goal 7110, Nonagency—Educational, in the appropriate function activity (e.g., Function 3600, Pupil Transportation, and Function 3700, Food Services).

4. When school districts or county offices contract with JPAs for certain services

If the reporting situations described do not apply, then the following guidelines should be used whenever school districts or county offices contract with JPAs for services (e.g., instructional services, support services, data processing services):

The school district or county office will report the expenditures associated with the JPA as Professional/Consulting Services and Operating Expenditures (Object 5800) within the appropriate goal and function.

The JPA will report the revenue received from the school district or county office as Object 8677, Interagency Services Between LEAs, and report expenditures using Goal 7110, Nonagency—Educational, in the appropriate function activity (e.g., Function 1000, Instruction, or Function 2100, Instructional Supervision and Administration).

Indirect Cost Rates for JPAs

The California Department of Education (CDE) is responsible for approving indirect cost rates for all LEAs. Although it does not generally approve indirect cost rates for JPAs, CDE can approve an indirect cost rate for a JPA if the JPA meets the following conditions:

1. The JPA has a county-district code and is included on the CDE active list of JPAs filing the SACS financial reports. (See "County-District Codes for JPAs" on page 805-5.)

2. The JPA is established to provide direct instructional and support services and operates its own administrative unit (e.g., ROC/P or SELPA JPAs), or the JPA is established to provide direct support services and operates its own administrative unit (e.g., pupil transportation, food services JPAs).

   Note: Indirect cost rates will not be approved for JPAs that provide only central administrative services (e.g., payroll, accounting, centralized data processing).

3. The JPA has filed a SACS financial report for the appropriate year. Under the negotiated agreement with the United States Department of Education, indirect cost rates derived from the expenditure data of one fiscal year are applicable to programs in the second succeeding fiscal year. For example, rates derived from 2003-04 expenditure data are applicable to 2005-06 fiscal year programs.

4. The JPA has only assigned costs normally associated with central administrative services, such as agency-wide budgeting, accounting, purchasing, personnel, and centralized data processing, to Function 7200, Other General Administration. Costs relating to the administration of the program(s) provided by the JPA should be charged according to the function definitions in Section 300, the same as it would be if the program was provided by the district.

   For example, directors of instructional programs should be charged to Function 2100, Instructional Supervision and Administration. Directors of transportation programs should be charged to Function 3600, Transportation. Directors of food service programs should be charged to Function 3700, Food Services.

5. The JPA makes a written request to CDE to approve their rate. This request process is part of the SACS unaudited actual financial data certification form.

   Note: Expenditure reports submitted by JPAs are subject to the same analysis that CDE applies to school districts and county offices of education, including verification that indirect cost rate calculations are reasonable.

County-District Codes for JPAs

The issuance of county-district codes will be limited to those JPAs that, consistent with the requirements of *Education Code* Section 41023, would appropriately file the SACS financial reports. JPAs established for insurance purposes under *Education Code* Section 17567 are excluded from the reporting requirements of *Education Code* Section 41023 and will not be issued county-district codes. When requesting a county-district code from CDE, the JPA must:

1. Complete an application for a county-district code for a JPA, following the instructions available on the Internet at: *http://www.cde.ca.gov/ds/si/ds/*. (For assistance or questions regarding county-district code applications, please contact CDS Administration at (916) 327–4014, or by mail at: CDS Administration, Data Management Division, California Department of Education, 1430 N Street, Suite 6308, Sacramento, CA 95814.)

2. Include evidence that *Government Code* requirements for JPAs have been met. (See *Government Code* sections 6503.5 and 6503.7 regarding filing a notice of the JPA agreement with the Office of the Secretary of State and payment of the filing fee.)

3. Submit the request through the county office of education and obtain the approval of the county superintendent.

4. List all participants in the JPA.

5. Provide a description of the type of service provided by the JPA to the educational programs. Generally, JPAs provide instructional and support services only (e.g., ROC/Ps, SELPAs), support services only (e.g., pupil transportation, food services, utilities, facilities acquisition, financing), or central administrative services (e.g., payroll, accounting, centralized data processing, legal). (CDE program approvals may be required for certain types of JPAs.)

6. Describe how the financial reporting will be accomplished. (See "Guidelines for JPA Financial Reporting," page 805-1.)

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The *California School Accounting Manual* (CSAM) provides guidance on generally accepted accounting principles for all local educational agencies (LEAs), as well as specific guidance for LEAs in California. Section 15071 of *Title 5* of the *California Code of Regulations* requires that charter schools follow the guidelines in CSAM to the extent the guidelines apply, for reporting of financial data. Much of the guidance in CSAM is relevant for charter schools.

GAAP for Charter Schools

Governmental agencies such as traditional school districts and county offices of education use the governmental fund accounting model and the modified accrual basis of accounting for their governmental activities. Charter schools that are governmental and are part of their authorizing LEAs use this basis of accounting. The authoritative source of generally accepted accounting principles (GAAP) for this model is the Governmental Accounting Standards Board (GASB).

Not-for-profit charter schools approved under *Education Code* Section 47604 that operate as, or are operated by, a nonprofit public benefit corporation pursuant to Section 501(c) (3) of the *Internal Revenue Code* typically use the not-for-profit accounting model and the accrual basis of accounting. The authoritative source of GAAP for this model is the Financial Accounting Standards Board (FASB).

The not-for-profit model more closely resembles private sector (for-profit) accounting than governmental fund accounting. Nongovernmental not-for-profit entities using this model present external financial statements consisting of a Statement of Financial Position, a Statement of Activities, a Statement of Cash Flows, and Notes to the Financial Statements.

Governmental fund accounting and the differences between the accrual and the modified accrual bases of accounting are discussed in Procedure 101, Governmental Accounting.

Formats for Reporting Charter School Financial Data to CDE

Pursuant to *Education Code* Section 42100, charter schools must report their unaudited actual financial data to CDE, similar to all other LEAs. Charter data may be reported in either the Standardized Account Code Structure (SACS) format or in the alternative format for charter schools approved by the State Board of Education, titled the Charter School

Unaudited Actuals Financial Report – Alternative Form, hereinafter referred to as the Alternative Form. Charter schools are encouraged to discuss the reporting options with their authorizing agencies and their independent auditors before choosing a format.

Regardless of the format used, the data submitted for each charter school must be a complete report of the charter school's financial operations including beginning balances, revenues, expenditures (or expenses), and ending balances.

Using SACS for Charter School Financial Reporting

Charter school financial data in the SACS format may be reported either within the financial data of the charter's authorizing LEA, or separately from the authorizing LEA.

The decision whether a charter school should report to CDE as part of its authorizing LEA or separately should be based on whether the charter school is a part of the LEA or a separate reporting entity for purposes of GAAP. Authoritative guidance on the reporting entity is contained in GASB Statements 14 and 39. A charter school that is a separate reporting entity as defined by GAAP will issue its own financial statements, separate from those of its authorizing LEA, and will typically report separately to CDE as well.

Whether reporting with the authorizing LEA or separately, the main operating funds available for charter school reporting are:

- General Fund (Fund 01)
- Charter Schools Special Revenue Fund (Fund 09)
- Charter Schools Enterprise Fund (Fund 62)

Only one main operating fund should be reported. However, charter schools using SACS may report additional funds, for example, the Child Development Fund (Fund 12) or the Cafeteria Special Revenue Fund (Fund 13), in addition to their main operating fund.

For charter schools using the modified accrual basis of accounting for their audited financial statements, it would be appropriate to report their data to CDE using either Fund 01 or Fund 09, along with any additional funds they may have.

Charter schools using the accrual basis of accounting for their audited statements should report their data to CDE using Fund 62. In this case, Fund 62 serves as a financial statement rather than a fund.

Regardless of the basis of accounting, using SACS for charter school financial reporting will typically be simpler than for traditional school districts because charters receive block grant funding in lieu of many individual categorical funds and because charter schools typically operate fewer instructional programs. As with any LEA, charter schools need only use what is necessary, required, and applicable to them. For help and guidance in using SACS, charter schools are encouraged to refer to the applicable sections and procedures in this manual.

Using the Alternative Form for Annual Financial Reporting

Charter schools using the Alternative Form for financial reporting are encouraged to set up their accounts to align with the Alternative Form. A list of accounts that correspond to the Alternative Form is presented at the end of this procedure. Written definitions of each of the accounts are in Procedure 330, Object Classification.

Charter schools using the Alternative Form for financial reporting must use the spreadsheet version provided by CDE, and the county office of education must submit the data to CDE electronically. Due to the brevity of the form, additional data necessary for compliance or other calculations may be required separately.

The Alternative Form allows for either the modified accrual basis of accounting used by governmental agencies, or the accrual basis of accounting normally used by not-for-profit entities. Regardless of the basis of accounting, charter schools using the Alternative Form should report all of their financial data in the form using one basis of accounting or the other. The data submitted for each charter school must be a complete report of the charter school's financial operations including beginning balances, revenues, expenditures (or expenses), and ending balances.

If a charter school maintains more than one fund in its own accounting system and uses the Alternative Form for reporting to CDE, the charter school should combine all of its financial data from all of its funds in the Alternative Form.

For more information about the Alternative Form, a user guide is posted along with other information about financial reporting at the following Web site: *http://www.cde.ca.gov/fg/sf/fr/*.

Charter School Alternative Form Object Code Listing

The following codes from the Charter School Unaudited Actuals Financial Report Alternative Form (Alternative Form) correspond to the SACS object codes described in Procedure 330, Object Classification. **The codes below are generally listed in the same order as they appear in the Alternative Form.** Due to block granting of charter school funds, there are many more codes listed than most charter schools will need. For more information about the codes and their definitions, refer to Procedure 330.

Object	Description
	REVENUES (8000–8999)
8010–8099	Revenue Limit Sources
8011	State Aid—Current Year
8015	Charter Schools General Purpose Entitlement—State Aid
8019	State Aid—Prior Years
8020–8039	Tax Relief Subventions (for revenue limit funded schools)
8021	Homeowners' Exemptions
8022	Timber Yield Tax
8029	Other Subventions/In-Lieu Taxes
8040–8079	County and District Taxes (for revenue limit funded schools)
8041	Secured Roll Taxes
8042	Unsecured Roll Taxes
8043	Prior Years' Taxes
8044	Supplemental Taxes
8045	Education Revenue Augmentation Fund (ERAF)
8047	Community Redevelopment Funds
8048	Penalties and Interest from Delinquent Taxes
8070	Receipts from County Board of Supervisors (County School Service Fund [CSSF] only)
8080–8089	Miscellaneous Funds (for revenue limit funded schools)
8081	Royalties and Bonuses
8082	Other In-Lieu Taxes
8089	Less: Non-Revenue Limit (50 Percent) Adjustment
8090–8099	Revenue Limit Transfers (for revenue limit funded schools)
8092	PERS Reduction Transfer
8091	Revenue Limit Transfers
8097	Property Tax Transfers
8100–8299	Federal Revenues

Object	Description
8290	No Child Left Behind
8181	Special Education—Federal (Entitlement)
8182	Special Education—Federal (Discretionary Grants)
8220	Child Nutrition Programs (Federal)
	Other Federal Revenues
8110	Maintenance and Operations (Federal Impact Aid)
8260–8299	Other Federal Revenues
8260	Forest Reserve Funds
8270	Flood Control Funds
8280	U.S. Wildlife Reserve Funds
8281	FEMA
8285	Interagency Contracts Between LEAs
8287	Pass-Through Revenues from Federal Sources
8300–8599	Other State Revenues
8480	Charter Schools Categorical Block Grant
	Special Education—State
	All Other State Revenues
8311	Other State Apportionments—Current Year
8319	Other State Apportionments—Prior Year
8425	Year-Round School Incentive
8434	Class Size Reduction, Grades K–3
8435	Class Size Reduction, Grade 9
8520	Child Nutrition
8530	Child Development Apportionments
8540	Deferred Maintenance Allowance
8545	School Facilities Apportionments
8550	Mandated Cost Reimbursements
8560	State Lottery Revenue
8571	Voted Indebtedness Levies, Homeowners' Exemption
8572	Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes
8575	Other Restricted Levies, Homeowners' Exemption
8576	Other Restricted Levies, Other Subventions/In-Lieu Taxes
8587	Pass-Through Revenues from State Sources
8590	All Other State Revenue
8600–8799	Other Local Revenues
8780	Charter Schools Funding in Lieu of Property Taxes

Object	Description
	All Other Local Revenues
8611	Voted Indebtedness Levies, Secured Roll
8612	Voted Indebtedness Levies, Unsecured Roll
8613	Voted Indebtedness Levies, Prior Years' Taxes
8614	Voted Indebtedness Levies, Supplemental Taxes
8615	Other Restricted Levies, Secured Roll
8616	Other Restricted Levies, Unsecured Roll
8617	Other Restricted Levies, Prior Years' Taxes
8618	Other Restricted Levies, Supplemental Taxes
8621	Parcel Taxes
8622	Other Non-Ad Valorem Taxes
8625	Community Redevelopment Funds Not Subject to Revenue Limit Deduction
8629	Penalties and Interest from Delinquent Non-Revenue Limit Taxes
8631	Sale of Equipment and Supplies
8632	Sale of Publications
8634	Food Service Sales
8639	All Other Sales
8650	Leases and Rentals
8660	Interest
8662	Net Increase (Decrease) in the Fair Value of Investments
8671	Adult Education Fees
8672	Nonresident Student Fees.
8673	Child Development Parent Fees)
8674	In-District Premiums/Contributions
8675	Transportation Fees from Individuals
8677	Interagency Services Between LEAs
8681	Mitigation/Developer Fees
8689	All Other Fees and Contracts
8691	Plus: Miscellaneous Funds Non-Revenue Limit (50 Percent) Adjustment
8697	Pass-Through Revenue from Local Sources
8699	All Other Local Revenue
8710	Tuition
8781	All Other Transfers from Districts
8782	All Other Transfers from County Offices
8783	All Other Transfers from JPAs
8791	Transfers of Apportionments from Districts
8792	Transfers of Apportionments from County Offices
8793	Transfers of Apportionments from JPAs
8799	Other Transfers In from All Others

Object	Description
	EXPENDITURES (1000-7999)
1000-1999	Certificated Personnel Salaries (Require a credential or permit)
1100	Teachers' Salaries
1200	Certificated Pupil Support Salaries
1300	Certificated Supervisors' and Administrators' Salaries
1900	Other Certificated Salaries
2000-2999	Non-certificated Salaries (Do not require a credential or permit)
2100	Instructional Aides' Salaries
2200	Non-certificated Support Salaries
2300	Non-certificated Supervisors' and Administrators' Salaries
2400	Clerical and Office Staff Salaries
2900	Other Non-certificated Salaries
3000-3999	Employee Benefits Employers' contributions to retirement plans and health and welfare benefits. Codes ending in 1 indicate benefits paid to personnel in certificated positions, and codes ending in 2 indicate those paid to personnel in non-certificated positions.
3101–3102	State Teachers' Retirement System
3201–3202	Public Employees' Retirement System
3301–3302	OASDI/Medicare/Alternative
3401–3402	Health and Welfare Benefits
3501–3502	Unemployment Insurance
3601–3602	Workers' Compensation Insurance
3701–3702	Retiree Benefits
3801–3802	PERS Reduction (for revenue limit funded schools)
3901–3902	Other Employee Benefits
4000–4999	Books and Supplies Expenditures for books and supplies, including costs of sales/use tax, and freight and handling charges
4100	Approved Textbooks and Core Curricula Materials
4200	Books and Other Reference Materials
4300	Materials and Supplies
4400	Noncapitalized Equipment
4700	Food

Object	Description
5000-5999	Services and Other Operating Expenditures Expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, and legal and other operating expenditures
5200	Travel and Conferences
5300	Dues and Memberships
5400	Insurance
5500	Operations and Housekeeping Services
5600	Rentals, Leases, Repairs, and Noncapitalized Improvements
5800	Professional/Consulting Services and Operating Expenditures
5900	Communications
6000–6999	Capital Outlay Expenditures for sites, buildings, books, and equipment, including leases with option to purchase; 6100-6500 for modified accrual basis of accounting only
6100	Land
6170	Land Improvements
6200	Buildings and Improvement of Buildings
6300	Books and Media for New School Libraries or Major Expansion of School Libraries
6400	Equipment
6500	Equipment Replacement
6900	*Depreciation Expense (accrual basis of accounting only)*
7000–7499	Other Outgo
7110–7143	Tuition to Other Schools
7110	Tuition to Other Schools
7130	State Special Schools
7141	Other Tuition, Excess Costs, and/or Deficit Payments to School Districts
7142	Other Tuition, Excess Costs, and/or Deficit Payments to County Offices
7143	Other Tuition, Excess Costs, and/or Deficit Payments to JPAs
7211–7213	Transfers of Pass-Through Revenues to Other LEAs
7211	Transfers of Pass-Through Revenues to Districts
7212	Transfers of Pass-Through Revenues to County Offices
7213	Transfers of Pass-Through Revenues to JPAs
7211–7223	Transfers of Apportionments to Other LEAs–Special Education
7221	Transfers of Apportionments to Districts–Special Education
7222	Transfers of Apportionments to County Offices–Special Education
7223	Transfers of Apportionments to JPAs–Special Education
7211–7223	Transfers of Apportionments to Other LEAs–All Other
7221	Transfers of Apportionments to Districts–All Other
7222	Transfers of Apportionments to County Offices–All Other
7224	Transfers of Apportionments to JPAs–All Other

Object	Description
7280–7299	All Other Transfers (Other than apportionments or pass-through)
7280	Transfers to Charter Schools Funding in Lieu of Property Taxes
7281	All Other Transfers to Districts
7282	All Other Transfers to County
7283	All Other Transfers to JPAs
7299	All Other Transfers Out to All Others
7438–7439	Debt Service
7438	Debt Service—Interest
7439	Other Debt Service—Principal
	OTHER FINANCING SOURCES/ USES
8930–8979	Other Sources
8931	Emergency Apportionments
8951	Proceeds from Sale of Bonds
8953	Proceeds from Sale/Lease Purchase of Land and Buildings
8961	County School Building Aid
8965	Transfers from Fund of Lapsed/Reorganized Districts
8971	Proceeds from Certificates of Participation
8972	Proceeds from Capital Leases
8973	Proceeds from Lease Revenue Bonds
8979	All Other Financing Sources (Use Object 8979 for proceeds of charter school loans.)
7630–7699	Less: Other Uses
7651	Transfers from Funds of Lapsed/Reorganized Districts
7699	All Other Financing Uses
8980–8999	Contributions Between Unrestricted and Restricted Accounts
8980	Contributions from Unrestricted Revenues
8990	Contributions from Restricted Revenues
8997	Transfers of Restricted Balances
8998	Categorical Flexibility Transfers per Budget Act Section 12.40.
	FUND BALANCE, RESERVES
9791	Beginning Fund Balance
9793	Audit Adjustments
9795	Other Restatements
9711	Reserve for Revolving Cash
9712	Reserve for Stores
9713	Reserve for Prepaid Expenditures (Expenses)
9719	Reserve for All Others

Object	Description
9730	General Reserve
9740	Legally Restricted Balance
9770	Designated for Economic Uncertainties
9775	Designated for the Unrealized Gains of Investments and Cash in County Treasury
9780	Other Designations
9790	Undesignated/Unappropriated Amount
	ASSETS
9110	Cash in County Treasury
9111	Fair Value Adjustment to Cash in County Treasury
9120	Cash in Bank(s)
9130	Cash in Revolving Fund
9135	Cash with a Fiscal Agent/Trustee
9140	Cash Collections Awaiting Deposit
9150	Investments
9200	Accounts Receivable
9290	Due from Grantor Governments
9320	Stores
9330	Prepaid Expenditures (Expenses)
9340	Other Current Assets
9400–9499	*Fixed Assets (accrual basis of accounting only)*
9410	*Land*
9420	*Improvement of Sites*
9425	*Accumulated Depreciation—Improvement of Sites*
9430	*Buildings*
9435	*Accumulated Depreciation—Buildings*
	Equipment
9445	*Accumulated Depreciation—Equipment*
9450	*Work in Progress*
	LIABILITIES
9500	Accounts Payable
9590	Due to Grantor Governments
9640	Current Loans
9650	Deferred Revenue
9660–9669	*Long-Term Liabilities (accrual basis of accounting only)*
9661	*General Obligation Bonds Payable*

Object	Description
9662	*State School Building Loans Payable*
9664	*Other Postemployment Benefits*
9665	*Compensated Absences Payable*
9666	*Certificates of Participation (COPs) Payable*
9667	*Capital Leases Payable*
9668	*Lease Revenue Bonds Payable*
9669	*Other General Long-Term Debt*

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Section 900

Cost Accounting

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Procedure 901 Overview of Cost Accounting

Elementary and secondary schools in California spend approximately $60 billion to provide a high-quality education for over six million children. In accounting for these dollars, it is important to identify not only the types of expenditures (e.g., salaries, books, equipment), but also the specific objective or purpose of those expenditures (e.g., regular education, special education, vocational education, etc.). Cost accounting is the means whereby this important identification of all costs can be accomplished. Because the standardized account code structure (SACS) is comprehensive, LEAs are able to include program cost information in the coding of most transactions.

An important step in assigning proper SACS codes is recognizing how each field affects different aspects of cost accounting. The following areas are directly affected by cost accounting procedures and data:

- **Documentation Criteria** – The cornerstone of any cost accounting system is ensuring costs are properly identified with the benefiting programs. To provide for consistency in reporting, there are standardized rules for documenting costs. The documentation requirements apply to federal and state compliance as well as program cost accounting.

- **Program Cost Report** – Identifying the proper instructional setting or group of students receiving the service (regular education, special education, vocational education, opportunity schools, etc.) is accomplished by the SACS goal code. The goal codes are the basis for program cost accounting.

- **Indirect Cost Rate Calculation** – The general operational areas (instruction, pupil services, community services, general administration, etc.) are identified in SACS by the function code. The function codes group together related activities and are the basis for distinguishing indirect costs from all other costs and identifying the components of the indirect cost rate calculation.

The procedures in this section provide in-depth details on how each area is affected by cost accounting rules and processes.

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Procedure 905 Documenting Salaries and Wages

The documenting of salaries and wages is necessary for a number of reasons including identifying the funding source (resource), program or objective (goal) and activity (function). Personnel activity reports (PARs) and activity worksheets are an integral part of the documentation process. While some level of documentation is needed for all salaries and wages paid from federal funding, formalized documenting of salaries and wages to state programs is usually only necessary when the funds are restricted or if positions are split between goals or functions.

Salaries and Wages Charged to Federally Funded Programs

Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," is a policy directive affecting what costs are allowable charges to federal programs, what costs are not allowable, and how costs must be documented. OMB Circular A-87 applies to all local educational agencies (LEAs) receiving federal funds.

Compensation for personnel services is an allowable charge to federal programs. However, LEAs are required to document their salary and wage charges. The standards for documenting salary and wage charges are specified in OMB Circular A-87, Attachment B, Section 8(h). These standards are in addition to those for payroll documentation. In general, the level of detailed backup support for accounting for the time spent by an employee is determined by whether an employee is funded from a single federal categorical program or cost objective, from more than one federal categorical program, or from a mix of federal and state programs or cost objectives. (OMB Circular A-87 defines cost objective as a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.) The salaries and wages of employees used in meeting cost sharing or matching requirements of federal awards must be supported in the same manner.

How an employee is funded determines whether the documentation of the employee's time spent on federal programs can be satisfied by a periodic (e.g., semi-annual) certification or must be provided in the more detailed form of a personnel activity report (PAR) or equivalent documentation. (PARs are discussed in the section of this procedure titled "How Salaries and Wages Are to Be Documented.") To aid LEAs in designing their own instruments for getting the required documentation, a sample PAR is provided on page 905-14 and a sample periodic certification is provided on page 905-15.

Employees Funded from a Single Federal Categorical Program or Cost Objective

1. If an employee is funded solely (100 percent) from a single federal categorical program or cost objective, or from a single nonfederal categorical program used in meeting cost sharing or matching requirements of federal awards, the minimum requirement for documenting salary or wages is a semi-annual certification by the employee that he or she worked solely on that federal categorical or cost objective during the period covered by the certification. The certification must be signed by the employee or the supervisor having firsthand knowledge of the work performed (OMB Circular A-87, Attachment B, Section 8[h][3]).

2. Whenever a Schoolwide Program (SWP) plan has been approved by the CDE, LEAs may use No Child Left Behind Act (NCLB), Title I, funds in combination with other federal funds and state and local general-purpose funds to upgrade the entire educational program in a school (Title I, Part A, Subpart 1, Section 1114). A school-site employee working solely on an SWP may be considered to be funded from one cost objective, and a periodic certification is sufficient for time accounting.

   If there are employees in the schoolwide program who are paid, in whole or in part, by federal programs that have not been combined in the schoolwide program, personnel activity reports will still be necessary for those employees. (See "Employees Funded from More than One Federally Funded Categorical Program Source or Cost Objective" on page 905-4.)

3. California's School-Based Coordinated Programs (SBCPs) combine several state categorical programs in a manner similar to but not identical with an SWP. Under *Education Code* Section 52853 (SBCP), employees of an SWP at a school site funded from SWP and SBCP funds (and assuming those are the only two fund sources) may be considered as funded by a single cost objective.

   Prior to considering the SWP and SBCP funds as a single cost objective, be sure that the SBCP school plan includes the proposed expenditure of NCLB funds available to the school. If NCLB funds are not included, the existing SBCP school plan should be revised to include them. For SWP and SBCP funds to be considered as a single cost objective, the school must operate the state-approved SWP in a manner consistent with the expenditure of funds

available to the school under SBCP, which means that the SWP and SBCP funds must be used for the same purpose.

Essentially, for employees at a school site to consider their SWP and SBCP funding sources as a single cost objective, the school's funding sources must be contained in an SBCP and a state-approved Title I SWP. That means that the school would use all the funds available to upgrade the entire educational program in the school. If all the funds are not available to all the students, the SBCP and SWP funding sources cannot be considered as a single cost objective. There may be individual NCLB funds used at an SBCP school, such as for Title I Targeted Assistance schools; however, those funds cannot be considered as a single cost objective unless they are included in a state-approved SWP that benefits all the pupils at the school.

4. Other instances occur in which it is unnecessary for every employee working in a project funded by a mix of federal, state, and local resources to substantiate federal time more often than semi-annually. For example, the salary of a cook working in a school cafeteria may be funded from a mix of federal funds (free or reduced-priced meal reimbursement), state funds (additional reimbursement funds), and local funds (lunch sales). If the cook spends all of his or her time in the preparation and serving of school lunches, the cook is not required to provide detailed documentation of the proportion of his or her time to be charged to the federal portion of the funding because the cook's time is all one cost objective—food service. The cook must certify semi-annually that 100 percent of his or her time was spent providing food service.

   Similarly, an aide working in a childcare center may be receiving wages from child development funds, which may include federal, state, and local resources. If the aide spends 100 percent of his or her time providing child care, the aide's time may be considered one cost objective. The aide must certify semi-annually that 100 percent of his or her time was spent providing childcare.

   These are simplistic examples. More complex situations would require more detailed time accounting by the employees, rather than semi-annual certifications. Each LEA needs to determine the time accounting requirements based on its own unique circumstances, and each LEA must also ensure that its timekeeping efforts are compliant with the requirements of OMB Circular A-87.

Employees Funded from More Than One Federally Funded Categorical Program Source or Cost Objective

Whenever an employee works in more than one categorical program or cost objective and at least one of the sources is federal, the employee's entire salary must be supported by a PAR or equivalent documentation (OMB Circular A-87, Attachment B, Section 8[h][4], [5], and [7]). (See "How to Document Federally Funded Salaries and Wages," page 905-6.)

The requirement to document the employee's time with a PAR or equivalent documentation is triggered by one or more of the following:

- The employee is funded by more than one federal categorical program source, and the funding is not combined in an SWP.
- The employee is funded by a mix of federal and state categorical program funding sources, and those sources are not combined in an SWP.
- The employee is funded by a mix of federal categorical programs (other than an SWP) and general purpose funding sources.
- The employee is funded by more than one nonfederal categorical program source, and one of the sources is used in meeting cost sharing or matching requirements of federal awards.

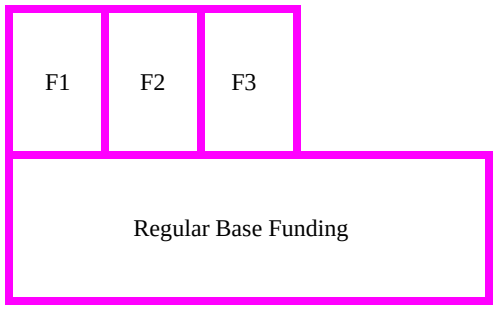
OMB Circular A-87 allows for substitute systems that use sampling methods that meet statistical sampling standards for allocating salary and wages to be used in place of a PAR (OMB Circular A-87, Attachment B, Section 8[h][6]). The United States Department of Education (ED) has approved a substitute sampling system for time accounting for federal programs for the LEAs in California (see "Substitute System for Time Accounting for Federally Funded Programs," page 905-7.)

Whenever federal funding is used to fund an employee's salary (unless the employee is 100 percent funded from only one federal source or in an SWP or covered under the federally approved Substitute System as noted previously), the time spent by the employee on federal projects must be documented with a PAR or an equivalent documentation.

Examples of documentation required according to different funding configurations are presented as follows:

School A

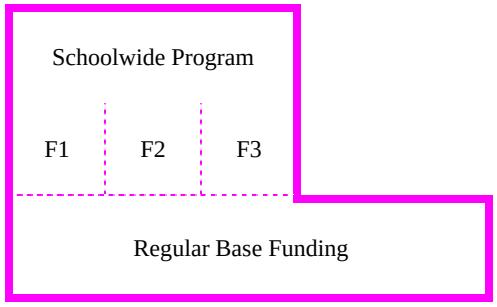
School A has three federal categorical programs (F1, F2, and F3) that supplement the school's regular base funding. All categorical employees are multifunded, either by more than one federal categorical or by a federal categorical and other general-purpose revenues (regular base funding).



Requirements
In this example all of School A's categorical employees are required to provide PARs for their total work time at least monthly because they are funded by two or more federal programs or by a federal program and the general-purpose revenues.

School B

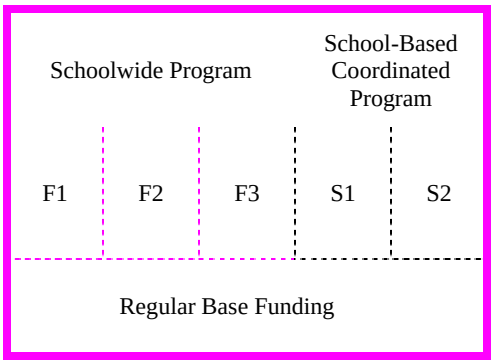
School B has been approved as an SWP school. It has the same three federal categorical programs supplementing its regular base funding. In its SWP plan School B has combined F1, F2, and F3 and its regular base funding into a single cost objective.



Requirements
In this example employees working solely at the School B site do not need to prepare PARs; semi-annual certifications are sufficient. However, an employee who works at the School B site and works on other activities at another site must prepare a PAR.

School C

School C has been approved as an SWP school and has combined its regular base funding, its three federal categorical programs (F1, F2, and F3), and its SBCP funds from two state categorical programs (S1 and S2) as a single cost objective in its SWP plan.



Requirements
In this example School C employees working solely on the SWP do not need to prepare PARs; semi-annual certifications are sufficient. However, an employee who works at the School C site and works on other activities at another site must prepare a PAR.

How to Document Federally Funded Salaries and Wages

OMB Circular A-87 requires PARs or equivalent documentation to support the costs of salaries and wages charged to federal programs in which employees work on multiple activities or cost objectives (OMB Circular A-87, Attachment B, Section 8[h][4]).

The intent of a PAR is to document the employee's certification of work performed in each categorical program or cost objective during the month. The PAR may be as detailed as a time sheet that identifies the employee's activity daily by hours, or it may be as simple as a report of the total hours or percentage of hours spent in each categorical program or cost objective for the month. The level of detail can generally be determined by the diversity and variation of the employee's work activities. OMB Circular A-87 states that PARs or equivalent documentation must:

- Reflect an after-the-fact distribution of the actual activity of each employee.

- Account for the total activity for which each employee is compensated.
- Be prepared at least monthly and coincide with one or more pay periods.
- Be signed by the employee.

Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards, but those figures may be used for interim accounting purposes provided that:

- The LEA's system for establishing the estimates produces reasonable approximations of the activities actually performed.
- Comparisons of actual costs to budgeted distributions based on the monthly activity reports are made at least quarterly. If the variances between budgeted and actual costs are 10 percent or more, adjustments must be made on the LEA's financial records, including billings made to federal grantor agencies. If the variances between budgeted and actual costs are less than 10 percent, the adjustments may be recorded annually.
- The budget estimates or other distribution percentages are revised at least quarterly if necessary to reflect changed circumstances.

A sample PAR is provided on page 905-14. The sample may help LEAs in designing their own instrument for getting the required documentation.

Substitute System for Time Accounting for Federally Funded Programs

The ED approved a substitute sampling system of time accounting for federally funded programs for California's LEAs in 1998. The substitute system was made available to California's LEAs to use, at their option, for substantiating federal salary and wage charges for those employees working on multiple-funded activities or cost objectives.

The substitute system is intended to simplify recordkeeping for LEAs that must substantiate salary and wage charges to federal programs through the use of PARs or equivalent documentation. Unless the LEA uses this approved substitute system, PARs must be prepared at least monthly for employees working on activities funded from multiple resources whenever federal funds are involved.

Under the substitute system approved for California, PARs may be required less frequently. Specifically, the approved substitute system allows LEAs to collect PARs from employees every fourth month (three times a year). The information from the PARs is used to estimate the percentage of time employees would spend on various federal programs in the next three months and reconcile the federal timekeeping estimates from the previous three months. This system works best when the composite workload produces an even distribution of salaries to accounts over the full 12-month period.

The following is a description of the substitute system process. The description assumes that the LEA begins the substitute recordkeeping process in July. However, LEAs may choose any month to begin the cycle. Because the starting month establishes the recordkeeping cycle for the year, LEAs should choose a starting month that most accurately reflects their annual average labor cost experience.

- All multiple-resource-funded employees (i.e., those employees funded from more than one resource, at least one of which is federal or one used in meeting cost sharing or matching requirements of federal awards) keep PARs for the full month of July to account for 100 percent of their time spent on activities for which they are compensated. From the PARs, labor distribution reports for July are generated to support effort distribution and charges for incurred costs in July and provide the basis for employee salary and fringe benefit allocations for August, September, and October.

- In November and again in March, employees keep PARs, which are used to:

    1. Support effort and labor costs incurred in November and March.
    2. Compare with and make any necessary adjustments to the budgeted effort distribution for August through October and December through February.
    3. Project salary and fringe benefit allocations for December through February and April through June.

- The same process is followed once more in July to support incurred labor cost allocations for that month and to compare and adjust the budgeted effort distribution for April through June. Further, the July PARs start another round of labor distribution estimates for the second year.

- After the first full year on the system, LEAs may shift from collecting PARs three times a year to two times a year if the deviation between their total estimated and total actual time charges is constantly less than 10 percent. Thereafter, the twice-yearly PAR collection may be maintained as long as the deviation is constantly less than 10 percent.

Written policies and procedures are essential to implementing an effective labor distribution system. Each LEA must develop its own instructions for the:

1. Completion of PARs (including information about how frequently PAR data must be recorded and what constitutes adequate documentation)
2. Review and approval cycle that is required
3. Handling of completed forms
4. Internal review process that will be established to ensure compliance

Generally, this information should provide enough detail to permit an understanding of how this system will operate from the point labor is expended to the point it is recorded in the accounting records and charged to federal awards.

LEAs must develop forms and management and employee instructional materials to meet their particular needs for time accounting. They may consult with their independent auditor for guidance specific to the LEA in this process. LEAs should provide training before implementing the system and do a trial run before beginning the actual substitute system process.

Important Rules:

1. For purposes of this substitute system, a "multifunded" or "multiple-resource-funded" employee means that the employee is funded from one of the following:

   a. The employee is funded by more than one federal categorical program source, and that funding is not combined in an SWP.
   b. The employee is funded by a mix of federal and state categorical program funding sources, and those sources are not combined in an SWP.

c. The employee is funded by a mix of federal categorical programs (other than an SWP) and general purpose funding sources.
d. The employee is funded by more than one nonfederal categorical program source, and one of the funding sources is used in meeting cost sharing or matching requirements of federal awards.

2. Those employees funded solely (100 percent) from a single federal source must be excluded from the substitute system because their data would distort the aggregate results of the multifunded data. Those employees must prepare semi-annual certifications.
3. If LEAs use the substitute system, all multifunded employees who are required to complete PARs must participate.
4. PARs completed by each participating multifunded employee must cover the entire month that is being sampled.

The decision to use this substitute system for allocating salaries and wages to federal programs is completely optional for each LEA. After examining this substitute system, LEAs may wish to continue their current methods of substantiating salary and wage charges to federal programs rather than use the substitute system.

Salaries and Wages Charged to State Programs

LEAs are required to provide supporting documentation for salaries and wages charged to **state restricted programs** (resources). The LEA may elect to use either the same OMB Circular A-87 documentation methods used to support salaries and wages charged to federal programs, as described in "How to Document Federally Funded Salaries and Wages" beginning on page 905-6, or alternate documentation requirements for state programs as described below. The single cost objective rules that apply to federal programs, as explained beginning on page 905-2, can also be used when substantiating salaries and wages charged to state restricted resources. However, if an employee being funded from state restricted funds is also funded from one or more federal categorical programs, that employee's time must be documented following OMB Circular A-87 documentation methods. As noted in page 905-7, under OMB Circular A-87 rules, personnel activity reports or equivalent documentation must account for the total activity for which each employee is compensated.

Salaries and wages charged to **state unrestricted programs** are not required to follow these documentation rules. However, if their time is charged to a specific instructional goal or to multiple instructional goals, they must follow the rules outlined in "Documenting Salaries and Wages

to a Goal" in Procedure 910, Program Cost Accounting. Procedure 910 also includes a number of standard cost distributions that may be made in lieu of time accounting when charging salaries and wage paid from state unrestricted funds.

How to Document State Restricted Salaries and Wages

As stated previously, salaries and wages paid from state restricted funds must have supporting documentation using either the OMB circular A-87 rules, or the alternate documented method. To use the documented method, the following criteria must be met:

1. The specific costs would not occur if the program being documented were discontinued.
2. The costs must be supported by auditable documentation including time reports and contemporaneous records of activities.
3. All parts of the product or service (e.g., a position or service contract) must be documented.

Components of the Documented Method

Use of the documented method requires the maintenance of specific records. Costs documented to single or multiple state restricted programs require at least the following documentation:

Program Staff. An activity worksheet must be completed if the program employee's time is to be charged to a restricted program. Use of an activity worksheet to report time spent in various programs means that the employee must be able to substantiate the information that is reported. This substantiation consists of contemporaneous documentation, such as appointment calendars, caseload records, and notices of meetings. The school district or the county office must retain such documentation for a minimum of three years after the year of audit.

Employees working in more than one activity or position whose time is being documented (e.g., an employee working half-time as a project director and half-time as a psychologist) need to maintain time-accounting records for each activity. Employees working part-time in a teaching position and part-time in a support position also need to maintain an activity work sheet to record the time spent in the teaching activity and that spent in the support activity.

Support Service Staff. Positions providing a support service function that are charged to multiple activities need to maintain time-accounting records for each activity. When only one program is charged, consistent and verifiable supporting documentation is still needed and may be documented by identification with a position in the personnel/payroll system or an individual's contract.

Clerical Staff. Activity worksheets are not normally needed for clerical staff. The costs of their services should be charged in the same manner as the manager to whom they report. An exception is if the clerical duties do not correspond to that of the manager, in which case the clerical staff should document their time using an activity worksheet.

Activity Worksheets. Unless otherwise stated, personnel whose costs are being documented under this method must complete an activity worksheet. The worksheet must include as a minimum the following elements but additional information may be incorporated to meet local needs:

- *Reporting frequency.* An employee's activity worksheet must be completed at least monthly and filed with the business office.

- *Information to be reported.* The following basic information must be recorded for each employee being documented:

    1. Name of the school district
    2. Employee's name
    3. Employee's position title
    4. Period covered by the worksheet
    5. Signature of the employee
    6. Signature of the employee's supervisor
    7. Work activity information

    For employees assigned to a single program or cost objective, record in the worksheet the name/description of the program or cost objective. The basic activity worksheet provides the minimum required documentation when an employee's assignment is in support of only one program or cost objective.

    Employees who are assigned to positions that serve more than one program should also record the following:

    - Name/description of each program or cost objective
    - Dates worked
    - Hours worked

Record only actual hours worked (these hours will be used as the basis for distribution of costs to the programs or cost objectives). Include overtime hours worked whether paid or unpaid. Exclude time off (vacation, sick leave, and any other time off). Report to the nearest quarter hour any time worked that is less than one hour. Substantiation of the time spent for each program at a minimum is to include a summary time sheet plus contemporaneous records that detail the time spent on each task.

Sample Personnel Activity Report

Personnel Activity Report (PAR)

Period Ending [1]_____ Fiscal Year _____

Name _____ Division or Department _____

Program Title	Account/Resource Number	Percent of Effort
Sample Project A	1111	20
Sample Project B	2222	40
Sample Project C	3333	35
Program Administration		5
Total Effort[2]		100 %

I hereby certify that this report is an after-the-fact determination of actual effort expended for the period indicated, and I have full knowledge of 100 percent of these activities.

_____ _____

Employee Date

[1]This report must be prepared at least monthly and coincide with one or more pay periods.

[2]This report must account for the total activity for which each employee is compensated.

Note of Caution: This sample form will work well in those situations when an employee's time spent on programs is fairly predictable and does not vary much during the month. However, for those employees whose time is unpredictable and varies significantly from day to day, a more detailed personnel activity report may be appropriate. Keep in mind that hourly time accounting is the most acceptable method for auditors and that the safest approach is always to provide more documentation rather than less.

Sample Periodic Personnel Certification

Semi-Annual Certification[1]

Period Covered [2]_____ Fiscal Year _____

Employee Name _____

Division or Department _____

Program Title	Account/Resource Number	Percent of Effort
Program Name	1111	100%

I hereby certify that this report is an after-the-fact determination of actual effort expended for the period indicated, and that I have full knowledge of 100 percent of these activities.

_____ _____

Employee or Supervisory Official[3] Date

[1]This sample certification is for employees funded solely (100%) from a single federal categorical program or cost objective, or from a single nonfederal categorical program used in meeting cost sharing or matching requirements of federal awards.

[2]Certification must be prepared at least semi-annually.

[3] Must be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

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Procedure 910 Program Cost Accounting

General education instructional programs, which include pre-kindergarten, elementary, secondary, occupational, and adult education, are designed to prepare students for occupations and their common activities as citizens. While many costs are easily identifiable with an instructional setting, for instance teacher salaries and student textbooks, many other costs, such as support services and general administration, are often harder to identify with an individual program.

Program cost accounting provides a standardized method of identifying all costs of a particular program including its instructional, support, and central administration costs. This provides the means for assessing the fiscal impact of operating programs and projects. Such cost identification is critical to a meaningful cost-reporting system for use by state and local decision makers.

In the standardized account code structure (SACS), the goal field provides the framework for program cost accounting. Throughout this section the terms "goal" and "program" are virtually interchangeable.

Direct-Charged vs. Allocated Costs

When charging costs to programs, many are easily identifiable with a specific program and can be charged to a goal at the time of expense. This is especially true of costs that apply to a single program, for instance an elementary classroom teacher’s salary. But for certain types of costs, LEAs may prefer to accumulate them in an "Undistributed" cost pool (Goal 0000) for later distribution to programs.

Direct costs that are charged to a program at the time of expense, or that are distributed from Goal 0000 to the program based on specific documentation (e.g., timesheets or work orders) are direct-charged costs.

Costs that are accumulated in a Goal 0000 cost pool and distributed to programs based on standard allocation factors (rather than specific documentation) are also direct costs, but they are allocated direct costs. This usually applies to costs of support activities such as instructional or school administration, pupil transportation, and plant maintenance and operations.

Categories of Costs

Identifying costs for program cost accounting follows a stair-step model, starting with those closest to the classroom. The categories of costs include:

- Instructional costs
- Support costs
- Central administration costs
- Other costs

Instructional costs relate directly to instructional programs. Examples include salaries and benefits of teachers and instructional aides, payments for textbooks and instructional supplies, travel and conference expenses for all employees in the instructional programs, and payments for the repair, maintenance, acquisition, and replacement of instructional equipment. Instructional costs are always direct-charged to a specific goal.

Support costs constitute the peripheral services necessary to maintain the instructional programs including supervision of instruction, library, classroom technology, school administration, pupil support services, plant maintenance and operations, facilities rentals and leases, and pupil transportation. Support costs may be direct-charged to a goal if proper documentation exists, but more commonly they are accumulated in Goal 0000, Undistributed, and subsequently allocated to programs using standardized program cost allocation factors.

Central administration costs are farthest removed from the classroom but are still necessary for programs to operate. These agency-wide costs, including budgeting, personnel, accounting, centralized data processing, school board, and superintendent, are collected in Goal 0000, Undistributed, and then distributed proportionately to all programs based on a central administrative ratio (percentage).

Other costs, such as debt service, transfers between agencies, and facilities acquisition and construction, are not usually associated with individual programs for cost accounting purposes.

Each category of cost is necessary for instructional programs to exist, and therefore should be considered when identifying total program costs. Following are explanations of the different cost categories, including any steps necessary to distribute the costs to specific programs.

Instructional Costs

Instructional costs are costs identifiable with a specific goal indicating the instructional setting or group of students receiving the services. Accounting guidelines require that instructional costs always be direct-charged to a specific goal. Expenditures in the instructional functions (1000s), ancillary functions (4000s), and community service functions (5000s) are always classified as an instructional cost and must always be direct-charged to a specific goal.

To charge costs directly to a goal, consistent and verifiable supporting documentation must exist that indicates how the costs relate to the goal.

- **Personnel costs.** Examples of supporting documentation for charging salaries and wages to a specific goal include identification with a position in the personnel/payroll system, timesheet information, language in a contract, or a class schedule with assigned student enrollment. For additional information, see page 910-10, Documenting Salaries and Wages to a Goal.

- **Non-personnel costs.** Non-personnel costs charged to a specific goal should have documentation that identifies the program(s) receiving the service, supply, or equipment. The program administrator's signature on a tracking document (invoice, requisition request, purchase order, receiving report, contract, equipment inventory listing) acknowledging receipt of the product will validate the charge.

Support Costs

Support costs are costs of activities conducted in support of instructional programs. They are typically charged to a common pool of costs using Goal 0000, Undistributed, or Goal 9000, Other Local Goals. (For ease in reading the remainder of this section, Goals 0000 and 9000 are intended whenever Goal 0000 is referenced.) Support costs may also be direct-charged to a specific goal at the time of expenditure, or may be subsequently transferred to a specific goal, provided that sufficient documentation exists (see page 910-10, Documenting Salaries and Wages to a Goal, and page 910-14, Documenting Nonpersonnel Costs to a Goal). Before total program costs can be determined, any costs remaining in the "undistributed" goals must be allocated to the LEA's programs.

Costs in the following support functions may be accumulated in Goal 0000:

- Instruction-Related Services (functions 2000-2999)
- Pupil Services (functions 3000-3999, except 3700)
- Plant Services (functions 8000-8999, except 8500)

To ensure consistent, comparable program cost information, a specific allocation methodology is used to distribute any support costs remaining in Goal 0000. Use of this allocated method provides a systematic way of distributing costs from Goal 0000 to programs without requiring the supporting documentation needed when the documented method is used.

Allocating Support Costs

The benefit received by instructional programs from a support service function varies with the type of support provided. The benefit to programs from certain support services might vary in relation to the number of instructional staff receiving the support. The benefit to programs from other support services might vary in relation to the amount of space occupied by the instructional program or the number of students being served. To allow the different types of support service costs to be allocated to programs on the most meaningful basis, there are three cost allocation factors:

1. FTE – Full-time Equivalent Teachers
2. CU – Classroom Units
3. PT – Pupils Transported

By determining counts of each factor by program, Goal 0000 costs can be proportionately distributed to each goal.

Allocation Factors (FTE, CU, PT)

Full-time Equivalent Teachers (FTE)	**Definition:** The full-time equivalent teacher (FTE) allocation factor is the number of full-time equivalent teachers serving (assigned) in each instructional program, or goal. An assignment is a specific responsibility, classroom assignment, or course section taught. Teachers or assistant teachers (certificated or classified) should be included in the FTE count if they carry active student registers and their services generate average

daily attendance (ADA). Certificated and classified employees providing special education designated instructional services and carrying active student registers should also be included in the FTE count.

Full-time equivalency is determined based on the number of hours (i.e., actual instruction of students) that constitute a full-time teaching assignment for the agency. Taking the ratio of assignment hours to the number of hours that constitutes a full-time assignment calculates the FTE.

The four common categories for assignments are:

1. *Single assignment*: a full-time teacher assigned to a single goal is counted as 1.0 FTE for that goal.
2. *Split assignment:* a full-time teacher assigned to two or more goals is split between the goals based on the proportionate share of hours in each assignment. For purposes of determining the number of FTEs to be allocated to each assignment, preparation periods, supervision, noon duty, individualized educational program (IEP) assessments, and other ancillary assignments are to be disregarded in the FTE calculation. Study halls are considered a regular class assignment.
3. *Semester assignment:* a full-time teacher assigned to programs of one semester or less is counted as a 0.5 FTE. Full-time teachers assigned to programs of more than one semester are counted as 1 FTE.
4. *Part-time assignment:* prorate using the basic definition above. For example, a teacher instructing in a program on a one-fourth time basis would be counted as a .25 FTE.

Totaling the computed number of FTE teacher units determines the FTE teacher count for each instructional goal. If applicable, FTE teacher counts may also be calculated for the community services and child care and development services goals.

Include in the count those teachers who are assigned to programs operated in the district but who are not employed by the district (e.g., those in special education or regional occupational centers/programs (ROC/Ps) classes in which the teachers are paid by the county office). These FTE counts are to be recorded in the non-agency activities educational program.

For consistency, the FTE teacher count may be developed any time after classes have been established for the second semester. In a large district the most efficient way to compile the total FTE units may be to have each administrator complete a count and then to combine the information into a composite work sheet. Care must be taken to ensure that more than one site administrator does not report the same FTE units.

FTE Functions: FTE factors are used to allocate costs in instruction-related functions (2100, 2420, 2490 and 2700) and pupil services functions (3110, 3120, 3130, 3140, 3150, 3160 and 3900).

Classroom Units (CU)	**Definition:** The classroom unit (CU) allocation factor is the number of units of space occupied by each program. The CU provides a method of converting each program's square footage into a standardized allocation factor. While the name "classroom unit" derives from originally using an "average" classroom as the basis for the measurement, all types of space are included in the CU count, not just classrooms. CU counts are used in two areas of SACS year-end financial reporting: the program cost report and the indirect cost rate calculation. CUs for instructional areas will be used for both, whereas most of the CUs for office space or operational buildings are only needed for the indirect cost rate calculation (see Procedure 915). When calculating CUs, count space that is occupied by an identifiable function or activity. If multiple programs share an area, the CU is allocated to each program on the basis of the percentage of hours the room is used by each program. Report non-instructional programs occupying space in district administration facilities as part of the district administration program. Common-use areas are considered to benefit all programs and are not included in the calculation of CUs. This includes areas such as school offices, media centers, libraries, corridors, restrooms, faculty rooms, unoccupied rooms, and outdoor areas (swimming pools, ball fields). *Instruction and office areas.* For "people" occupied areas such as instruction or office space, a room that falls with the general range of 800 to 1,100 square feet counts as one (1.0) CU. Areas that fall outside this range are converted to CUs by dividing the actual square footage by 960. For example, a room occupying 1,200 square feet is 1.25 CU (1,200 divided by 960). Examples of areas converted to CUs using 960 might include large areas such as science labs, computer labs, multipurpose rooms, gymnasiums; small areas such as cubicles for speech therapy; and agency-wide administration facilities. *Operational areas.* Buildings such as maintenance shops, warehouses, and transportation facilities generally require approximately one-third the amount of maintenance and upkeep required for spaces used for students and other services. Convert these operational areas to CUs by dividing square footage by 2,880 (960 x 3). Partially enclosed spaces such as sheds or patios can be excluded from the calculation. *Food services.* In the area of food services, only the kitchen and serving areas are counted as CUs. The eating area is considered common space and is omitted from the calculation unless other activities occur in this area. If a multipurpose room is used for part of the day for classes and part of the day as the eating area, the CUs for the portion of the day attributable to classes are assigned to the appropriate program and the portion attributable to food services is omitted. **CU Functions:** CU factors are used to allocate costs in the plant services functions (8100 and 8700).

Pupils Transported (PT)	**Definition:** The pupils transported (PT) allocation factor is the number of students transported in the year, which is determined by counting the number of students in each program transported from home to school. This factor represents the number of students, not the number of trips. Special education pupils receiving home-to-school transportation may be counted in the special education program only if their IEPs require home-to-school transportation. Otherwise, these children will be counted as regular students. Pupils who receive home-to-school transportation to attend schools *other than their neighborhood schools* because of requirements of their IEPs should also be counted as special education PTs. **PT Function:** PT factors are used only to allocate costs in Function 3600, Pupil Transportation.

Note: Effective in 2004-05, the workstation allocation factor, used during earlier stages of SACS implementation, is no longer a part of program cost accounting. Costs reported in Function 7700, Centralized Data Processing, by definition should be agency-wide and are a central administrative cost for program cost reporting and indirect cost purposes. Data processing costs that are not agency-wide should be charged to the appropriate function. For example, personal computers used for instructional programs are charged to Function 1000, Instruction, or Function 2420, Instructional Library, Media, and Technology.

Developing Allocation Factor Counts

Because the allocated method applies to costs that did not qualify to be distributed using the documented method, and its purpose is to distribute Goal 0000 costs in a standardized manner, it is important to compile complete factor counts for each instructional setting operated by the LEA. This means if a function (or group of functions) has costs in Goal 0000, unless specific exclusion conditions have been met, the factor count must represent all programs operated by the LEA.

For each type of factor, the count should represent a point-in-time to prevent double counting. For instance, if FTE teacher counts were taken for some programs in the fall and for others in the spring, teachers that were reassigned in the interim could be inadvertently counted in more than one program.

Factor counts (FTE, CU, or PT) should be taken at a time that best represents each factor and can correspond with other uses of the same

factor, such as pupil transportation counts taken for reports on the transportation program.

Excluding Factors From the Count

The allocated method of distributing support costs is based on the premise that all programs benefit to some degree from the services provided by the support programs. If a program does not benefit from a support service program, or if the program has already been direct-charged for its share of the support service costs, the specific factor count (FTE, CU, PT) that corresponds to the non-benefiting program is to be excluded, or subtracted, from the factor count for that program. For example, if the Continuation Schools program was already direct-charged for costs of school administration, or if they did not benefit at all from the Goal 0000 school administration costs, then the FTE count for the Continuation Schools program would be excluded under the school administration function.

Excluding factors from the count is an exception to the standardized allocation process and requires that documentation exists to substantiate the exclusion. If an instructional program did not benefit from the services of a support program and is being excluded from a factor count, both the instructional program administrator and the administrator of the support service program should confirm the exclusion. If the exclusion is because the instructional program has already been direct-charged for a particular support service cost, documentation verifying this should be kept as backup to the count of allocation factors.

Transferring Allocated Costs

Once allocation factors have been calculated, allocated support costs can be distributed from Goal 0000, Undistributed, to each benefiting program as part of the program cost report process. LEAs are not required to record this transfer of allocated costs in their accounting ledgers.

For those LEAs that choose to record the distribution of these costs, following is an example where total Goal 0000 costs in Function 3140, Health Services, are distributed to specific goals based on the number of FTE teachers in each instructional goal. A ratio for each instructional setting is determined by dividing the total FTEs in each goal by the total of all FTEs. In this example, this ratio is then applied to the costs in Function 3140, Health Services, and the prorated costs are distributed by using Object 7370. (NOTE: The schedule of allocated costs in the program cost

report shows, by goal, the amount of support costs allocated to each program. LEAs may wish to use the figures provided by their completed program cost report as the basis for their accounting entries.)

Dr	01-0000-0-**1110**-3140-7370	$500,000	Regular Ed, K-12
Dr	01-0000-0-**6000**-3140-7370	$100,000	ROC/P
Dr	01-0000-0-**3200**-3140-7370	$100,000	Continuation Schools
Dr	01-0000-0-**5001**-3140-7370	$150,000	Special Education
Cr	01-0000-0-**0000**-3140-7370	$850,000	Undistributed

In the example, costs have been credited to Goal 0000, Undistributed, and debited to specific goals but not to specific resources. This matches the level of detail in the program cost report. LEAs may wish to allocate the costs further to the resource level when making their journal entries.

Central Administration Costs

Central administration costs (CAC) are those business and administrative costs that are agency-wide, e.g., accounting, budgeting, personnel, purchasing. CAC functions include:

- Board and Superintendent (functions 7100-7180)
- Other General Administration (functions 7000-7600)
- Centralized Data Processing (Function 7700)

Because of the agency-wide nature of central administration costs, they are not documented or allocated to specific goals. Rather, they are accumulated in CAC functions using Goal 0000, Undistributed, and then proportionately distributed to each program based on a central administrative cost ratio.

It should be noted that central administration costs in program cost accounting are similar, but not identical, to the indirect cost pool used for calculation of the indirect cost rate. Differences include counting board and superintendent costs in the CAC pool for program cost accounting, but excluding it from the indirect cost pool, and including a minor portion of administrative maintenance and operations costs in the indirect cost pool, but not in the CAC for program cost accounting.

A CAC ratio, expressed as a percentage, represents total General Fund central administration costs divided by direct-charged and allocated costs from all funds that historically benefit from the administrative services. The resulting ratio, or percentage, can then be multiplied by a program's

total direct-charged and allocated costs to arrive at the amount of central administration costs applicable to that program.

"Other" Costs

"Other" costs are those costs that are not associated with a specific goal. They include the food service, enterprise, facilities acquisition and construction, and other outgo functions. For purposes of program cost accounting, these costs are kept separate, even if the agency direct-charges the costs to a specific goal in their accounting records.

Documenting Salaries and Wages to a Goal

Charging costs of salaries and wages to federal funds or state restricted funds is allowed when the documentation requirements outlined in Procedure 905, Documenting Salaries and Wages, have been met. There are also times when salaries and wages charged to state unrestricted funds must be substantiated, such as when the costs are direct-charged to a specific instructional goal, or when costs are split between instructional goals.

Following are general guidelines and examples of how salaries and wages directly charged to an instructional goal may be documented:

A. **Instructional Salaries and Wages**
Generally, the class roster provides sufficient documentation for substantiating the salaries and wages of classroom teachers charged to specific goals.

The documentation for instructional aides may be based on their assignment to teachers with class rosters or to the category of student to whom they are assigned.

B. **Non-Instructional Salaries and Wages with a Single Goal**
When supported by proper documentation, non-instructional salaries and wages may be directly charged to a single goal. For example, the contract or job description of a school nurse or counselor may specify the category of student they will solely serve, such as special education students, or the contract or job description of a project director may specify the category of student served, such as a Director of Adult Education or ROC/P Administrator. If proper documentation does not exist, the costs should be charged as Goal 0000, Undistributed, and subsequently

allocated to specific goals during the program cost accounting process using standardized allocation factors (see Allocating Support Costs, page 910-4).

C. **Non-Instructional Salaries and Wages with Multiple Goals**
Direct-charging non-instructional salaries and wages to multiple goals requires documentation supporting the amount of time spent on each goal.

The salaries and wages of certificated administrators in instruction-related services (functions 2100 through 2700) or certain pupil services (functions 3100 through 3160 and 3900) that are directly charged to multiple goals are to be supported by time activity worksheets. In many cases, documentation (e.g., time card, personnel activity report or time activity worksheet) already provided to substantiate the use of federal or state restricted funds is sufficient for documenting to a goal. The salaries and wages of classified support staff should usually be distributed to the same goals and in the same ratio as the certificated personnel to whom they report.

Non-instructional salaries and wages of personnel other than administrators may be supported by time activity worksheets, current job descriptions, or employee contracts. If job descriptions or contracts are used for documentation, they must be regularly reviewed and updated to ensure that they are current and reflect the actual activities of the staff. The actual charges should be based on actual time spent on specific goals rather than on budgeted figures.

In many situations, rather than direct-charging non-instructional salaries and wages to specific goals, it is appropriate to charge them to Goal 0000, Undistributed, for later allocation to specific goals during the program cost accounting process using standardized allocation factors (see Allocating Support Costs, page 910-4).

D. **Salaries and Wages with Multiple Resources and Multiple Goals**
The documentation for positions that are funded with multiple funding sources (resources) will in most cases support the division between multiple goals. For example:

A counselor, hired to serve all students, is paid with a combination of unrestricted resources, a special education apportionment, and a federal categorical grant for low-income students. As stated on page 905-4, because part of this funding is federal, the salary split among these three resources must be documented by a personnel activity report or equivalent documentation. This documentation to the resources will also serve as the documentation between goals.

A project director's salary is split among four state categorical funding sources. As stated on page 905-11, the salary split among these four state resources must be documented by an activity worksheet or personnel activity report. This documentation to the resources will also serve as the documentation between goals.

A school psychologist, under contract to serve all students, spends time doing assessment testing for special education children with existing individualized education programs (IEPs). If the salary is partially paid with special education money, the documentation of salaries split among resources will also support the split among goals. If the psychologist is paid solely with state unrestricted money, but the LEA wishes to directly charge this cost among goals, then the charges among goals must be supported by time reports, calendars, or other documentation substantiating the actual time spent on the multiple goals.

To recap, salaries and wages charged to a specific goal require supporting documentation indicating how the costs relate to the goal. For federal funds, or state restricted funds, personnel activity reports or activity worksheets are generally necessary. For state unrestricted funds charged to a specific goal, the supporting documentation should be consistent and verifiable, such as costs documented to a goal by identification with a position in the personnel/payroll system, an individual's contract, or a class schedule with assigned student enrollment.

If supporting documentation is not available for support costs charged to activities (functions) other than instruction, ancillary services, and community services, the costs should be charged as Goal 0000, Undistributed, and subsequently distributed to specific goals based on appropriate program cost allocation factors (see Allocating Support Costs, page 910-4).

Distribution of Costs Based on Activity Worksheets

The monthly time accounting documents (personnel activity reports, activity worksheets, time cards) detail the percent of time employees spent on each activity and become the basis for the distribution of costs. In some instances the monthly documents support the charging of costs directly to programs during the year; in other instances the documents are used to periodically distribute costs to programs.

When working with state funds, the timing for distribution of costs to the specific programs or cost objectives may be done on a schedule that best meets local needs, for instance monthly, quarterly, at 1st or 2nd Interim, or some other periodic interval. To determine the distribution of costs, record the actual hours worked in each program or cost objective as reported on the time accounting documents. Determine a proration by computing a ratio of the time spent in each to the total time worked. Distribute the salaries and wages costs based on the computed proration. The same proration will be applied to all costs associated with the activity, including the cost of associated clerical staff.

Cost Distributions in Lieu of Time Accounting

While the charging of salaries and wages to more than one goal usually requires documentation of the time spent in each, when charging salaries and wages paid from state unrestricted funds there are a number of standardized distributions that may be used in lieu of time accounting. These standard time distributions are only applicable for use when the positions are paid from state unrestricted funds.

County Office of Education Services to School Districts. County offices with staff performing similar activities within the areas of County Services to Districts and county office support services may charge costs:

- 50 percent to Goal 8600, County Services to Districts.
- 50 percent to Goal 0000, Undistributed.

County offices with county board of education staff (Function 7100) performing similar activities within the areas of County Services to Districts and county office general administrative support may charge costs:

- 50 percent to Goal 8600, County Services to Districts.
- 50 percent to Goal 0000, Undistributed.

Assistant Superintendents. The costs of assistant superintendents for instruction or equivalent positions having first-line responsibility for instructional administration and for participation in district/county policy may be charged:

- 50 percent to Function 2100, Instructional Supervision and Administration.
- 50 percent to Function 7200, Other General Administration.

Small School Districts. Small school districts with one person performing the functions of both the principal and the superintendent may charge costs:

- 70 percent to Function 2700, School Administration.
- 30 percent to Function 7100, Board and Superintendent.

Small school districts with staff performing administrative support duties for both schools and the business office may charge costs:

- 70 percent to Function 2700, School Administration.
- 30 percent to Function 7200, Other General Administration.

Documenting Nonpersonnel Costs to a Goal

Nonpersonnel costs charged to a specific goal should be substantiated by documentation that identifies the program(s) that received the service, supply, or equipment. The signature of a program administrator acknowledging receipt of the service, supply, or equipment on a document, such as an invoice, a requisition request, a purchase order, a receiving report, a contract, or an inventory listing of equipment, will validate the charge.

Program Cost Reporting

Program cost reporting involves a series of worksheets that use general ledger data by goal and function, plus allocation factors (FTE, CU, PT) for the distribution of support costs to specific goals. These worksheets are largely automated in the CDE's financial data collection software.

Following is a brief description of each worksheet:

- **Schedule of Direct-Charged Costs:** Costs direct-charged to a goal are summarized by goal and function.

- **Schedule of Allocation Factors for Support Costs:** Allocation factors (full-time equivalent teachers, classroom units, pupils transported) by goal are provided for functions with costs in Goal 0000, Undistributed, or Goal 9000, Other Local Goals. These factors provide the basis for allocating support costs to programs.

- **Schedule of Allocated Support Costs:** Uses information from the allocation factor worksheet to assign a proportionate share of Goal 0000 and 9000 costs to each goal that has factors.

- **Schedule of Central Administration Costs:** Summarizes central administration costs (CAC) and shows the ratio, expressed as a percentage, of CAC costs to non-central administration costs. This CAC ratio is similar, but not identical, to an LEA's indirect cost rate (see Procedure 915, Indirect Cost Rate).

- **Schedule of Other Costs:** Summarizes food service, enterprise, facilities acquisition and construction, and other outgo function costs, which for program cost accounting purposes are not associated with a particular goal.

- **The Program Cost Report:** Compiles information from the above schedules to display total General Fund costs by category (e.g., direct-charged, allocated support, central administration) and goal. Also includes an "other" costs section.

Summary of Program Cost Guidelines

Following are summarized guidelines that show for each group of functions the program cost category, guidelines for charging to goals, and program cost allocation rules.

Function and Title

1000–1999 Instruction
- Direct instructional cost.
- Must be direct-charged to a specific goal; cannot be charged to Goal 0000, Undistributed; Special Education instruction functions cannot be charged to Goal 5001, Special Education—Unspecified.
- Costs cannot be allocated.

2100–2999 Instruction-Related Services

2100 Supervision of Instruction
2420 Instructional Library, Media, and Technology
2490 Other Instructional Resources
- Support cost.
- May be direct-charged to a specific goal when documentation exists, or may be accumulated in Goal 0000, Undistributed.
- May be reclassified to a specific goal or more appropriate function when documentation exists.
- Allocation basis is FTE (full-time equivalent teachers).

2700 School Administration
- Support cost.
- May be direct-charged to a specific goal when documentation exists and the school site offers only one type of program, or may be accumulated in Goal 0000, Undistributed.
- Allocation basis is FTE (full-time equivalent teachers).

3000–3999 Pupil Services

3110 Guidance and Counseling Services
3120 Psychological Services
3130 Attendance and Social Work Services
3140 Health Services
3150 Speech Pathology and Audiology Services
3160 Pupil Testing Services
- Support cost.
- May be direct-charged to a specific goal when documentation exits, or may be accumulated in Goal 0000, Undistributed.

Function and Title

- May be reclassified to a specific goal or more appropriate function when documentation exists.
- Allocation basis is FTE (full-time equivalent teachers).

3600 Pupil Transportation
- Support cost.
- May be direct-charged to a specific goal when documentation exits, or may be accumulated in Goal 0000, Undistributed.
- May be reclassified to a specific goal or more appropriate function when documentation exists.
- Allocation basis is PT (pupils transported).

3700 Food Services
- "Other" cost.
- Generally charged to a specific goal if proper documentation exists; otherwise costs are accumulated in Goal 0000, Undistributed.
- Costs cannot be allocated.

3900 Other Pupil Services
- Support cost.
- May be direct-charged to a specific goal when documentation exits, or may be accumulated in Goal 0000, Undistributed.
- May be reclassified to a specific goal or more appropriate function when documentation exists.
- Allocation basis is FTE (full-time equivalent teachers).

4000-4999 Ancillary Services
- Direct instructional cost.
- Must be direct-charged to one of the following goals: 1110 – Regular Education; 3100 – Alternative Schools; 3200 – Continuation Schools; 3400 – Opportunity Schools; 3700 – Specialized Secondary Programs; 7100 – Nonagency.
- Costs cannot be allocated.

5000–5999 Community Services
- Direct instructional cost.
- Must be direct-charged to one of the following goals: 7100 – Nonagency; 8100 – Community Services; 8500 – Child Care and Development Services.
- Costs cannot be allocated.

Function and Title

6000–6999 Enterprise
- "Other" cost.
- Costs are accumulated in Goal 0000, Undistributed.
- Costs cannot be allocated.

7000–7999 General Administration

7100 Board and Superintendent

7200 Other General Administration

7700 Centralized Data Processing
- Central administration cost.
- Accumulated in Goal 0000, Undistributed.
- Distributed to programs based on the proportion of direct-charged and allocated costs in each goal.

8000–8999 Plant Services

8100 Plant Maintenance and Operations

8700 Facilities Rents and Leases
- Support cost.
- May be direct-charged to a specific goal when documentation exits, or may be accumulated in Goal 0000, Undistributed.
- May be reclassified to a specific goal or more appropriate function when documentation exists.
- Allocation basis is CU (classroom units).

8500 Facilities Acquisition and Construction
- "Other" cost.
- Generally accumulated in Goal 0000, Undistributed.
- Costs cannot be allocated.

9000–9999 Other Outgo

9100 Debt Service

9200 Transfers Between Agencies

9300 Interfund Transfers
- "Other" cost.
- Generally accumulated in Goal 0000, Undistributed.
- Costs cannot be allocated.

Costs of an LEA can be categorized as direct or indirect. A cost's related activity (e.g., instruction, school administration, pupil transportation, fiscal services) rather than its type (e.g., salaries, benefits, books, supplies) is what determines if it is a direct or indirect cost. While direct costs can be identified with a particular instruction or instruction-related grant, contract, or function (activity), indirect costs are more global in nature.

Indirect costs are those costs of general management that are agencywide. General management costs consist of expenditures for administrative activities necessary for the general operation of the LEA (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, centralized data processing). The standardized method for distributing these indirect costs to programs is referred to as the indirect cost rate.

The indirect cost rate process in California is based on the California Department of Education's (CDE's) federally approved indirect cost plan for K-12 local education agencies (LEAs), including school districts, joint powers agencies, and county offices of education. California's plan includes specifics on indirect cost components including indirect costs, base costs, and the carry-forward adjustment.

The United States Department of Education (ED) has approved the fixed with carry-forward restricted rate methodology for calculating indirect cost rates for California LEAs. The CDE has been delegated authority to annually calculate and approve indirect cost rates for LEAs. The approved indirect cost rate provides LEAs with a standardized way to recover indirect costs from federal and state programs without having to time-account for the general administrative support provided to each program.

Components of the Indirect Cost Rate Calculation

In simple terms, an indirect cost rate is determined by dividing an agency's indirect costs by the majority of its other expenditures, or base. However, the realities of the calculation are much more complex. To facilitate compliance with federal indirect cost guidelines, specific rules must be followed when categorizing expenditures as indirect or base costs. Fortunately for California, the majority of these rules are built into the function code within the standardized account code structure.

An LEA's general ledger data, in combination with a minimal amount of supplemental data, is used to categorize the LEA's expenditures as indirect, base or excluded. The indirect costs become the numerator of the calculation and the base costs are the denominator. The excluded costs, such as debt service and facility construction, are excluded entirely from the calculation.

Numerator of the Calculation

The numerator of the indirect cost rate calculation – the indirect cost pool – is the cornerstone of the calculation. There are three components to the numerator: indirect costs, general administration's share of specified plant services (e.g., maintenance and operations, facilities rents and leases), and the carry-forward adjustment.

Indirect costs consist of agency-wide expenditures for general management activities that are not readily identifiable to a particular program but are necessary for the overall operation of the LEA (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, warehousing, centralized data processing). Note: Per federal guidelines, costs of the school board and superintendent are excluded from indirect costs and are instead categorized as base costs.

General administrative facility costs, based on the amount of space occupied by the general administrative offices, are also included in the indirect cost pool. This is to allow for costs incurred while maintaining the offices, such as heating, lighting, and custodial services. Multiplying a general administrative office "space factor" times the total costs for the categories of plant maintenance and operations and facilities rents and leases identifies the share of costs to include in the numerator of the calculation.

The carry-forward adjustment in the calculation takes into account the LEA's approved rate for that year, the amount of carry-forward adjustment used to calculate that rate, and that year's estimated indirect costs (i.e., base costs times the approved rate). These components combine to adjust for the difference between the estimated indirect costs and the actual indirect costs. California's indirect cost plan includes the carry-forward adjustment, which allows LEA's to avoid having to file amended federal reports when actual indirect costs vary from estimated indirect costs.

Denominator of the Calculation

Once indirect costs have been identified, base costs are almost all of the remaining general fund costs of the LEA except for a few costs that are excluded entirely from the calculation (debt service, facility construction, capitalized equipment). Examples of costs included in the base are instructional salaries and benefits, program supplies, contracts for instructional and support services, board and superintendent costs, and the majority of plant maintenance and operations and facilities rents and leases.

Besides costs of the general fund, base costs include similar expenditures from three special revenue funds (adult education, cafeteria, and child development) and one enterprise fund (cafeteria). This is because the activities in these funds generally benefit on an on-going basis from services provided by the LEA's general administrative offices. Other governmental funds such as deferred maintenance or capital facilities, proprietary funds other than cafeteria, and fiduciary funds fall under the category of "excluded" costs and are not part of the base costs.

Supplemental Data

To ensure that LEAs use a standardized method of identifying facility costs associated with the general administrative offices, classroom unit (CU) allocation factors should be provided for use in the indirect cost rate calculation. For information on calculating CUs, refer to page 910-6.

Rather than requiring that CUs be entered for each instructional program, as is done in program cost accounting, the indirect cost calculation only uses two CU counts:

- Total CUs for central administrative offices (i.e., other general administration, centralized data processing, plant maintenance and operations).

- Total CUs for non-central administrative offices (i.e., the majority of the remainder of the LEA including instruction, pupil transportation, food services, community services, and board and superintendent).

These two CU counts allow for a proportionate share of plant maintenance and operations and facilities rents and leases to be included in the indirect cost pool.

Calculating the Rate

The actual calculation of the indirect cost rate includes components from the second prior year (two years before the current period) and the current year. The rate based on this data will then be used in the second subsequent fiscal year (two years after the current period). This span of time is characteristic of the fixed with carry-forward type of rate calculation.

The following example uses 2003-04 as the current unaudited actual reporting period and includes the fiscal years affected by the indirect cost rate calculation:

> Expenditures from the current period, 2003-04, are used to determine the indirect and base costs. The carry-forward adjustment uses data from 2001-02, the second prior year, because these expenditures were the basis for the rate approved for use in 2003-04. The new indirect cost rate, once approved, will be for use in 2005-06, the second subsequent fiscal year.

An indirect cost rate worksheet (Form ICR) in CDE's year-end financial software automatically calculates LEA indirect cost information (see page 915-10 for an excerpt from the worksheet). The worksheet uses both general ledger data (for indirect and base costs) and supplemental "classroom unit" allocation factor data. This general ledger and supplemental data, along with second prior year indirect cost information, produces both a straight percentage of indirect costs (indirect cost pool divided by base costs) and a fixed with carry-forward restricted indirect cost rate (indirect cost pool adjusted by the carry-forward calculation, divided by base costs).

LEA indirect cost rates are submitted annually to the CDE with the unaudited actual financial statements. The straight percentage of indirect costs is provided for informational purposes only; the fixed with carry-forward restricted indirect cost rate, subject to approval by the CDE, is for use by LEAs to recover indirect costs on applicable federal and state programs.

Using the Rate

Indirect cost rates are published annually on the Internet, usually in early spring, at *http://www.cde.ca.gov/fg/ac/ic/*. Both the indirect cost worksheet and CDE's listing of approved rates include text identifying the year to which the rates apply.

LEA indirect cost rates may be used, as appropriate, to budget, allocate, and recover indirect costs for federal programs, grants, and other assistance governed by the Office of Management and Budget (OMB) Circular A-87, the *Education Department General Administrative Regulations* (EDGAR), and the *Code of Federal Regulations* (CFR), *Title 34*. The rates may also be used for state programs where allowable, subject to any restrictions that may govern the individual programs.

Indirect Cost Rates for Schools

Schools that need an indirect cost rate may use a rate not to exceed their school district's rate (or county office of education's rate, if applicable). An exception to this is charter schools, which have separate indirect cost rate guidelines. The Internet site shown above includes a listing of rates for school districts and county offices of education, which should be used by non-charter schools, plus a separate listing of charter school rates.

General Guidelines for Claiming Indirect Costs

While the specifics for charging indirect costs may vary by program, following are general guidelines for using the indirect cost rate:

- **Budgeting.** An estimate of indirect costs may be used for budgeting purposes, but the claiming of indirect costs must be done using the approved rate and actual program expenditures. If a program has a set award amount, it is important to budget indirect costs that fit within the award amount rather than adding them on to the award amount. To do this, and assuming that none of the award amount will be spent on costs that do not qualify for indirect costs, divide the award amount by 1.xx, where xx equals the decimal equivalent of the approved indirect cost rate, then subtract the result from the original award amount to arrive at the amount of budgeted indirect costs. For example, using 8 percent as the approved rate and $10,000 as the award amount, divide $10,000 by 1.08, equaling $9,259.26, and then subtract $9,259.26 from

$10,000, equaling $740.74, which is the amount that can be budgeted for indirect costs ($9,259.26 + $740.74 = $10,000).

- **Amount of Indirect Costs to Charge.** The maximum amount of indirect costs that can be charged in a year to an award is determined by multiplying the restricted indirect cost rate by the total direct costs of the award less any excluded costs such as capital outlay, subgrants and other distorting or unallowable costs. In terms of SACS, this equates to totaling the program expenditures in objects 1000-5999 and multiplying that total by the indirect cost rate approved for use with the program. Expenditures in objects 6000 and 7000 are excluded when calculating or claiming indirect costs because they are generally one-time or distorting in nature.

  LEAs have the option of charging less than the approved rate when recovering indirect costs. However, whether the approved rate or a lesser rate is used, the fixed with carry-forward adjustment is calculated using the LEA's approved rate.

- **Program Limitations on Charging Indirect Costs** – The indirect cost rate provides a starting point for charging indirect costs to a program. Funding applications or award letters should be consulted to determine if programs limit or prohibit the claiming of indirect costs. Some of the more common limitations include:

  1. Limiting the indirect cost rate to the lesser of the LEA's approved rate or a predetermined capped rate.
  2. Having an "administrative cap" that limits a combination of direct administrative costs and indirect costs.
  3. Not allowing indirect costs (i.e., requiring the entire award amount be spent on direct costs).

  To aid in identifying the indirect cost rules for most programs, a SACS resource code query system is available on the Internet at *http://www.cde.ca.gov/fg/ac/ac/ap/querybyresource.asp*. The data provided for each resource code (i.e., funding source) includes the general guidelines for claiming indirect costs.

- **Administrative Cost Caps** – Indirect costs are usually a subset of the broader category of administrative costs. Programs that have administrative caps should be reviewed to determine if the cap encompasses both direct administrative costs (e.g., salaries of program administrators, costs of preparing program plans, program

monitoring, program-specific supplies) and indirect costs (personnel division, payroll, accounting, and procurement systems). For example, if an LEA claims indirect costs on a program that has an administrative cap of 15 percent, and the LEA has already spent 11 percent on direct administrative costs, then they can only claim 4 percent for indirect costs, even if their approved indirect cost rate is higher than 4 percent.

- **Multiple Year Awards** – For program awards that cover more than one year, a single rate cannot be used to recover indirect costs for the entire award; the indirect cost rate must be the rate approved for each year.

- **Qualifying Funds** – The indirect cost rate is appropriate for use with only those operating funds that are part of the calculation. For instance, costs with objects 1000-5999 in Fund 01 (General), Fund 11 (Adult Education), Fund 12 (Child Development) and Funds 13 and 61 (Cafeteria) are part of the indirect cost rate calculation and therefore expenditures with these fund and object combinations can be considered when charging indirect costs. Costs from other funds and from objects (e.g., capital outlay, other outgo) that are excluded from the calculation of the rate should not have indirect costs charged against them.

Indirect, Central Administration, and Program Administration Costs

For California LEAs, three cost accounting concepts are similar, but not identical: indirect costs, central administration costs, and overall program administrative costs.

- **Indirect costs,** which can be seen in the indirect cost rate calculation, include costs of agency-wide accounting, budgeting, payroll preparation, personnel management, purchasing, warehousing, and centralized data processing services, plus the portion of plant maintenance and operations and facilities rents and leases spent in support of indirect cost activities (i.e., general administration offices).

- **Central administration costs** are a component of program cost accounting and include indirect costs, less the maintenance and operations costs, plus costs for the school board and superintendent.

- **Overall administrative costs of a program,** when discussing indirect costs or administrative cost caps, generally refers to indirect costs charged to the program plus any administrative costs direct-charged to the program (e.g., salaries of program administrators, costs of program monitoring, program-specific supplies). Note, however, that individual programs may have different definitions of administrative costs. There is currently no single definition that applies to all programs.

Because there are differences in these three cost pools, percentages or ratios calculated from them will differ. The differences could be minor but it is important to note that they have unique purposes and are not interchangeable.

Transferring Indirect/Administrative Costs

Specific function and object codes exist in the standardized account code structure to aid in tracking the transfer of indirect costs between programs:

- Function 7210, General Administration Cost Transfers
- Object 7310, Transfers of Indirect Costs
- Object 7350, Transfers of Indirect Costs – Interfund

The following sample transaction (offsetting entries to cash in each resource are assumed) shows indirect costs being transferred within the General Fund to the School Improvement Program:

Dr	01-**7260**-0-**1110**-7210-7310-0000	$4,500	
Cr	01-**0000**-0-**0000**-7210-7310-0000		$4,500

In the case where a program is authorized to charge for administrative fees based on something other than the indirect cost rate, transfers should be done using the following codes:

- Function 7210, General Administration Cost Transfers
- Object 7370, Transfers of Direct Support Costs
- Object 7380, Transfers of Direct Support Costs – Interfund

For example, administrative expenses incurred by the General Fund to calculate and collect developer's fees are an allowable cost. The administrative expense, which shall not exceed 3 percent of the fees collected during the period *(Education Code* Section 17620[a][1][c][5]), should be transferred to Fund 25, Capital Facilities Fund:

Dr	25-0000-0-0000-7210-7380-0000	$9,000	
Cr	01-0000-0-0000-7210-7380-0000		$9,000

For further examples involving the transfer of indirect costs, refer to Procedure 615, Expenditures – Coding Examples.

Indirect Cost Rate Worksheet

Indirect Cost Rate Calculation Based on the 2003-04 Reporting Period
(Fund 01 unless indicated otherwise)

A. Indirect Costs (numerator)

1. Other General Administration* (Functions 7200–7600, Objects 1100–5900, 6400, 6500)
2. Centralized Data Processing (Function 7700, Objects 1100–5900, 6400, 6500)
3. Plant Maintenance and Operations – Central Administrative Portion (Functions 8100–8400, Objects 1100–5900, 6400, 6500, times the percentage of total classroom units (CUs) attributable to other general administration, centralized data processing, and plant maintenance and operations)
4. Facilities Rents and Leases – Central Administrative Portion (Function 8700, Object 5600, times the percentage of total classroom units (CUs) attributable to other general administration, centralized data processing, and plant maintenance and operations)
5. Total Indirect Costs (sum A1 through A4)
6. Carry-Forward Adjustment (A5 plus 2nd prior year carry forward adjustment, minus [2nd prior year indirect cost rate times B12])
7. Total Adjusted Indirect Costs (A5 plus A6)

B. Base Costs (denominator)

1. Instruction (Functions 1000–1999, Objects 1100–5900, 6400, 6500)
2. Instruction-Related Services (Functions 2000–2999, Objects 1100–5900, 6400, 6500)
3. Pupil Services (Functions 3000–3999, Objects 1100–5900, 6400, 6500)
4. Ancillary Services (Functions 4000–4999, Objects 1100–5900, 6400, 6500)
5. Community Services (Functions 5000–5999, Objects 1100–5900, 6400, 6500)
6. Board and Superintendent (Functions 7100–7180, Objects 1100–5900, 6400, 6500)
7. Plant Maintenance and Operations – all except central administrative portion (Functions 8100–8400, Objects 1100–5900, 6400, 6500, minus A3)
8. Facilities Rents and Leases – all except central administrative portion (Function 8700, Object 5600, minus A4)
9. Adult Education (Fund 11, Objects 1100–5900)
10. Child Development (Fund 12, Objects 1100–5900)
11. Cafeteria (Funds 13 and 61, Objects 1100–5900)
12. Total Base Costs (sum B1 through B11)

C. Straight Indirect Cost Percentage (before carry-forward adjustment) (A5 / B12)

D. Indirect Cost Rate (fixed with carry-forward rate for use in 2005-06, subject to CDE approval) (A7 / B12)

* For county offices of education, the portion of other general administration costs associated with county services to school districts (Functions 7200-7600, Goal 8600) is categorized as base costs rather than indirect costs.

Definitions of Indirect Cost Terms

Administrative costs. Any cost, indirect or direct, that is administrative in nature and supports the management of a program. Costs of program administration can encompass both direct costs (e.g., salaries of program administrators, costs of preparing program plans, program monitoring, program-specific supplies) and indirect costs (e.g., costs of the personnel division, payroll, accounting, and procurement systems).

Approved rate. Same as Indirect Cost Rate.

Base costs. Pool of direct costs from the general, adult education, cafeteria, and child development funds, minus any cost categories considered one-time or distorting in nature such as major equipment purchases, facility construction, debt service and transfers to other agencies.

Carry-forward adjustment. An adjustment used in calculating the indirect cost rate where the difference between the estimated indirect costs and the actual indirect costs is "carried forward." The adjustment takes into account (1) the LEA's approved indirect cost rate for the year, (2) the original carry-forward amount used to calculate that rate, and (3) that year's estimated indirect costs (i.e., base costs times the approved rate).

Direct costs. Expenditures identified with a specific goal or objective. In education, cost objectives are generally the instructional programs and services provided by the agency.

Estimated indirect costs. The amount of indirect costs arrived at by multiplying the base costs by the approved rate for that year.

Excluded costs. Cost categories considered for indirect cost purposes to be one-time or distorting in nature including capital outlay (sites, improvement of sites, buildings, improvement of buildings, new or major expansions of school libraries, capitalized equipment) and other outgo (tuition, transfers to other agencies, debt service, financing uses).

Fixed with carry-forward. For California LEAs, the restricted indirect cost rate is computed and "fixed" for a specific period based on an estimate of that period's level of operations. Once the actual costs of that period are known, the difference between the estimated and actual indirect costs is "carried forward" as an adjustment to the new calculation.

Form ICR. A worksheet within the CDE's year-end financial data collection software that calculates the LEA's percentage of indirect costs and its fixed with carry-forward indirect cost rate.

Function code. The field in the standardized account code structure that identifies a cost's general operational area and whether it is an indirect or base cost.

Indirect costs. Agency-wide general management costs not readily identifiable to a particular program but necessary for the overall operation of the agency (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, warehousing, centralized data processing).

Indirect cost percentage. A percentage arrived at by dividing the current period's indirect costs by the base costs.

Indirect cost pool. The indirect costs of the agency plus the portion of plant maintenance and operations and facilities rents and leases spent in support of indirect cost activities (i.e., general administration offices).

Indirect cost rate (ICR). An allocation technique used to distribute indirect costs to federal, state and local programs. The indirect cost rate is the ratio (expressed as a percentage) of the adjusted indirect costs to the direct base costs. For California LEAs, the indirect cost rate – also referred to as the fixed with carry-forward rate, the restricted rate, and the approved rate – represents a fixed with carry-forward restricted indirect cost rate used to recover indirect costs from federal and state programs.

OMB Circular A-87. The Office of Management and Budget (OMB) Circular A-87 titled *Cost Principles for State, Local and Indian Tribal Governments*. OMB Circular A-87 includes the general cost principles that govern California's indirect cost plan and process.

Restricted rate. Same as Indirect Cost Rate.

Appendix A Analysis of Salaries

This list provides guidance to LEAs on the object and function combinations that may be used for various job positions. It is not intended to be an all-inclusive list; rather, it is a representative sample on which LEAs can expand. Optional functions, where shown, are in *italics*.

Salary Object Classification	Function	Position Title
1100 Teachers	1000	Teacher, Adaptive Physical Education
	1000	Teacher, Assistant (Credentialed)
	1000	Teacher, Coach, P.E. (Credentialed)
	1000	Teacher, Resource Specialist
	1000	Teacher, Speech
	1000	Teachers, Student (Permit)
	1000	Teacher, Substitute
	1000	Teacher, Tutor (Credentialed)
	1000	Certificated Playground Supervisor
	4000	Stipend to Teacher for Extracurricular Activities
1200 Certificated Pupil Support	2420	Librarian
	3110	Counselor, Pupil/Parent
	3120	Psychologist
	3130	Child Welfare/Attendance (SARB)
	3130	Social Worker
	3140	Nurse
	3140	Dental Hygienist (Credentialed)
	3140	Dentist (Credentialed)
	3150	Audiologist (Credentialed)
1300 Certificated Supervisors and Administrators	2700	Dean
	2700	Dean, Assistant
	2700	Principal
	2700	Principal, Assistant
	2700	Registrar (Credentialed)
	2700	Vice-Principal
	Various	Coordinator
	Various	Director
	Various	Specialist
	Various	Supervisor
	2100	Superintendent, Assistant, Instruction
	7100	Superintendent (Credentialed)

Salary Object Classification	Function	Position Title
	7200	Superintendent, Assistant, Finance (if credential is required)
	2700	Stipend to Teacher for Academic Dept. Chair
1900 Other Certificated	2100	Program Specialist, Special Education
	2100	Program Specialist, Other
	2100/*2140*	Mentor Teacher Stipend
	2490	Resource Specialist-Not Classroom
	5000/*5400*	Civic Center Employees (Credentialed) (*Education Code* Section 38133)
2100 Instructional Aides	1000	Bilingual Teacher Aide
	1000	Classroom Teacher Aide
	1000	Special Ed Classroom Interpreter
	1000	Teacher Aide Substitute
	1190	Orientation and Mobility Therapist (not Credentialed)
	4000	Coach, Classified (After School)
2200 Classified Support	2420	Media Aide
	2420	Library Aide
	2420	Computer Lab Technician
	3110	Career Center Assistant
	3120	Psychologist (Classified)
	3150	Audiologist (Classified)
	3150	Audiometrist (Classified)
	3140	Health Aide
	3600	Bus Driver
	3600	Bus Mechanic
	3700	Cook
	3700	Nutritionist
	2420	Instruction-related Data Processing Computer Operator
	7200	Centralized Data Processing Computer Operator
	7500	Warehouse Worker
	8100	Custodian
	8100	Delivery Person
	8100	Gardener
	8100	Maintenance Worker
	8100/*8300*	Guard
	4000/*4100*	Stage Hand
	3130	Truancy Officer
	4000/*4100*	Student Employee for Ancillary Events
	8100/*8300*	Crossing Guard

Salary Object Classification	Function	Position Title
	2490/*2495*/ 5000	Child Care Personnel (Noninstructional)
	Various	Interpreter
2300 Classified Supervisors and Administrators	2700	Site Administrator
	7100	Governing Board Member
	7100	Superintendent
	7200	Accountant, Chief
	7200	Business Manager
	7200	Controller
	7200	Assistant Superintendent, Finance
	7200	Personnel Commission Member
	7200	Purchasing Director/Manager
	Various	Coordinator of _____
	Various	Director of _____
	Various	Supervisor of _____
2400 Clerical, Technical, and Office Staff	7200	Accountant
	7200	Bookkeeper
	7200	Buyer (LEA-wide purchasing)
	7200	Duplicating Machine Operator
	7700	Computer Operator (Centralized data processing)
	7700	Programmer or Analyst (Centralized data processing)
	2420	Computer Services Technician (Instruction-related)
	7700	Computer Services Technician (Centralized data processing)
	2700/7200	Attendance Clerk
	Various	Clerk
	Various	Secretary
2900 Other Classified	1000	Students (Instructional purposes only)
	1000	Noon Duty Personnel
	5000/*5400*	Civic Center Aides
	8500	Building Inspectors

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Appendix B Normal Balances of Balance Sheet Accounts

Chart of Accounts

		Normal Balance
	Assets	
9110	Cash in County Treasury	Dr
9111	Fair Value Adjustment to Cash in County Treasury	Dr
9120	Cash in Bank(s)	Dr
9130	Revolving Cash Account	Dr
9135	Cash with a Fiscal Agent/Trustee	Dr
9140	Cash Collections Awaiting Deposit	Dr
9150	Investments	Dr
9200	Accounts Receivable	Dr
9290	Due from Grantor Governments	Dr
9310	Due from Other Funds	Dr
9320	Stores	Dr
9330	Prepaid Expenditures (Expenses)	Dr
9340	Other Current Assets	Dr
9410	Land	Dr
9420	Improvements of Sites	Dr
9425*	Accumulated Depreciation—Improvements of Sites	Dr
9430	Buildings	Dr
9435*	Accumulated Depreciation—Buildings	Dr
9440	Equipment	Dr
9445*	Accumulated Depreciation—Equipment	Dr
9450	Work in Progress	Dr
	Liabilities	
9500	Accounts Payable (Current Liabilities)	Cr
9590	Due to Grantor Governments	Cr
9610	Due to Other Funds	Cr
9620	Due to Student Groups/Other Agencies	Cr
9640	Current Loans	Cr

*Accumulated depreciation accounts are contra-asset accounts that reduce the carrying value of the capital assets to which they relate. Accumulated depreciation accounts may technically be reported either as debit accounts with negative balances or as credit accounts with positive balances. For clarity of presentation and consistency of LEA data statewide, accumulated depreciation accounts shall be reported as debit accounts with their credit balances displayed as negatives.

9650	Deferred Revenue	Cr
9661	General Obligation Bonds Payable	Cr
9662	State School Building Loans Payable	Cr
9664	Other Postemployment Benefits	Cr
9665	Compensated Absences Payable	Cr
9666	Certificates of Participation (COPs) Payable	Cr
9667	Capital Leases Payable	Cr
9668	Lease Revenue Bonds Payable	Cr
9669	Other General Long-Term Debt	Cr
	Fund Balance	
9711	Reserve for Revolving Cash	Cr
9712	Reserve for Stores	Cr
9713	Reserve for Prepaid Expenditures (Expenses)	Cr
9719	Reserve for All Other	Cr
9720	*Reserve for Encumbrances*	*Cr*
9730	General Reserve	Cr
9740	Legally Restricted Balance	Cr
9770	Designated for Economic Uncertainties	Cr
9775	Designated for the Unrealized Gains of Investments and Cash in County Treasury	Cr
9780	Other Designations	Cr
9790	Undesignated/Unappropriated	Cr
9791	Beginning Fund Balance	Cr
9793	Audit Adjustments	Cr
9795	Other Restatements	Cr
	Budgetary Accounts	
9810	Estimated Revenue	Dr
9815	Estimated Other Financing Sources (Optional)	Dr
9820	Appropriations	Cr
9825	Estimated Other Financing Uses (Optional)	Cr
9830	Encumbrances	Dr
	Control Accounts	
9840	Revenue	Cr
9845	Other Financing Sources (Optional)	Cr
9850	Expenditures	Dr
9855	Other Financing Uses (Optional)	Dr
	Nonoperating Accounts	
9910	Suspense Clearing	Dr, Cr

Appendix C Consistency of Standardized Account Code Structure with the Federal Handbook

The following pages provide a cross-reference between the Standardized Account Code Structure in this manual and the federal accounting manual, *Financial Accounting for Local and State School Systems*, commonly referred to as the Federal Handbook.

Federal Handbook	Standardized Account Code Structure
Criteria for Items of Information	
The following basic criteria were used in selecting items and classifications for inclusion:	The Standardized Account Code Structure is a logical, well-organized structure that:
1. The items, accounts, and categories of information should provide the basic framework fundamental to a comprehensive financial management system.	• Contains all fields and accounts necessary for LEAs to run a financial management system
2. The guidelines should serve all sizes and types of LEAs.	• Is appropriate for different sizes and types of school districts
3. The categories of accounts should be both contractible and expandable, enabling all LEAs to adapt them to support various financial management information systems.	• Uses optional accounts and ranges and allows for the addition of nonmandated fields
4. Data elements should be additive into needed categories for purposes of reporting and comparing at the local, state, and federal levels.	• Allows data collection at a detailed or general level; allows summary of data from minor accounts to major accounts
5. The guidelines should conform to generally accepted governmental accounting principles.	• Conforms to generally accepted accounting principles (GAAP)
6. The guidelines should include the categories necessary to provide full disclosure of financial information.	• Provides full disclosure by using the minimum account fields and capturing a comprehensive data set related to each revenue and expenditure
7. The categories included should provide an adequate audit trail.	• Provides an adequate audit trail

Federal Handbook	Standardized Account Code Structure
Conformance with Generally Accepted Accounting Principles	
For LEAs, adherence to GAAP implies that their financial reports contain the same types of financial statements for the same categories and types of funds and account groups. Such conformity will enhance the comparability of LEA financial reporting.	The structure provides all LEAs with a common set of fields and accounts that can be used to generate financial reports. The object field is used to collect data for financial statements, and the resource field is used to collect data for categorical reporting requirements.
Basic Philosophy of Financial Accounting	
1. The chart of accounts encourages full disclosure of the financial position of the LEA. 2. Comprehensiveness of financial reporting is encouraged. 3. Simplified reporting is encouraged. 4. Financial reporting emphasizes the results of LEA operations more than the resources applied. 5. The account classification system is flexible; it meets the needs of both small and large LEAs while retaining comparability of reporting data. 6. The classification of accounts and the recommended reporting structure remain in accordance with generally accepted accounting principles.	The basic philosophy of financial accounting closely resembles the "Criteria for Items of Information" (presented earlier in this section). The Standardized Account Code Structure meets these criteria. In addition, the structure focuses on results, particularly in the goal field. The logical flow of the structure assists nontechnical users in understanding how revenues and expenditures are classified. The number of mandated fields has been kept to a minimum to simplify the structure.
Suggested Criteria for Statewide System	
Adapting State Reporting Requirements	
As soon as the state handbook is developed, the state educational agency (SEA) should redesign the state's reports based upon that handbook. Its requirements probably will not be implemented for another year or two, but the formats are needed for training LEAs.	The structure can be used to generate reports as a byproduct of the system through data downloads. CDE plans to eliminate unnecessary reports and forms and to collect financial information electronically.

Appendix C Consistency of Standardized Account Code Structure with the Federal Handbook

Federal Handbook	Standardized Account Code Structure

Comparability

To achieve financial comparability, LEAs, SEAs, and the federal agencies concerned with education must be prepared to use the minimum account classifications included here. This comparability should provide assistance to LEAs, state and federal administrators, legislators, LEA boards of education, and the general public in understanding where the funds come from and how they are used.

The structure uses the minimum account classifications and provides comparability across LEAs. Administrators using the structure can create reports that:

- Fulfill categorical requirements
- Show goals or purposes of the LEA
- Track funding by source
- Track funding by use

The Financial Accounting Account Classification Structure

The dimensions applicable to each type of transaction are:

Revenues	Expenditures	Balance Sheet
Fund	Fund	Fund
Revenue Account	Program	Balance Sheet
Source	Function	
Project/ Reporting	Object	
	Project/Reporting	
	Level of Instruction	
	Operational Unit	
	Subject Matter	
	Job Classification	
	Special Cost Center	

The structure utilizes the following account fields:

- Fund
- Resource
- Goal
- Function (Activity)
- Object
- School

The object field contains accounts for the revenue, expenditure, and balance sheet dimensions.

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Appendix D Function Codes for Common Activities

The following table lists many common activities and the function code(s) typically associated with each. Optional codes are *italicized*. The activities shown are intended as a guide rather than a definitive list. It is important to be familiar with the function descriptions in Procedure 325, Function (Activity) Classification, to ensure proper use of function codes.

Description	Typical Function(s)
Accounting – Agencywide	7200
Accounting – Administration of Instructional Special Projects	2100/*2150*
Adaptive Physical Education – Special Education	1190
Administration of Instruction	2100
Administration of Instructional Special Projects	2100/*2150*
Administrative Activities – Agencywide	7100 or 7200
Administrative Unit (AU) of a Multidistrict SELPA	2200
Alarm Systems	8100/*8300*
Ancillary Services	4000
Appraisal Services – Students	3110
Assistant Principal	2700
Assistant Superintendent – Agencywide	7100/*7150*
Assistant Superintendent – Business	7200
Assistant Superintendent – Instruction	2100
Assistive Services – Special Education	1190
Assistive Technology – Special Education	1130
Athletics – School-Sponsored (e.g., competition between schools)	4000/*4200*
Attendance Reporting – Agencywide	7200
Attendance Reporting – School	2700
Attendance Services – Improve Student Attendance	3130
Attendance Truancy Officer	3130
Audiology Services	3150
Audit – Annual Independent	7100/*7110*
Audit – Program Monitoring	2100
Auditing – Internal	7200/*7370*
Auditors – External	7100/*7110*
Board of Education	7100/*7110*
Books – Materially expand library or stock new library	8500
Books and Other Reference Materials	Function of area requesting the purchase
Braille Services – Special Education	1130
Budget Monitoring – Program Specific (instruction related)	2100/*2150*
Budgeting – Agencywide	7200
Buildings and Improvements of Buildings	8500

Description	Typical Function(s)
Bus Driver Training and Certification	3600
Bus Driver	3600
Bus Maintenance Personnel	3600
Career Counseling	3110
Chief Business or Financial Officer	7200
Chief Executive Officer	7100/*7150*
Childcare – Community Services (e.g., daycare center to assist working parents)	5000
Child Development – Preschool	1000
Co-curricular Activities – School-Sponsored (e.g., band, chorus, choir, speech)	4000/*4100*
Communications – Telephone lines, fax lines, pagers	2700 or 7200 (refer to Object 5900)
Communications – Agencywide data processing (e.g., connectivity to county data processing systems)	7700
Communications – Instruction related (e.g., Internet access, cable television)	1000, 2420 or 2700 (refer to Object 5900)
Community Relations	7100/*7150*
Community Services	5000
Community Services – Custodian (paid overtime or extra time for services performed entirely as a result of community services)	5000
Computer-assisted Instruction – Classroom, school networks, computer labs	1000 or 2420
Conference Fees – Staff Development	Normally employee's function
Counseling Services	3110
Credential Services	7200/*7430*
Curriculum Development	2100/*2130*
Curriculum Improvement	2100
Custodian	8100/*8200*
Custodian – Community Services (paid overtime or extra time for services performed entirely as a result of community services)	5000
Data Processing – Centralized (e.g., computer facility management, systems development, agencywide attendance applications, fiscal systems)	7700
Data Processing – Classroom or Instruction Related	1000 or 2420
Dental Services to Students	3140
Department Chairperson	2700
Deputy Superintendent – Agencywide	7100/*7150*
Director of Instructional Program (e.g., special education, bilingual education, or similar programs)	2100
Duplicating – Instructional Materials	1000-1999

Description	Typical Function(s)
Duplicating – Program Specific (may be accumulated in Function 7200 then transferred using Objects 5710/5750)	Use program function
Duplicating, Printing, Publishing – Administrative Publications (e.g., annual reports, agencywide directories or bulletins)	7200/*7550*
Education Technological Services – Special Education	1190
Educational Television Instructional Programs	2420
Election Costs	7100/*7110*
Evaluate School Staff Members	2700
Field Trip Transportation	1000-1999
Fiscal Services – Agencywide	7200
Food – Instruction Related (e.g., cooking class supplies, instructional rewards)	1000-1999
Food Services to Students	3700
Graduation Expenses	2700
Grant Procurement	7100/*7150*
Guidance Services	3110
Hall Monitoring	8100/*8300*
Health Services	3140
Hearing Screening	3140
Hearing Services (e.g., loss, function, impaired hearing)	3150
Home and Hospital Instruction – Regular Education	1000
Home and Hospital Instruction – Special Education	1130
Human Resources (e.g., recruitment, credential services, agencywide training for noninstructional staff)	7200/*7400*
Information Dissemination to Students (e.g., educational, occupational, personal and social)	3110
In-house Instructional Staff Development	2100/*2140*
Instruction – Home and Hospital	1000 or 1130
Instruction – Special Education	1100-1199
Instruction – Teachers in the classroom and via alternate media (e.g., computer, television, correspondence, ratio, etc.)	1000
Instructional Administration	2100
Instructional Administration – Special Projects (typically funded from a specific resource and requires project budget and audit)	2100/*2150*
Instructional Aide – Regular Education	1000
Instructional Aide – Special Education	1110-1130
Instructional Staff Development – In-house	2100/*2140*
Instructional Library	2420
Instructional Materials – Guidance of Teachers	2100
Instructional Media	2420

Description	Typical Function(s)
Instructional Programs – Selecting, preparing and making available to instructional staff television or computer-assisted services	2420
Instructional Research	2100/*2120*
Instructional Supervision	2100/*2110*
Instructional Technology	2420
Insurance – Buses	3600
Insurance – Driver Training Vehicle Insurance	1000
Insurance – Food Service Vehicles	3700
Insurance – General property and liability not covered elsewhere	7200
Insurance – Pupil	1000
Interpreter Services – Special Education	1130
Language and Speech – Special Education	1190
Language Disorders – Assess	3150
Language Services	3150
Legal Activities (e.g., interpret laws and statutes, general liability)	7100/*7110*
Medical Services to Students	3140
Negotiations (Contractual) and Staff Relations	7100/*7110*
Network Manager – Noninstructional Networks	7700
News Media – Dissemination of Educational Public Information	7100/*7180*
Nonpublic Agencies/Schools (NPA/S) – Special Education	1180
Noon-duty Personnel	1000
Nursing Services	3140
Orientation and Mobility Instruction – Special Education	1190
Other Specialized Instructional Services – Special Education	1190
Parent Counseling – Special Education	3110
Parent Participation – School Activities	2490/*2495*
Parent-Teacher Association (PTA) Meetings	5000
Payroll Services	7200/*7340*
Personnel Services	7200/*7400*
Photocopying – Administrative Publications (e.g., annual reports, agencywide directories or bulletins)	7200/*7550*
Photocopying – Instructional Materials	1000-1999
Photocopying – Program Specific (may be accumulated in Function 7200 then transferred using Objects 5710/5750)	Use program function
Placement Services – Students	3110
Plant Maintenance (e.g., repairing, restoring, renovating school property)	8100/*8110*
Plant Operations (e.g., heating, lighting, power, grounds keeping, housekeeping)	8100/*8200*
Police Activities for School Functions	8100/*8300*
Policy Administration – Agencywide	7100 or 7200

Description	Typical Function(s)
Principal	2700
Printing, Publishing and Duplicating – Administrative Publications (e.g., annual reports, agencywide directories or bulletins)	7200/*7550*
Printing, Publishing and Duplicating – Instructional Materials	1000-1999
Program Manager – Instruction Related	2100
Psychological Services	3120
Public Information	7100/*7180*
Public Relations	7100/*7150*
Purchasing – Activities to purchase supplies, furniture, equipment	7200/*7530*
Recreation Program – Community	5000
Renovating School Property	8100/*8110*
Repairing and Restoring School Property	8100/*8110*
Retiree Benefits (use equitable means to prorate costs such as proportion of current benefit-eligible salaries, or ratio of current benefit costs, charged to each function)	Prorate between functions
Salary Stipend – Staff Development	Employee's function
Scholarship Payments	5000
School Activities – Coordination	2700
School Administration	2700
School Records – Supervise and Maintain	2700
School-Sponsored Athletics (e.g., competition between schools)	4000/*4200*
School-Sponsored Co-curricular Activities	4000/*4100*
Secretary – School	2700
Secretary – Superintendent or Governing Board	7100
Security	8100/*8300*
Sign Language Service – Special Education	1190
Social Work Services	3130
Special Education – Adaptive Physical Education	1190
Special Education – Assistive Services	1190
Special Education – Assistive Technology	1130
Special Education – Braille Services	1130
Special Education – Education Technological Services	1190
Special Education – Home and Hospital Instruction	1130
Special Education – Instructional Aides	1130
Special Education – Interpreter Services	1130
Special Education – Language and Speech	1190
Special Education – Nonpublic Agencies/Schools (NPA/S)	1180
Special Education – Orientation and Mobility Instruction	1190
Special Education – Other Specialized Instructional Services	1190
Special Education – Resource Specialist Instruction	1120

Description	Typical Function(s)
Special Education – Separate Classes	1110
Special Education – Sign Language Service	1190
Special Education – Supplemental aids and services in regular classrooms	1130
Special Education – Transportation (specialized services specified in IEP)	3600
Special Education – Vision Services	1190
Special Education – Vocational Education Training	1190
Special Education Instruction	1100-1199
Special Project – Instructional Administration (typically funded from a specific resource and requires project budget and audit)	2100/*2150*
Special Project – Support Staff for Instructional Administration (includes administrative services beyond general level provided by the business office)	2100/*2150*
Speech Disorders – Assess	3150
Speech Pathology	3150
Staff Development and Training – Conference Fees	Employee's function
Staff Development and Training – Instructional (e.g., techniques of instruction, how children learn)	2100
Staff Development and Training – Noninstructional Staff (developing agencywide programs not related to instructional staff or programs)	7200/*7400*
Staff Development and Training – Salary Stipend	Employee's function
Staff Development Consultant – Work with teachers outside the classroom	2100/*2140*
Staff Evaluations – School	2700
Staff Relations and Contractual Negotiations	7100/*7110*
Superintendent	7100/*7150*
Supervisor of Instructional Program (e.g., special education, bilingual education, or similar programs)	2100
Technology – Instructional	2420
Telephone Lines – Communications	2700 or 7200 (refer to Object 5900)
Telephone Lines – Centralized Data Processing	7700
Telephone Lines – Instructional Internet Access	1000 or 2420
Testing – Classroom teachers administering tests to students	1000-1999
Testing – Coordinate standardized student testing	3160
Testing – Psychological Services	3120
Transportation – Home to School	3600
Transportation – Other Miles (e.g., field trips, between school sites, summer school hours)	1000-1999
Transportation – Special Education (specialized services specified in IEP)	3600
Truancy Officer – Attendance	3130
Tuition – Outgoing to another agency	9200

Description	Typical Function(s)
Utilities (e.g., heat, light, power, garbage) (see Communications for telephones)	8100/*8200*
Vision Screening	3140
Vision Services – Special Education	1190
Vocational Education Training – Special Education	1190
Warehousing and Distribution	7200/*7540*
Xeroxing – Administrative Publications (e.g., annual reports, agencywide directories or bulletins)	7200/*7550*
Xeroxing – Instructional Materials	1000-1999
Xeroxing – Program Specific (may be accumulated in Function 7200 then transferred using Objects 5710/5750)	Use program function

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A

Abatement. A complete or partial cancellation of an expenditure or revenue.

Abatement of expenditures. Cancellation of part or all of a charge previously made, usually because of refunds, rebates, resale of materials originally purchased by the local educational agency (LEA), or collections for loss or damage to the LEA's property. An abatement of expenditure applies to current expenditures and capital outlay expenditures from all funds.

Abatement of revenue. The cancellation of all or some part of any specific revenue previously recorded.

Account group. A self-balancing set of accounts that list government's fixed assets and long-term debt and that are not otherwise a part of governmental funds.

Accounting period. A period of time for which records are maintained and at the end of which financial statements are prepared covering the period.

Account numbers or letters. Numbers and/or letters that are assigned to the ordinary titles of accounts for classification of accounts and ease of reference.

Accounts payable. Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same LEA.

Accounts receivable. Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same LEA.

Accrual basis. That method of accounting in which revenue is recorded when earned, even though it has not yet been collected, and in which expenses are recorded when the liabilities are incurred, even if they have not been paid yet.

Accrued expenditures. Expenditures incurred during the current accounting period that are not paid until a subsequent accounting period.

Accrued revenue. Revenue earned during the current accounting period that is not collected until a subsequent accounting period.

Actuarial basis. A basis used in computing the amount of contributions to be made periodically to a fund so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount include the length of time over which each collection or payment is to be made and the rate of return compounded on such amounts over its life.

Accumulated depreciation. A contra-asset account used to report the accumulation of depreciation. (See *depreciation*.)

Ad valorem tax. A tax based on a percentage of the value of goods or services.

Agency fund. A fund consisting of resources received and held by an LEA as an agent for others.

Allocation. Division or distribution in accordance with a predetermined plan.

Allowable costs. Costs that meet the specific criteria of a granting agency.

Allowance. A provision for valuing an asset at net, such as an allowance for bad debts. The allowance for bad debts would be deducted from accounts receivable to reflect the receivables that are likely to be collectable.

Apportionment. Allocation of state or federal aid, district taxes, or other moneys among LEAs or other governmental units.

Apportionment notice. A document notifying LEAs when moneys were deposited with the county treasurer.

Appraisal. An estimate of property value made by the use of systematic procedures based on physical inspection and inventory, engineering studies, and other economic factors.

Appropriation. An authorization, granted by the governing board, to make expenditures and to incur obligations for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.

Appropriation ledger. A subsidiary ledger containing an account for each appropriation. Each account usually shows the amount originally appropriated in the budget, budget increases or decreases during the year, expenditures, encumbrances, unencumbered balances, and other related information.

Arbitrage. The profit earned (i.e., interest earnings in excess of interest costs) from the investments of the proceeds of lower-interest tax-exempt securities in higher yielding taxable securities.

Assessed valuation. Value placed on personal and real property by a governmental unit for purposes of taxation.

Assets. Resources that are held or owned by an LEA and that have monetary value.

Audit. An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements that are drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

Audit finding. A weakness in internal controls or an instance of noncompliance with applicable laws and regulations that is presented in the audit report.

Audit program. A detailed outline of work to be done and the procedures to be followed during an audit.

Available cash. Cash that is on hand or on deposit in a given fund and that is unencumbered and can be used for meeting current obligations.

Average daily attendance (ADA). Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day. (Refer to *Education Code* Section 46300 and *California Code of Regulations, Title 5, Education,* sections 400–424.)

B

Balance sheet. A statement that shows the assets, liabilities, and fund balance or fund deficit of an entity at a specific date and that is properly classified to exhibit the financial condition of the entity as of that specific date.

Basis of accounting. The time at which revenues, expenditures, transfers, and related liabilities and assets are recognized in the accounts and are reported in the financial statements.

Book value. The cost or stated costs of assets less accumulated depreciation as shown by the books of accounts.

Bond. A certificate containing a written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

Bond discount. The excess of the face value of a bond over the price for which it is acquired or sold. (The price does not include accrued interest at the date of acquisition or sale.)

Bond premium. The excess of the price at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

Bonded debt. That portion of indebtedness represented by outstanding bonds.

Bonded debt service. Expenditures for interest and redemption of bonds.

Bonds authorized and unissued. Legally authorized bonds that have not been sold and that may be sold without further authorization.

Budget. A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budget revision. Net increases and decreases to the budget. They may include increases due to new grant funds and decreases due to the need to reduce appropriations to keep spending within available revenues.

Budget transfer. Changes among budgeted items. They do not increase or decrease the total budget.

Budgetary accounts. Those accounts that make it possible for a budgetary-type fund (governmental fund) to show how (1) estimated revenue and revenue realized to date compare; and (2) expenditures and encumbrances compare with appropriations during the fiscal period. The budgetary accounts are estimated revenue, appropriations, and encumbrances.

Budgetary control. The management of financial transactions in accord with an approved plan of estimated revenue and expenditures.

Budgeting. The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

C

Capital assets. See *fixed assets.*

Capital lease. A lease agreement that meets one or more of the following criteria is classified as a capital lease:

- Ownership is transferred to the lessee at the end of the lease term.
- The agreement contains a "bargain purchase" option.
- The lease agreement is 75 percent or more of the estimated useful life of the property.
- The present value of the minimum lease payment is 90 percent or more of the fair market value of the property.

Capital outlay. Amounts paid for fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

Capital projects funds. Funds established to account for financial resources that are to be used for the acquisition or construction of major capital facilities.

Cash. Currency, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitation as to the availability of cash should be indicated.

Cash advance. Cash apportioned in advance of the usual apportionment period.

Cash basis. Method of accounting in which revenue and expenditures are recorded only when cash is actually received or disbursed. The cash basis is not acceptable for use in LEAs.

Cash collections awaiting deposit. Receipts on hand or moneys in a bank clearing account awaiting deposit in the county treasury.

Cash discount. An allowance made on a purchase if payment is made within a stated period. (This term is not to be confused with *trade discount*.)

Cash in bank. Balances in separate bank accounts, such as student body accounts, school farm accounts, and cafeteria accounts.

Cash in county treasury. Cash balances on deposit in the county treasury for the various funds of the LEA.

Categorical aid. Funds from state or federal sources that are in addition to the general purpose funding to serve a specific pupil population or to provide specific services and activities. These funds have fiscal and program compliance requirements of varying degree.

Certificates of participation (COPs). A financing technique that provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Chart of accounts. A systematically arranged list of accounts that are applicable to a specific LEA. All account names and numbers, if any, are listed in numerical order.

Check. A bill of exchange drawn on a bank and payable on demand; a written order on a bank to pay on demand a specific sum of money to a named person, to his or her order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that a warrant is not necessarily payable on demand and may not be negotiable; a check differs from a voucher in that a voucher is not an order to pay. A voucher-check combines the distinguishing characteristics of a voucher and a check; it shows the propriety of a payment and is an order to pay.

Classification. The naming or identification of an item or a category, such as the designation of the particular account into which a receipt or an expenditure is to be recorded or the separation of data into acceptable groupings so that financial facts can be stated more clearly.

Classroom units (CU). The approximate area usually occupied by a classroom, varying from 800 to 1,100 square feet but generally about 960 square feet.

Clearing accounts. Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

Closing entries. Entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

Code. (1) A distinguishing reference number or symbol; (2) a statement of the laws of a specific field; e.g., *Education Code, Penal Code, Civil Code,* and *Labor Code*.

Compensated absences. Absences for which compensation is paid; e.g., vacation and sick leave.

Component unit. An organization that is legally separate and for which the elected officials of the primary government are financially accountable or for which the nature and significance of its relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Contingent liabilities. Items that may become liabilities as a result of conditions undetermined at a given date; e.g., guarantees, pending lawsuits, judgments and appeals, and unsettled disputed claims.

Contra account. An account to record offsetting transactions; e.g., abatements.

Contract. An agreement between two or more people or entities to do something. Contracts are usually in writing and are enforceable by law.

Contracted services. Expenditures for services rendered under contract by personnel who are not on the payroll of the LEA, including all related expenditures covered by the contract.

Control account. A summary account, usually maintained in the General Ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balances of the detail accounts.

Cost. The amount of money or its equivalent value paid or agreed to be paid for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is assumed. Ultimately, however, money or its equivalent must be given in exchange. The cost of some property or service may in turn become part of the cost of another property or service. For example, the cost of materials will be reflected in the cost of articles made from such materials.

County School Service Fund (CSSF). A fund established to control the financial operations of the offices of county superintendents of schools.

Credit. The right side of a double-entry posting. Credits will reduce assets and expenditures and increase liabilities, revenue, and fund balance.

Current assets. Assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities.

Current expense of education. The current General Fund operating expenditures of an LEA for kindergarten and grades one through twelve, *excluding* expenditures for food services, community services, nonagency activities, fringe benefits for retired persons, acquisition and construction of facilities, and Objects 6000 and 7000.

Current liabilities. Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities should be paid within a relatively short period of time, usually within a year.

Current loans. A loan payable in the same fiscal year in which the money was borrowed.

D

Debit. The left side of a double-entry posting. A debit will increase assets and expenditures and reduce liabilities, revenue, and fund balance.

Debt limit. The maximum amount of legally permitted debt.

Debt service. Expenditures for the retirement of debt and for interest on debt.

Debt service funds. Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deferred revenue. Revenue received in a given period, but unearned, which is set up as a liability to be included as revenue in subsequent periods.

Deficit. The amount by which a sum of money falls short of a required amount; e.g., apportionment deficits or budget deficits.

Deficit financing. The amount to be provided when estimated expenditures exceed the estimated revenues.

Deficit fund balance. The excess of liabilities of a fund over its assets.

Deficit spending. The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

Delinquent taxes. Taxes remaining unpaid after the close of the year in which levied. (See also *Prior years' taxes*, in most cases the preferred term.)

Depreciation. Estimated loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence.

Designation for economic uncertainties. The portion of the fund balance that has been designated (set aside) by the governing board to provide for emergencies or economic events, such as revenue shortfalls, that could not be anticipated.

Direct expenses or costs. Expenses that can be separately identified and charged as parts of the cost of a product, service, or department.

Direct support charges. Charges for a support program and services that directly benefit other programs.

Disbursements. Payments by currency, check, or warrant. (The term is not synonymous with *expenditures*.)

Double entry. A system of bookkeeping that requires an amount credited for every corresponding amount debited. Thus, the double-entry ledger maintains equality of debits and credits.

E

Earned interest revenue. A sum of money received or due to be received for the use of money loaned or invested.

EDGAR (Education Department General Administrative Regulations). The regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget. *EDGAR* is found in *The Code of Federal Regulations, Title 34*, parts 74, 75, 76, 77, 79, 80, 81, 82, 85, and 86. It is defined in *The Code of Federal Regulations, Title 34*, part 77.1.

Equity accounts. These accounts represent the difference between assets and liabilities of the fund.

Employee benefits. Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments; and while not paid directly to employees, they are nevertheless part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) OASDI (Social Security) taxes; (4) Workers' Compensation payments; and (5) payments made to personnel on sabbatical leave.

Encroachment. The use of unrestricted moneys to support restricted program expenditures.

Encumbrances. Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Enterprise funds. Funds used to account for those ongoing activities of the LEA that because of their income-producing character are similar to those found in the private sector.

Entitlement. An apportionment that is based on specific qualifications or formula defined in statute. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

Estimated revenues. For revenue accounts kept on the accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether it is all to be collected during the period.

Expenditures. The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.

Expendable trust fund. A trust fund in which principal and earnings may be expended.

Expenses. Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges that are presumed to benefit the current fiscal period. Expense accounts are used in certain trust funds and in proprietary-type funds.

F

Face value. As applied to securities, the amount stated in the security document.

Fair value of investments. The amount at which a financial instrument could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale.

Fees. Amounts collected from or paid to individuals or groups for services or for use of a school or other facility.

Fidelity bond. A form of insurance that provides for the indemnification of the LEA or other employer for losses arising from the theft or dishonesty of employees.

Fiscal year. A period of one year, the beginning and the ending dates of which are fixed by statute. For LEAs the period beginning July 1 and ending on June 30.

Fixed assets. Assets of a permanent character having continuing value; e.g., land, buildings, machinery, furniture, and equipment, with a cost over the capitalization threshold set by the LEA.

Full-time equivalent (FTE). The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

Function. An act, service, or group of services proper to a person, thing, or institution and aimed at accomplishing a certain end. Under SACS, *function* refers to those activities or services performed to accomplish a goal.

Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accord with special regulations, restrictions, or limitations.

Fund balance. The difference between assets and liabilities. The fund equity of governmental and trust funds.

G

General fixed assets account group. A self-balancing group of accounts set up to account for the general fixed assets of an LEA.

General Fund. The fund used to finance the ordinary operations of the LEA. It is available for any legally authorized purpose.

General journal. A book of original entry for all entries of financial transactions that are not recorded in a special journal, such as a cash receipts journal, a voucher register, or a cash disbursements journal.

General ledger. A book, file, or other device that contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, and the changes in equities of a fund or an account group used by an LEA.

General long-term debt. Long-term debt that is legally payable from general revenue and backed by the full faith and credit of an LEA.

General group of long-term debt accounts. The account group in which all unmatured general long-term liabilities of an LEA are recorded. It does not include long-term liabilities of proprietary funds and nonexpendable trust funds.

Generally accepted accounting principles (GAAP). Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices and procedures. Generally accepted accounting principles provide a standard by which to measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

Generally accepted auditing standards (GAAS). Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. The standards are concerned with the auditor's professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards are established by the American Institute of Certified Public Accountants (AICPA).

Generally accepted governmental auditing standards (GAGAS). Generally accepted auditing standards for government are established by the U.S. Government Accounting Office in *Standards and Procedures for Audits of Governmental Organizations, Programs, Activities, and Functions.*

Gift. Anything of value received from any source for which no repayment or service to the contributor is expected.

Goal. Under SACS a *goal* defines an objective or a set of objectives for the LEA. It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

Governmental Accounting Standards Board (GASB). The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

Grade level. Assigned classification of students according to age and school progress; e.g., kindergarten or first grade.

Grant. A contribution, either in money or material goods, made by one governmental entity to another. Grants may be for specific or general purposes. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid).

Grants-in-aid. See *Grant*.

H

Holding accounts. Suspense accounts that are used temporarily to accumulate costs that will ultimately be charged to other user programs.

I

Income. A term used in accounting for a proprietary fund type to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term *income* should not be used in lieu of *revenue* in governmental-type funds.

Indirect cost. Elements of cost necessary in the operation of the LEA or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefit of the determination. It consists of those business and administrative costs that benefit the entire LEA (e.g., accounting, budgeting, personnel, purchasing).

Indirect cost rate (ICR). A method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to direct base costs.

Indirect support charges. Charges for routine services not performed as a special service for a particular program but allocated to user programs.

In lieu of taxes. Revenue to replace the loss of tax revenue resulting from property that is exempted from taxation.

Interest. A fee charged to a borrower for the use of money.

Interfund accounts. Accounts in which transactions between funds are reflected.

Interfund transfers. Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenues or expenditures of the LEA. See *Operating transfers* or *Residual equity transfers.*

Interim borrowing. (1) Short-term loans to be repaid from general revenues during the course of a fiscal year. (2) Short-term loans in anticipation of tax collections or bond insurance.

Interim reports. Reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections.

Internal audit. An appraisal activity within an LEA that (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting

and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

Internal control. A plan of organization under which employees' duties are so arranged and records and procedures so designated as to provide a system of self-checking, thereby enhancing accounting control over assets, liabilities, revenue, and expenditures. Under such a system the employees' work is subdivided so that no one employee performs a complete cycle of operation; such procedures call for proper authorization by designated officials.

Internal service funds. Funds created to render services on a cost reimbursement basis to other organizational units of the LEA. Such funds are generally intended to be self-supporting.

Interfund transfers. Interfund transactions other than loans, quasi-external transactions, and reimbursement.

Inventory. A detailed list showing the quantities and a description of the property on hand at a given time. It may also include units of measure, unit prices, and values.

Investments. Usually, securities and real estate held for the purpose of generating revenues, such as interest, dividends, or rental payments.

Invoice. An itemized statement of charges for merchandise sold or services rendered to the purchaser.

J

Job account. An account established to record the accumulation of costs of a specific piece of work; work orders showing charges for material and labor used.

Journal. Any accounting record in which the financial transactions of an LEA are formally recorded for the first time; e.g., the cash receipts book, check register, and general journal.

Journal voucher. A form provided for the recording of certain transactions or information in place of, or supplementary to, the journal or registers.

Judgments. Amounts due to be paid or collected by the LEA as the result of court decisions.

L

LEA. See *Local educational agency*.

Lease-purchase agreements. Contractual agreements which are termed "leases," but which in substance amount to purchase contracts.

Levy. The imposition of taxes or special assessments for the support of governmental activities; also, the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

Liabilities. Legal obligations (with the exception of encumbrances) that are unpaid.

Line-item budgeting. A budget system emphasizing a "balanced budget" through comparison of estimated revenues with projected expenditures. Budgetary divisions are listed by organizational units, such

as departments or activities, and expenditures are divided into major categories of personal services, contracted services and supplies, and capital outlay. For budgetary control, further breakdown of expenditures are made through detailed object accounts based on the wide range of services, supplies and equipment.

Local educational agency (LEA). Typically, a local school district, county office of education, or joint powers agreement entity engaged in providing educational services.

Long-term debt. Debt that matures more than one year after the date of issuance.

M

Management's discussion and analysis (MD & A). The narrative introducing the financial statements and providing an analytical overview of the LEA's financial performance for the year. It should contain sufficient information for users of the financial statements to evaluate whether the financial position of the LEA has improved or deteriorated as a result of the year's activities.

Modified accrual basis. The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Most expenditures are recognized (recorded) when the related liability is incurred.

Multiyear financial plan. A plan that presents financial estimates of programs in tabular form for a period of years. These estimates reflect the future financial impact of current decisions. The data in the plan should be organized along the lines of the program structure.

N

Net income. A proprietary fund's excess of revenues and operating transfers in over expenses and operating transfers out.

Not-for-profit organization (NPO). An entity that meets the definition in the Financial Accounting Standards Board's (FASB) *Statement of Financial Accounting Standards No.116, Accounting for Contribution Received and Contribution Made*. An entity with the following characteristics that separates it from a business enterprise:

- It receives contributions of significant amounts of resources from providers who do not expect a commensurate or proportionate pecuniary return.
- Its operating purposes are other than to provide goods or services at a profit.
- Unlike business enterprises, it does not have an interest in ownership.

O

Object. As used in an expenditure classification, *object* applies to the article purchased or to the service obtained.

Obligations. Amounts that the LEA may be legally required to meet from its resources. They include not only actual liabilities but also unliquidated encumbrances.

Operating transfers. All interfund transfers other than residual equity transfers.

Order (for payment). A written demand by the governing board of an LEA requiring the county superintendent of schools to draw his or her requisition on the county auditor for the payment of a claim against the LEA.

Other financing sources. Governmental fund general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

Other financing uses. Governmental funds' operating transfers out. Such amounts are classified separately from expenditures.

Overdraft. The amount by which checks, drafts, or other demands for payment on the treasury or on a bank account exceed the amount of the balance on which they are drawn; or the amount by which encumbrances and expenditures exceed the appropriation to which they are chargeable.

Overhead. See *Indirect cost*.

P

PERS. Public Employees' Retirement System. Unless exempted by state law, classified employees, their district, and the state contribute to this retirement fund.

Payroll register. A document accompanying one or more orders on a fund of an LEA for the payment of salaries or wages to employees; contains the names of such employees and provides information substantiating such orders.

Payroll warrant. A document used as an order or a requisition on a fund of an LEA for the purpose of paying salaries or wages.

Perpetual inventory. A system whereby the inventory of units of property at any date may be obtained directly from the records without resorting to an actual physical count. A record is provided for each item or group of items to be inventoried and is divided to provide a running record of goods ordered, received, and withdrawn and the balance on hand in units and cost.

Personal property. All property except real property. (See *Real property.*)

Petty cash. A sum of money set aside for the purpose of making change or immediate payments of small amounts. (See also *Revolving cash fund*.)

Physical inventory. The annual physical count of an LEA's inventory. This count is often taken at the end of the year and observed by the LEA's auditors. Periodically, physical inventories are conducted to test the accuracy of the *perpetual inventory* records.

Posting. The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book of original entry.

Prepaid expenses. Expenditures for which payment has been made but for which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance.

Prior years' taxes. Taxes collected within the current fiscal year for levies in previous fiscal years.

Program. A group of related activities that operate together to accomplish specific purposes or objectives.

Program cost accounting. A method to identify program costs in a standard manner. Under SACS the goal field provides the framework for program cost accounting.

Program structure. The hierarchical arrangement of programs that represents the interrelationship of activities to goals and objectives. The program structure contains categories of activities with common outputs and objectives. Programs may cut across existing departments and agencies.

Project year. A field in SACS that is used to distinguish the activities of the same grant with different project years within the fiscal year. In most cases the grant is a federal one; however, in some instances, state grants have different years.

Prorating. The allocating of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

Purchase order. A document issued to a vendor that authorizes the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

R

Real property. Property consisting of land, buildings, minerals, timber, landscaping, and all improvements thereto.

Rebate. See *Abatement* or *Refund*.

Receipts. Cash received.

Reclassification. Redesignation of the current year's revenue or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

Refund. An amount paid back or credit allowed because of an overcollection.

Registered warrant. A warrant that is registered by the county treasurer for future payment because of a present lack of funds and that is to be paid with interest in the order of its registration.

Registers. A listing of transactions of like kind that may be totaled and summarized for convenience in posting; e.g., payroll registers, warrant registers, and attendance registers.

Reimbursement. Cash or other assets received as a repayment of the cost of work or services performed; or repayment of expenditures made for or on behalf of another governmental unit, fund, or department.

Requisition. A document submitted initiating a purchase order to secure specified articles, services, or issuance of materials from stores or a warehouse.

Reserve. An account used to earmark a portion of a (1) fund balance to indicate that it is not available for expenditure (such as the reserve for inventories); and (2) fund equity as legally segregated for a specific future use (such as the reserve for a restricted program balance).

Reserve for economic uncertainties. See *Designation for economic uncertainties.*

Reserve for encumbrances. An account used to segregate a portion of a fund balance for outstanding encumbrances**.**

Residual equity transfers. Nonrecurring or nonroutine transfers of equity between funds of the LEA; e.g., transfers of residual balances of discontinued funds to the General Fund or contribution of internal service fund capital by the General Fund.

Resource. A field in SACS that is used to classify revenues and resulting expenditures, in accord with restrictions or special reporting requirements placed on either aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year, and related liabilities are not completely liquidated, the resource code is also to reflect restrictions and special reporting obligations on balance sheet accounts.

Restricted funds. Money whose use is restricted by legal requirement or by the donor.

Revenues. The increases in a fund's financial resources other than from interfund transfers or debt issue proceeds. Revenues are the primary financial resource of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditure reimbursement.

Revolving cash fund. An account used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

S

Schedules. Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

Secured roll. Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land, as determined by each county assessor.

Securities. Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

Serial annuity bonds. Serial bonds in which the annual installments of bond principal are so arranged that the combined payments for principal and interest are approximately the same each year.

Serial bonds. Bonds whose principal is repaid in periodic installments over the life of the issue.

Shared revenue. Revenue that is levied by one governmental unit but that is shared, usually in proportion to the amount collected, with another unit of government or class of governments.

Short-term debt. Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes bond anticipation notes payable and tax revenue anticipation notes payable.

Source document. Any voucher, invoice, or other data that support an entry in the accounting records.

Special revenue funds. Funds established to account for the proceeds from specific revenue sources that by law are restricted to finance particular activities.

Standardized account code structure (SACS). A uniform, comprehensive, and minimum chart of accounts for classifying the financial activities of California LEAs.

Statements. (1) In a general sense, all of those formal written presentations that set forth financial information. (2) In technical accounting, those presentations of financial data that show the financial position and the results of financial operations of a fund, a group of accounts, or an entire LEA for a particular accounting period.

State School Fund. A special revenue fund within the State Treasury used for apportionments to school districts and county superintendents based on the revenue limit, and certain other special purpose apportionments. Apportionments are made by the State Controller and are based on certifications from the Department of Education.

Stores. Goods that are on hand in storerooms and that are subject to requisition.

STRS. State Teachers' Retirement System. State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

Student body fund. An agency fund to control the receipts and the disbursements of student associations' activities; it consists only of assets and liabilities.

Subsidiary ledger. A supporting ledger consisting of a group of accounts, the total of which is in agreement with a control account; e.g., payroll ledger and appropriations ledger.

Subvention. Provision of assistance or financial support, usually from a superior governmental unit; a grant.

Supply. An item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation in a different or more complex unit or substance.

Surety bond. A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation; e.g., a surety bond given by a contractor or by an official who handles cash or securities.

Suspense account. An account that temporarily carries charges or credits pending the determination of the proper account or accounts.

T

Tax revenue anticipation notes (TRANs). Notes issued in anticipation of collection of taxes, usually retirable only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax liens. Claims by governmental units on properties for which taxes levied remain unpaid.

Tax rate. The amount of tax stated in terms of a unit of the tax base.

Tax rate limit. The maximum rate of tax that a governmental unit may levy.

Tax redemption. Proceeds from the sale of tax-delinquent property.

Tax relief subventions. Funds ordinarily paid to compensate for taxes lost because of tax relief measures.

Tax roll. The list showing the amount of taxes levied against each taxpayer or property.

Taxes. Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Taxes, protested. Tax money paid under protest and held by the county auditor pending settlement of the protest.

Taxes receivable. An asset account representing the uncollected portion of taxes levied.

Term bonds. Bonds whose entire principal matures on one date.

Trade discount. A reduction of the list price, usually expressed as a percentage and related to the volume of business transacted. (The term is not to be confused with *Cash discount*.)

Transfer. Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue. Also see *Budget transfer*.

Trial balance. A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or if their net balances agree with a control account, the ledgers from which the figures are taken are said to be "in balance."

Trust fund. A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Tuition. An amount charged for educational services provided to a student.

U

Unaudited actuals. An annual statement reporting the financial activities of the LEA in which the data are not yet audited.

Unencumbered balance. That portion of an appropriation or allotment not yet expended or obligated.

Unit cost. The total expenditure for a product, program, or service divided by the total quantity obtained or some other quantitative measure; e.g., the total expenditure for desks divided by the number of desks equals the cost per desk.

Unrealized revenue. Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

Unsecured roll. Assessed value of personal property other than secured property.

V

Voucher. A written document which evidences the propriety of transactions and usually indicates the amounts that are to be recorded.

W

Warrant. A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s), approved by the county superintendent of schools and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee.

Warrants payable. The amount of warrants issued, outstanding, and unpaid.

Withholding. The process of deducting from a salary or wage payment an amount, specified by law or regulation, representing the individual's estimated federal or state income tax that the employer must pay to the taxing authority.

Work in process. The value of partially completed products manufactured or processed, such as a partially completed printing job.

Work order. A written authorization for the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers, and provision is made for accumulating and reporting labor, material, and other costs.

Work station. Computer, personal computers, or work areas assigned for data processing purposes.

ITEM #30

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Child Nutrition Advisory Council: Proposed Child Nutrition Advisory Council Bylaw Revisions.	☒ **Action** ☒ **Information** ☐ **Public Hearing**

RECOMMENDATION

Approve revisions to the Child Nutrition Advisory Council (CNAC) Bylaws to reflect changes in federal law.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Education Code section 49533 establishes the Child Nutrition Advisory Council, the members of which are appointed by the State Board of Education. The mission of the CNAC is to provide proactive leadership for the enhancement of health and nutrition education for California's Youth.

The current bylaws require that any changes to the bylaws be approved by the Board.

SUMMARY OF KEY ISSUES

Outdated sections of the Child Nutrition Advisory Council Bylaws include:

Article I. Section 1. Status
The federal regulation requirements referenced in Article I, Section 1 of the bylaws were eliminated in 1999. A state-level Food Distribution Program Advisory Group is no longer required by federal regulation.

Article I. Section 2. Membership
The membership listed is outdated. The private school food service representative, the food service representative from a residential child care institution, and chief officer of the state-distributing agency are former Council positions that no longer exist in Education Code, Section 49533

Article I. Section 4. Charge
Delete item B, as these requirements no longer exist in federal regulations.

SUMMARY OF KEY ISSUES

Article II. Section 4. Ex-Officio Member
Delete reference to Chief Food Distribution Officer, as the requirement for such a member no longer exists in federal regulation.

Renumber Section 5 to be Section 4.

The CNAC reviewed and approved changes to their bylaws at a December 9, 2004 meeting. The changes must be approved by the State Board of Education to become effective.

FISCAL ANALYSIS (AS APPROPRIATE)

The reduction in CNAC members will result in reductions in member travel cost, which are already minimal and is funded by the California Department of Education, Nutrition Services Division.

ATTACHMENT(S)

Attachment 1: Draft Revised Child Nutrition Advisory Council Bylaws (5 pages)

Draft Revisions
Child Nutrition Advisory Council
Bylaws

Article I. Child Nutrition Advisory Council

Section I. Status

The Child Nutrition Advisory Council exists under the authority of *Education Co*de, Title 2, Division 4, Part 27, Chapter 9, Article 10, Section 49533. ~~It is further authorized by federal regulations, 7 *CFR*, Part 210, Section 210.27.~~

Section 2. Membership

The members of the council shall be appointed by the State Board of Education and shall include one member of the Department of Education; one school administrator; one school board member; one school food service director; one school food service supervisor or manager; one classroom teacher; one curriculum coordinator; one nutrition education specialist; one layperson; one secondary ~~senior-class~~ high school student; one qualified consultant specializing in nutrition, education, or health and welfare; ~~one food service representative from a residential child care institution;~~ one representative from a locally recognized parent-teacher organization; ~~one private school food service representative;~~ and one child care food program representative; ~~and the chief officer (or his or her designee) of the state distributing agency, which distributes USDA-donated foods to schools within the state.~~

Section 3. Tenure

Council members are appointed for a three-year term with the exception of the student member, who serves a one-year term. Council members shall be reimbursed for authorized travel costs according to established Department of Education Procedures.

The Council secretary will notify the president of the State Board of Education of anticipated vacancies four months before the vacancies are to occur. When an unexpected vacancy occurs, such as resignation or removal, the Council secretary will make prompt notification of the vacancy and related circumstances.

Section 4. Charge

~~A.~~ *Education Code.* As provided by *Education Code* Section 49533, the Child Nutrition Advisory Council shall recommend plans and guidelines for child nutrition and nutrition education programs.

In fulfilling its responsibility to inform and advise the State Board of Education, the Council will be concerned with but not limited to the following:

1. Effective food service management techniques and practices which will ensure the quality of child nutrition programs, including:
   a. Food production
   b. Nutrition expertise
   c. Communication systems
   d. Policies
   e. Human resources
   f. Computers
   g. Facilities

2. Effective nutrition education programs, including:
   a. Curriculum
   b. Framework and guidelines
   c. Policies
   d. Techniques and practices
   e. Assessment and evaluation

3. Effective communication with the State Board of Education, including:
   a. Annual report
   b. Minutes of meetings
   c. Special reports as appropriate

~~B. *Code of Federal Regulations.* In addition, as provided in *Federal Regulations*, 7 *CFR,* Section 210.27(d), the Child Nutrition Advisory Council has been designated by the California Department of Education as the state-level advisory council for the state food distribution program. Responsibilities shall include but not be limited to providing the state agency, no later than April 30 of each year, the following information to be obtained in a survey of all school food authorities within the state in a format provided by USDA:~~

~~1. The most useful foods~~
~~2. The least useful foods~~
~~3. Recommendations for new products~~

~~The Council shall also be encouraged to advise the state agency on:~~

~~1. The amounts of each food item desired~~
~~2. Types of packaging and package size desired~~
~~3. Shipping schedules~~
~~4. Recommendations for changes in donated food specifications~~

Article II. Officers

Section 1. Chairperson

At the last regular meeting in each calendar year, the members of the Council shall elect a chairperson from the membership who shall serve one year for the coming calendar year or until a successor is elected. The chairperson shall preside over the meetings, determine the agenda with appropriate consultation with the Department of Education's representative, and shall perform such other functions as are necessary and proper for the conduct of the Council's business.

Section 2. Vice-Chairperson

At the last regular meeting in each calendar year, the members of the Council shall elect a vice-chairperson who shall serve one year for the coming calendar year or until a successor is elected. The vice-chairperson shall perform the duties of the chairperson in his or her absence.

Section 3. Council Secretary

The Superintendent of Public Instruction is executive secretary to the Council. The Department of Education representative shall serve as the Superintendent's representative and secretary to the Council. The secretary shall prepare and process agendas, process communications to the Council, keep the minutes of the proceedings of the Council and other appropriate records, make arrangements for the meetings, and provide Council members minutes, guidance, and other appropriate information so that the council may function effectively.

~~Section 4. Ex-Officio Member~~

~~The Chief Food Distribution Officer of the state educational agency, or his or her designee, shall be an ex-officio member, also acting in an advisory capacity and as a nonvoting member.~~

~~Section 5.~~ Section 4. Executive Committee

The chairperson, vice-chairperson, and secretary shall serve as an executive committee. This body may be authorized by the Council to perform specified functions between regular meetings when the assembly of the full Council is neither reasonable nor necessary. Powers of this group shall be limited to those authorized by the Council.

Article III. Meetings

Section 1. Open Meetings

All regular and special meetings of the Council and all committees of the Council shall be open to the public in accordance with provisions of Government Code Section 1120, et seq.

Section 2. Regular Meeting Dates

The Council shall set a regular schedule of meetings at times and places to be determined by the chairperson on consultation with the secretary.

Section 3. Special Meetings

Special meetings may be called by the chairperson and shall be called on the request of the executive committee.

Section 4. Quorum

A majority of the voting members of the Council shall constitute a quorum. A Council member cannot be represented by an alternate for the purpose of constituting a quorum, nor can an alternate cast a vote for another member of a commission. Action of the Council shall be decided by a majority vote of the membership.

Section 5. Notice of Meetings

A notice of meeting with the agenda shall be sent to each Council member, State Board of Education member, and to others who request such notices ten days in advance of the meeting.

Article IV. Committees

Section 1. Appointment to Committees

The chairperson of the Council shall appoint members of the Council to any committee formed. The chairperson and vice-chairperson shall be ex-officio members of all committees.

Article V. Procedures

Section 1. Parliamentary Procedures

In matters of parliamentary procedures not covered by these bylaws, the provisions of the newest revision of *Robert's Rules of Order* shall prevail.

Section 2. Amendments to Bylaws

Recommendations to amend these bylaws may be made at any regular meeting of the Council by a majority of the entire voting membership, provided a written notice of such amendment, including the proposed text of the amendment, has been submitted in writing at least two weeks in advance. Amendments are not in effect until approved by the State Board of Education.

Adopted by the State Board of Education, November 1989.

Amendments adopted by the State Board of Education, May 1995.

Amendments proposed to the Council, September 2004.

ITEM #31

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Healthy Start Regulations: Adopt Proposed Title 5 Regulations	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) consider comments received during the public comment period and at the public hearing and take action to adopt the regulations.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The SBE approved the Notice of Proposed Rulemaking, the proposed Title 5 Regulations for the Healthy Start grant program, and the beginning of the 45-day comment process at its meeting on May 12, 2005.

SUMMARY OF KEY ISSUES

These proposed regulations provide technical clean-up, add privacy requirements for student records and medical records, clarify the guidance for awarding grants, shorten the application process (expediting the funding process to local educational agencies), and maintain a competitive application process assuring program and funding accountability. The existing regulations were adopted in 1992 and 1993 and have not been updated since then. We believe that these amendments will result in improved program administration as funding becomes available.

Senate Bill 620 (Chapter 759, Statutes of 1991) established the Healthy Start Support Services for Children Act. The Healthy Start initiative is a local interagency collaboration, which removes barriers to academic achievement for children and families in need. Services include academic support, family support, basic needs, medical and health care, mental health care, and employment assistance. As a result of Healthy Start services, access to health and dental care and preventative health care improves and family violence decreases as parents become more knowledgeable about child development stages.

The 45-day public comment period began on May 20, 2005, and closes at 5:00 p.m. on July 5, 2005. Comments received during this public comment period in addition to any

comments received during the public hearing held at 9:00 a.m. on July 5, 2005, will be summarized in a last minute memorandum. If amendments to the regulations are warranted based on public comments received, those proposed amendments will also be transmitted with the last minute memorandum.

FISCAL ANALYSIS (AS APPROPRIATE)

The analysis by the Fiscal and Administrative Services Division, Finance, Technology and Administration Branch, has determined that the proposed regulations would impose no additional costs upon local or state government.

ATTACHMENT(S)

Attachment 1: Proposed Regulations (7 Pages)

A last minute memorandum will provide a summary of public comments received.

Title 5. EDUCATION

Division 1. California Department of Education
Subchapter 18. Grant Program for Healthy Start

Article 1. Grants

§ 11900. Definitions.

Throughout this subchapter, unless otherwise indicated by the content:

~~(b) "Division" is the Children and Youth Services Division, California Department of Education.~~

(a)~~(d)~~ "Applicant" is a California local educational agency or consortium of local educational agencies involved in local agency collaboration that submits an application on behalf of qualifying schools for Healthy Start funds.

(b)~~(c)~~ "Application" is that document submitted in response to the Request for Applications.

(c)~~(g)~~ "Application narrative" is that portion of the application wherein the applicant provides a written description of local conditions and the proposed Healthy Start initiative.

(d)~~(f)~~ "Client-centered outcomes" means specific improvements in the academic performance, health status, and psycho-social functioning of children and families.

(e)~~(h)~~ "Comprehensive, integrated, school-linked services" means the establishment of a comprehensive, integrated system of services which includes school, health and human service providers, and community groups and provides assistance to children and families across multiple service areas.

(f)~~(i)~~ "Elements" are the requisite components that each application for funds must contain.

(g)~~(e)~~ "Local agency collaboration," as stated in Education Code section 8806, ensures on-going consultation and collaboration with local agencies and involves, at a minimum, parents or guardians and teachers of eligible pupils and representatives of each member agency or private partner who will provide, or is anticipated to provide, services pursuant to the Healthy Start Support Services for Children Act (Education Code section 8800 et seq.).

(h)~~(a)~~ "Request for Applications" is the California Department of Education~~, Interagency Children and Youth Services Division~~'s announcement for competitive award grants for the Healthy Start Program. ~~The Request for Applications is the document referred to in Education Code section 8804(b) as the Request for Proposals.~~ NOTE: Authority cited: Section 8804(b) and (i), Education Code. Reference: Sections 8804 and 8806, Education Code.

§ 11905. Operational Grants.

Operational grants applicants must ~~be~~ demonstrate:

(a) That the students and families they intend to serve have exceptional health, social, education, and/or economic needs, as described in Education Code section 8801;

(b) That the applicant understands these needs and available resources;

(c) That the goals for students and families in the applicable community are clearly stated;

(d) That specific client-centered outcomes are identified that the applicant seeks to achieve;

(e) That the proposed programs will emphasize the provision of services which are prevention-oriented;

(f) Evidence that the applicant represents a local agency collaboration which will be functioning on behalf of children, youth, and their families, and that those participating in the local agency collaboration support the application;

(g) Evidence that the participants in the local agency collaboration offer a comprehensive plan for the activities that participating agencies will undertake; and

(h) That the applicant has maximized the use of existing financial and programmatic resources to implement fundamental changes to improve access to services and achieve the desired goals and client-centered outcomes.

(i) That the applicant shall comply with all state and federal laws pertaining to confidentiality of student records and privacy, including, but not limited to FERPA (Family Educational Right to Privacy Act, 20 U.S.C. 1232g) and PPRA (Pupil Privacy Rights Act, 20 U.S.C. 1232h), as well as state and federal laws pertaining to the

confidentiality of medical records, including but not limited to, HIPAA (Health Insurance Portability and Accountability Act, P.L. 104-191).

NOTE: Authority cited: Sections 8804(b) and (i), Education Code. Reference: Sections 8801, 8804 and 8806, Education Code.

§ 11915. Review of Applications for Operational and Planning Grants.

(a) Only those applications which are complete in their entirety (collaborative approval, Healthy Start Support Services budget, and application narrative) will be considered for funding.

(b) Submission deadline dates must be strictly adhered to and shall be those specified in the Request for Applications.

(c) The application narrative may not exceed 25 pages for operational grant applications; 12 pages for planning grant applications.

(d) An application narrative that meets the following format specifications will be considered in its entirety:

(1) The pages are single-sided, 8 - ½ inches by 11 inches.

(2) The top, bottom, left, and right margins are 1 inch minimum.

(3) The font is 12 point and does not exceed 6 lines per inch. ~~Where an application narrative violates the format specifications, the Division will reformat the application narrative for the purpose of determining how much of the narrative will be disallowed.~~

(e) Attachments to the narrative may include documents that support the narrative, not to exceed 10 pages. Attachments that are simply a continuation of the narrative will not be considered. Attachments may include but are not limited to student profile data (e.g., test scores, attendance, mobility, discipline, ethnicity, immunization status at the time of enrollment, etc.) and letters of support from parents. Memoranda of understanding that document the specific commitments from the local agency collaboration members may be attached to the application narrative and are excluded from the 10-page attachment limitation.

(f) Each complete and timely application will be reviewed and assessed according to the criteria in ~~subsections~~ subdivisions (g) and (h) below.

(g) Operational grant applications will be evaluated for the degree to which the application:

(1) Demonstrates an understanding of Healthy Start (Education Code section 8800 et seq.) objectives by addressing each of the elements cited in ~~S~~section 11905 in a clear and logical manner using appropriate supportive data;

(2) Demonstrates an understanding of student and/or family needs by describing underlying conditions and causes based on appropriate data sources including but not limited to students, families, and local public and private agencies that provide services.

(3) Assesses the strengths and limitations of existing community services and utilizes, redirects, restructures, or integrates local agency and community resources~~.~~;

(4) Actively addresses local needs including any unique cultural needs;

(5) Delineates fiscal and governance responsibilities of collaborative members;

(6) Describes achievable and client-centered outcomes;

(7) Demonstrates that there will be a specific mechanism in place ~~for teachers, other school site personnel and other providers~~ to refer students and families in need of assistance and to ensure that the supports are available for the individual students and families to access the needed services;

(8) Establishes a procedure for ongoing feedback regarding client-centered outcomes and local agency collaboration outcomes to clients and local agency collaboration participants;

(9) Establishes comprehensive, integrated school-linked services; and

(10) Establishes or tests innovative or new forms of service delivery and collaboration, including but not limited to, amount and sources of required funding, redirection or restructuring of staffing and funding, priorities for whom to serve, and agencies responsible for providing services.

(h) Planning grant applications will be evaluated for the degree to which the application demonstrates:

(1) An understanding of Healthy Start (Education Code section 8800 et seq.) objectives by addressing each of the elements cited in ~~S~~section 11910 in a clear and logical manner using appropriate supportive data;

(2) A plan for building a collaborative comprehensive, integrated school-linked services delivery system which will include ongoing participation of parents, teachers, community groups, and service providers;

(3) Specific planning activities for soliciting input from ethnic and linguistic groups in the community;

(4) A plan for reaching the specified goals based on a preliminary understanding of current student, facility, and community conditions, needed improvements, and steps to accomplish client-centered outcomes; and

(5) Evidence of efforts to include broad community support and a range of available resources.

NOTE: Authority cited: Sections 8804(b) and (i), Education Code. Reference: Sections 8804 and 8806, Education Code.

§ 11920. Awarding of Grants.

(a) All applications will be ranked in accordance with their assessed score.

(b) Grant awards will be awarded on the basis of an applicant's rank and any other factors established by Education Code section 8804.

(c) If within the past six fiscal years, a school has been named in a funded collaborative planning grant and the LEA did not subsequently receive an operational grant, then the LEA is eligible to apply for another collaborative planning grant for the same school.

(d) If an LEA has been funded for an operational grant on behalf of an identified school, the LEA is not eligible for a subsequent operational grant for the same school.

(e) Recipients of previous grants must demonstrate a history of Healthy Start fiscal accountability in order to be funded.

NOTE: Authority cited: Sections 8804(b) and (i), Education Code. Reference: Sections 8804 and 8806, Education Code.

§ 11925. Use of Funds.

…

(f) State and/or federal categorical funds may not be used toward meeting the in-kind match requirement specified in Education Code ~~s~~Section 8804(c).

NOTE: Authority cited: 8804(b) and (i), Education Code. Reference: Sections 8804 and 8806, Education Code.

§ 11930. Grant Award Appeal Process.

(a) Applicants ~~that~~ who wish to appeal the grant award decision regarding the application must submit a letter of appeal to the State Superintendent of Public Instruction or designee ~~in care of the Interagency Children and Youth Services Division, California Department of Education, P.O. Box 944272, Sacramento, CA 94244-2720~~.

(b) The letter of appeal must:

(1) Be received by the date specified in the Request for Applications~~, which is approximately 60 days following the grand notification date~~;

(2) Describe the factors which caused the applicant to conclude that the readers did not follow the prescribed rating standards and explain why the score is in conflict with the rating standards described in ~~S~~section 11915 or the grant award process described in ~~S~~section 11920; and

(3) Identify specific information in the application that the applicant believes was overlooked or misinterpreted.

(c) The application will be reevaluated by California Department of Education staff or designees. The final decision on any recommendations to revise the original score of an application and/or fund the application will be made in writing ~~within 45 days of the deadline for receipt of letters of appeal,~~ by the State Superintendent of Public Instruction, or designee~~in consultation with the Healthy Start Support Services for Children Program Council~~. In the event that the state budget has not been approved for the next fiscal year, notification may be postponed until after state budget approval.

§ 11935. Waivers To Program Regulations.

~~(a) Grantees that wish to seek a waiver of Sections 11905 through 11930 regulations must submit a written request to the State Superintendent of Public Instruction, including the following information:~~

~~(1) The name, address, and phone number of the district or county superintendent requesting the waiver;~~

~~(2) The specific regulation for which the local educational agency requests a waiver;~~

~~(3) A statement explaining why the identified regulation inhibits effective program implementation;~~

~~(4) A complete description of budgetary implications and program budget revisions that would take place in the event that the waiver is granted; and~~

~~(5) The signature of the district or county superintendent requesting the waiver.~~

~~(b) Within 45 days of receiving the written request for a waiver, the State Superintendent of Public Instruction will grant or deny the waiver in writing based on the information provided in subsection (a) above.~~

NOTE: Authority cited: Sections 8804(b) and (i), Education Code. Reference: Sections 8804, Education Code.

04-25-05

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: July 6, 2005

TO: **MEMBERS, STATE BOARD OF EDUCATION**

FROM: Sue Stickel, Deputy Superintendent
Curriculum and Instruction Branch

RE: Item No. 31

SUBJECT: Healthy Start Regulations: Adopt Proposed Title 5 Regulations

Attached is the Final Statement of Reasons for the proposed Healthy Start regulations summarizing comments received during the 45-day public comment period from May 20, 2005, through July 5, 2005. Comments received during the public hearing held on July 5 are included.

Attachment 1: Final Statement of Reasons (1 Page)

FINAL STATEMENT OF REASONS

UPDATE OF INITIAL STATEMENT OF REASONS

The proposed regulation provides technical clean-up of inaccuracies in the regulations adopted in 1992 and 1993. The proposed regulation also adds state and federal privacy requirements for student records and medical records; removes unneeded reformatting requirements; adds guidance for the awarding of grants; provides a more realistic timeline for appeals, which will ensure that grant funds reach local education agencies in a timely manner; removes consultation requirements regarding appeals with the Healthy Start Support Services for Children Program Council; and reestablishes the intent of the Legislature for a competitive request for applications process.

SUMMARY AND RESPONSE TO COMMENTS RECEIVED DURING THE INITIAL NOTICE PERIOD OF MAY 20, 2005, THROUGH JULY 5, 2005

The proposed regulation text was made available to the public from May 20, 2005 through July 5, 2005. No written or oral comments were received.

ALTERNATIVES DETERMINATION

The State Board has determined that no alternative would be more effective in carrying out the purpose for which the regulation is proposed or would be as effective and less burdensome to affected, private persons than the proposed regulation.

LOCAL MANDATE DETERMINATION

The proposed regulations do not impose any mandate on local agencies or school districts.

ITEM #32

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Highly Qualified Special Education Teacher Regulations: Adopt Title 5 Regulations to Make Revision Due to the Recent Passage of the Individuals with Disabilities Education Improvement Act (IDEIA) in December 2004.	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) consider comments received during the public comment period and at the public hearing and take action to adopt the regulations.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The SBE adopted regulations to implement the highly qualified teacher (HQT) requirements pursuant to the No Child Left Behind (NCLB) Act in November 2003.

The SBE has determined how all "not new" middle and high school teachers demonstrate subject matter competence utilizing the California High Objective Uniform State Standard of Evaluation (HOUSSE).

The SBE at the May 2005 meeting approved the commencement of the rulemaking process for the revisions to the Highly Qualified Special Education Teacher Requirements that adds paragraph (b) in Section 6111 of Title 5 of the *California Code of Regulations*.

SUMMARY OF KEY ISSUES

With the passage of Individuals with Disabilities Education Improvement Act (IDEIA) in December 2004, additional flexibility was extended to special education teachers. To utilize this flexibility, one section of existing state regulations needs a minimal change due to a provision of IDEIA (20 USC 1401[10][D][iii]).

The proposed regulation will establish procedures for middle and high school special education teachers who are "new" to the profession and who are highly qualified in mathematics, language arts, or science to demonstrate subject matter competence for the other subjects in the same manner as other "not new" middle and high school teachers.

SUMMARY OF KEY ISSUES

To take advantage of this new federal flexibility, the proposed regulation will:

- Allow new special education teachers at the middle and high school levels who are highly qualified in mathematics, language arts, or science to demonstrate competence in the other core academic subject areas they teach by completing the HOUSSE option for those subjects within two years from date of employment.

- Clarify that the special education teacher must have a special education credential or be currently enrolled in an approved special education intern program for less than three years.

The SBE approved the commencement of the rulemaking process for the revisions to the Highly Qualified Special Education Teacher Requirements at the May 2005 meeting.

The Notice of Proposed Rulemaking and proposed Highly Qualified Special Education Teacher Requirements were published on May 20, 2005, and the public hearing is set for 10:00 a.m., on July 5, 2005. Written public comments may be submitted until 5:00 p.m. on July 5, 2005. The CDE will summarize and present the public comments at the July 2005 SBE meeting. If the SBE makes revisions to the proposed regulations at this meeting, the revised regulation will be sent out for an additional 15-day comment period.

We recommend that the SBE wait until the final federal regulations are adopted before considering additional regulations. The proposed federal regulations implementing the new IDEIA statute are expected from the United States Department of Education by December 2005. One of the National Proposed Rule Making Input Meetings will be held in Sacramento on June 22, 2005.

FISCAL ANALYSIS (AS APPROPRIATE)

The Economic and Fiscal Impact Statement and analysis determined that the activities specified in the proposed regulations are necessary in order to implement the federal mandates of NCLB and Individuals with Disabilities Education Act, as Amended in 2004 and are not a reimbursable state mandate.

ATTACHMENT(S)

Attachment 1: Proposed Regulations (1 Page)

A last minute memorandum will provide an analysis of any public comment received at the July 5, 2005, public hearing, along with a draft of the Final Statement of Reasons or, if necessary, a revision of the proposed regulations.

Title 5. EDUCATION

Division 1. California Department of Education
Subchapter 7. No Child Left Behind Teacher Requirements

Article 3. Middle and High School Level Teachers

§ 6111. Middle and High School Teachers New to the Profession.

(a) A teacher who meets NCLB requirements and is new to the profession at the middle and high school levels, in addition to having at least a bachelor's degree and either being currently enrolled in an approved intern program for less than three years or holding a credential in the subject taught, must have passed or completed one of the following for every core subject currently assigned:

(1) A validated statewide subject matter examination certified by the Commission on Teacher Credentialing,

(2) University subject matter program approved by the Commission on Teacher Credentialing,

(3) Undergraduate major in the subject taught,

(4) Graduate degree in the subject taught, or

(5) Coursework equivalent to undergraduate major.

(b) A new special education teacher who is currently enrolled in an approved special education intern program for less than three years or who holds a special education credential, and can demonstrate subject matter competence in mathematics, language arts, or science, may demonstrate competence in the other core academic subjects in which the teacher teaches through the High Objective Uniform State Standard Evaluation contained in Article 2 Section 6104 no later than 2 years after date of employment.

NOTE: Authority cited: Section 12001, Education Code. Reference: 20 USC 7801(23), 20 USC 6319(a) and Improving Teacher Quality State Grants Title II, Part A Non-Regulatory Draft Guidance December 19, 2002.

4-05-05

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: July 5, 2005

TO: **MEMBERS, STATE BOARD OF EDUCATION**

FROM: Sue Stickel, Deputy Superintendent
Curriculum and Instruction Branch

RE: Item No. 32

SUBJECT: Highly Qualified Special Education Teacher Regulations: Adopt Title 5 Regulations to Make Revision Due to the Recent Passage of the Individuals with Disabilities Education Improvement Act (IDEIA) in December 2004

The California Department of Education staff, on behalf of the State Board of Education, held a public hearing on July 5, 2005, as published in the Notice of Proposed Rulemaking, Special Education – Highly Qualified Teachers. The proposed language adds paragraph (b) in Section 6111 of Title 5 of the *California Code of Regulations*.

Four written public comments were received on this proposed regulation change. The analysis and response to those comments are in the Final Statement of Reasons. A brief summary of the public comments and key issues is given below:

- Comment #1 and #2 requested insertion of the specific subject matter examination titles in a paragraph of Title 5 not being amended
- Comment #2 petitioned for language that defines “new” special education middle and high school teachers
- Comment #2 proposed deletion of the time limit for new special education teachers to utilize the High Objective State Standard of Evaluation (HOUSSE)
- Comment #3 and #4 petitioned for language revising the HOUSSE process for special education teachers
- All four written comments expressed concern for the special education teacher shortage and requested as much flexibility as possible

Attachment 1: Final Statement of Reasons (2 Pages)
Attachment 2: Proposed Regulations (1 Page)

FINAL STATEMENT OF REASONS

UPDATE OF INITIAL STATEMENT OF REASONS

SECTION 6111. MIDDLE AND HIGH SCHOOL TEACHERS NEW TO THE PROFESSION.

The proposed regulation establishes procedures for middle and high school special education teachers who are "new" to the profession and are highly qualified in mathematics, language arts, or science to demonstrate subject matter competence for the other subjects in the same manner as "not new" middle and high school teachers.

SUMMARY AND RESPONSE TO COMMENTS RECEIVED DURING THE INITIAL NOTICE PERIOD OF MAY 20, 2005, THROUGH JULY 5, 2005

Comment: Maureen Byrne (Comment #1), Dean of Students for Dublin High School District, submitted comments and suggested language to specify the exact names of the subject matter examinations in a paragraph of the regulations not being amended and proposed language to define "new" special education middle and high school teachers.

Response: The California Commission on Teacher Credentialing (CCTC) has authority to certify valid statewide subject matter examinations. Inserting specific names of the examinations would restrict the authority of the CCTC. The definition of "new" middle and high school teacher is already included in the regulations at California *Code of Regulations* Section 6100(h).

Comment: Six special education teachers from Dublin High School District (Comment #2), Terry Kalashian, Mary Ann Lewis, Mike Hughes, Brittany Smith, Teresa Marlin, and Peter Dragula, addressed the same two issues as Comment #1 as well as proposing to delete the time limit for new special education teachers to utilize the High Objective State Standard of Evaluation (HOUSSE).

Response: The time limit of "no later than two years after date of employment" is a statutory requirement of the Individuals with Disabilities Education Improvement Act (IDEIA) of 2004 and cannot be changed by state regulation.

Comment: Sherry Skelly Griffith (Comment #3), Governmental Relations for the Association of California School Administrators (ACSA), and Silvia DeRuvo (Comment #4), President of the California Association of Resource Specialists Plus (CARS+), stated their respective organization's support for the proposed Title 5 regulatory language and petitioned for additional language revising the HOUSSE form with additional flexibility.

Response:
There is no need to revise the HOUSSE form at this time but the HOUSSE instructions and frequently asked questions will be updated to give further guidance to special education teachers completing the form. It is anticipated that the SBE will wait for the final regulations implementing the IDEIA of 2004 before taking additional regulatory action on this subject.

ALTERNATIVES DETERMINATION

The State Board of Education determined no alternative would be more effective in carrying out the purpose for which the regulation is proposed or would be as effective as and less burdensome to affected private persons than the proposed regulation.

LOCAL MANDATE DETERMINATION

The proposed regulations do not impose any mandate on local agencies or school districts.

REGULATIONS TO BECOME EFFECTIVE UPON FILING

Title 5. EDUCATION

Division 1. California Department of Education

Subchapter 7. No Child Left Behind Teacher Requirements

Article 3. Middle and High School Level Teachers

§ 6111. Middle and High School Teachers New to the Profession.

(a) A teacher who meets NCLB requirements and is new to the profession at the middle and high school levels, in addition to having at least a bachelor's degree and either being currently enrolled in an approved intern program for less than three years or holding a credential in the subject taught, must have passed or completed one of the following for every core subject currently assigned:

(1) A validated statewide subject matter examination certified by the Commission on Teacher Credentialing,

(2) University subject matter program approved by the Commission on Teacher Credentialing,

(3) Undergraduate major in the subject taught,

(4) Graduate degree in the subject taught, or

(5) Coursework equivalent to undergraduate major.

(b) A new special education teacher who is currently enrolled in an approved special education intern program for less than three years or who holds a special education credential, and can demonstrate subject matter competence in mathematics, language arts, or science, may demonstrate competence in the other core academic subjects in which the teacher teaches through the High Objective Uniform State Standard Evaluation contained in article 2 section 6104 no later than two years after date of employment.

NOTE: Authority cited: Section 12001, Education Code. Reference: 20 USC 7801(23), 20 USC 6319(a) and Improving Teacher Quality State Grants Title II, Part A Non-Regulatory Draft Guidance December 19, 2002.

4-20-05

ITEM #33

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 Agenda

SUBJECT	
Elimination of the multitrack year-round education Concept 6 calendar by Lodi Unified School District and Los Angeles Unified School District pursuant to California *Education Code* sections 37680-37695, Chapter 901, Statutes of 2004 (AB 1550).	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) approve the Comprehensive Action Plans (CAP) for Lodi Unified School District (LUSD) and Los Angeles Unified School District (LAUSD) to eliminate the use of the Concept 6 calendar.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

An Information Memorandum and each district's CAP was provided to the SBE in June, 2005. This subject has not previously been a SBE discussion action item.

SUMMARY OF KEY ISSUES

California *Education Code* (*EC*) Section 37683 requires that the SBE annually approve or disapprove a district's CAP to eliminate the use of the multitrack year-round education Concept 6 calendar. Prior to the SBE consideration, the CDE must evaluate the reasonableness and practicability of the CAP in identifying the steps necessary to eliminate the Concept 6 program by the earliest date and no later than July 1, 2012.

Assembly Bill (AB) 1550, part of the *Williams* settlement, added *EC* sections 37680-37695. These sections prohibit the use of Concept 6 calendars after July 1, 2012. Concept 6 is a multitrack year-round calendar that divides the student population into three tracks of which two tracks attend the school at one time. The Concept 6 calendar provides the maximum increase in the number of students that can attend a school but limits the number of instructional days to 165 instead of the required 180 (*EC* Section 37670). The lost days of instruction are made up by adding additional minutes to each school day.

AB 1550 requires that as a condition of operating a Concept 6 calendar at a school in the 2004-05 school year or thereafter, a district shall, by January 1, 2005, present to the CDE a CAP detailing the steps to be taken annually to eliminate the use of the Concept 6 program. The CAP must evaluate:

a. demographic forecasts
b. the number of classroom “seats” available and needed
c. class sizes
d. educational program needs
e. project timelines
f. funding needs
g. source of funds
h. site acquisition and construction phasing
i. reasonable numerical goals in eliminating the use of Concept 6

If a district anticipates that it will eliminate the use of the Concept 6 calendar prior to 2009, the CAP does not need to include items h. and i. above.

The CAP for each district is available in the SBE office.

During the 2004-05 school year, the LAUSD operated 130 Concept 6 Schools with a total resident enrollment of 255,431 as listed in Attachment 1. The LUSD operated nine Concept 6 Schools with a total enrollment of 6,385 as listed in Attachment 4. These are the only districts that operate Concept 6 Schools.

The LAUSD has proposed the construction of 76,333 new seats. Of this, 50,853 seats will be used to relieve the District of the multitrack year-round Concept 6 calendar. The additional seats will be used to relieve the critically overcrowded schools, enrollment growth, and to allow students to attend the schools within their resident area. The District used resident enrollment to indicate the number of students who will attend their neighborhood schools without the need for busing the students more than 40 minutes. AB 1550 stipulates that a district may not transport students to another school more than 40 minutes away from the student’s school of residence as a means to eliminate the Concept 6 program.

As detailed in Attachment 2, the LAUSD has acquired the sites for 59 new schools that will house 56,361 students. The District has awarded construction contracts for 51 new schools with a total capacity of 48,356.

The LUSD is proposing to build one additional school and classroom additions, as detailed in Attachment 4, at several existing schools in order to eliminate the use of the Concept 6 calendar. The District is also planning to decrease the attendance area at several of the schools to reduce the schools’ enrollment. The District, in their CAP, used California Basic Educational Data System (CBEDS) enrollment since the pupils within the district attend the schools within their resident area. LUSD has a need for an additional 1,422 seats and have planned capacity additions of 1,631 new seats, as outlined in their CAP. The additional seats would relieve the use of the Concept 6 program and accommodate growth. The district has been funded through the State Allocation Board for 1,575 seats. The new seats funded by the state with the District’s contribution will provide adequate housing for the students being displaced as a result of the elimination of the use of the Concept 6 program.

The Superintendent of Public Instruction is required to confer with the Office of Public School Construction (OPSC) in making the determination if an adequate source of funds has been identified to implement a district's CAP (*EC* Section 37683). The analysis conducted by OPSC regarding adequate sources of funding for LUSD is detailed in Attachment 5 and for LAUSD in Attachment 6.

FISCAL ANALYSIS (AS APPROPRIATE)

Education Code Section 37686 specifies that if a District fails to meet its annual numerical goals for any two consecutive years between 2005 and 2012, the District shall be prohibited from approving any new construction or new portable classrooms other than for a project directly designed to eliminate the use of the Concept 6 program. To the extent permitted by law, the District may not designate revenues from developer fees for any purpose not directly related to eliminating the Concept 6 program until substantial progress is made toward meeting its annual numerical goals.

The development of the CAP by the Districts and the review of each CAP by CDE required significant efforts by staff at both the Districts and CDE. The CDE has been working with each District since AB 1550 was signed by the governor on September 29, 2004. The CDE submitted a Budget Change Proposal requesting a position to work with the Districts and for the annual review of the CAPs. This position was not provided.

ATTACHMENT(S)

Attachment 1: List of Concept 6 Schools in the Los Angeles Unified School District (3 pages)

Attachment 2: List of projects to relieve Concept 6 Schools in the Los Angeles Unified School District including if the district has site acquisition and/or award of construction contracts (3 Pages)

Attachment 3: List of Concept 6 Schools in Lodi Unified School District (1 Page)

Attachment 4: List of Projects to relieve Concept 6 Schools in the Lodi Unified School District (1 page)

Attachment 5: Letter from the Office of Public School Construction on the Financing Plan for Lodi Unified School District (1 page). (This attachment is not available for viewing on the Internet. A printed copy is available for viewing in the State Board of Education office.)

Attachment 6: Letter from OPSC on the financing plan for LAUSD (3 pages). (This attachment is not available for viewing on the Internet. A printed copy is available for viewing in the State Board of Education office.)

List of Concept 6 School in the Los Angeles Unified School District

This is a list of Concept 6 schools and 2004-05 resident enrollment in the Los Angeles Unified School District. Resident enrollment is the number of grade level appropriate pupils who live in a school's attendance area and attend that school, participate in a transportation program (other than magnet), or participate in the open enrollment program. In this case, students attending a school on a permit are 'returned' to their neighborhood school but not magnet students.

School	Resident Enrollment
10th Street Elementary	1,679
135th Street Elementary	1,000
28th Street Elementary	1,856
49th Street Elementary	1,847
92nd Street Elementary	985
Adams Middle	1,777
Alexandria Elementary	1,883
Allesandro Elementary	386
Alta Loma Elementary	903
Aragon Elementary	693
Arco Iris Primary Center	205
Arminta Elementary	906
Ascot Elementary	1,156
Bell Senior High	5,400
Belmont Senior High	6,931
Berendo Middle	4,200
Bryson Elementary	1,089
Burbank Middle	2,175
Cahuenga Elementary	2,481
Camellia Elementary	1,443
Canoga Park Elementary	1,389
Carver Middle	3,362
Coldwater Canyon Elementary	1,203
Commonwealth Elementary	1,572
Corona Elementary	1,799
Dena Elementary	777
Drew Middle	2,844
Edison Middle	2,431
Elizabeth Learning Center	2,558
Esperanza Elementary	1,129
Fair Elementary	1,668
Fenton Avenue School	1,541
Figueroa Elementary	847
Fishburn Elementary	1,068
Fletcher Drive Elementary	871
Florence Elementary	1,038

Foshay Learning Center	4,092
Franklin Senior High	3,017
Fremont Senior High	5,827
Fries Elementary	1,222
Gage Middle	3,861
Garfield Senior High	4,940
Gates Elementary	907
Grant Elementary	1,274
Gratts Elementary	975
Gridley Elementary	1,140
Gulf Elementary	1,429
Harbor City Elementary	817
Harrison Elementary	1,091
Hazeltine Elementary	1,274
Heliotrope Elementary	1,169
Hobart Blvd Elementary	1,904
Hollywood Senior High	2,829
Hooper Elementary	1,959
Hughes Elementary	1,507
Huntington Park Senior High	5,122
Independence Elementary	816
Jefferson Senior High	5,859
Kindergarten Learning Academy	202
King Middle	2,665
Kittridge Elementary	1,102
Lafayette Park Elementary	295
Langdon Elementary	2,091
Latona Elementary	456
Le Conte Middle	2,238
Liberty Elementary	1,294
Liggett Elementary	1,276
Lockwood Elementary	975
Loma Vista Elementary	1,367
Loreto Elementary	623
Los Angeles Academy Middle	3,225
Los Angeles Elementary	1,072
Los Angeles Senior High	5,593
Magnolia Elementary	1,612
Main Street Elementary	1,730
Manchester Elementary	1,454
Manual Arts Senior High	5,254
Marshall Senior High	4,218
Menlo Elementary	1,269
Middleton Elementary	1,861
Miles Elementary	2,539
Miramonte Elementary	2,035
Monroe Senior High	4,984
Montara Avenue Elementary	777

Morningside Elementary	1,149
Nimitz Middle	3,614
Noble Elementary	2,181
North Hollywood New PC #4	194
North Hollywood Senior High	4,190
Nueva Vista Elementary	1,163
Oxnard Elementary	1,146
Parmelee Elementary	1,387
Pio Pico Elementary	2,164
Plummer Elementary	2,099
Politi Elementary	961
Polytechnic Senior High	4,880
Primary Academy	514
Ramona Elementary	1,350
Reed Middle	2,006
Roosevelt Senior High	4,706
Roscoe Elementary	1,208
Rosemont Elementary	1,587
Russell Elementary	1,396
San Antonio Elementary	746
San Fernando Senior High	4,348
San Gabriel Elementary	1,013
San Miguel Elementary	1,101
Santa Monica Community Charter	1,246
South Gate Middle	2,761
South Gate Senior	5,481
Stanford Elementary	1,120
State Elementary	1,434
Strathern Elementary	1,213
Sun Valley Middle	3,161
Sylvan Park Elementary	1,196
Tweedy Elementary	710
Van Nuys Elementary	1,068
Van Nuys Senior High	3,186
Victoria Elementary	1,545
Victory Elementary	1,306
Vine Elementary	953
Virgil Middle	4,606
Walnut Park Elementary	1,274
Washington Prep Senior High	2,489
Weigand Elementary	496
West Vernon Elementary	1,398
White House Pl Primary	265
Wilton Place Elementary	1,697
Woodcrest Elementary	1,393
TOTAL	**255,431**

List of New Construction Projects to Relieve Concept 6 Schools in the Los Angeles Unified School District

Relieving School New Construction	Land Acquisition	Contract Awards	Planning Capacity
Canoga Park Elementary School	Yes	Yes	536
Monroe Elementary School #2	Yes	Yes	904
Noble Elementary School	Yes	Yes	804
North Hollywood Elementary School #3	Yes	Yes	766
Valley Region Elementary School #7	2006	2007	775
Valley Region Elementary School #8	2006	2007	725
Valley Region Elementary School #9	2006	2007	625
East Valley Area Middle School #1	Yes	Yes	1,620
Valley High School #1	Yes	Yes	870
Valley Region High School #4	Yes	2006	1,215
Valley Region High School #5	Yes	2006	1,215
East Valley High School #2	Yes	Yes	1,512
East Valley High School #3	Yes	Yes	2,142
East Valley High School #1A	Yes	2006	1,304
East Valley High School #1B	Yes	Yes	1,392
Central Los Angeles High School #9	Yes	Yes	1,584
Central Los Angeles High School #10 & 12	Yes	Yes	1,713
Central Los Angeles High School #11	Yes	Yes	2,600
Central Los Angeles High School #2	Yes	Yes	2,145
Central Los Angeles High School #1	Yes	Yes	1,875
Central Los Angeles High School #13	2006	2007	975
South Los Angeles High School #3	2006	2006	942
Central Los Angeles Learning Center #1	Yes	Yes	2,430
Alexandria Elementary School #1	Yes	Yes	672
Cahuenga Elementary School #1	Yes	Yes	804
Belmont Elementary School #6	Yes	Yes	864
Central Los Angeles Learning Center #1	Yes	2007	1,600
Belmont Primary Center #11	Yes	Yes	262
Central Region Elementary School #15	2006	2007	525
Gratts Primary Center	Yes	2006	262
Los Angeles Elementary School #1	Yes	Yes	519
Los Angeles Primary Center #5	Yes	Yes	262
Marshall Primary Center #1	Yes	Yes	262
Belmont Primary Center #12	Yes	Yes	262
Ramona Elementary School #1	Yes	Yes	550
Santa Moncia Primary Center	Yes	Yes	262
Central Los Angeles Middle School #1	Yes	Yes	1,512
Central Los Angeles Learning Center #1	Yes	2006	594
Central Los Angeles Middle School #3	Yes	2006	789
Jefferson Elementary School #2	Yes	Yes	831
Central Region Middle School #6	2006	2008	648
Dena Primary Center	Yes	Yes	171

Hooper Primary Center	Yes	Yes	262
Jefferson Primary Center #6	Yes	Yes	262
Jefferson Elementary School #1	Yes	Yes	724
Jefferson Elementary School #7	Yes	Yes	530
Central Reg Elementary School #16	2006	2007	575
Central Los Angeles Middle School #4	Yes	Yes	1,512
Central Los Angeles Reg Middle School #7	2006	2007	1,350
East Los Angeles High School #2	2006	2008	1,215
East Los Angeles High School #1	Yes	2006	1,026
Orthopaedic Magnet	Yes	Yes	762
South Los Angeles High School #1	Yes	Yes	2,112
Corona Primary Center	Yes	Yes	242
Huntington Park Elementary School #7	Yes	Yes	519
Maywood Elementary School #5	Yes	Yes	519
State Elementary School #1	Yes	Yes	612
Huntington Park Elementary School #3	Yes	Yes	516
Middleton Primary Center	Yes	Yes	262
Southgate Elementary School #6	Yes	Yes	541
South Region Elementary School #3	2006	2008	725
Stanford Primary Center	Yes	Yes	310
Southeast Middle School #3	Yes	Yes	1,338
South Region Middle School #2	2006	2008	972
Bell Elementary School #3	Yes	Yes	522
Southeast Learning Center	Yes	Yes	1,071
Southeast High School #2	Yes	Yes	2,484
South Region High School #3	2006	2008	1,620
Fremont Primary Center #2	Yes	Yes	262
South Region Elementary School #2	2006	2008	1,050
Washington Primary Center #1	Yes	Yes	260
South Region Elementary School #1	2006	2008	1,050
South Region Elementary School #2	2006	2008	1,050
South Region High School #2	Yes	Yes	1,620
South Region High School #6	2006	2008	351
Banning Elementary School #1	Yes	Yes	988
South Region K-8 #1	2006	2008	1,265

List of Additions to Existing Campuses to Relieve Concept in Los Angeles Unified School District

Existing School Addition	Planning Capacity
Sylvan Park Elementary school	92
Morningside Elementary School	230
Commonwealth	414
Aragon Elementary School	402
Fletcher Drive Elementary School	506
Magnolia Elementary School	368
Rosemont Elementary School	184
Alta Loma Elementary School	92
Ascot	368
Loreto	230
Washington Prep Senior High	648

List of Concept 6 Schools and 2004-05 CBEDS Enrollment in the Lodi Unified School District

School	CBEDS Enrollment
Beckman Elementary	800
Creekside Elementary	813
Lakewood Elementary	627
Leroy Nichols Elementary	606
Erma Reese Elementary	701
Vinewood Elementary	690
Wagner-Holt Elementary	728
George Washington Elementary	738
Westwood Elementary	682
TOTAL	6,385

List of New Construction Projects to Relieve Concept 6 Schools in the Lodi Unified School District

Relieving School New Construction	Planning Capacity
Ellerth E. Larson Elementary School (opening July 2005)	806

List of Additions to Existing Campuses to Relieve Concept 6 in the Lodi Unified School District

Existing School Addition	Planning Capacity
Beckman Elementary	50
Leroy Nichols	25
Westwood Elementary	250
Creekside Elementary	250
Wagner Holt Elementary	250

ITEM #34

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Legislative update, including, but not limited to information on legislation introduced in the new 2005-06 session.	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

This item is presented to the State Board of Education (SBE) for information and action as deemed necessary and appropriate.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The June 2005 legislative update provided to the SBE included a summary and status of legislative measures from the first half of the 2005-2006 legislative session.

SUMMARY OF KEY ISSUES

The legislative measures presented include bills that fall under the seven principles adopted by the SBE members at the September 2004 board meeting, as well as legislation that may be of interest to the SBE.

Since the legislative committees are meeting weekly a last minute memorandum will be submitted to ensure a timely and complete summary as the measures move through the legislative process.

June 6, 2005, is the last day for the legislature to pass bills out of the house of origin. The state budget must be passed by midnight June 15, 2005. The legislature is scheduled to adjourn for summer recess (provided a budget bill has been enacted) on July 15, 2005, and will re-convene on August 15, 2005. The legislature will hold floor session only August 29, 2005, through September 9, 2005. September 9, 2005, is the last day for the legislature to pass bills out of each house and interim recess will begin upon adjournment.

FISCAL ANALYSIS (AS APPROPRIATE)

The fiscal impact will be noted in the legislative summary of each measure.

ATTACHMENT(S)

Attachment 1: Legislative update (8 pages). A last minute memorandum will be submitted with an update on the status of this legislation.

Legislative Update

Bills Related to State Board of Education Principles

1. Safeguard the State Board of Education adopted academic content standards as the foundation of California's K-12 educational system; the same standards for <u>all</u> children.

AB 726 (Goldberg)
This bill would require the Superintendent prioritize the California content standards in each grade and to provide a report to the Legislature by September 6, 2006. The Superintendent shall also ensure that the Academic Performance Index for each school is based only on those items on the California Standards Tests for which each school has adequate funds to provide instruction. **This bill passed the Assembly floor 47-32 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

AB 1100 (Mullin)
This bill requires the Superintendent of Public Instruction (SPI) to conduct a periodic review of the statewide content standards, and hold regional hearings to compile opinions from the public and from educators on the relevance of the content standards. The SPI must then take these comments and opinions into consideration and adopt changes as necessary to the statewide performance standards. This bill also requires that there be no more than 15 content standards per subject area for each grade and would remove the authority of the State Board of Education to modify proposed content and performance standards. **This bill was held under submission in the Assembly Appropriations Committee suspense file on May 25, 2005.**

AB 1246 (Wolk)
This bill would authorize the Superintendent of Public Instruction to develop preschool learning standards and develop curriculum guides in reading/language arts, mathematics, history/social science and science. This bill is sponsored by the Superintendent of Public Instruction. **This bill passed the Assembly floor 47-32 and is scheduled to be heard in the Senate Education Committee on June 22, 2005.**

SB 684 (Alquist)
This bill would encourage social science educators to include in their instruction the accurate portrayal of affected populations in the continent and subcontinent of Asia during World War II. **This bill past the Senate floor 30-5 on May 9, 2005, and is awaiting a hearing in the Assembly Education Committee.**

2. Insure that curriculum is rigorous, standards-aligned, and research-based utilizing State Board adopted materials or standards-aligned textbooks in grades 9 to 12, to prepare children for college or the workforce.

SB 657 (Escutia)
This bill would require the State Board to annually solicit recommendations from school districts of instructional materials for adoption in any subject area in which the Board adopts instructional materials and in English language development. The district recommendations must include a narrative of the evaluation or piloting process of the district and explanation for the recommendation and a resolution of the local governing board that approves the use of the instructional materials. This bill authorizes a school district that recommends instructional materials for adoption to use those instructional materials as if the materials were adopted by the State Board for a maximum of four years, unless the state board, within 90 calendar days, makes written factual findings specific to the particular instructional materials. In addition, the State Board one year of the receipt of a school district recommendation to consider whether to adopt the recommended instructional materials. A failure of the State Board to act on the recommendation deems the instructional materials adopted for four years, or until the next regular adoption of materials in that category, whichever comes later. **This bill passed the Senate floor 26-14 and is awaiting a hearing in the Assembly Education Committee.**

SCA X1 4 (Perata)
This is a special session bill that proposes to repeal provisions of the State Constitution that require the State Board of Education to adopt textbooks for use in grades 1-8. This proposed Constitutional Amendment requires a 2/3 vote of each house in order to be submitted to the voters. The Governor's signature is not required for constitutional amendments. **This bill is awaiting a hearing in the Senate Election, Reapportionment and Constitutional Amendments Committee. This measure is either dead or will become a two-year measure.**

3. Insure the availability of State Board of Education adopted instructional materials for Kindergarten and grades 1 to 8 and locally adopted standards-aligned instructional materials in grades 9 to 12.

AB 388 (Canciamilla)
This bill would prohibit SBE from adopting basic instructional materials for reading/language arts and mathematics in successive years and requires the SBE to take certain steps to ensure that instructional materials submitted for adoption are offered at a reasonable price. **This bill passed the Assembly floor 49-30 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

AB 401 (De la Torre)
This bill requires the Superintendent of Public Instruction to allocate funding to school districts in order to provide supplementary instructional materials specifically for English language learners in kindergarten and grades 1 to 12, inclusive, for the purpose of accelerating those pupils as rapidly as possibly toward grade level proficiency. School districts are eligible for funding of up to $25 per pupil to purchase materials verifies by the State Department of Education. The supplementary instructional materials must be designed to help English language learners become proficient in reading, writing, and speaking English and would authorize their use only in addition to the standards-aligned

materials adopted by the State Board of Education. This bill is a vehicle to implement an appropriation proposed in the State Budget of $30 million for English language learner supplementary instructional materials. **This bill passed the Assembly floor 50-27 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

AB 564 (Karnette)
This bill authorizes the Superintendent of Public Instruction to work with county offices of education, local education agencies, or other educational entities to form panels to develop reports for high school basic instructional materials in the core courses in grades 9-12 and determine the extent to which these materials are aligned to the content standards adopted by the State Board of Education. This bill is sponsored by the Superintendent of Public Instruction. **This bill passed the Assembly floor 47-32 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

AB 689 (Nava)
This bill requires the State Board of Education, based on recommendations from the Superintendent of Public Instruction, to adopt model content standards for health education by December 1, 2007. **This bill passed the Assembly floor 77-2 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

AB 756 (Goldberg)
This bill prohibits the state board or a governing board from adopting instructional materials that exceed 200 pages in length. **This bill passed the Assembly floor 42-33 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

4. Support professional development for teachers on the adopted instructional materials that are used in the classroom.

AB 430 (Nava)
This measure extends the sunset date for the Principal Training Program from July 1, 2006 to July 1, 2012, and renames the program, "the Administrator Training Program." The bill expands eligibility for the program to include other curriculum and instructional leaders who support principals and includes training on English Language Learners and students with disabilities. **This bill passed the Assembly floor 78-1 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

AB 1032 (Jones)
This bill would provide professional learning on reading/language arts, mathematics, history/social science and science learning standards to preschool classroom teachers and paraprofessionals. This bill is sponsored by the Superintendent of Public Instruction. **This bill was held on suspense in the Assembly Appropriations Committee on the May 25, 2005.**

SB 414 (Alquist)
This measure would extend the Mathematics and Reading Professional Development Program for teachers from July 1, 2006 to July 1, 2012, and renames the program, the Science, Mathematics, and Reading Teacher Development (SMART) Program and would add science instruction to the subject matter of the existing program. This bill is sponsored by the Superintendent of Public Instruction. **This bill passed the Assembly floor 30-7 and is scheduled to be heard in the Assembly Education Committee on June 22, 2005.**

SB 428 (Scott)
SB 428 (Scott) makes changes to the Pupil Retention and Professional Development block grants established in AB 825 (Firebaugh, Chapter 871, Statutes of 2004). The measure adds specified supplemental instruction ("summer school") programs to the Pupil Retention Block Grant for grade 2 - 9 pupils, who are recommended to be held back in grade level, and to pupils in grades 7-12, who are unlikely to pass the high school exit examination. It also changes the program growth calculation and repeals provisions that withhold 25% of block grant funding until the mandated supplemental instruction program costs are fully covered. SB 428 also adds the Mathematics and Reading Professional Development Program (AB 466) to the Professional Development Block Grant. **This bill passed the Senate floor 29-11 and is scheduled to be heard in the Assembly Education Committee on June 22, 2005.**

SB 1072 (Simitian)
This bill would consolidate the funding for the English Language Development Institutes, Pre-Intern Teaching Program, Pre-Intern Teaching Academies, Alternative Certification Programs, California School Paraprofessional Teacher Training Program, Education Technology Staff Development Program, the Education Technology Professional Development program, the National Board for Professional Teaching Standards Certification Incentive Program, and the California Peer Assistance and Review Program for Teachers, and would establish the Teacher Support and Development Act of 2006 to provide flexible professional development block grants to school districts. The bill would require the Superintendent of Public Instruction to annually award the block grants from funding provided in the annual Budget Act. **This bill held on suspense in Senate Appropriations Committee on May 26, 2005.**

5. Maintain the assessment and accountability system (including STAR, EAP, CAHSEE, and CELDT).

AB 482 (Hancock)
This bill would require school districts to administer a second achievement test to pupils with limited English proficiency who are enrolled in any of grades 3 to 11, in their primary language, and would require these tests to be administered only to limited-English-proficient pupils who either receive instruction in their primary language or have been enrolled in a school in the United States (rather than California) for less than 12 months. **This bill passed the Assembly floor 53-26 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

AB 600 (Hancock)
This bill would declare that it is the intent of the Legislature to enact legislation to replace the current California Standardized Test for grade two under the STAR Program with a locally adopted diagnostic test. **This bill is awaiting referral to a committee. This is a two-year bill.**

AB 1409 (Baca)
This bill Specifies that a pupil is deemed to have passed the California High School Exit Examination (CAHSEE) if he or she scored at least proficient on the ELA and mathematics portion of the CSTs. Requires the State Board of Education (SBE) to designate the passing score for the CSTs and requires the Superintendent of Public Instruction (SPI) to establish a comparable level of difficulty of the CSTs as compared to the CAHSEE. **This bill was held on suspense in the Assembly Appropriations Committee on May 25, 2005.**

AB 1531 (Bass)
As amended, this bill allows a student to satisfy the English Language Arts (ELA) and/or Math portions of the California High School Exit Exam (CAHSEE) requirement by the successful passage of an Alternative Performance Assessment (APA) in ELA or Math. If an APA is offered, all students must also take the CAHSEE. The APA will not be considered valid or be able to be used unless the Superintendent of Public Instruction (SPI) certifies that this APA is valid, reliable, free from bias, is field tested, is at least the level of proficiency as the CAHSEE, and is aligned to state content standards. **This bill passed the Assembly floor 42-34 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

SB 385 (Ducheny)
This bill would require school districts to administer a second achievement test to pupils with limited English proficiency who are enrolled in any of grades 3 to 11, in their primary language, and would require these tests to be administered only to limited-English-proficient pupils who either receive instruction in their primary language or have been enrolled in a school in the United States (rather than California) for less than 12 months. **This bill passed the Senate floor 22-15 and is scheduled to be heard in the Assembly Education Committee on June 22, 2005.**

SB 517 (Romero)
As amended, the SPI shall certify that for high schools ranked in deciles 1 to 3 of the API and identified for review by a county Superintendent of schools, that the high school offers full and equal access for all pupils to all the following minimum conditions for successfully passing the CAHSEE: Fully certified teachers, instructional materials, rigorous supplemental instruction and counselor to pupil ratios of at least 1:476. By Sept. 1, of each year the SPI is required to prepare a report to the Legislature identifying the high schools failing to meet certification and their deficient conditions as compared with those high schools that have a 10% or less failure rate on CAHSEE. A school district or charter that fails certification must prepare a report to the SBE by July 1, of each year on the barriers to providing minimum conditions. The governing board must present this report at a regularly scheduled school board meeting. School districts

must prepare an action plan. By Jan 31, the SPI with the approval of SBE shall request proposals for an independent consultant to study the barriers to success on the CAHSEE. The SPI shall also establish a 15 member advisory panel to advise the independent evaluator. Finally this bill, earmarks the $57 million in Governor's budget for supplemental instruction for students at risk of not passing the CAHSEE. **This bill passed the Senate floor 21-15 on June 2, 2005, and is awaiting a hearing in the Assembly Education Committee.**

SB 586 (Scott)
This measure intends to clean up one part of SB 1448 (Alpert, 2004) by clarifying that the carrying on of a program of specific preparation of a pupil for the statewide pupil assessment program or a particular test used in the statewide pupil assessment program is prohibited. **This bill passed the Senate floor 36-0 on May 16, 2005, and is awaiting a hearing in the Assembly Education Committee.**

SB 755 (Poochigian)
As amended, SB 755 makes needed clean-up corrections to the STAR reauthorization bill, SB 1448 (Chapter 233, Statutes of 2004). The provisions would do the following: Prohibit educators from conducting test preparation for students; Authorize the California Department of Education to release 25 percent of test items in the section that sunsets in 2011; Make clarifying changes to the use of the augmented California Standardized Tests by institutions of higher education. SB 755 also clarifies that English-learners who receive instruction in their primary language, or who have been enrolled in a United States school for less than 12 months, shall be tested in their primary language. These students must also be assessed with the English California Standards Tests. **This bill passed the Senate floor 28-1and is scheduled to be heard in the Assembly Education Committee on June 22, 2005.**

6. Insure that the California Commission on Teacher Credentialing (CTC) and all teacher training institutes use State Board adopted standards as the basis for determining the subject matter competency of teacher candidates.

AB 693 (Goldberg)
This bill has been amended to require the Commission on Teacher Credentialing to conduct a study regarding the manner in which any or all components of skills identified by the Secretary of Labor's Commission on Achieving Necessary Skills (SCANS) report can be included in teacher training programs. The intent is to better prepare students for the workforce. The report would be due to the Legislature on or before January 1, 2007. **This bill passed the Assembly floor 48-31and is scheduled to be heard in the Senate Education Committee on June 22, 2005.**

7. Strengthen coordination between K-12 and higher education.

SB 964 (Scott)
This bill states Legislative intent to strengthen coordination between community colleges and high schools in California for the purpose of developing fully articulated, industry-driven career technical education curricula. **This bill is awaiting a committee**

assignment in the Senate Rules Committee. This bill is either dead or will be a two year bill.

AB 707 (Hancock)
This bill would authorize the governing boards of school districts to provide a comprehensive educational counseling program for all students in the district, including an academic and career exploration plan, by the end of 9th grade. The plan would include a sequence of courses necessary to meet the requirements for entry into postsecondary education, as well as a sequence of courses or career exploration activities to provide awareness of career opportunities and/or preparation for entry into the workforce. In addition, the plan would include the participation in small learning communities, academies, partnership academies or other career-related programs to achieve the goals of the individualized plan. **This bill passed the Assembly floor 43-31on May 19, 2005, and is awaiting a hearing in the Senate Education Committee.**

Other Bills of Interest to the State Board

AB 172 (Chan) Universal Preschool
States the intent of the Legislature to establish and provide a voluntary preschool-for-all system. In addition, AB 172 will requires the Superintendent to prepare a report and submit it to the Legislature before January 1, 2007, regarding the types of preschool programs that receive funding, including data relating to the geographic and income distribution of participants in these programs**.** In addition, the Superintendent shall convene a committee to develop a plan to coordinate the capacity and efficiency of the state system of postsecondary education for the purpose of preparing and training high quality staff in preschool programs. This bill would become operative only if funding is provided for purposes of the bill in a statewide initiative that authorizes universal preschool and is approved by the voters at a statewide election. **This bill passed the Assembly floor 47-31 and is awaiting a hearing in the Senate Education Committee.**

AB 1608 (Liu)
This bill would require the governing board of a school district maintaining a middle school or junior high school to prescribe courses of study designed to provide the skills and knowledge required for adult life for pupils attending the schools within its school district. This bill is sponsored by the Governor. **This bill was held on suspense in the Assembly Appropriations Committee on May 11, 2005.**

AB 1609 (Liu)
The bill adds an assessment of career-technical education data measures to the school accountability report card. This bill is sponsored by the Governor. **This bill passed the Assembly floor 79-0 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

AB 1662 (Lieber)

This bill would conform state law to the new federal Individuals with Disabilities Education Act (IDEA) Reauthorization 2004 provisions, which consist of moving from strictly procedural compliance to improved outcomes; monitoring through the use of data and other processes child find, Free Appropriate Public Education in the Least Restrictive Environment, transition, disproportionate identification, and outcomes in reading, math, and science; improving opportunities for resolution through less litigious means, including Alternative Dispute Resolution, mediation, and local dispute resolution; more choice for parents; major changes in the Individualized Education Plan (IEP) and two waiver opportunities for paperwork reduction and three-year IEP options. **This bill passed the Assembly floor 77-0 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

SB 166 (Soto)
This bill provides that a charter school may have a renewal period of two to four years, as specified, as an alternative to the current fixed period of five years. **This bill passed the Senate floor 22-14 and is scheduled to be heard in the Assembly Education Committee on June 22, 2005.**

SB 912 (Ducheny)
Requires that members of the State Board of Education (SBE) be appointed by the Governor and meet specific criteria. The first four appointees must meet the following: one must be a public school teacher who works or has worked with English language learners, a classified employee currently employed by a school district, a parent or legal guardian of a child enrolled in public school, and a pupil representative enrolled in a public school at the time of appointment. The remaining six members of the SBE must meet certain qualifications and shall be nominated by school districts in six regions of the state and appointed by the Governor. **This bill passed the Senate floor 23-16 and is scheduled to be heard in the Assembly Education Committee on June 22, 2005.**

SCA X1 1 (Runner)
This bill, a part of the Governor's education package, would require that any employment decision, as defined, by a school district, including a county office of education or charter school, be based solely on employee performance, as assessed annually, and on the needs of the school district and its pupils, and would provide that employee seniority may not be considered in making an employment decision, as defined. As to administrators and teachers, the measure would require that performance be assessed based upon an appropriate combination, as determined by the governing board of the school district, of individual annual performance evaluations and improvements in pupil academic achievement as measured by state-adopted standardized tests. This bill requires a 2/3 vote of each house in order to be submitted to the voters. The Governor's signature is not required for constitutional amendments. **This bill was held in the Senate Education Committee on February 28, 2005, and was re-referred to the Senate Education Committee.**

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: June 29, 2005

TO: **MEMBERS, STATE BOARD OF EDUCATION**

FROM: Andrea Ball, Director
Government Affairs

RE: Item No. 34

SUBJECT: Legislative Update: Including, but not limited to information on legislation introduced in the 2005-06 legislative session.

Attached is a summary of legislative measures which fall under the seven principles adopted by the State Board of Education in September of 2004.

The last day for policy committees to meet is July 8, 2005. The last day for fiscal committees to meet is August 26, 2005. The legislature will hold floor session only August 29, 2005, through September 9, 2005. September 9, 2005, is the last day for the legislature to pass bills out of each house and interim recess will begin upon adjournment.

Legislative Update

Bills Related to State Board of Education Principles

1. Safeguard the State Board of Education adopted academic content standards as the foundation of California's K-12 educational system; the same standards for <u>all</u> children.

AB 726 (Goldberg)
This bill would require the Superintendent prioritize the California content standards in each grade and to provide a report to the Legislature by September 6, 2006. The Superintendent shall also ensure that the Academic Performance Index for each school is based only on those items on the California Standards Tests for which each school has adequate funds to provide instruction. **This bill passed the Assembly floor 47-32 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

AB 1100 (Mullin)
This bill requires the Superintendent of Public Instruction (SPI) to conduct a periodic review of the statewide content standards, and hold regional hearings to compile opinions from the public and from educators on the relevance of the content standards. The SPI must then take these comments and opinions into consideration and adopt changes as necessary to the statewide performance standards. This bill also requires that there be no more than 15 content standards per subject area for each grade and would remove the authority of the State Board of Education to modify proposed content and performance standards. **This bill was held under submission in the Assembly Appropriations Committee suspense file on May 25, 2005.**

AB 1246 (Wolk)
This bill would authorize the Superintendent of Public Instruction to develop preschool learning standards and develop curriculum guides in reading/language arts, mathematics, history/social science and science. This bill is sponsored by the Superintendent of Public Instruction. **This bill passed the Assembly floor 47-32 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

SB 684 (Alquist)
This bill would encourage social science educators to include in their instruction the accurate portrayal of affected populations in the continent and subcontinent of Asia during World War II. **This bill passed the Assembly Education Committee 10-0 on June 22, 2005.**

2. Insure that curriculum is rigorous, standards-aligned, and research-based utilizing State Board adopted materials or standards-aligned textbooks in grades 9 to 12, to prepare children for college or the workforce.

SB 657 (Escutia)
This bill would require the State Board to annually solicit recommendations from school districts of instructional materials for adoption in any subject area in which the Board adopts instructional materials and in English language development. The district recommendations must include a narrative of the evaluation or piloting process of the district and explanation for the recommendation and a resolution of the local governing board that approves the use of the instructional materials. This bill authorizes a school district that recommends instructional materials for adoption to use those instructional materials as if the materials were adopted by the State Board for a maximum of four years, unless the state board, within 120 calendar days, makes written factual findings specific to the particular instructional materials. In addition, the State Board one year of the receipt of a school district recommendation to consider whether to adopt the recommended instructional materials. A failure of the State Board to act on the recommendation deems the instructional materials adopted for four years, or until the next regular adoption of materials in that category, whichever comes later. **This bill passed the Senate floor 26-14 and is scheduled to be heard in the Assembly Education Committee on June 29, 2005.**

SCA X1 4 (Perata)
This is a special session bill that proposes to repeal provisions of the State Constitution that require the State Board of Education to adopt textbooks for use in grades 1-8. This proposed Constitutional Amendment requires a 2/3 vote of each house in order to be submitted to the voters. The Governor's signature is not required for constitutional amendments. **This bill is awaiting a hearing in the Senate Election, Reapportionment and Constitutional Amendments Committee. This is a two-year bill.**

3. Insure the availability of State Board of Education adopted instructional materials for Kindergarten and grades 1 to 8 and locally adopted standards-aligned instructional materials in grades 9 to 12.

AB 388 (Canciamilla)
This bill would prohibit SBE from adopting basic instructional materials for reading/language arts and mathematics in successive years and requires the Superintendent of Public Instruction to submit a report recommending strategies to reduce the cost of K-12 instructional materials. In addition, it requires the SBE to extend the authorization to use specified instructional materials beyond the normal 6-year adoption. **This bill passed the Assembly floor 49-30 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

AB 401 (De la Torre)
This bill requires the Superintendent of Public Instruction to allocate funding to school districts in order to provide supplementary instructional materials specifically for English language learners in kindergarten and grades 1 to 12, inclusive, for the purpose of accelerating those pupils as rapidly as possibly toward grade level proficiency. School districts are eligible for funding of up to $25 per pupil to purchase materials verifies by the State Department of Education. The supplementary instructional materials must be

designed to help English language learners become proficient in reading, writing, and speaking English and would authorize their use only in addition to the standards-aligned materials adopted by the State Board of Education. This bill is a vehicle to implement an appropriation proposed in the State Budget of $30 million for English language learner supplementary instructional materials. **This bill passed the Assembly floor 50-27 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

AB 564 (Karnette)
This bill authorizes the Superintendent of Public Instruction to work with county offices of education, local education agencies, or other educational entities to form panels to develop reports for high school basic instructional materials in the core courses in grades 9-12 and determine the extent to which these materials are aligned to the content standards adopted by the State Board of Education. This bill is sponsored by the Superintendent of Public Instruction. **This bill passed the Assembly floor 47-32 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

AB 689 (Nava)
This bill requires the State Board of Education, based on recommendations from the Superintendent of Public Instruction, to adopt model content standards for health education by December 1, 2007. This bill is co-sponsored by the Superintendent of Public Instruction. **This bill passed the Assembly floor 77-2 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

AB 756 (Goldberg)
This bill prohibits the state board or the governing board of a local school from adopting instructional materials that exceed 200 pages in length. **This bill passed the Assembly floor 42-33 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

AB 1548 (Pavley)
This bill would require, by January 1, 2008, that publishers or manufactures make adopted instructional materials available in an electronic file format for use by a pupil who is blind or who has a print disability. Additionally, this bill establishes a pilot program that will allow 12 schools to use instructional materials funding to purchase electronic equipment bundled with standards-based, state-adopted instructional materials. **This bill passed the Assembly floor 59-18 on May 23, 2005, and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

4. Support professional development for teachers on the adopted instructional materials that are used in the classroom.

AB 430 (Nava)
This measure extends the sunset date for the Principal Training Program from July 1, 2006 to July 1, 2012, and renames the program, "the Administrator Training Program." The bill expands eligibility for the program to include other curriculum and instructional leaders who support principals and includes training on English Language Learners and students with disabilities. **This bill passed the Assembly floor 78-1 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

AB 1032 (Jones)
This bill would provide professional learning on reading/language arts, mathematics, history/social science and science learning standards to preschool classroom teachers and paraprofessionals. This bill is sponsored by the Superintendent of Public Instruction. **This bill was held on suspense in the Assembly Appropriations Committee on the May 25, 2005.**

SB 414 (Alquist)
This measure would extend the Mathematics and Reading Professional Development Program for teachers from July 1, 2006 to July 1, 2012, and renames the program, the Science, Mathematics, and Reading Teacher Development (SMART) Program and would add science instruction to the subject matter of the existing program. This bill is sponsored by the Superintendent of Public Instruction. **This bill passed the Assembly Education Committee 11-0 on June 22, 2005, and is awaiting a hearing in the Assembly Appropriations Committee.**

SB 428 (Scott)
SB 428 (Scott) makes changes to the Pupil Retention and Professional Development block grants established in AB 825 (Firebaugh, Chapter 871, Statutes of 2004). The measure adds specified supplemental instruction ("summer school") programs to the Pupil Retention Block Grant for grade 2 - 9 pupils, who are recommended to be held back in grade level, and to pupils in grades 7-12, who are unlikely to pass the high school exit examination. It also changes the program growth calculation and repeals provisions that withhold 25% of block grant funding until the mandated supplemental instruction program costs are fully covered. SB 428 also adds the Mathematics and Reading Professional Development Program (AB 466) to the Professional Development Block Grant. **This bill passed the Senate floor 29-11. According to the Author's office this bill as drafted will not proceed and has been pulled from the Assembly Education Committee agenda at the Author's request.**

SB 1072 (Simitian)
This bill would consolidate the funding for the English Language Development Institutes, Pre-Intern Teaching Program, Pre-Intern Teaching Academies, Alternative Certification Programs, California School Paraprofessional Teacher Training Program, Education Technology Staff Development Program, the Education Technology Professional Development program, the National Board for Professional Teaching Standards Certification Incentive Program, and the California Peer Assistance and Review Program for Teachers, and would establish the Teacher Support and Development Act

of 2006 to provide flexible professional development block grants to school districts. The bill would require the Superintendent of Public Instruction to annually award the block grants from funding provided in the annual Budget Act. **This bill held on suspense in Senate Appropriations Committee on May 26, 2005.**

5. Maintain the assessment and accountability system (including STAR, EAP, CAHSEE, and CELDT).

AB 482 (Hancock)
This bill would require school districts to administer a second achievement test to pupils with limited English proficiency who are enrolled in any of grades 3 to 11, in their primary language, and would require these tests to be administered only to limited-English-proficient pupils who either receive instruction in their primary language or have been enrolled in a school in the United States (rather than California) for less than 12 months. **This bill passed the Assembly floor 53-26 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

AB 600 (Hancock)
This bill would declare that it is the intent of the Legislature to enact legislation to replace the current California Standardized Test for grade two under the STAR Program with a locally adopted diagnostic test. **This bill is awaiting referral to a committee. This is a two-year bill.**

AB 1409 (Baca)
This bill Specifies that a pupil is deemed to have passed the California High School Exit Examination (CAHSEE) if he or she scored at least proficient on the ELA and mathematics portion of the CSTs. Requires the State Board of Education (SBE) to designate the passing score for the CSTs and requires the Superintendent of Public Instruction (SPI) to establish a comparable level of difficulty of the CSTs as compared to the CAHSEE. **This bill was held on suspense in the Assembly Appropriations Committee on May 25, 2005.**

AB 1531 (Bass)
As amended, this bill allows a student to satisfy the English Language Arts (ELA) and/or Math portions of the California High School Exit Exam (CAHSEE) requirement by the successful passage of an Alternative Performance Assessment (APA) in ELA or Math. If an APA is offered, all students must also take the CAHSEE. The APA will not be considered valid or be able to be used unless the Superintendent of Public Instruction (SPI) certifies that this APA is valid, reliable, free from bias, is field tested, is at least the level of proficiency as the CAHSEE, and is aligned to state content standards. **This bill passed the Assembly floor 42-34 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

SB 385 (Ducheny)
This bill would establish that a pupil with limited English proficiency who is enrolled in any of grades 3 to 11, is required to take a test in his or her primary language if a test is available, and would require these tests to be administered only to limited-English-

proficient pupils who either receive instruction in their primary language or have been enrolled in a school in the United States for less than 12 months a pupil who is required to take an achievement test shall take that test in his or her primary language if a test is available, if the pupil is identified as limited-English-proficient, and is either literate in his or her primary language or receives instruction in his or her primary language. The bill would require a pupil identified as limited-English-proficient who has attended a school in the United States for at least 3 consecutive years to take an additional achievement test in English. The bill would require the State Department of Education to develop a primary language assessment in the dominant primary language of limited-English-proficient pupils. Results from this achievement test shall be used to determine adequate yearly progress pursuant to NCLB and for purposes of the Academic Performance Index.
This bill passed the Senate floor 22-15 and is scheduled to be heard in the Assembly Education Committee on June 29, 2005.

SB 517 (Romero)
As amended, the SPI shall certify that for high schools ranked in deciles 1 to 3 of the API and identified for review by a county Superintendent of schools, that the high school offers full and equal access for all pupils to all the following minimum conditions for successfully passing the CAHSEE: Fully certified teachers, instructional materials, rigorous supplemental instruction and counselor to pupil ratios of at least 1:476. By Sept. 1, of each year the SPI is required to prepare a report to the Legislature identifying the high schools failing to meet certification and their deficient conditions as compared with those high schools that have a 10% or less failure rate on CAHSEE. A school district or charter that fails certification must prepare a report to the SBE by July 1, of each year on the barriers to providing minimum conditions. The governing board must present this report at a regularly scheduled school board meeting. School districts must prepare an action plan. By Jan 31, the SPI with the approval of SBE shall request proposals for an independent consultant to study the barriers to success on the CAHSEE. The SPI shall also establish a 15 member advisory panel to advise the independent evaluator. Finally this bill, earmarks the $57 million in Governor's budget for supplemental instruction for students at risk of not passing the CAHSEE. **This bill passed the Senate floor 21-15 on June 2, 2005, and is scheduled to be heard in the Assembly Education Committee on June 29, 2005.**

SB 586 (Romero)
This measure delays the CAHSEE for special education students until June 30, 2008, until an alternative to the high school exit examination is implemented. This bill was a measure by Senator Scott on pupil assessment but was recently amended. **This bill is scheduled to be heard in the Assembly Education Committee on July 6, 2005.**

SB 755 (Poochigian)
As amended, SB 755 makes needed clean-up corrections to the STAR reauthorization bill, SB 1448 (Chapter 233, Statutes of 2004). The provisions would do the following: Prohibit educators from conducting test preparation for students; Authorize the California Department of Education to release 25 percent of test items in the section that sunsets in 2011; Make clarifying changes to the use of the augmented California

Standardized Tests by institutions of higher education. SB 755 also clarifies that English-learners who receive instruction in their primary language, or who have been enrolled in a United States school for less than 12 months, shall be tested in their primary language. These students must also be assessed with the English California Standards Tests. **This bill passed the Senate floor 28-1and is scheduled to be heard in the Assembly Education Committee on June 29, 2005.**

6. Insure that the California Commission on Teacher Credentialing (CTC) and all teacher training institutes use State Board adopted standards as the basis for determining the subject matter competency of teacher candidates.

AB 693 (Goldberg)
This bill has been amended to require the Commission on Teacher Credentialing to conduct a study regarding the manner in which any or all components of skills identified by the Secretary of Labor's Commission on Achieving Necessary Skills (SCANS) report can be included in teacher training programs. The intent is to better prepare students for the workforce. The report would be due to the Legislature on or before January 1, 2007. **This bill passed the Assembly floor 48-31and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

7. Strengthen coordination between K-12 and higher education.

SB 964 (Scott)
This bill states Legislative intent to strengthen coordination between community colleges and high schools in California for the purpose of developing fully articulated, industry-driven career technical education curricula. **This bill is awaiting a committee assignment in the Senate Rules Committee. This bill is either dead or will be a two year bill.**

AB 707 (Hancock)
This bill would authorize the governing boards of school districts to provide a comprehensive educational counseling program for all students in the district, including an academic and career exploration plan, by the end of 9th grade. The plan would include a sequence of courses necessary to meet the requirements for entry into postsecondary education, as well as a sequence of courses or career exploration activities to provide awareness of career opportunities and/or preparation for entry into the workforce. In addition, the plan would include the participation in small learning communities, academies, partnership academies or other career-related programs to achieve the goals of the individualized plan. **This bill passed the Assembly floor 43-31on May 19, 2005, and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

Other Bills of Interest to the State Board

AB 172 (Chan) Universal Preschool
States the intent of the Legislature to establish and provide a voluntary preschool-for-all system. In addition, AB 172 will requires the Superintendent to prepare a report and

submit it to the Legislature before January 1, 2007, regarding the types of preschool programs that receive funding, including data relating to the geographic and income distribution of participants in these programs**.** In addition, the Superintendent shall convene a committee to develop a plan to coordinate the capacity and efficiency of the state system of postsecondary education for the purpose of preparing and training high quality staff in preschool programs. This bill would become operative only if funding is provided for purposes of the bill in a statewide initiative that authorizes universal preschool and is approved by the voters at a statewide election. **This bill passed the Assembly floor 47-31 and is awaiting a hearing in the Senate Education Committee.**

AB 1608 (Liu)
This bill would require the governing board of a school district maintaining a middle school or junior high school to prescribe courses of study designed to provide the skills and knowledge required for adult life for pupils attending the schools within its school district. This bill is sponsored by the Governor. **This bill was held on suspense in the Assembly Appropriations Committee on May 11, 2005.**

AB 1609 (Liu)
The bill adds an assessment of career-technical education data measures to the school accountability report card. This bill is sponsored by the Governor. **This bill passed the Senate Education Committee 11-0 on June 22, 2005, and is awaiting a hearing in the Senate Appropriations Committee.**

AB 1662 (Lieber)
This bill would conform state law to the new federal Individuals with Disabilities Education Act (IDEA) Reauthorization 2004 provisions, which consist of moving from strictly procedural compliance to improved outcomes; monitoring through the use of data and other processes child find, Free Appropriate Public Education in the Least Restrictive Environment, transition, disproportionate identification, and outcomes in reading, math, and science; improving opportunities for resolution through less litigious means, including Alternative Dispute Resolution, mediation, and local dispute resolution; more choice for parents; major changes in the Individualized Education Plan (IEP) and two waiver opportunities for paperwork reduction and three-year IEP options. **This bill passed the Assembly floor 77-0 and is scheduled to be heard in the Senate Education Committee on June 29, 2005.**

SB 166 (Soto)
This bill provides that a charter school may have a renewal period of two to four years, as specified, as an alternative to the current fixed period of five years. **This bill passed the Assembly Education Committee 8-3 on June 22, 2005, and is awaiting a vote on the Assembly Floor.**

SB 912 (Ducheny)
Requires that members of the State Board of Education (SBE) be appointed by the Governor with advice and consent of two-thirds of the membership of the Senate. The members must be comprised of the following: a public school teacher who works or has

worked with English language learners, a classified employee of a school district, a professor of education employed by a postsecondary educational institution, an onsite school administrator, a school district superintendent or an associate school district superintendent, three elected members of school district governing board, and two members of the general public. At least one member shall be selected from a school district that represents one of seven regions of the state. **This bill passed the Senate floor 23-16 and is scheduled to be heard in the Assembly Education Committee on June 29, 2005.**

SCA X1 1 (Runner)
This bill, a part of the Governor's education package, would require that any employment decision, as defined, by a school district, including a county office of education or charter school, be based solely on employee performance, as assessed annually, and on the needs of the school district and its pupils, and would provide that employee seniority may not be considered in making an employment decision, as defined. As to administrators and teachers, the measure would require that performance be assessed based upon an appropriate combination, as determined by the governing board of the school district, of individual annual performance evaluations and improvements in pupil academic achievement as measured by state-adopted standardized tests. This bill requires a 2/3 vote of each house in order to be submitted to the voters. The Governor's signature is not required for constitutional amendments. **This bill was held in the Senate Education Committee on February 28, 2005, and was re-referred to the Senate Education Committee.**

ITEM #35

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Uniform Complaint Procedures (UCP) Regulations, Adopt Proposed Title 5 Regulations	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) approve the proposed regulations.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

- November 2004; the SBE released for public comment revised regulations for the uniform complaint procedures.
- March 2005; the SBE released for public comment revised regulations for a 15-Day Public Comment Period.
- May 2005; the SBE released for public comment revised regulations for a Second 15-Day Public Comment Period (May 24 – June 7, 2005).

SUMMARY OF KEY ISSUES

During the second 15-day public comment period, seven constituencies submitted comment about the uniform complaint procedures regulations. These comments were similar to those submitted during previous public comment periods and not related to the regulation revisions circulated during this period.

FISCAL ANALYSIS (AS APPROPRIATE)

The Economic and Fiscal Impact Statement concludes that the proposed regulations make non-substantive changes to the current regulations and require new activities all of which are required by State or Federal law. Amended activities mandated under state and federal statute do not constitute a state mandated local cost. Four new sections of the regulations, 4680, 4684, 4685 and 4686, were enacted due to the Williams Case Settlement requiring new activities as mandated under state statute (*Education Code* sections 33031 and 35186) and, therefore, do not create any mandated costs.

ATTACHMENT(S)

Attachment 1: Revised Title 5. Education, Division 1. California Department of Education, Chapter 5.1, Uniform Complaint Procedures (34 pages).
Attachment 2: Final Statement of Reasons (136 pages)

Title 5. EDUCATION

Division 1. California Department of Education

Chapter 5.1. Uniform Complaint Procedures

Subchapter 1. Complaint Procedures

Article 1. Definitions

Amend § 4600 to read:

§ 4600. General Definitions.

As used in this Chapter, the term:

(a) "Age" means a person's chronological age from birth. However, age shall not apply to admission into or access to programs and activities in primary or secondary educational institutions where such educational institution may use age or grade level as a bona fide criteria.

(b)~~(a)~~ "Appeal" means a request made in writing to a level higher than the original reviewing level by an aggrieved party requesting reconsideration or a reinvestigation of the lower adjudicating body's decision.

(c) "Beginning of the year or semester" means the first day ~~of~~ classes necessary to serve all the students enrolled are established with a single designated certificated employee assigned for the duration of the class, **but not later than 20** working **days after the first day students attend classes for that semester.**

(d)~~(b)~~ "Complainant" means any individual, including a person's duly authorized representative or an interested third party, public agency, or organization who files a written complaint alleging violation of federal or state laws or regulations, including allegations of unlawful discrimination in programs and activities funded directly by the state or receiving any financial assistance from the state.

(e)~~(c)~~ "Complaint" means a written and signed statement alleging a violation of ~~a~~ federal or state laws or regulations, which may include an allegation of unlawful discrimination. If the complainant is unable to put the complaint in writing, due to conditions such as a disability or illiteracy ~~or other handicaps~~, the public agency shall assist the complainant in the filing of the complaint.

(f)~~(d)~~ "Complaint ~~i~~investigation" means an administrative process used by the Department or local educational agency for the purpose of gathering data regarding the complaint.

(g)~~(e)~~ "Complaint ~~P~~procedure" means an internal process used by the Department or local educational agency to process and resolve complaints.

(h)~~(f)~~ "Compliance ~~A~~agreement" means an agreement between the Department and a local educational agency, following a finding of noncompliance by the Department, developed by the local educational agency and approved by the Department to resolve the noncompliance.

(i)~~(g)~~ "Days" means calendar days unless designated otherwise.

(j)~~(h)~~ "Department" means the California Department of Education.

(k)~~(i)~~ "Direct ~~S~~state ~~I~~intervention" means the steps taken by the Department to initially investigate complaints or effect compliance.

(l)~~(j)~~ "Educational institution" means a public or private preschool, elementary, or secondary school or institution; the governing board of a school district; or any combination of school districts or counties recognized as the administrative agency for public elementary or secondary schools.

(m)~~(k)~~ "Facilities that pose an emergency or urgent threat to the healthy~~,~~ or safety of pupils or staff" means a condition as defined in paragraph (1) of subdivision (c) of ~~S~~section 17592.72 and any other emergency conditions the school district determines appropriate.

(n)~~(l)~~ "Good repair" means the facility is maintained in a manner that assures that it is clean, safe, and functional as determined pursuant to an interim evaluation instrument developed by the Office of Public School Construction **pursuant to Education Code section 17002**(d)(2). **~~The instrument shall not require capital enhancements beyond the standards to which the facility was designed and constructed.~~**

(o) "Instructional materials" means all materials that are designed for use by pupils and their teachers as a learning resource and help pupils to acquire facts, skills, or opinions or to develop cognitive processes. Instructional materials may be printed or nonprinted, and may include textbooks, technology-based materials, other educational materials, and tests.

(p)~~(m)~~~~(j)~~ "Local ~~A~~agency" means a school district governing board or a local public or private agency which receives direct or indirect funding or any other financial assistance from the state to provide any school programs or activities or special

education or related services.

(q)~~(n)~~ "Local educational agency" includes any public school district and county office of education or direct-funded charter school.

(r)~~(k) "Mediation" means a problem-solving activity whereby a third party assists the parties to a dispute in resolving the problem.~~ **"Mediation" means a problem solving activity whereby a third party assists the parties to the dispute in resolving the complaint.**

(s)~~(o)~~ "Misassignment" means the placement of a certificated employee in a teaching or services position for which the employee does not hold a legally recognized certificate or credential or the placement of a certificated employee in a teaching or services position that the employee is not otherwise authorized by statute to hold.

(t)~~(p)~~ "Public agency" means any local agency or state agency.

(u)~~(q)~~~~(m)~~ "State ~~A~~agency" means the State Departments of Mental Health or Health Services or any other state administrative unit that is or may be required to provide special education or related services to ~~handicapped pupils~~ children with disabilities pursuant to Government Code section 7570 et seq.

(v)~~(l)~~ ~~"State Mediation Agreement" means a written, voluntary agreement, approved by the Department, which is developed by the local agency and complainant with assistance from the Department to resolve an allegation of noncompliance.~~ "**State mediation agreement" means a written, voluntary agreement approved by the Department, which is developed by the parties to the dispute, which resolves the allegations of the complaint.**

(w)~~(r)~~ "Subject matter competency" means the teacher meets the applicable requirements of ~~A~~article 1, subchapter 7 of these regulations, commencing with ~~S~~section 6100, for the course being taught.

(x)~~(s)~~ "Sufficient textbooks or instructional materials" means that each pupil, including English learners, has a textbook or instructional materials, or both, to use in class and to take home to complete required homework assignments; but does not require two sets of textbooks or instructional materials for each pupil. Sufficient textbooks or instructional materials does not include photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage.

(y)~~(n)~~ "Superintendent" means the Superintendent of Public Instruction or his or her

designee.

(z)(u) “Vacant teacher position” means a position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position of which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester.

NOTE: Authority cited: Sections 221.1 232 and 33031, Education Code; Section 11138, Government Code. Reference: Sections 200, 201, 210.1 and 210, 220, and 260 17002(d), **17592.72,** 33126 (b)(5)(A) and (B)**, and 17592.72**, **35160, and 60010,** Education Code; Sections 11135 and 11138, Government Code.

Article 2. Purpose and Scope

Amend § 4610 to read:

§4610. Purpose and Scope.

(a) This Chapter applies to the filing, investigation and resolution of a complaint regarding an alleged violation by a local agency of federal or state law or regulations governing educational programs, including allegations of unlawful discrimination, in accordance with the provisions of Title 34, CFR, Sections 76.780-783 and 106.8; Title 22, CCR, Sections 98300-98382; and California Education Code Sections 49556 and 8257. The purpose of this Cchapter is to establish a uniform system of complaint processing for specified programs or activities which receive state or federal funding.

(b) This Cchapter applies to the following programs administered by the Department:

(1)(i) Adult Basic Education programs established pursuant to Education Code sections 8500 through 8538 and 52500 through 52616.54;

(2)(ii) Consolidated Categorical Aid Programs as listed in Education Code section 64000(a);

(3)(iii) Migrant Education established pursuant to Education Code sections 54440 through 54445;

(4)(iv) Career Technical and Technical Vocational Education and Career Technical and Technical Training Programs established pursuant to Education Code sections

52300 through 52480;

(5)~~(v)~~ Child Care and Development ~~p~~Programs established pursuant to Education Code sections 8200 through 8493;

(6)~~(vi)~~ Child Nutrition ~~p~~Programs established pursuant to Education Code sections 49490 through ~~49560~~ 49570; and

(7)~~(vii)~~ Special Education ~~p~~Programs established pursuant to Education Code sections 56000 through 56885 and 59000 through 59300.

(c) This ~~C~~chapter also applies to the filing of complaints which allege unlawful discrimination against ~~on the basis of ethnic group identification, religion, age, sex, color, or physical or mental disability,~~ any protected group as identified under Education Code section 200 and 220 and **~~Section 11135 of the~~** Government Code **section 11135, including actual or perceived sex, sexual orientation, gender, ethnic group identification, race, ancestry, national origin, religion, color, or mental or physical disability, or age, or on the basis of a person's association with a person or group with one or more of these actual or perceived characteristics,** in any program or activity conducted by a local agency, which is funded directly by, or that receives or benefits from any state financial assistance.

~~(d) This chapter shall not apply to:~~

~~(1) Employer-employee relations such as hiring and evaluations of staff, assignments of classrooms or duties or other issues within the purview of the Public Employees Relations Board or a Memorandum of Understanding or other collective bargaining agreement;~~

~~(2) the provision of core curricula subjects;~~

~~(3) pupil classroom assignments;~~

~~(4) pupil discipline;~~

~~(5) pupil advancement, retention or grades;~~

~~(6) graduation requirements;~~

~~(7) homework policies and practices;~~

~~(8) selection of instructional materials; or~~

~~(9) use of general education funds.~~

(d) Nothing in these regulations shall prevent a local educational agency from using its local uniform complaint procedure to address complaints not listed in

this section.

(e) The Department will develop a pamphlet for parents that will explain the Uniform Complaint Procedures in a user friendly manner and post this pamphlet on the Department's Web site.

NOTE: Authority cited: Sections 221.1 ~~232~~, 8261, 33031, 35186, 49531, 49551, 54445, 52355, 52451, and 56100(a) and (j), Education Code; Section 11138, Government Code. Reference: Sections 200, ~~210,~~ 220, 260, and 49556, Education Code; Sections 11135 and 11138, Government Code; 34 CFR 106.1 – 106.8, 299.10 – 299.11.

Amend § 4611 to read:

§4611. Referring Complaint Issues to Other Appropriate State or Federal Agencies.

The following complaints shall be referred to the specified agencies for appropriate resolution and are not subject to the local and Department complaint procedures set forth in this ~~C~~chapter unless these procedures are made applicable by separate interagency agreements:

(a) Allegations of child abuse shall be referred to the applicable County Department of Social Services (DSS), Protective Services Division or appropriate law enforcement agency. However, nothing in this section relieves the Department from investigating complaints pursuant to section 4650 (a)~~(viii)~~(8)(C) herein.

(b) Health and safety complaints regarding a Child Development Program shall be referred to Department of Social Services for licensed facilities, and to the appropriate Child Development regional administrator for licensing-exempt facilities.

~~(c) Discrimination issues involving Title IX of the Educational Amendments of 1972 shall be referred to the U.S. Office of Civil Rights (OCR). Title IX complainants will only be referred to the OCR if there is no state discrimination law or regulation at issue. Unless otherwise negotiated through a memorandum of understanding/agreement, a preliminary inquiry and/or investigation concerning these complaints will be conducted by OCR. The complainant shall be notified by certified mail if his or her complaint is transferred to OCR by the Superintendent.~~

~~(d) Complaints of discrimination involving Child Nutrition Programs administered by the Department from program participants or applicants shall be referred to either~~

~~Administrator, U.S. Department of Agriculture, Food and Nutrition Service, 3101 Park Center Drive, Alexandria, VA 22302 or Secretary of Agriculture, Washington, D.C. 20250. Discrimination complaints received by a local agency or the Department shall be immediately directed to U.S. Department of Agriculture, Food and Nutrition Service, Western Regional Office.~~

(c)~~(e)~~ Employment discrimination complaints shall be sent to the State Department of Fair Employment and Housing (DFEH) pursuant to ~~T~~title 22, CCR, ~~S~~section 98410. The complainant shall be notified by ~~certified~~ first class mail of any DFEH transferral.

(d)~~(f)~~ Allegations of fraud shall be referred to the responsible Department Division Director ~~and~~ who may consult with the Department's Legal ~~Office~~ and Audits Branch.

NOTE: Authority cited: Sections 221.1 and 33031~~, 71020 and 71025~~, Education Code; Section 11138, Government Code. Reference: Sections 200, 220, 221 and 48987, Education Code; Sections 11135, 11136, ~~and~~ 11138 and 12960, Government Code; Section 11166, Penal Code; 34 CFR ~~76.780-76.783~~ 106.1 – 106.8.

Amend Article 3 and § 4620 to read:

Article 3. Local Educational Agency Compliance

§4620. Local Educational Agency Responsibilities.

Each local educational agency shall have the primary responsibility to insure compliance with applicable state and federal laws and regulations. Each local educational agency shall investigate complaints alleging failure to comply with applicable state and federal laws and regulations and/or alleging discrimination, and seek to resolve those complaints in accordance with the procedures set out in this ~~C~~chapter and in accordance with the policies and procedures of the governing board.

NOTE: Authority cited: Sections 221.1 ~~232~~ and 33031, Education Code; Section 11138, Government Code. Reference: Section 200, 220 and 260, Education Code; Section 11135, Government Code; and 34 CFR ~~76.780 - 76.783 and~~ 106.8.

Amend § 4621 to read:

§4621. District Policies and Procedures.

(a) Each local educational agency shall adopt policies and procedures not inconsistent with sections 4600 – 4695 of this ~~C~~chapter for the investigation and

resolution of complaints. Local policies shall ensure that complainants are protected from retaliation and that the identity of ~~the~~ a complainant alleging discrimination remain confidential as appropriate. School Districts and County Offices of Education shall submit their policies and procedures to the local governing board for adoption **~~within one year from the effective date of this chapter~~**. ~~Upon adoption, the district may forward a copy to the Superintendent.~~

(b) Each local educational agency shall include in its policies and procedures the person(s), employee(s) or agency position(s) or unit(s) responsible for receiving complaints, investigating complaints and ensuring local educational agency compliance. The local educational agency's policies shall ensure that the person(s), employee(s), position(s) or unit(s) responsible for compliance and/or investigations shall be knowledgeable about the laws/programs that he/she is assigned to investigate.

(c) **Except for complaints under sections 4680 - 4687 regarding** ~~any deficiency related to~~ **instructional materials, emergency or urgent facilities conditions that pose a threat to the health and safety of pupils or staff, and teacher vacancies or misassignments, t~~T~~**he local educational agency may provide a complaint form for persons wishing to file a complaint to fill out and file. **A complaint form shall be provided for complaints regarding** ~~any deficiency related to~~ **instructional materials, emergency or urgent facilities conditions that pose a threat to the health and safety of pupils or staff, and teacher vacancies or misassignments.** However, a person **~~may~~ is** not **~~be~~** required to use the complaint form furnished by the local educational agency in order to file a complaint.

NOTE: Sections 221.1 ~~232~~ and 33031, Education Code; Section 11138, Government Code. Reference: Section 200, 220 and 260, Education Code; Section 11135, Government Code; and 34 CFR ~~76.780-76.783 and~~ 106.8 and 299.10 – 299.11.

Amend § 4622 to read:

§4622. Notice~~; Notice Recipients; Notice Requirements~~.

Each local educational agency shall annually notify in writing, as applicable, its students, employees, parents or guardians of its students, the district advisory committee, school advisory committees, appropriate private school officials or representatives, and other interested parties of their local educational agency complaint

procedures, including the opportunity to appeal to the Department and the provisions of this ~~C~~chapter. The notice shall include the identity (identities) of the person(s) responsible for processing complaints. ~~The notice shall also advise the recipient of the notice of any civil law remedies that may be available, and of the appeal and review procedures contained in sections 4650, 4652, and 4671 of this Chapter.~~ **The notice shall also advise the recipient of any civil law remedies that may be available under state or federal discrimination laws, if applicable, and of the appeal pursuant to Education Code section 262.3.** This notice shall be in English, and when necessary, in the primary language, pursuant to section 48985 of the Education Code, or mode of communication of the recipient of the notice. Copies of local educational agency complaint procedures shall be available free of charge.

NOTE: Authority cited: Sections 200, 220, **~~and~~** 221.1**,** ~~232~~ **262.3** and 33031, Education Code; Section 11138, Government Code. Reference: Section 200 and 220, Education Code; Sections 11135 and 11138, Government Code; 34 CFR ~~76.780-76.783 and~~ 106.8 and 299.11.

Article 4. Local Complaint Procedures

Amend § 4630 to read:

§4630. Filing a Local Complaint; Procedures, Time Lines.

(a) **Except for complaints under sections 4680 - 4687 regarding** ~~any deficiency related to~~ **instructional materials, emergency or urgent facilities conditions that pose a threat to the health and safety of pupils or staff, and teacher vacancies or misassignments, and** complaints that ~~other than discrimination~~ ~~complaints~~ that do~~es~~ not allege discrimination, any individual, public agency or organization may file a written complaint with the **district superintendent or his or her designee** ~~**person designated by the governing board**~~ ~~administrator/superintendent of the local educational agency,~~ alleging a matter which, if true, would constitute a violation by that local educational agency of federal or state law or regulation governing ~~the~~ a program~~s~~ listed in section 4610 (b) of this ~~C~~chapter.

(b) An investigation of alleged unlawful discrimination shall be initiated by filing a complaint not later than six months from the date the alleged discrimination occurred,

or the date the complainant first obtained knowledge of the facts of the alleged discrimination unless the time for filing is extended by the district superintendent or his or her designee ~~Superintendent~~, upon written request by the complainant setting forth the reasons for the extension. Such extension by the district superintendent or his or her designee ~~Superintendent~~ shall be made in writing. The period for filing may be extended by the district superintendent or his or her designee ~~Superintendent~~ for good cause for a period not to exceed 90 days following the expiration of the six month time period ~~time allowed~~. The district superintendent ~~Superintendent~~ shall respond immediately upon receipt of a request~~s~~ for extension~~s~~.

(1) The complaint shall be filed by one who alleges that he or she has personally suffered unlawful discrimination, or by one who believes an individual or any specific class of individuals has been subjected to discrimination prohibited by this part.

(2) The complaint shall be filed with the local educational agency in accordance with the complaint procedures of the local educational agency ~~director/district superintendent or his or her designee, unless the complainant requests direct intervention by the Department pursuant to Article 6 of this Chapter~~.

(3) An investigation of a discrimination complaint shall be conducted in a manner that protects confidentiality of the parties and maintains the integrity of the process ~~the facts~~.

NOTE: Authority cited: Sections 221.1 ~~232~~ and 33031, Education Code; Section 11138, Government Code. Reference: Sections 200 and 220, Education Code; Sections 11135, 11136, and 11138, Government Code; 34 CFR ~~76.780-76.783 and~~ 106.8.

Amend § 4631 to read:

§4631. Responsibilities of the Local Educational Agency.

(a) **Except for complaints regarding** ~~any deficiency related to~~ **instructional materials, emergency or urgent facilities conditions that pose a threat to the health and safety of pupils or staff, and teacher vacancies or misassignments, which must be processed in accordance with sections 4680 – 4687, ~~W~~w**ithin 60 days from the date of the receipt of the complaint, the local educational agency person responsible for the investigation of the complaints ~~superintendent~~ or his or her designee shall conduct and complete ~~the~~ an investigation of the complaint in accordance with the local procedures ~~developed~~ adopted pursuant to section 4621 and

prepare a written Local Educational Agency Decision. This time period may be extended by written agreement of the complainant.

(b) The investigation shall ~~provide~~ include an opportunity for the complainant, or the complainant's representative, or both, to present the complaint(s) and evidence or information leading to evidence to support the allegations of non-compliance with state and federal laws and/or regulations ~~and local educational agency representatives to present information relevant to the complaint. The investigation may include an opportunity for the parties to the dispute to meet to discuss the complaint or to question each other or each other's witnesses~~.

(c) Refusal by the complainant to provide the investigator with documents or other evidence related to the allegations in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation, may result in the dismissal of the complaint because of a lack of evidence to support the allegations.

(d) Refusal by the local agency to provide the investigator with access to records and/or other information related to the allegation in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation, may result in a finding based on evidence collected that a violation has occurred and may result in the imposition of a remedy in favor of the complainant.

(e)~~(c)~~ The ~~L~~local ~~E~~educational ~~A~~agency should issue a Decision (the Decision) based on the evidence. The Decision~~,~~ shall be in writing and sent to the complainant within ~~sixty (~~60~~)~~ days from receipt of the complaint by the local educational agency. The Decision ~~shall~~ should contain:

(1) the findings of fact based on the evidence gathered,

(2) conclusion of law,

(3) ~~and~~ disposition of the complaint, ~~including~~

(4) ~~corrective actions if any~~ the rationale for such disposition,

(5) corrective actions, if any are warranted,

(6) notice of the complainant's right to appeal the local educational agency ~~d~~Decision to the Department, and

(7) ~~the~~ procedures to be followed for initiating an appeal to the Department.

~~(d) Local Educational Agencies may establish procedures for attempting to resolve~~

~~complaints through mediation prior to the initiation of a formal compliance investigation. Conducting local mediation shall not extend the local time lines for investigating and resolving complaints at the local level unless the complainant agrees, in writing, to the extension of the time line. In no event shall mediation be mandatory in resolving complaints.~~

(f) Nothing in this ~~C~~chapter shall prohibit the parties from utilizing alternative methods to resolve the allegations in the complaint, including, but not limited to, mediation **~~to resolve the allegations in the complaint~~**.

(g) Nothing in this ~~C~~chapter shall prohibit a local educational agency from resolving complaints prior to the formal filing of a written complaint.

NOTE: Authority cited: Sections 221.1 ~~232~~ and 33031, Education Code; Section 11138, Government Code. Reference: Sections 200 and 220, Education Code; Sections 11135, 11136, and 11138, Government Code; 34 CFR ~~76.780-76.783 and~~ 106.8.

Article 4.5. Appeal of Local Educational Agency Decision.

Renumber § 4652 to § 4632 to read:

~~§4652.~~ § 4632. Appeal~~ing~~ of Local Educational Agency Decision~~s~~ - Grounds.

~~(a) Any complainant(s) may appeal a Local Educational Agency Decision to the Superintendent by filing a written appeal with the Superintendent within (15) days of receiving the Local Educational Agency Decision. Extensions for filing appeals may be granted, in writing, for good cause.~~

~~(b) The complainant shall specify the reason(s) for appealing the local educational agency decision.~~

~~(c) The appeal shall include:~~

~~(1) a copy of the locally filed complaint; and~~

~~(2) a copy of the Local Educational Agency Decision.~~

~~NOTE: Authority cited: Sections 232 and 33031, Education Code; Section 11138, Government Code. Reference: Sections 11135, 11136, and 11138, Government Code; 34 CFR 76.780-76.783 and 106.8.~~

(a) A complainant may appeal a Decision to the Department by filing a written appeal within 15 days of receiving the Decision.

(b) The complainant shall specify the basis for the appeal of the Decision and **whether the ~~how as a matter of~~** fact**s are incorrect and/**or **the** law **~~the~~ is misapplied ~~local educational agency~~**.

(c) The appeal shall be accompanied by:

(1) a copy of the locally filed complaint; and

(2) a copy of the Decision.

(d) If the Department determines the appeal raises issues not contained in the local complaint, the Department will refer those new issues back to the local educational agency for resolution as a new complaint under section 4630 or 4631.

(e) If the Department determines that the Decision failed to address an issue raised by the complaint, the Department shall refer the matter to the local educational agency to make **the necessary** findings and conclusions on **~~the~~ any** issue not addressed**. The local educational agency will address the issue within 20 days from the date of the referral**.

NOTE: Authority cited: Sections 200, 221.2, and 33031, Education Code; Section 11138, Government Code. Reference: Sections 11135, 11136, and 11138, Government Code; 34 CFR 106.8, 34 CFR 299.10(a)(2).

Renumber § 4632 to § 4633 to read.

~~§4632. Forward to Superintendent.~~ § 4633. Appeal of Local Educational Agency Decision.

(a) If the Decision is appealed, the Department shall notify the local educational agency of the appeal. Upon notification by the Department ~~Superintendent~~ that the ~~Local Educational Agency~~ Decision has been appealed ~~to the state level pursuant to section 4652~~, the local educational agency shall forward the following to the Department ~~Superintendent~~:

(1)~~(a)~~ **A copy of ~~T~~t**he original complaint;

(2)~~(b)~~ A copy of the ~~Local Educational Agency~~ Decision;

(3)~~(c)~~ A summary of the nature and extent of the investigation conducted by the local educational agency, if not covered in the ~~Local Educational Agency~~ Decision;

(4) A copy of the investigation file, including but not limited to, all notes, interviews

and documents submitted by the parties or gathered by the investigator;

(5)~~(d)~~ A report of any action taken to resolve the complaint;

(6)~~(e)~~ A copy of the local educational agency complaint procedures; and

(7)~~(f)~~ Such other relevant information as the Department ~~Superintendent~~ may request ~~require~~.

(b) The Department shall not receive evidence from the parties that could have been presented to the local educational agency investigator during the investigation**, unless requested by the Department**. Any confidential information or pupil information in the investigative file shall remain confidential and shall not be disclosed by the Department.

(c) The Department may contact the parties for further information, if necessary.

(d) The Department shall review the investigation file, the summary of the nature and extent of the investigation conducted by the local educational agency, the complaint procedures, documents and any other evidence received from the local educational agency and determine whether substantial evidence exists:

(1) That the local educational agency followed its complaint procedures; **and**

(2) That the relevant findings of fact in the Decision which are the subject of the appeal are supported by the evidence**.~~; and~~**

(e)~~(3)~~ The Department shall review ~~That~~ the conclusions of law which are the subject of the appeal **and determine whether they** are correct.

(f)~~(e)~~ If the Department determines that the Decision is deficient because it lacks findings of fact and conclusions of law regarding the subject of the appeal, the Department may return the Decision to the local educational agency in order to correct the deficiencies **within 20 days of the return**.

(g)~~(f)~~ If the Department finds that the Decision is supported by substantial evidence, and that the legal conclusions are not contrary to law, the appeal shall be denied.

(h)~~(g)~~ If the Department finds the grounds for the appeal have merit:

(1) The Department may, if there is a lack of substantial evidence or a procedural defect in the investigation, remand the investigation to the local educational agency for further investigation of the allegations which are the subject of the appeal; or

(2) The Department may issue a decision based on the evidence in the investigation file received from the local educational agency; or

(3) If the Department determines that it is in the best interest of the parties, conduct a further investigation of the allegations which are the basis for the appeal and issue a decision following further investigation.

(i)~~(f)~~ If the Department finds merit in the appeal, the Department's decision on appeal shall contain the following:

(1) A finding that the local educational agency complied or did not comply with its complaint procedures;

(2) The Department's findings of fact and conclusions of law regarding the issue on appeal; and

(3) Where a determination is made that the local educational agency failed to comply with the applicable state or federal law or regulation, remedial orders **and/or required actions** to address the violation(s).

NOTE: Authority cited: Sections 221.1 ~~232~~ and 33031; Section 11138, Government Code. Reference: Sections 200 and 220, Education Code; Sections 11135, 11136, and 11138, Government Code; 34 CFR ~~76.780-76.783 and~~ 106.8, 34 CFR 299.10(a)(2).

Article 5. State Complaint Procedures

§4640. Filing a State Complaint That Has Not First Been Filed at the Local Educational Agency; Time Lines, Notice, Appeal Rights.

~~(a)~~ Referral to the Local Educational Agency for Local Resolution.

(a)~~(1)~~ If a complaint is erroneously filed with the Department ~~first sent to the Superintendent~~ without first being filed with and investigated by the local educational agency ~~investigation~~, the Department ~~Superintendent~~ shall immediately forward the complaint to the local educational agency for processing in accordance with ~~A~~article 4 of this ~~C~~chapter, unless extraordinary circumstances exist necessitating direct state ~~Department~~ intervention as described at ~~S~~section 4650 ~~exist~~.

(b)~~(2)~~ A letter ~~The complainant(s)~~ shall be sent by first class mail to the complainant(s) ~~a letter to notify~~ notifying him, her, or them that: ~~of 1) the transferred complaint, 2) the State request for local educational agency resolution, and 3) to advise of Department appeal procedures.~~

(1) The Department does not have jurisdiction, at this time, over the complaint and

that the complaint should have been filed with the local educational agency in the first instance;

(2) That the complaint has been transferred to the local educational agency requesting the local educational agency to process and investigate the allegation in the complaint; **~~or~~ and**

(3) That the complainant may file an appeal to the Department following the issuance of the Decision, if he or she believes as a matter of fact or law the Decision is incorrect.

NOTE: Authority cited: Sections 221.1 ~~232~~ and 33031, Education Code; Section 11138, Government Code. Reference: Sections 200 and 220, Education Code; Sections 11135, 11136, and 11138, Government Code; 34 CFR ~~76.780-76.783 and~~ 106.8, 34 CFR 299.10(a)(2).

Article 6. Direct State Intervention

§4650. Basis of Direct State Intervention.

(a) The Department ~~Superintendent~~ shall directly intervene without waiting for local educational agency investigation ~~action~~ if one or more of the following situations ~~conditions~~ exists~~:~~

(1)~~(i)~~ The complaint includes an allegation, and the Department verifies, that a local educational agency failed to comply with the complaint procedures required by this Chapter and its local rules and regulations, including, but not limited to, the failure or refusal of the local educational agency to cooperate with the investigation **~~or to~~ otherwise prevent the complainant from presenting evidence to support the allegations in the complaint**;

~~(ii) Discrimination is alleged by the complainant and the facts alleged indicate that the complainant will suffer an immediate loss of some benefit such as employment or education if the Department does not intervene. However, nothing in this section gives the Department jurisdiction over employment discrimination claims.~~

(2)~~(iii)~~ The complaint relates to an agency that is not a local educational agency ~~agencies other than local educational agencies~~ funded through the Child Development or ~~and~~ Child Nutrition Programs;

(3)~~(iv)~~ The complainant requests anonymity because ~~and presents clear and~~

~~convincing evidence and the Department verifies that~~ he or she would be in danger of retaliation and would suffer immediate and irreparable harm if he or she filed a complaint with the local educational agency ~~if a complaint were filed locally, or has been retaliated against because of past or present complaints~~;

(4)~~(v) The complainant alleges that the local educational agency failed or refused to implement the final decision resulting from its local investigation or local Mediation Agreement;~~

The complainant alleges that the local educational agency failed or refused to implement the final decision resulting from its local investigation or local ~~M~~mediation ~~A~~agreement;

~~(vi) The local agency refuses to respond to the Superintendent's request for information regarding a complaint;~~

(5)(4)~~(vii)~~ The complainant alleges and the Department verifies that through no fault of the complainant, ~~or the Department has information that~~ no action has been taken by the local educational agency within 60 calendar days of the date the complaint was filed ~~locally~~. Prior to direct intervention, the Department shall attempt to work with the local educational agency to allow it to complete the investigation and issue a Decision.

(6)~~(7)~~ **The complainant alleges and the Department verifies that he or she would suffer immediate and irreparable harm as a result of an application of a district-wide policy that is in conflict with state or federal law covered by this Chapter, and that filing a complaint with the local educational agency would be futile.**

(7)~~(6)~~**(5)**~~(viii)~~ For complaints relating to special education the following shall also be conditions for direct state intervention:

(A) The complainant alleges that a public agency, other than a local educational agency, as specified in Government Code section 7570 et seq., fails or refuses to comply with an applicable law or regulation relating to the provision of free appropriate public education to ~~children~~ individuals with disabilities ~~handicapped individuals~~;

(B) The complainant alleges that the local educational agency or public agency fails or refuses to comply with the due process procedures established pursuant to federal and state law and regulation; or has failed or refused to implement a due process hearing order;

(C) The complainant alleges facts that indicate that the child or group of children may be in immediate physical danger or that the health, safety or welfare of a child or group of children is threatened.

(D) The ~~C~~complainant alleges that an individual ~~child~~ with a disability ~~handicapped pupil~~ is not receiving the special education or related services specified in his or her Individualized Educational Program (IEP).

(E) The complaint involves a violation of federal law governing special education, 20 U.S.C. section 1400 et seq., or its implementing regulations.

(b) The complaint shall identify the ~~upon which~~ basis, as described in **~~subsection~~ subdivision** ~~paragraph~~ (a) above, for ~~of this section, that direct~~ filing the complaint directly to the Department ~~to the State is being made~~. The complainant must present the Department with clear, **~~convincing,~~** and verifiable evidence that supports the basis for the direct filing**, except as in subdivision (a)(5).**

NOTE: Authority cited: Sections 221.1 ~~232~~ and 33031, Education Code; Section 11138, Government Code. Reference: Sections 200 and 220, Education Code; Sections 11135, 11136, and 11138, Government Code; 34 CFR ~~76.780-76.783 and~~ 106.8, 34 CFR 299.10(a)(2).

§4651. Notification ~~Direct State Intervention Time Line~~.

When the Department ~~Superintendent~~ receives a complaint requesting direct State intervention, the Department ~~Superintendent~~ shall determine whether the complaint meets one or more of the criterion specified in ~~S~~section 4650 for direct State intervention and shall immediately notify the complainant by first class mail of the ~~his or her~~ determination to accept the complaint without a local educational agency investigation and/or Decision. If the complaint is not accepted, it shall be referred to the local educational agency for local investigation ~~pursuant to section 4631~~, or referred to another agency pursuant to ~~S~~section 4611.

NOTE: Authority cited: Sections 221.1 ~~232~~ and 33031, Education Code; Section 11138, Government Code. Reference: Section 200 and 220, Education Code; Sections 11135, 11136, and 11138, Government Code; 34 CFR ~~76.780-76.783 and~~ 106.8 and 34 CFR 299.10(a)(2).

Amend Article 7 and § 4660 to read:

Article 7. State Investigation ~~Resolution~~ Procedures

§ 4660. Department Resolution Procedures.

(a) When the Department determines that direct State intervention is warranted pursuant to any provision of section 4650, ~~or when an appeal has been filed of a local agency decision pursuant to Section 4652~~**, the following procedures shall be used to resolve the issues of the complaint:**

(1) The Department shall consider alternative methods to resolve the allegations in the complaint.

(2) If both parties request mediation, the Department shall offer to mediate the dispute which may lead to a state mediation agreement.

(3) The Department shall conduct an investigation, including an on-site investigation if necessary, into the allegations in the complaint unless a settlement agreement has been reached between the parties that disposes of all the issues in the complaint.

~~(1) The Department shall offer to mediate the dispute which may lead to a state mediation agreement; and~~

~~(2) The Department shall conduct an on-site investigation if either the district or the complainant waives the mediation process or the mediation fails to resolve the issues.~~

~~(b) If the complaint involves several issues, nothing shall prohibit the parties from agreeing to mediate some of the issues while submitting the remainder for Department investigation. Mediation shall be conducted within the 60 day time line specified in Section 4662(d), and~~

~~(c) Mediation shall not exceed thirty (30) days unless the local or public agency and the complainant agree to an extension.~~

NOTE: Authority cited: Sections 200, 221.1 ~~232~~ and 33031, Education Code; Section 11138, Government Code. Reference: Sections 11135, 11136, and 11138, Government Code; 34 CFR ~~76.780-76.783 and~~ 106.8, 34 CFR 299.10(a)(2).

Repeal §4661:

§4661. Mediation Procedures, State Mediation Agreements; Notice.

~~(a) Initial process.~~

~~(1) Agency and Complainant(s) Notification. Each party in the dispute shall be contacted by the Department and offered the mediation process as a possible means of resolving the complaint. Should the parties agree to enter into mediation, written confirmation shall be sent indicating the time and place of the mediation conference, and the allegations to be addressed.~~

~~(2) Upon local agency and complainant acceptance of the Department's offer to mediate, the allegations to be addressed shall be sent by certified mail to each party.~~

~~(3) The Superintendent shall appoint a trained mediator or mediation team to assist the parties in reaching a voluntary agreement.~~

~~(b) Mediation Results - State Mediation Agreement.~~

~~(1) The mediation results will be documented in a state mediation agreement and signed by the involved parties to the dispute using the following forms as appropriate. (Stipulation to Initiate Mediation, Form CS-19; Signed Mediation Agreement Letter to District, Form CS-24; and Mediation Process Agreement, Form CS-25).~~

~~(2) The mediator or mediation team shall confirm that the agreement is consistent with all applicable state and federal laws and regulations.~~

~~(3) A copy of the written state mediation agreement shall be sent to each party.~~

~~(4) The compliance status of a local agency will revert to noncompliance if the local agency does not perform the provisions of the mediation agreement within the time specified in the mediation agreement.~~

NOTE: Authority cited: Sections 232 and 33031, Education Code; Section 11138, Government Code. Reference: Sections 11135, 11136, and 11138, Government Code; 34 CFR ~~76.780-76.783 and~~ 106.8.

Amend §4662 to read:

§4662. ~~On-Site~~ Investigation Timeline **~~Process; Appointment, Notification, Time Line; Extending Investigation Time Lines~~.**

~~(a) If either party waives mediation or the mediation fails, in part or in whole, those remaining unresolved issues shall be addressed through the investigation process.~~

~~(b) Appointment.~~

~~If an on-site investigation is necessary, an investigator(s) shall be appointed by the~~

~~Superintendent.~~

~~(c) Agency and Complainant(s) Notification.~~

(a) ~~At least two weeks prior to the date of an investigation, e~~Each party in the dispute shall be sent written notification by the Department of the name(s) of the investigator(s) and the investigation date(s), if known. The notice shall explain the investigation process.

~~(d) Time line.~~

(b) An investigation will ~~shall~~ be completed within ~~sixty (~~60~~)~~ days after receiving a request for direct intervention or an appeal request, unless the parties have agreed to ~~mediate and agree to~~ extend the time lines. The Department ~~Superintendent or his or her designee~~ may grant extensions for the investigation ~~only~~ if exceptional circumstances exist that constitute good cause ~~exist~~ with respect to the particular complaint, and provided that the complainant is informed of the extension and the reasons therefore and provided that the facts supporting the extension are documented and maintained in the complaint file.

NOTE: Authority cited: Sections 221.1 ~~232~~ and 33031, Education Code; Section 11138, Government Code. Reference: Sections 200 and 220, Education Code; Sections 11135, 11136, and 11138, Government Code; 34 CFR ~~76.780-76.783 and~~ 106.8, 34 CFR 299.10(a)(2).

Amend § 4663 to read:

§4663. Department Investigation Procedures.

(a) The investigator(s) shall request all documentation and other evidence regarding the allegations in the complaint. ~~The investigator(s) shall interview the complainant(s), agency administrators, staff, related committees/groups, and any other involved persons, as appropriate, to determine the facts in the case. An opportunity shall be provided for the complainant(s), or the complainant's(s') representative, or both, and the agency involved to present information.~~

~~(b) Refusal by the local agency or complainant to provide the investigator with access to records and other information relating to the complaint which the investigator is privileged to review, or any other obstruction of the investigative process shall result in either a dismissal of the complaint or imposition of official applicable sanctions~~

~~against the local agency.~~

(b) The investigation shall include an opportunity for the complainant, or the complainant's representative, or both, to present the complaint(s) and evidence or information leading to evidence to support the allegations of non-compliance with state and federal laws and/or regulations.

(c) Refusal by the complainant to provide the investigator with documents or other evidence related to the allegations in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegations.

(d) Refusal by the local educational agency to provide the investigator with access to records and/or other information related to the allegation in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation may result in a finding based on evidence collected that a violation has occurred and may result in the imposition of a remedy in favor of the complainant.

NOTE: Authority cited: Sections 221.1 ~~232~~ and 33031, Education Code; Section 11138, Government Code. Reference: Sections 200 and 220, Education Code; Sections 11135, 11136, and 11138, Government Code; 34 CFR 76.1 ~~and 76.780-76.783~~ and 106.8, 34 CFR 299.10(a)(2).

Amend § 4664 to read:

§4664. Department Investigation Report.

(a) An investigation report shall be issued ~~submitted to the Superintendent for review and approval~~. The investigation report shall include the following ~~information~~:

(1) A summary of the allegations in the complaint ~~transmittal Letter that includes information about how the agency or the complainants may appeal the decision to the Office of the State Superintendent~~;

(2) A description of the g~~G~~eneral procedures of the investigation;

(3) Citations of applicable law and regulations;

(4) Department findings of facts;

(5) Department conclusions;

(6) **LEA** ~~Department~~ required actions, if applicable;

(7) **LEA** ~~Department~~ recommended **specific** actions, if applicable; ~~and~~

(8) Time line for corrective actions, if applicable~~.~~; and

(9) ~~**Except in Special Education complaints, n**~~**N**otice that any party may request reconsideration of the Department's report from the Superintendent of Public Instruction within **35** ~~**15**~~ days of the receipt of the report.

(10) For those programs governed by Part 76 of Title 34 of the Code of Federal Regulations, the parties shall be notified of the right to appeal to the United States Secretary of Education.

(b) An investigation report shall be mailed to the parties within 60 days from the conclusion of the investigation.

~~(c) Report Time line.~~

~~An investigation report shall be mailed to the parties within sixty (60) days from the date of receipt of the request for direct state intervention or an appeal, unless the parties have participated in mediation and agreed to an extension of the mediation time lines or the Superintendent has granted an extension pursuant to Section 4662(d).~~

NOTE: Authority cited: Sections 221.1 ~~232~~ and 33031, Education Code; Section 11138, Government Code. Reference: Sections 200 and 221, Education Code; Sections 11135, 11136, and 11138, Government Code; 34 CFR ~~76.780-76.783 and~~ 106.8, 34 CFR 299.10(a)(2).

Amend § 4665 to read:

§4665. Discretionary Reconsideration ~~or Appeal~~ of Department ~~SDE~~ Investigation Report.

(a) ~~**Except as to Decisions regarding Special Education w**~~**W**ithin ~~**15**~~ **35** days of receipt of the Department investigation report, either party may request reconsideration by the Superintendent. The request for reconsideration shall designate the finding(s), conclusion(s), or corrective action(s) in the Department's report to be reconsidered and state the specific basis for reconsidering the designated finding(s), conclusion(s) or corrective action(s). ~~The Superintendent may, within~~ **The request for reconsideration shall also state whether the findings of fact are incorrect and/or the law is misapplied.**

(b) Within ~~fifteen (**15**)~~ **35** days of the receipt of the request for reconsideration, the Superintendent or his or her designee may~~,~~ respond in writing to the parties ~~either~~ modifying the specific finding(s), conclusion(s), or ~~required~~ corrective action(s) for which reconsideration is requested, ~~of the Department report~~ or denying the request for reconsideration ~~outright~~. ~~During the p~~Pending ~~of~~ the Superintendent's reconsideration, the Department report remains in effect and enforceable. ~~**If the Superintendent or his or her designee does not respond within the 15 days, the request for reconsideration shall be deemed denied.**~~

~~**(c) There shall be no reconsideration of Special Education Decisions of complaints.**~~

(c)~~(d)~~ ~~(b)~~ Appeals by private agencies regarding Child Care Food Programs shall be made to the State Office of Administrative Hearings in accordance with applicable laws and regulations ~~rather than the Superintendent~~.

(d)~~(e)~~ Appeals from investigations of complaints involving Child Development contractors, whether public or private, shall be made to the Superintendent of Public Instruction as provided in subsection (a) except as otherwise provided in ~~D~~division 19 of ~~T~~title 5 of the Code of California Regulations.

(e)~~(f)~~ ~~(c)~~ For those programs governed by ~~P~~part 76 of ~~T~~title 34 of the Code of Federal Regulations, the parties shall be notified of the right to appeal to the United States Secretary of Education.

NOTE: Authority cited: Sections 200, 221.1 ~~232~~ and 33031, Education Code; Section 11138, Government Code. Reference: Sections 220 and 220, Education Code; Sections 11135, 11136, and 11138, Government Code; 34 CFR 76.1 ~~and 76.780-76.783~~ and 106.8.

Article 8. Enforcement--State Procedures to Effect Compliance.

Amend § 4670 to read:

§4670. Enforcement.

(a) Upon determination that a local **educational** agency violated the provisions of this chapter, the Department ~~Superintendent~~ shall notify the local **educational** agency **pursuant to section 4664(a)** that it must take corrective ~~of the~~ action to come into ~~he~~

~~or she will take to effect~~ compliance. If corrective action is not taken, the Department ~~The Superintendent~~ may use any means authorized by law to effect compliance, including, but not limited to:~~;~~

(1) The withholding of all or part of the local educational agency's relevant state or federal fiscal support **in accordance with state or federal statute or regulation**;

(2) Probationary eligibility for future state or federal support, conditional on compliance with specified conditions;

(3) Proceeding in a court of competent jurisdiction for an appropriate order compelling compliance.

(b) No decision to curtail state or federal funding to a local educational agency under this chapter shall be made until the Department ~~Superintendent~~ has determined that compliance cannot be secured by other ~~voluntary~~ means.

(c) If the Department ~~Superintendent~~ determines that a Child Development Contractor's Agreement shall be terminated, the procedures set forth in sections 8257(d) or 8400 et seq. of the Education Code and the regulations promulgated pursuant thereto (~~C~~chapter 19 of ~~T~~title 5, CCR, commencing with section 17906), shall be followed.

(d) If the Department ~~Superintendent~~ determines that a local educational agency ~~school district or county office~~ has failed to comply with any provision of sections 49550 through 49554 of the Education Code, the Department ~~Superintendent~~ shall certify such noncompliance to the Attorney General for investigation pursuant to section 49556 of the Education Code.

NOTE: Authority cited: Sections 200, 221.1 ~~232~~ and 33031, Education Code; Section 11138, Government Code. Reference: Section 49556, Education Code; Sections 11135, 11136, and 11138, Government Code; 34 CFR ~~76.780-76.783 and~~ **76.783** and 106.8.

Repeal § 4671:

§4671. Federal Review Rights.

~~If the Superintendent elects to withhold funds from a local agency that refuses or fails to comply in a program governed by 34 CFR Part 76, the Superintendent shall notify the local agency of the decision to withhold funding and of the local agency's~~

~~rights of appeal pursuant to 34 CFR section 76.401.~~

NOTE: Authority cited: Sections 232 and 33031, Education Code; Section 11138, Government Code. Reference: 34 CFR 76.780-76.783.

Add § 4680 to read:

§4680. Complaints Regarding Instructional Materials, Teacher Vacancy or Misassignment, and School Facilities.

(a) Complaints regarding ~~any deficiencies related to~~ instructional materials, emergency or urgent facilities conditions that pose a threat to the health and safety of pupils or staff, and teacher vacancy or misassignment shall be filed with the principal of the school**,** or his or her designee**,** in which the complaint arises ~~deficiencies exist~~. A complaint about problems beyond the authority of the school principal shall be forwarded in a timely manner**,** but not to exceed 10 working days**,** to the appropriate school district official for resolution.

(b) Complaints regarding ~~any deficiencies related to~~ instructional materials, emergency or urgent facilities conditions that pose a threat to the health and safety of pupils or staff, and teacher vacancy or misassignment may be filed anonymously. A complainant who identifies himself or herself is entitled to a response if he or she indicates that a response is requested. If a response is requested, the response shall be made to the mailing address of the complainant indicated on the complaint.

(c) The school ~~**may**~~ **shall** have a complaint form available for such complaints. ~~**If a complaint form is used,**~~ t **T**he complaint form shall identify the place for filing the complaint. ~~**It shall**~~ **and** include a space to ~~**mark to**~~ indicate whether a response is requested. **However, the complainant need not use a complaint form.**

(d) All complaints and responses are public records.

NOTE: Authority cited: Sections 33031, Education Code. Reference: Section 35186, Education Code.

Add § 4681 to read:

§ 4681. Contents of Complaints Regarding Instructional Materials.

(a) A complaint related to instructional materials may allege as follows:

(1) A pupil, including an English learner, does not have standards-aligned textbooks or instructional materials or state adopted or district adopted textbooks or other required instructional materials to use in class.

~~(2) A pupil, including an English learner, has insufficient textbooks or instructional materials, or both, in each of the following subjects, as appropriate, that are consistent with the content and cycles of the curriculum framework adopted by the State Board:~~

~~(A) Mathematics.~~

~~(B) Science.~~

~~(C) History-social science.~~

~~(D) English/language arts, including the English language development component of an adopted program.~~

(2)~~(3)~~ A pupil does not have access to textbooks or instructional materials to use at home or after school in order to complete required homework assignments. This does not require two sets of textbooks or instructional materials for each pupil.

(3)~~(4)~~ Textbooks or instructional materials are in poor or unusable condition, having missing pages, or are unreadable due to damage.

(4)~~(5)~~ A pupil was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.

(b) A complaint ~~regarding a deficiency or deficiencies in~~ related to instructional materials shall identify:

(1) the school;

(2) the course **or grade level** in which the deficiency(ies) in instructional materials exist;

(3) the teacher of the course **or grade level**; and

(4) the specific nature of the deficiency or deficiencies as specified in subsection (a).

(c) A complaint may include ~~add~~ as much text to explain the deficiency or deficiencies in instructional materials as complainant ~~wishes~~ feels necessary. ~~One~~ A complaint may contain more than one allegation of deficiency or deficiencies in the instructional material.

NOTE: Authority cited: Sections 33031, Education Code. Reference: Section 35186,

Education Code.

Add § 4682 to read:

§ 4682. **Contents of** Complaints Regarding Teacher Vacancy or Misassignment.

(a)~~(a)~~ A complaint related to teacher vacancy or misassignment **may allege** as follows:

(1) **A position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position of which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester.** ~~**A semester begins and a certificated teacher is not assigned to teach the class.**~~

(2) A teacher who lacks credentials or training to teach English learners is assigned to teach a class with more than 20 percent English learner pupils in the class. This subparagraph does not relieve a school district from complying with state or federal law regarding teachers of English learners.

(3) A teacher is assigned to teach a class for which the teacher lacks subject matter competency.

(b) A complaint regarding a teacher vacancy or misassignment shall identify:

(1) the course or grade level in which the teacher vacancy or misassignment exist;

(2) the specific nature of the vacancy or misassignment as specified in subdivision (a); and

(3) if it is a misassignment, the name of the teacher who is misassigned.

(c) A complaint may include as much text to explain the teacher vacancy or misassignment as complainant feels necessary. A complaint may contain more than one allegation of teacher vacancy or misassignment.

NOTE: Authority cited: Sections 33031, Education Code. Reference: Section 35186, Education Code.

Add § 4683 to read:

§ 4683. Contents of Complaints Regarding the Condition of a Facility.

(a) A complaint regarding emergency or urgent facilities conditions that pose a threat to the health and safety of pupils or staff shall identify the specific school in which the condition exists. The complaint shall specify**:**

(1) the location of the facility; ~~**and**~~

(2) describe emergency or urgent facilities conditions that pose a threat to the health and safety of pupils or staff**;** and

(3) how the condition poses a threat to the health and safety of pupils or staff.

(b) A complainant may ~~add~~ include as much text to explain the emergency or urgent facilities conditions that pose a threat to the health and safety of pupils or staff, as complainant ~~wishes~~ feels necessary. ~~(b) One~~ A complaint may contain more than one allegation of emergency or urgent facilities conditions that pose a threat to the health and safety of pupils or staff.

NOTE: Authority cited: Sections 33031, Education Code. Reference: Section 35186, Education Code.

Add § 4684 to read:

§ 4684. Notice.

(a) In order to identify appropriate subjects of complaint, a notice shall be posted in each classroom in each school in the school district notifying parents and guardians of the following:

(1) There should be sufficient textbooks and instructional materials. For there to be sufficient textbooks and instructional materials each pupil, including English learners, must have a textbook or instructional materials, or both, to use in class and to take home to complete required homework assignments.

(2) School facilities must be clean, safe, and maintained in good repair.

~~(3) There should be a certificated teacher assigned to teach each course or grade level or combination of grade levels for which the teacher has the credential and the appropriate subject matter competency to teach the class.~~

~~(4)~~(3) The location at which to obtain a form to file a complaint in case of a shortage. Posting a notice downloadable from the Web site of the Department shall satisfy this requirement.

(b) A local educational agency shall establish local policies and procedures, post notices, and implement this section on or before January 1, 2005.

NOTE: Authority cited: Sections 33031, Education Code. Reference: Section 35186, Education Code.

Add § 4685 to read:

§ 4685. Investigation ~~by Principal~~.

The principal or the designee of the district superintendent, as applicable, shall make all reasonable efforts to investigate any problem within his or her authority. The principal, or, where applicable, district superintendent or his or her designee shall remedy a valid complaint within a reasonable time period but not to exceed 30 working days from the date the complaint was received. The principal, or where applicable, district superintendent or his or her designee, shall report to the complainant the resolution of the complaint within 45 working days of the initial filing, if complainant identifies himself or herself and requested a response. If the principal makes this report, the principal shall also report the same information in the same timeframe to the district superintendent or his or her designee.

NOTE: Authority cited: Sections 33031, Education Code. Reference: Section 35186, Education Code.

Add § 4686 to read:

§ 4686. Responsibilities of Governing Board.

(a) A complainant who is not satisfied with the resolution of the principal or the district superintendent or his or her designee, may describe the complaint to the governing board of the school district at a regularly scheduled ~~hearing~~ meeting of the governing board.

(b) A school district shall report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and the governing board of the school district. The summaries shall be publicly reported on a quarterly basis at a regularly scheduled meeting of the governing board of the school district. The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints.

(c) The complaints and written responses shall be available as public records.

NOTE: Authority cited: Sections 33031, Education Code. Reference: Section 35186, Education Code.

Add § 4687 to read:

§ 4687. Appeal of Facilities Complaint to Superintendent.

(a) A complainant who is not satisfied with the resolution proffered by the principal, or the district superintendent or his or her designee, involving a condition of a facility that poses an emergency or urgent threat, as defined in paragraph (1) of subdivision (c) of ~~S~~section 17592.72, may file an appeal to the Superintendent of Public Instruction within 15 days of receiving the report.

(b) Complainant shall comply with the appeal requirements of ~~S~~section 4632.

(c) The Superintendent of Public Instruction or his or her designee shall comply with the requirements of ~~S~~section 4633.

(d) The Superintendent of Public Instruction shall provide a written report to the State Board of Education describing the basis for the complaint, the school district's response to the complaint and its remedy or proposed remedy and, as appropriate, a proposed remedy for the issue described in the complaint, if different from the school district's remedy.

NOTE: Authority cited: Sections 33031, Education Code. Reference: Sections 17592.72 and 35186, Education Code.

Chapter 5.3. Nondiscrimination and Educational Equity

Subchapter 1. Nondiscrimination Elementary and Secondary Educational Programs Receiving State or Federal Financial Assistance

Article 2. Definitions

Amend Section 4910(k) to read:

§ 4910. General Definitions.

(k) "Gender" means sex, and includes a person's gender identity and gender related appearance and behavior whether or not stereotypically associated with the person's assigned sex at birth. ~~a person's actual sex or perceived sex and includes a person's perceived identity, appearance or behavior, whether or not that identity, appearance, or~~

~~behavior is different from that traditionally associated with a person's sex at birth.~~

NOTE: Authority cited: Sections 221.1 and 33031, Education Code; and Section 11138, Government Code. Reference: Section 51.7(b), Civil Code; Sections 200, 201(g), 210, 210.1, 212.5, 220, 233(e) and 260, Education Code; Sections 11135 and 11138, Government Code; Section 422.55 and 422.56, Penal Code; Section 1681, Title 20, U.S. Code; Section 2000d, Title 42, U.S. Code; Section 106, Title 34 Code of Federal Regulations; and Sections 98210, 98220, 98230, 98250 and 98343, Title 22, California Code of Regulations.

05-18-05

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: June 24, 2005

TO: **MEMBERS, STATE BOARD OF EDUCATION**

FROM: Geno Flores, Deputy Superintendent
Assessment and Accountability Branch

RE: Item No. 35

SUBJECT: Revised Uniform Complaint Procedures (UCP) Regulations, Proposed Title 5 Regulations: Approve proposed amendments and adopt

Enclosed is Attachment 2 for this item, The Final Statement of Reasons (136 pages).

This attachment is supplemental information to Item 35 that you received earlier.

FINAL STATEMENT OF REASONS
Uniform Complaint Procedures

UPDATE OF INITIAL STATEMENT OF REASONS

The purpose of the regulations is to satisfy the administrative requirement of providing a system of processing complaints of unlawful discrimination and alleged violation of federal or state laws or regulations for those activities or programs that receive state or federal funding.

The proposed amendments to the regulations initially adopted in 1991 are to update the entire set of regulations to reflect current federal and state law citations supporting and requiring the regulations. The proposed amendments to the regulations also incorporate new law related to the Williams Case Settlement and amend the regulations to incorporate the definition of "gender" specified in SB 1234.

The 45-day public comment period for the proposed regulations ended on January 4, 2005. Due to the comments received, CDE recommends further revisions to the following sections: 4600(a), (c), (n), (o), (r) and (v), 4610(c), (d), and (e), 4621(a) and (c), 4622, 4630(a), 4631(a), (f), 4632(b), (d), and (e), 4633(a)(1), (b), (d)(1)(2), (e) and (f), 4640(b)(2), 4650(a)(1), (3), (4), (7) and (b), 4660(a)(1), (2), and (3), 4664(a)(6), (7), (9), and (10), 4665(a), (b) and (c), 4670 (a) and (a)(1), 4680(c), 4681(b)(2) and (3), 4682 (title), (a) and (a)(1), 4683 and 4684(a)(3).

The first 15-day comment period for the proposed regulations ended on April 4, 2005. During the 15-day Public Comment Period, comments were received from multiple constituencies. In response to public comments, CDE made substantive changes to the following sections: 4600(q), 4622, 4633(g), 4682(b) and 4682 (c).

The following subdivisions had non-substantive changes: 4621(c), 4630(a), 4650 (a)(6), (a)(7), (a)(7)(A), and (D); 4662 (title), 4680, 4681(c), 4682(c), 4683(b).

The second 15-Day comment Period ended on June 7, 2005. During the second 15-day Public Comment Period, comments were received from seven constituencies. CDE made no substantive changes in response to public comments.

SUMMARY AND RESPONSE TO COMMENTS RECEIVED DURING THE INITIAL NOTICE PERIOD OF NOVEMBER 19, 2004, THROUGH JANUARY 4, 2005

The text was made available to the public from November 19, 2004, through January 4, 2005. The State Board received the following comments that are addressed in the attached chart (pages 3-88).

COMMENTS RECEIVED DURING THE PERIOD THE 15-DAY NOTICE AND PROPOSED REGULATION TEXT WAS AVAILABLE TO THE PUBLIC

The modified text was made available to the public from March 21, 2005 through April 4, 2005. The State Board received the following comments on the modified text that are addressed in the attached chart (pages 88-123).

COMMENTS RECEIVED DURING THE PERIOD THE SECOND 15-DAY NOTICE AND PROPOSED REGULATION TEXT WAS AVAILABLE TO THE PUBLIC

The modified text was made available to the public from May 24, 2005 through June 7, 2005. The State Board received the following comments on the modified text that are addressed in the attached chart (pages 123-136).

ALTERNATIVES DETERMINATION

The State Board has determined that no alternative would be more effective in carrying out the purpose for which the regulations are proposed or would be as effective and less burdensome to affected private persons than the proposed regulation revision.

LOCAL MANDATE DETERMINATION

The proposed regulations do not impose any mandate on local agencies or school districts.

SUBMITTED BY	COMMENT	CDE RESPONSE
Section 4600. General Definitions.		
4600(c) “Beginning of year or semester ”		
Sherry Skelly Griffith, ACSA, at public hearing; Vivian Castro, LAUSD, at public hearing	Commenter states,” It is unclear under provision (a)(1) as to what point of the beginning of the semester filing a complaint is appropriate. It is often at the beginning of the school year and semester, when student enrollment fluctuates and teacher assignments must be adjusted. Commenter proposes in keeping with the four weeks for inspections of Deciles 1-3 schools, at least that amount of time be provided to districts to ensure that factors impacting enrollment and adjustment to classrooms may be made.” Commenter states four weeks is “copasetic with Williams Settlement rule.”	In response to comments, CDE recommends adding the following definition: “Beginning of year or semester” means the first day the classes necessary to serve all the student enrolled are established with a single designated certificated employee assigned for the duration of the class, but not later than 20 working days after the first day students attend classes for that semester.”
4600(e) “Complaint”		
Martha Zaragoza-Diaz, Advocate, California Association for Bilingual Education (CABE), at public hearing; Magaly Lavadenz, President, CABE; Shelley Spiegel Coleman, President, Californians Together, submitted in writing	Commenter recommends adding the phrase “or ability to speak English” to this definition.	It is not necessary to add this phrase as it is implied in the current phrasing. Also, adding specificity could create potential confusion regarding any circumstances omitted. California Department of Education (CDE) recommends no change.
4600(h) “Compliance agreement”		
Lilia Stapleton, Parent and Teacher, in writing	Commenter states in reference to Section 4600(f)(sic), “ the definition for compliance agreement appears to have been drafted without	The proposed definition is related to the resolution of a noncompliance finding. Even though other agencies may be involved in the delivery of services for an individual student

SUBMITTED BY	COMMENT	CDE RESPONSE
	recognition of federal and state interagency statues concerning students in Special Education – regulations state a compliance agreement means agreement between CDE and local educational agencies (LEAs), despite federal regulations requiring the state to resolve complaints against community mental health agencies that provide services to disabled children."	(receiving a Special Education program or service), the LEA is the agency CDE would hold accountable for ensuring compliance even if it was of any interagency nature, as specified in any compliance agreement. CDE recommends no change.
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states that CDE cannot limit the definition of a compliance agreement to only agreements between CDE and LEAs because CDE will be investigating and enforcing findings of noncompliance against more than just LEAs. The commenter believes the Department will be investigating and also potentially sanctioning or taking legal actions against local community mental health agencies and California Children's Services (CCS). Commenter states the *California Code of Regulations*, Title 2, Section 60560 requires allegations of failure by the LEA, Community Mental Health Service, or CCS to comply with these regulations and	Interagency agreements are only at the Individual Educational Program (IEP) or student level. Therefore, any interagency dispute would be a due process complaint, not a Uniform Complaint Procedure (UCP) complaint. Furthermore, CCR Title 2, Article 9 Section 60600 Application of Procedures for Interagency Dispute Resolution (b) requires when there is a dispute between or among CDE or an LEA or both and any agency over the provision of related services over which agency is to deliver services in the IEP, it shall be negotiated through a hearing officer or mediator after a request for state interagency dispute resolution. CDE recommends no change.

SUBMITTED BY	COMMENT	CDE RESPONSE
	shall be resolved pursuant to Chapter 5.1, commencing with Section 4600, of Division 1 of Title 5 of the *California Code of Regulations.* Commenter believes that the Department of Education is charged with and authorized to be investigating and, potentially, sanctioning or bringing legal actions against, local non-educational agencies was recently affirmed by the Fifth District Court of Appeals in Tri-County Special Education Local Plan Area v. County of Tuolumne (2004) 23 Cal. App4th 563; 19 Cal.Rptr.3d884, 891. Commenter states by narrowing the scope of the jurisdiction of the Department, the proposed amendment would undermine the Department's jurisdiction and authority over local mental health agencies and CCS and would bring Title 5 in conflict with Title 2 and with GC 7585.	

4600 (n) “Good repair”		
The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, Mexican American Legal Defense and Educational Fund (MALDEF); Sherry Skelly Griffith, ACSA, at public hearing and in writing	Commenter states the definition for “good repair” should not be limited to the interim definition but should incorporate the ultimate definition to be developed by the State as called for by SB 550. Commenter recommends adding this statement: “The definition of ‘good repair’ determined pursuant to the interim evaluation instrument shall be superseded by the definition adopted by statute by September 1, 2006 in accord with California *Education Code* Section 14501(d)(2).”	CDE recommends adding a clarifying phrase to explain the definition of good repair is pursuant to Education Code 17002.
4600(o) “Instructional materials”		
Andrea Ball, Director, Government Relations, Long Beach USD, at the public hearing and in writing	Commenter requests term, “instructional materials” be clarified. (Please see full comment under Section 4681.)	CDE recommends adding the following definition to Section 4600 based on comments received: “Instructional materials means all materials that are designed for use by pupils and their teachers as a learning resource and help pupils to acquire facts, skills, or opinions or to develop cognitive processes. Instructional materials may be printed or non-printed, and may include textbooks, technology-based materials, other educational materials, and tests.”

4600(r) “Mediation” – Add Back		
John T. Affeldt, Public Advocates, Inc., at public hearing and in writing; Maisie Chin, Lead Organizer/Director, Community Asset Development Re - defining Education (CADRE), in writing and at public hearing	Commenter recommends adding back sections (k) and (l)(sic) as “the option of mediation should not be eliminated.”	Because of the many comments regarding the deletion of mediation, CDE will offer mediation requested by both parties in the complaint and if the state directly intervenes. The definition of mediation will be added back. CDE also recommends adding back under 4600(v), a definition for “state mediation agreement”.
4600(s) “Misassignment”		
Sherry Skelly Griffith, ACSA at public hearing and in writing; Vivian Castro, Los Angeles USD (LAUSD), at public hearing	Commenter states a “teacher that has been certified as highly qualified under the federal provisions of the No Child Left Behind (NCLB) Act through the High Objective State Standard of Evaluation (HOUSSE) process is excluded from the definition of ‘misassignment’ and should be included.”	The definition of “misassignment” is “the placement of a certificated employee in a position for which the employee does not hold a legally recognized certificate or credential.” A teacher who is highly qualified also has subject matter competency to teach the class which is not required in the definition of misassignment but is reportable under the UCP process as a result of *Education Code* Section 35186(e)(2)(C). See proposed Title V Sections 4600(w) and 4682(a)(3). The definition is consistent with *Education Code* Section 35186. CDE recommends no change.

4600(w) "Subject matter competency"		
Sherry Skelly Griffith, ACSA at public hearing and in writing; Vivian Castro, LAUSD, at public hearing	Commenter states the definition of "subject matter competency" should include reference to the certification of subject matter competency under NCLB pursuant to the HOUSSE process for veteran teachers. ACSA suggests the following language be added to this definition: "Subject matter competency is also defined as those teachers certified as 'Highly Qualified' using the NCLB HOUSSE process."	The definition of "subject matter competence" used in Section 4600(w) is the same definition used in NCLB Teacher Requirements. CDE recommends no change.
4600(x) "Sufficient textbooks or instructional materials"		
Sherry Skelly Griffith, ACSA, at public hearing and in writing; Vivian Castro, LAUSD, at public hearing	Commenter believes that the term "sufficiency" found throughout the regulations must be related to the requirements in *Education Code* 60119. Commenter suggests including a statement of sufficiency from the Williams statute and add to the definition of "sufficiency" as related and pursuant to the local board resolution regarding textbook sufficiency as defined by the local board resolution and described in *Education Code* 60119; therefore, the responsibility is with the local governing board.	For the purpose of the UCP, a complaint may be filed at any time in which a situation exists where there are insufficient textbooks or instructional materials for a particular class or course. The process described in *Education Code* Section 60119 is the eligibility process for receipt of funds for textbooks and instructional materials. It is not related to the UCP process of *Education Code* Section 35186. CDE recommends no change.
4600(z) "Vacant teacher position"		
Sherry Skelly Griffith, ACSA, at public hearing and in writing; Vivian Castro, LAUSD, at public hearing	Commenter states the assignment of a substitute teacher shall be excluded from the definition of a "vacant teacher position" if that substitute	Elimination of the use of 30-day substitute teachers teaching beyond the 30-day time period for an entire semester or year was an aim of the Williams case settlement. The

	shall serve for the entire year or entire semester or the school has made all reasonable efforts to place a permanent teacher at the beginning of the school year but is unable to do so due to unforeseen circumstances (i.e., hired teacher accepts another position at the last minute, illness, etc.). Commenter believes these circumstances should be addressed in regulations.	definition is consistent with *Education Code* Section 35186 if the substitute teacher is assigned to teach a class at the beginning of the year or semester. The definition for "vacant teacher position" in *Education Code* 35186 does not speak to a permanent teacher for the entire year or semester. That requirement is only in *Education Code* Section 33126, addressing school accountability report cards. CDE recommends no change.
Vivian Castro, LAUSD, at public hearing	Commenter states she concurs with comments of ASCA (and one comment in detail). She states she also concurs one comment in detail from Mr. Affeldt that the definition should be as shown for teacher vacancy but do need to clarify what is the beginning of the school year in 4600(u).	The intent of the Williams Settlement was to provide qualified teachers from the beginning of the school year and throughout the year. CDE recommends adding a definition of "beginning of the school year." Also, a principal, in receiving said complaint, has 30 working days to remedy a valid complaint by filling the teacher vacancy. CDE recommends no change.
Andrea Ball, Director, Government Relations, Long Beach Unified School District (USD), in writing and at public hearing	Commenter states that regarding the definition of "teacher vacancy", she agrees with LAUSD and ACSA that you must define beginning of the school year. She recommends 4 weeks or 20 working days. There is often a period at the beginning of the school year and semester, where student enrollment fluctuates and therefore teacher assignments may be adjusted. There should be some commonly defined time period before which complaints are not appropriate. We don't think it was the intent to make it the first day of school.	For purposes of filing a (Williams) complaint under the UCP, the existence of a teacher vacancy is defined in *Education Code* Section 35186: *Education Code* Section 33126 – "the total number of the school's fully credentialed teachers, the number of teachers relying upon emergency credentials, the number of teachers working without credentials, and any assignment of teachers outside their subject area of competence for the most recent three-year period." CDE recommends change. See definition in 4600(c)

Section 4610. Purpose and Scope.		
4610(c)		
Margarita Villareal, Fresno USD; Cynthia Wilson, ESL/ELD Teacher; July Ugas, Mental Health Specialist, Kennedy Family Center; Denis O'Leary, Education Advisor, League of United Latin American Citizens (LULAC); Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together; Jennifer Richard, Senator Kuehl's office; Senator Sheila Kuehl; John T. Affeldt, Public Advocates, Inc.; David Valladolid, President and CEO, Parent Institute for Quality Education; David Valladolid, Chair, Latino Policy Institute; Carmen Martinez-Eoff, California Public School Teacher, Retired; Ana Gamiz, California Policy Analyst, National Council of La Raza; Raymond Uzeta, President and CEO, Chicano Federation of San Diego County, Inc.; Pete Farruggio, Ph.D., Parent and former complainant; Lani Hunt, Parent; Laurie Olsen, Executive Director, California Tomorrow; Alberto M. Ochoa, Professor and Chair, Policy Studies Department, College of Education and Dr. Lisa M. Sparaco, Policy Studies and Cross-Cultural Education Dept, San Diego State University (SDSU); Denise Quintana, first grade teacher of bilingual students, submitted in writing; Martha	Commenters oppose the elimination of specific references to the bases for filing claims of discrimination (such as ethnic group identification, religion, age, sex, color, disability) as it is difficult for people to have access to the originating codes. Commenter recommends that the specific reference for the bases of filing discrimination complaints not be replaced with reference to the *Education Code* only. Commenter states CDE assumed that members of the public, other than attorneys, would know what is contained in *Education Code* sections 200 and 220. "Many parents and public do not have access to legal codes, don't own computers, don't have access to the Internet, and don't have access to public libraries with computers. So it would be difficult, if not impossible, for them to know what the bases are for filing discrimination complaints when (the code) is referenced. This is especially true for parents who do not read or understand English."	In response to comments received, the specific reference to each protected group will be listed in accordance with *Education Code* sections 200 and 220, Government Code Section 11135 and Title VI of the Civil Rights Act of 1964.

Zaragoza-Diaz, Advocate, CABE, at public hearing		
Senator Sheila Kuehl, in writing	Commenter states the description in Section 4610 does not accurately reflect the prohibited bases of discrimination under California and federal law. She suggests the following changes to the existing regulation: (c). This Chapter also applies to the filing of complaints which allege unlawful discrimination against any protected group as identified under *Education Code* sections 200 and 220 and Section 11135 of the Government Code including complaints of harassment, on the basis of actual or perceived sex, sexual orientation, gender, ethnic group identification, race, ancestry, national origin, religion, color, or physical or mental disability, or on the basis of association with a person or group with one or more of these actual or perceived characteristics, in any program or activity conducted by a local agency, which is funded directly by or that receives or benefits from any state financial assistance.	Harassment based on a protected group status is a form of discrimination and need not be stated separately. CDE recommends no change.
4610(d)		
Linda Cook, Director Categorical Programs, North Sacramento School District; John W. Brewer, Deputy Superintendent, North Sacramento School District; Norm Gold, former	Commenter states this addition to Section 4610(d) eliminates the right to file complaints about important equity issues, such as the lack of access of children to the core curriculum.	CDE lists eight common complaint topics that are not covered under the scope of the UCP. CDE recommends deleting this subdivision. It is apparent from the numerous comments

CDE employee and manager of CDE's Categorical Programs Complaints Management unit (1992-1999), Norm Gold Associates; Shirley Drake, Director of Special Programs, Culver City USD; Margarita Villareal, Fresno USD; Cynthia Wilson, ESL/ELD Teacher; July Ugas, Mental Health Specialist, Kennedy Family Center; Karen Cadiero-Kaplan, Sociopolitical Co-Chair, CATESOL; Genene Sepulveda-Kluck, Teacher; Denis O'Leary, Education Advisor, LULAC; Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together; David Valladolid, President and CEO, Parent Institute for Quality Education; David Valladolid, Chair, Latino Policy Institute; Carmen Martinez-Eoff, California Public School Teacher, Retired; Charles W. Bader, Director, Governmental Relations, Los Angeles County Office of Education (COE); Mark Cooley, Co-Chariperson, Los Angeles County Bilingual Directors' Association; Ana Gamiz, California Policy Analyst, National Council of La Raza; David Valladolid, Chair, Latino Policy Institute; Pete Farruggio, Ph.D., Parent and former complainant; Lilia Stapleton, Parent and Teacher; Cynthia L. Rice , California Rural Legal Assistance (CRLA), Inc.; Martha Guzman, California Rural Legal Assistance	Additionally, some state they perceive this change as "eliminating or narrowing the scope" of what is covered under the UCP.	that the inclusion of section 4910(d) has caused a great amount of confusion. The list was not intended to prevent the filing of complaints regarding these matters when they also alleged issues covered by subdivision 4910(a)-(c). It was intended only to say that the CDE does not have jurisdiction over such a complaint (listed 4910(d)) if it did not also contain an issue covered by subdivision (a)-(c) or section 4680, 4781 or 4682. CDE recommends adding a new subdivision (d) to clarify the authority of an LEA: "(d) Nothing in these regulations shall prevent an LEA from using its local uniform complaint procedure to address complaints listed in (d) or any other complaints not otherwise covered by these regulations. CDE also recommends adding subdivision (e), which calls for developing a user-friendly pamphlet to replace the list of eight common complaint topics that are not covered under the scope of the uniform complaint procedures. This pamphlet will be a better means to help people understand the scope and process of the uniform complaint procedures: (e) The Department will develop a pamphlet for parents that will explain the Uniform Complaint Procedures in a user friendly manner and post this pamphlet on the Department's Web site."

(CRLA) Foundation; Maisie Chin, Lead Organizer/Director, CADRE; Lani Hunt, Parent; Helen Scheidt, Fresno USD; Raymond Uzeta, President and CEO, Chicano Federation of San Diego County, Inc.; Laurie Olsen, Executive Director, California Tomorrow; Alberto M. Ochoa and Dr. Lisa M. Sparaco, SDSU; Elizabeth Fralicks, Title III Resource Teacher, Fresno USD, Denise Quintana, first grade teacher of bilingual students submitted in writing		
Sherry Skelly Griffith, ASCA, at public hearing and in writing; Vivian Castro, LAUSD, at public hearing; Martha Guzman, CRLA Foundation, at public hearing	Ms. Griffith and Ms. Castro note these items are eliminated under the UCP. The change is not required under Williams and the Initial Statement of Reasons does not address the proposed definitions. Ms. Guzman states she believes these regulations will lead to inconsistencies of constitutional state oversight responsibilities. An example is Section 4610(d). No explanation is provided for the elimination of those complaints categories now not available. No justification is provided and no administrative alternative is offered. The regulations deliver a final blow by eliminating the independent judgment of CDE if the principal denies allegations. No other evidence allowed to be submitted by	See response above.

	complainant –whole process does not have merit in our perception.	
4610(d)(1)		
Maisie Chin, Lead Organizer/Director, CADRE, at the public hearing	Commenter states she opposes employer-employee relations no longer being applied within the UCP. She states that none of the new Williams provisions, particularly those for providing for complaints regarding teacher misassignments and vacancies, are intended to override collective bargaining agreements. With the language currently proposed, it feels as though the districts will be able to respond to complaints of teacher vacancy and missassignment by just referring to collective bargaining agreements and voiding their responsibility under this jurisdiction. Commenter states, "this provision is unnecessary, inappropriate, and should be stricken. Having long-term subs instead of certificated, qualified teachers is a big issue for parents. If you haven't heard that already in other formats, I'm saying it here today. It is the onus of the school district to find those vacancies and fill those vacancies. There is no complaint process in (the) NCLB to support the school in fulfilling this responsibility."	See response above.
The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public	Commenter states that none of these new Williams provisions, particularly those providing for complaints	See response above.

Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, at public hearing and in writing	regarding teacher misassignments and teacher vacancies, are intended to override local collective bargaining agreements. Nonetheless, with the language as proposed, districts may well feel able to respond to teacher misassignment or vacancy complaint by stating to correct the problem implicates a collective bargaining agreement and thereby voids the district of jurisdiction under this provision.	
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states that since teachers are required to provide services in a student's IEP, and may refuse to do so, the UCP regulation cannot be amended to exclude employer-employee relation matters from the purview of this complaint procedure.	See response above.
4610(d)(2)		
Maisie Chin, Lead Organizer/Director, CADRE; The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, at the public hearing and in writing	Commenter states the lack of provision of core curricula subjects or college prep courses for students is reason for complaint. The lack of core curricula classes for students in Los Angeles is a problem. Again, not being able to file a complaint is a basis of potential discrimination claims.	See response above.

Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states Special Education students are entitled to IEP goals and services, which enable them to access and make progress in the core curriculum. Also, parents have a right to file a complaint about a teacher or school's refusal to abide by this aspect of federal and state Special Education law.	See response above.
4610(d)(3)		
Maisie Chin, Lead Organizer/Director, CADRE; The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, at public hearing and in writing	Commenter states that to the extent a pupil, such as an English Learner, is misassigned to a class where the teacher is not properly trained; there would be a valid Williams complaint of which this provision seeks to deprive them.	See response above.
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states pupils with disabilities have the right not to be removed from regular education classes unless, even with supplementary aids and services, they cannot be satisfactorily educated there. Parents of Special Education pupils have a right to file a complaint about a district's pupil classroom assignment when it breaches provisions of state or federal Special	See response above.

	Education law.	
4610(d)(4)		
Maisie Chin, Lead Organizer/Director, CADRE; The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, Educational Fund, in writing and at the public hearing	Mr. Affeldt states a valid discrimination claim could assert that discipline is being inappropriately imposed in programs using categorical funds. Ms. Chin adds regarding "pupil discipline - there is no shared decision-making! Parents have no recourse… " She also states "don't let it be optional. Say the LEA SHALL have a form at option of complainant. This was viewed as most victorious part of Williams by parents. (see all "shalls") Williams cannot be seen as an opportunity to render the UCP ineffective. Not having a form would discourage many of us from filing a complaint."	See response above.
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states that discipline of Special Education students has special rules and is completely dictated by federal Special Education law. Commenter believes parents of Special Education pupils have the right to file a complaint about a district's failure to abide by the procedures relating to the discipline of Special Education students.	Suspension and expulsion are covered under *Education Code* Section 48900 et seq. See response above.

4610(d)(5)		
The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, at public hearing and in writing; Maisie Chin, Lead Organizer/Director, CADRE, in writing	Commenters state that a valid discrimination claim could assert that advancement, retention or grades are being meted out on a discriminatory basis. Similarly, a valid claim could assert that programs using categorical funds are improperly advancing, retaining, or grading students. Commenter believes there is no basis for this overarching attempt to exclude such valid claims.	All discrimination complaints based on a protected group specified in *Education Code* sections 200 and 220 or Government Code Section 11135 are covered under Section 4610(a). Also, please see response above.
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states Special Education students' placement is determined by his IEP team, of which the parent must be a part. Educational placement (in the IEP) is defined by California law as: "that unique combination of facilities, personnel, location, or equipment … as specified in the IEP. Parents of Special Education pupils have the right to file a complaint about a district's failure to abide by the procedures relating to the placement, advancement or retention of Special Education students."	See response above.

4610(d)(6)		
The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, at public hearing and in writing	Commenter states a valid discrimination claim could assert that graduation requirements are being imposed on a discriminatory basis. Similarly, a valid claim could assert that categorical funds are being used, *inter alia*, in programs that impose improper graduation requirements.	See response above.
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states graduation requirements for Special Education students can mean different things. Special Education students are entitled to participate in graduation ceremonies…school districts are often loath to allow any students, including Special Education students, to participate in graduation ceremonies unless they are receiving a standard high school diploma. This is a violation of *Education Code* Section 56390, a statute which parents must be capable of filing UCP complaints to address.	Appeals could either be filed based upon discrimination or filed with the district based upon other issues. The protections described by commenter are handled under due process complaints. Also, please see comment above.
4610(d)(7)		
The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public	Commenter states a student complaining that their teacher did not assign them homework precisely	The Williams complaint could be made regardless as covered by sections 4680 through 4686. Because of the confusion

Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, at public hearing and in writing	because there existed a shortage of textbooks would be stating a valid Williams complaint.	4610(d) has caused, CDE is amending this subdivision.
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states homework is frequently modified for Special Education students by their IEP teams. Teachers sometimes "balk" at modifying homework and complaints should be filed according to 34 CFR 300.660-662.	The teacher designs homework modifications. The school should be providing assistance to the teacher in determining modifications necessary. Nothing in the proposed regulations prevents complainants from filing complaints under 34CFR 300.660- 300.662. CDE recommends no change.
4610(d)(8)		
The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, at public hearing and in writing	Commenter states "A legitimate Williams complaint might assert that a district did not provide standards-aligned instructional materials because it lacked sufficient standards-aligned textbooks. Similarly, a valid discrimination claim could assert that instructional materials policies and practices were being imposed on a discriminatory basis … (or) improper instructional materials were being imposed in programs that use categorical funds."	The Williams complaint could be made regardless of the circumstances in this example and are covered by sections 4680 through 4686. Because of the confusion 4610(d) has caused, CDE will amend this subdivision.
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy,	Commenter states that schools must educate Special Education students	Because of the confusion 4610(d) has caused, CDE will amend this subdivision.

Inc., in writing	in general education classrooms if these students can be satisfactorily educated in general education classrooms with the use of supplementary aids and services. In California, "supplementary aids and services" are defined to include "curriculum modifications."	
4610(d)(9)		
The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, in writing	Commenters state that any one of the Williams complaint conditions could be created by the use or misuse of general education funds. The same can be said of any number of legitimate discrimination claims. Contrary to the SB 550 and Government Code Section 11135, this overarching provision would unlawfully eliminate those valid claims.	Williams complaints are covered by sections 4680 through 4686. Because of the confusion 4610(d) has caused, CDE will amend this subdivision.
4610(d)(1-8)		
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states "you cannot sever these issues from the list of issues that can be the subject of a complaint about a Special Education students' IEP, or the violation of statutory entitlements." Commenter provides six pages of descriptions detailing how each one must be addressed.	See responses above.
Section 4621. District Polices and Procedures.		
Sherry Skelly Griffith, ASCA, at public	Commenter states "Page 6, Section	*Education Code* 35186(g) regarding the

hearing and in writing	4621 indicates that the local governing board policies and procedures are not required to be in place until 'within one year from the effective date of this chapter.' The chapter sections cited are 4600-4695." "We assume this means within the effective date of when the UCP regulations changes are in effect. Commenter asks, "Is this correct? If not, please clarify, as the deadline of January 1, 2005 will pass before the approval of UCP regulations by the State Board of Education."	Williams Case Settlement states that a LEA shall establish local policies and procedures, post notices and implement this section on or before January 1, 2005. *Education Code* authority supersedes regulations, and establishes a deadline of January 1, 2005 for these requirements. The reference cited in the proposed regulations is related to the (original) enactment of the UCP regulations chapter in 1991. CDE recommends removing this phrase to avoid this confusion.
Ronald D. Wenkart, General Counsel, Orange County Department of Education, in writing	Commenter states (a) Each LEA shall adopt policies and procedures and School Districts and County Offices of Education shall submit their policies and procedures to the local governing board for adoption within one year from the effective date of this chapter. Commenter states the use of the phrase "…from the effective date of this chapter…" is unclear. Commenter asks, "Does it mean one year from the adoption of the original regulations or one year from the adoption of these changes?"	Same response as above.
4621(c)		
Maisie Chin, Lead Organizer/Director, CADRE, in writing; The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen,	Commenter states this provision improperly permits a local education agency the *option* of providing a complaint form to persons wishing to	This comment represents confusion between Williams and UCP complaint processes and requirements. Although many school districts offer a "complaint form" to file a UCP

Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, at public hearing and in writing	file a complaint. SB 550 makes it clear that a district *must* provide such a form. Under the new *Education Code* sections 35186 (f)(3) and (a)(1)-(2) it is clear that districts must provide complainants with a proposed standard complaint form that districts are required to post a notice in every classroom informing parents and guardians of the location of such forms. Moreover, the forms must conform to certain requirements (e.g., there must be a space to mark if the complainant desires a written response; district must specify the location for obtaining a form for filing a complaint). These requirements, which are mandatory and not at the option of the LEA, cannot be complied without the existence of a form.	complaint, the federal and state regulations directing the UCP simply require that the complaint be in writing. In attempt to resolve the inconsistencies, CDE recommends adding the following to the proposed regulations: "(c) Except as to complaints under sections 4680-4687 regarding instructional materials, emergency or urgent facilities conditions that pose a threat to the health and safety of pupils or staff, and teacher vacancies or misassignments, the local educational agency may provide a complaint form for persons wishing to file a complaint to fill out and file. However, a person is not required to use the complaint form furnished by the LEA in order to file a complaint. A complaint form shall be provided for complaints regarding instructional materials, emergency or urgent facilities conditions that pose a threat to the health and safety of pupils or staff, and teacher vacancies or misassignments."
Maisie Chin, Lead Organizer/Director, CADRE; The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan	Commenter states that if the situation is one regarding an emergency facility condition that poses a threat to health and safety of students, a limited amount of time should be permitted for the LEA to respond and possibly correct its error.	Complaints regarding emergency conditions of facilities are handled under sections 4684 through 4687. Also, please see response above clarifying this provision.

Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, in writing		
Sherry Skelly Griffith, ACSA, in writing; Vivian Castro, LAUSD, at public hearing; The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, at public hearing.	Commenters state that sections 4621(c) and 4680 (c) of the proposed regulations permit the option of providing a complaint form. The Williams settlement states there must be a form. Form does not have to be used by parents but district must offer a form.	CDE agrees with the comment. See response and proposed amendment above.
Section 4622. Notice.		
Senator Sheila Kuehl; Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together; Courtney Joslin, California Safe Schools Coalition; John T. Affeldt, Public Advocates, Inc., at public hearing and in writing; Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc.; Cynthia L. Rice, CRLA, Inc.; Martha Guzman, CRLA Foundation; Judy Goddess, Educational Advocate; Dale Mentink, Senior Attorney, on behalf of	Commenter states clarification is needed as to why the Department proposes to eliminate the public notice requirement that the recipient of the notice be informed of any civil law remedies that may be available. Public Advocates commenter states the proposed strikeout should be withdrawn and the current language maintained.	CDE recommends adding back the public notice requirement as the following phrase to clarify that such notice only pertains to complaints of discrimination: "The notice shall also advise the recipient of any civil law remedies that may be available under state or federal discrimination laws, if applicable and the appeal pursuant to Education Code Section 262.3.

Protection and Advocacy, Inc., in writing		
Section 4630. Filing a Local Complaint; Procedures, Time Lines.		
4630(a)		
The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, in writing	Commenters state, "For clarity's sake, this section would do well to also reference Section 4680 and the proper place to file complaints regarding instructional materials, teacher vacancy or misassignment and school facilities."	CDE recommends adding the following: "(a) Except for complaints under sections 4680 – 4687 regarding instructional materials, emergency or urgent facilities conditions that pose a threat to the health and safety of pupils or staff, and teacher vacancies or misassignments and does not allege discrimination, any individual, public agency or organization may file a written complaint with the district superintendent or his or her designee alleging a matter which, if true, would constitute a violation by that local educational agency of federal or state law or regulation governing a program listed in Section 4610(b) of this Chapter.
4630(b)(2)		
Linda Cook, Director Categorical Programs, North Sacramento School District; John W. Brewer, Deputy Superintendent, North Sacramento School District; Norm Gold, Norm Gold Associates; Shirley Drake, Director of Special Programs, Culver City USD; Margarita Villareal, Fresno USD; Denis O'Leary, Education LULAC; Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together;	Commenter states the revision to Section 4630(b)(2) eliminates the right to request direct intervention from the CDE for complaints alleging discrimination where the complainants believe they will suffer immediate loss of some benefit. Representatives from CABE and Californians Together state the proposed amendment would require CDE to refer any issues raised in an	The matter of direct intervention is covered under Section 4650. It is the primary responsibility of the LEA to ensure there is no discrimination in any of its programs or activities and that safeguards exist throughout the investigative process. See Title 5, *California Code of Regulations* Section 4900 et seq. and *Education Code* sections200 and 220. The local administrative complaint procedures should be exhausted prior to State intervention.

Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc.; Cynthia Wilson, ESL/ELD Teacher; July Ugas, Mental Health Specialist, Kennedy Family Center; David Valladolid, President and CEO, Parent Institute for Quality Education; David Valladolid, Chair, Latino Policy Institute; Carmen Martinez-Eoff, California Public School Teacher, Retired; Charles W. Bader, Director, Governmental Relations, Los Angeles COE; Ana Gamiz, California Policy Analyst, National Council of La Raza; Raymond Uzeta, President and CEO, Chicano Federation of San Diego County, Inc.; Pete Farruggio, Ph.D., Parent and former complainant; Cynthia L. Rice, CRLA, Inc.; Martha Guzman, CRLA Foundation; Lani Hunt, Parent; Helen Scheidt, Fresno USD; Genene Sepulveda-Kluck, Teacher; Karen Cadiero-Kaplan, CATESOL; Mark Cooley, Co-Chariperson, Los Angeles County Bilingual Directors' Association; Alberto M. Ochoa and Dr. Lisa M. Sparaco, SDSU; Elizabeth Fralicks, Title III Resource Teacher, Fresno USD; Denise Quintana, first grade teacher of bilingual students submitted in writing	appeal back to the district for investigation if it determines that the district failed to address them. This proposed amendment eliminates the current right for a complainant to directly appeal to CDE and have them investigate the issues. A rationale as to the need of this change is not provided. Timelines are not included in the language as to when all this must take place and when the complainant must be informed of decisions made by the school district and or CDE.	The LEA has primary responsibility for addressing all complaints. The LEA has to have an opportunity to correct any violations of law and to remedy such violations. The comment regarding a timeline when issues are not addressed and sent back to the LEA is well taken. However, the timeline will depend on the issue and will be set at the discretion of the CDE. CDE recommends adding the phrase "Maintains the integrity of the process" to 4630(b)(3).
Section 4631. Responsibilities of the Local Educational Agency.		
Sherry Skelly Griffith, ACSA, at public hearing and in writing; Vivian Castro,	Commenter states the Department	No federal or state law, or regulation mandates offering mediation services as

LAUSD, at public hearing	should provide a rationale for striking out lines 6 through 10 on page 9, which authorize an LEA to establish procedures for attempting to resolve complaints through mediation prior to the initiation of a formal compliance investigation. Commenter asks, "Does the Williams Settlement require the deletion of this authority? Are there changes in statute which necessitate the elimination of mediation altogether from the UCP regulations?"	part of the UCP. However, mediation remains an option to resolve complaints at the local level. Nothing in SB 550 and SB 6 or AB 2727 prohibits mediation of Williams complaints. CDE recommends no change.
4631(b)		
Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together; Maisie Chin, Lead Organizer/Director, CADRE, submitted in writing	Commenter recommends the following language be restored: "the investigation may include an opportunity for the parties to the dispute to meet to discuss the complaint or question each other or each other's witnesses."	This language clarifies the requirement that there must be an opportunity to present information and evidence of the violation of law, but not to question any person with evidence in the matter considered. The investigator may have the parties meet and discuss the complaint and question witnesses but it is not required. Such meetings are at the discretion of the investigator. The LEA has more discretion in handling the investigation based on the issues in the complaint. CDE recommends no change.
John T. Affeldt, Public Advocates, Inc., at public hearing and in writing;	Commenter concurs with above statements. He also states the proposed amendments "eliminate the affirmative duty of the investigator to collect information from the LEA and eliminate the possibility that the complainant may examine the LEA's	The UCP complaint resolution process need not be a process akin to a trail or deposition. This change eliminates the right of the LEA to question the complainant and his/her witnesses. Confronting and questioning witnesses is not always productive and can result in intimidation of witnesses by both

	witnesses."	parties. CDE recommends no change.
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states it is unclear why the last sentence of this subdivision was deleted. Nothing in the existing regulation requires LEAs to include an opportunity for the parties to meet to discuss the complaint or to question each other's witnesses. If a local agency finds that process effective in resolving complaints at the local level, the local agencies should be free to include this process in its local procedures. Deletion of this language from the existing regulations sends the message that such a process should not be included. The sentence should be restored.	An earlier statement in this subdivision states the investigation shall include an opportunity for the complainant, or the complainant's representative, or both, to present the complaint(s) and evidence to support the allegations of non-compliance with state or federal laws and/or regulations. To further prescribe a methodology is inappropriate. CDE recommends no change**.**
4631(d)		
John T. Affeldt, Public Advocates, Inc., at public hearing and in writing; Maisie Chin, Lead Organizer/Director, CADRE, in writing	Commenter states the provision is too narrow in that it limits the imposition of any such sanction to cases where such a finding and remedy is "based on the evidence collected." The commenter believes this provides an incentive to LEAs to limit access to unfavorable evidence. Commenter cites Federal Rule of Civil Procedure 37 as a discovery sanction, and states there is a range of possible sanctions up to a finding of liability. Commenter states he believes the	Federal Rule of Civil Procedure 37 regarding discovery in federal civil cases is inappropriate for state administrative procedures. These are investigations not discovery procedures. LEA records are public records and subject to the Public Records Act. Adverse findings for failure or refusal to cooperate are an appropriate course of action. This language is identical to that of Section 4663(d). CDE recommends no change. (4631(d) states local agency should say LEA)

	language in Section 4663 (d) language is more appropriate.	
Cynthia L. Rice, CRLA, Inc. and Martha Guzman, CRLA Foundation; Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc.	Commenter states if the complainant fails to adequately articulate the complaint, or if the school district fails to address it in its decision, etc., CDE will refer the complaint to the local district.	As stated in Section 4620, each LEA shall have the primary responsibility for ensuring compliance with applicable state and federal law, and therefore should always initially investigate all complaints and/or all aspects of a complaint. CDE recommends no change.
Section 4632. Appeal of Local Educational Agency Decisions – Grounds.		
4632(a) Note: this information was originally in subdivision 4652(a)		
The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, in writing	Commenter states that the proposed regulations, without explanation or justification, deletes the following language, “Extensions for filing appeals may be granted, in writing, for good cause.” Commenter requests that the language be added back in.	There is no federal or state law, or regulation describing such an extension for filing an appeal. CDE recommends no change.
See also Sections 4633(b) and 4663		
Linda Cook, Director Categorical Programs, North Sacramento School District; John W. Brewer, Deputy Superintendent, North Sacramento School District; Norm Gold, Norm Gold Associates; Shirley Drake, Director of Special Programs, Culver City USD; Margarita Villareal, Fresno USD; Karen Cadiero-Kaplan,	Commenter states sections 4632, 4633(b), and 4663 place new burdens on complainants, many of whom are low-income parents and students who cannot afford an attorney, to essentially conduct their own investigation, provide evidence and demonstrate how school district is factually or legally incorrect.	These revised sections do not place new burdens on people filing complaints, but do attempt to clarify what basic information is required in order for the LEA, and the CDE, to begin the investigation. These revisions will not require the complainant to research the law and/or conduct their own investigation. The revisions simply spell out what specific

Sociopolitical Co-Chair, CATESOL; Genene Sepulveda-Kluck; Denis O'Leary, Education Advisor, League of LULAC; Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together; David Valladolid, President and CEO, Parent Institute for Quality Education; David Valladolid, Chair, Latino Policy Institute; Carmen Martinez-Eoff, California Public School Teacher, Retired; Charles W. Bader, Director, Governmental Relations, Los Angeles COE; Raymond Uzeta, President and CEO, Chicano Federation of San Diego County, Inc.; Pete Farruggio, Ph.D., Parent and former complainant; Cynthia L. Rice, CRLA, Inc. and Martha Guzman, CRLA Foundation; Lani Hunt, Parent; Helen Scheidt, Fresno USD; Mark Cooley, Co-Chariperson, Los Angeles County Bilingual Directors' Association; Ana Gamiz, California Policy Analyst, National Council of La Raza; Alberto M. Ochoa and Dr. Lisa M. Sparaco, SDSU; Elizabeth Fralicks, Title III Resource Teacher, Fresno USD; Denise Quintana, first grade teacher of bilingual students, submitted in writing		information is necessary to explain the wrong the complainant believes needs to be corrected. This section restates the enabling code of federal regulations, that a complaint to CDE under these UCP, must contain a statement that a law, statute or regulation has been violated, and the facts that support the statement of the alleged violation. CDE recommends no change. Section 4632 states the complainant shall specify the basis for the appeal of the decision and how as a matter of fact or law the LEA is correct. According to federal regulation 34CFR Part 299.12, the organization or individual who files a complaint with the state education agency, must state the "facts on which their complaint allegation is based and the specific requirement allegedly violated." CDE recommends clarifying subsection (b): "(b) The complainant shall specify the basis for the appeal of the Decision and whether the facts are incorrect and/or the law is misapplied." CDE recommends adding subdivision (e): "(e) If the Department determines that the Decision failed to address an issue raised by the complaint, the Department shall refer the matter back to the local educational agency to make the necessary findings and conclusions on any issue not addressed. The local educational agency

		will address the issue within 20 days from the date of referral." Section 4663 provides both the complainant and LEA with due process.
Ronald D. Wenkart, General Counsel, Orange County Department of Education, submitted in writing	Commenter asks, "If the Department determines the appeal raises issues not contained in the local complaint, the Department will refer those new issues back to the LEA for resolution under Section 4630 or 4631? Commenter also asks, "When the matter is referred back to the LEA, does the complainant have to file a new complaint or is the LEA required to treat it as a new complaint or an amendment to the original complaint?"	New issues constitute a new complaint and (1) the appeal which contains the new issue shall be considered a new complaint or (2) the complainant will be notified that they must file a new complaint. CDE recommends adding a new subdivision: "(d) If the Department determines the appeal raises issues not contained in the local complaint, the Department will refer those new issues back to the local educational agency for resolution as a new complaint under Section 4630 or 4631."
4632(e)		
The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, in writing	Commenter states this provision allows the Department to remand an appeal back to the LEA if it determines that the Decision failed to address an issue raised by the complaint. Given that, with respect to facilities complaint appeals, LEAs should not be given substantial additional time to resolve the complaint. Indeed, as written, should only have 10 days, the provision provides an incentive for an LEA to avoid addressing all the issues in a complaint to invite a remand.	The point is well taken. The local agency has primary responsibility for addressing complaints, and shall have opportunity to investigate or address the complaint. Additionally, the "Williams" complaints and appeals have different timelines for resolving complaints. Therefore, regulations for the "Williams" complaints will remain in a separate section. CDE proposes the following amendment: "(e) If the Department determines that the Decision failed to address an issue raised by the complainant, the Department shall refer that matter back to the local

		educational agency. The local educational agency shall have 20 days from the date of referral to make the necessary findings and conclusions."
Section 4633. Appeal of Local Educational Agency Decision.		
4633(a)(1)		
Ronald D. Wenkart, General Counsel, Orange County Department of Education, in writing	Commenter states, "In this day and age of faxed and e-mailed documents, it is difficult to determine which document is the original and which one is the copy. Should this provision be reworded to say 'A copy of the original complaint'?"	Agreed. CDE recommends adding this change to the proposed revisions.
Ronald D. Wenkart, General Counsel, Orange County Department of Education, in writing	Commenter writes, "One of the concerns that comes up fairly often from an LEA's point of view is that the Department many times bases its decision on information obtained by the investigator over the telephone and the LEA is not made aware of the information or given an opportunity to respond. Complainants may have similar concerns. We would recommend that the Department document in writing any additional information received and give all parties an opportunity to respond to any additional information. Such a procedure will ensure fairness to all parties and avoid decisions based on biased, unsubstantiated or incorrect information."	CDE's investigation and information are public documents. Due process will be provided to both parties. CDE recommends no change.

4633(b)		
David Valladolid, President and CEO, Parent Institute for Quality Education; David Valladolid, Chair, Latino Policy Institute; Cynthia Wilson, ESL/ELD Teacher; July Ugas, Mental Health Specialist, Kennedy Family Center; Carmen Martinez-Eoff, California Public School Teacher, Retired; Charles W. Bader, Director, Governmental Relations, Los Angeles COE; Mark Cooley, Co-Chariperson, Los Angeles County Bilingual Directors' Association; Ana Gamiz, California Policy Analyst, National Council of La Raza; Raymond Uzeta, President and CEO, Chicano Federation of San Diego County, Inc.; Pete Farruggio, Ph.D., Parent and former complainant, in writing	Commenter states this will impose new burdens on complainants, many of whom are low-income parents and students who cannot afford an attorney, to essentially conduct their own investigation, provide evidence, and demonstrate how school district is factually or legally incorrect.	34CFR Section 299.12 requires that written complaints include a statement that the (LEA) violated a requirement of a statute or regulation that applies to an applicable program and the facts on which the statement is based and the specific requirement allegedly violated. Speculation, conjecture and opinion are insufficient to support a finding that there is a violation of law. CDE recommends adding to Subdivision (b): "(b) The Department shall not receive evidence from the parties that could have been presented to the local educational agency investigator during the investigation, unless requested by the Department." See also CDE Response under Section 4632.
4633(d)		
The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, in	Commenter states this provision and subdivision (f) misapply the basic principles of administrative law in proposing to have the Department review LEA *legal* conclusions under a *substantial evidence* test. It allows the LEA to be both judge and jury. Factual findings are commonly reviewed for substantial evidence, but legal determinations of lower administrative agencies are reviewed *de novo. Maples v. Kern County Assessment Appeals Board*, 96 Cal.	The point is well taken. CDE uses the substantial evidence test for finding whether or not the LEA followed their own procedures. CDE recommends that conclusions of law be not reviewed under the substantial evidence test. CDE recommends 4633(d)(3) be rewritten as suggested by commenter. Now Subdivsion (e): "(e) The Department shall review the conclusions of law which are the subject

writing and at the public hearing	App. 4th 1007, 1013 (2002) (Substantial evidence standard applies factual determinations by agencies exercising quasi-judicial powers; however, agency decisions on questions of law are reviewed de novo); *Department of Rehabilitation v. Workers Comp. Appeals Bd,* 76 Cal. App 4th 513, 515-516 (1999). Commenter states, "There is no reason here to give the LEA special deference with respect to their legal conclusions, not more deference than a court might give the Department in reviewing its determinations. Accordingly, subdivision (d) should be recrafted as follows: (d) and determine whether (1) substantial evidence exists: (A) That the LEA followed its complaint procedures; and (B) That the relevant findings of fact in the Decision which are the subject of the appeal are supported by the evidence; and (C) the conclusions of law which are the subject of the appeal are correct."	of the appeal and determine whether they are correct."
4633(d)-(f)		
Cynthia L. Rice, CRLA, Inc. and Martha Guzman, CRLA Foundation; Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc.	Commenter states there is no meaningful oversight or investigation by eliminating the independent judgment of the department investigator or reviewer and requiring that the school district decision be	CDE believes it is meeting the oversight requirement and recommends no change. See above where the conclusions of law will not be reviewed under substantial evidence.

	upheld if it is supported by substantial evidence.	
4633(e)		
The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, at public hearing and in writing	Commenter states to be internally consistent, and allow the department the ability to conduct additional investigation wherein new evidence will likely be received, the first sentence should be rewritten to add "*Except as provided for in subdivision (g)(3) of the section*, the department shall not receive evidence from the parties that could have been presented to the local agency investigator during the investigation."	CDE recommends adding the following clarification to what is now Subdivision (a)(7): "The Department shall not receive evidence from the parties that could have been presented to the local educational agency investigator, unless requested by the Department. Any confidential information or pupil information in the investigative file shall remain confidential and shall not be disclosed by the Department."
4633(f)		
The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, at public hearing and in writing	Commenter states this subdivision should be amended to read as the following: (f) If the department finds that the decision is supported by substantial evidence and that the legal conclusions are not contrary to law, the appeal shall be denied. Commenter also states the subdivision is erroneously labeled (f), it should be properly labeled as subdivision (h).	CDE will amend the section to reflect that the conclusions of law are correct.
4633(h)(1)		
The *Williams v. California* Plaintiff	Commenter states, "If the department	The local agency has primary responsibility

Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, at public hearing and in writing	determines that an appeal has merit, there should be no reason to remand it back to the LEA. Of the two reasons given for doing such in this provision, the first, a lack of substantial evidence- is redundant with subdivision (e) of this section and unnecessary here. The second, a procedural deficit, should only be a basis for remand if the defect is one of the bases for appeal or if it prevents the department from reaching an ultimate determination on the merits. If the department is able to determine the appeal has merit and corrective action is required, such action should not be delayed based on a non-prejudicial procedural defect. As with subdivision (e) in this section, any remand for procedural defects should be limited to short, specified timeframes."	for ensuring compliance with federal and state law. However, 4633 is amended to clarify how the Department will issue a decision. The decision shall contain a finding that the LEA complied or did not comply with its complaint procedures, and the Department's findings of fact and conclusions of law regarding the issue on appeal. Where a determination is made that the LEA failed to comply with the applicable state or federal law or regulation, remedial orders and/or required actions to address the violations will be issued.
Section 4640. Filing a State Complaint That Has Not Yet First Been Filed at the Local Educational Agency; Time Lines, Notice, Appeal Rights.		
Senator Sheila Kuehl, in writing; John T. Affeldt, Public Advocates, Inc.; Courtney Joslin, California Safe Schools Coalition, submitted in writing	Commenter states, "Section 4640 (b)(2) ends in 'or'; believes this should be 'and'."	Correct, CDE recommends adding this change to the proposed revisions.
4640(b)(1)-(3)		
John T. Affeldt, Public Advocates, Inc., at public hearing and in writing	Commenter states there is no justification for insertion of the word "extraordinary" in this subdivision. The circumstances either meet a criterion for direct state intervention under 4650 (and therefore should not	CDE inserts this as clarification since so many complainants file first with the state rather than with the LEA. These complaints do not require direct state intervention except in extraordinary circumstances. CDE recommends no change.

	be remanded to the local level) or they do not.	
John T. Affeldt, Public Advocates, Inc., at public hearing and in writing	Commenter states subdivision (b)(1) should be deleted and subdivisions (b)(2) and (3) should be renumbered accordingly with the "or" between them changes to an "and". If a complaint is mistakenly filed with the Department first, it should simply be referred down to the appropriate LEA without a dismissal due to the lack of jurisdiction. At the same time, language should be added to make clear that statute of limitation timelines, e.g., the six-month limitation on discrimination claims as well as LEA investigation and resolution timelines are tolled pending receipt of the complaint by the LEA.	Subdivision (b) merely provides information to the complainant regarding the process - that the complaint must be filed with the LEA in the first instance and that the Department is forwarding it to the LEA, rather than requiring the complainant to send/file another written complaint. CDE recommends no change.
4640(b)		
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states this subdivision should be amended to read: "Where a complaint has been erroneously filed with the Department, (a) letter shall be sent."	This is how CDE generally does business; responding to written requests in writing. CDE recommends no change.
Section 4650. Basis of Direct State Intervention.		
4650(a)(1)		
Cynthia L. Rice, CRLA, Inc. and Martha Guzman, CLRA Foundation; Dale Mentink, Senior Attorney. Protection and Advocacy, Inc., in writing	Commenter states the language deleted in Section 4650 allows a direct complaint only under circumstances where complainant alleges a failure by the district to	The LEA is mandated to comply with laws providing for this protection against discriminatory actions and is required to have non-discrimination/harassment policies, and to investigate such complaints. Utilizing and

	comply with the investigative process. Under these rules, a victim of race or sex discrimination must first present her case to the very administration that has engaged in the discriminatory action and wait no less than 60 days for the inevitable negative decision or failure to act before she can call on the state to conduct an investigation.	exhausting administrative procedures is a valid requirement for claims of discrimination. However, in response to comment received regarding many subdivisions, CDE recommends some modifications.
Linda Cook, Director Categorical Programs, North Sacramento School District; John W. Brewer, Deputy Superintendent, North Sacramento School District; Norm Gold, Norm Gold Associates; Shirley Drake, Director of Special Programs, Culver City USD; Margarita Villareal, Fresno USD; Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together; John T. Affeldt, Public Advocates, Inc.; Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc.; David Valladolid, President and CEO, Parent Institute for Quality Education; David Valladolid, Chair, Latino Policy Institute; Carmen Martinez-Eoff, California Public School Teacher, Retired; Charles W. Bader, Director, Governmental Relations, Los Angeles COE; Denise Quintana, first grade teacher of bilingual students, in writing	Commenter opposes changes to UCP that eliminate right to request direct intervention by CDE for complaints alleging discrimination.	The right to request State intervention for discrimination complaints is not eliminated but will be accepted for such intervention only in extraordinary situations.
David Valladolid, President and CEO, Parent Institute for Quality Education;	Commenter states this proposed language eliminated the right to	See other responses.

Mark Cooley, Co-Chariperson, Los Angeles County Bilingual Directors' Association; Ana Gamiz, California Policy Analyst, National Council of La Raza; Raymond Uzeta, President and CEO, Chicano Federation of San Diego County, Inc.; Pete Farruggio, Ph.D., Parent and former complainant; Helen Scheidt, Fresno USD; Genene Sepulveda-Kluck; Karen Cadiero-Kaplan, Sociopolitical Co-chair, CATESOL; Laurie Olsen, Executive Director, California Tomorrow; Alberto M. Ochoa and Dr. Lisa M. Sparaco, SDSU, in writing	request direct intervention by CDE for complaints alleging discrimination where the complainants believe they will suffer immediate loss of some benefit.	
4650(a)(3)		
Sherry Skelly Griffith, ACSA, in writing	Commenter states the complainant should be required to present evidence that they face danger of retaliation and "would suffer immediate and irreparable harm" if they attempt to file the complaint locally. Commenter recommends the language be reinstated to the following: "would suffer immediate and irreparable harm if he or she filed a complaint with the LEA."	CDE recommends reinstating former regulatory language to Section 4650(3) and adding a new section (7). The original language in (a)(ii) dealt with complaints of discrimination. The language proposed in subdivision (a)(3): "The complainant requests anonymity because he or she would suffer immediate and irreparable harm if he or she filed a complaint with the local educational agency." The language proposed in subdivision (a)(7): "The complainant alleges and the Department verifies that he or she would suffer immediate and irreparable harm as a

		result of an application of a district-wide policy that is in conflict with state or federal law covered by this chapter, and that filing a complaint with the local educational agency would be futile."
Judy Goddess, Educational Advocate, in writing	Commenter states while Section 4650 allows anonymity and direct intervention when the complainant fears retaliation, it does not provide this same protection to complainants alleging discrimination.	Anonymity can be requested but a complaint of discrimination would be difficult to investigate if the complainant is anonymous. CDE recommends no change.
4650(a)(4)		
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc.; Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together; Lani Hunt, Parent; Senator Sheila Kuehl; Courtney Joslin, California Safe Schools Coalition, in writing; John T. Affeldt, Public Advocates, Inc. at public hearing and in writing	Commenter asks if the Department will not directly intervene to enforce a local agency final decision or local mediation agreement, what is the complainant's remedy for obtaining compliance? Commenter believes subdivision should be restored as another criterion calling for direct state intervention. Commenter requests this language: "The complainant alleges that the local agency failed or refused to implement the final decision resulting from its local investigation or local Mediation Agreement."	In response to comment, CDE will restore the provision as suggested by commenter in this subdivision.
4650(6)(E)(b)		
Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together, in writing	Commenter states the complainant would have to present CDE with clear and convincing and verifiable	Section 4650 as amended, describes ten situations in which CDE may directly intervene prior to completion of the local investigation.

	evidence. To accomplish this, it would require hiring an attorney for this step. Commenter states this would be a barrier to many low-income parents and students who do not have access to or resources to hire an attorney. Commenter states, "We believe this new standard is not necessary. It is recommended that a simple identification of the basis under subdivision (a) and the facts of the complaint are sufficient information for CDE to determine whether the circumstances call for direct state intervention or not."	As required in Section 4620 and in *Education Code* Section 260, the local agency has the primary responsibility for compliance with federal and state laws and regulations governing programs. The requirement for the complainant to provide clear and verifiable evidence supporting the basis for direct filing with CDE will remain. This requirement for clear and verifiable evidence is to support the rationale for the direct state intervention and does not affect what level of detail is required to identify the underlying situation that the complainant believes needs to be corrected. Limiting the situations, which would warrant direct state intervention, ensures that LEAs exercise their primary responsibility and prevents complainants from seeking to bypass the LEA. Although attorneys are not required to utilize this complaint process, attorneys provide most recent complainants "free" legal advice and representation. These attorneys are provided by many of the groups offering these comments. Complainants may pursue available civil law remedies outside of the district and CDE's complaint procedures. 34CFR Title 34 Part 299.12 requires a complaint filed with the state educational agency to include: "A statement that… the agency has violated a requirement of federal statute or regulation that applies to an applicable program; and the facts on which the statement is based and the

		specific requirement allegedly violated."
4650(b)		
Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together; Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing; John T. Affeldt, Public Advocates, Inc., at public hearing and in writing	Commenter states "This revision adds a new requirement for the complainant to present the Department with clear, convincing and verifiable evidence that supports the basis for the direct filing." Commenter believes language should be deleted or rewritten to state a "reasonable evidence" standard. The proposed "clear and convincing" standard is higher than the "preponderance of the evidence" burden of proof standard for finding liability on the underlying claim. Indeed, in many cases, such as in the Special Education context, the liability allegation and the reason for direct state intervention are the same (e.g., due process procedures for IEPs were not followed)…a meritorious complaint may not be taken by the Department because it could not meet the unnecessarily higher clear and convincing procedural hurdle for direct state intervention.	In response to comments, CDE will change the phrase to: "The complaint shall identify the basis, as described in subdivision (a) above for filing the complaint directly to the Department. The complainant must present the Department with clear and verifiable evidence that supports the basis for direct filing, except as in subdivision (a)(5)." The standard is not an onerous one and allows complainant to present un-contradicted evidence since no investigation or opportunity to respond is given to the party charged with the violation of law. Subdivisions provide five situations in which a complaint related to Special Education is appropriate for intervention. Minor edits for continuity are added.

Section 4660. Department Resolution Procedures.		
4660(a)		
Cynthia L. Rice, CRLA, Inc. and Martha Guzman, CRLA Foundation; Margarita Villareal, Fresno USD, Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together; Helen Scheidt, Fresno USD; Genene Sepulveda-Kluck, Teacher; Karen Cadiero, Sociopolitical Co-Chair, CATESOL; Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states, "Even if a direct complaint is accepted, the proposed regulations do not even require that the Department do an on-site investigation. The commenter states the requirement that the complainant, agency administrators, staff, related committees/groups, and any other involved persons be interviewed to determine the facts in the case has been eliminated."	CDE recommends the following clarification regarding State Investigation Procedures: "When the Department determines that direct State intervention is warranted pursuant to any provision of Section 4650, the following procedures shall be used to resolve the issues of the complaint: 1. The Department shall consider alternative methods to resolve the allegations in the complaint. 2. If both parties request mediation, the Department shall offer to mediate the dispute which may lead to a state mediation agreement. 3. The Department shall conduct an investigation, including an on-site investigation if necessary, into the allegations in the complaint unless a settlement agreement has been reached between the parties that disposes of all the issues in the complaint." Nothing in the Chapter shall prohibit the parties from utilizing alternative methods to resolve the allegations in the complaint, including but not limited to, mediation to resolve the allegations in the complaint
Denise Quintana, first grade teacher of bilingual students, in writing	Commenter states this language eliminates the mandate for CDE to conduct an independent, on-site review.	On-site investigations are not always necessary, but the Department has the discretion to do an on-site investigation.

		There is no mandate in state or federal law to conduct an on-site investigation or mediation.
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states, "Do not cut mediation."	See response above.
John T. Affeldt, Public Advocates, Inc., at public hearing and in writing	Commenter suggests the words "If necessary" should be deleted. Commenter believes if the Department accepts a complaint for direct state intervention, on-site investigation should be the norm as is the case under the current regulations. At most, only in cases where the Department affirmatively determines that an investigation would be futile to resolve a complaint, should an on site investigation not take place.	An on-site investigation will be conducted when the situation warrants. It is within the discretion of the Department to determine if an on-site investigation is necessary. See response above. CDE recommends no change.
Section 4661. Mediation Procedures, State Mediation Agreements; Notice.		
John T. Affeldt, Public Advocates, Inc.; Carmen Martinez-Eoff, California Public School Teacher, Retired; Charles W. Bader, Director, Governmental Relations, Los Angeles COE; Mark Cooley, Co-Chariperson, Los Angeles County Bilingual Directors' Association; Ana Gamiz, California Policy Analyst, National Council of La Raza; Cynthia Wilson, ESL/ELD Teacher; July Ugas, Mental Health Specialist, Kennedy Family Center; David Valladolid, Chair, Latino Policy Institute; Raymond	Commenter notes and opposes the elimination of the requirement that CDE offer mediation services. Commenter states because there is no justification for change, current mediation options, with department support, should be maintained. Commenter wonders why the mediation process was deleted. Commenter believes it should be stated in the Statement of Reasons.	No federal or state law, or regulation mandates offering mediation services as part of the UCP. However, mediation was added back in Subdivision 4660(a)(2) as "If both parties request mediation, the Department shall offer to mediate the dispute which may lead to a state mediation agreement." CDE recommends no change.

Uzeta, President and CEO, Chicano Federation of San Diego County, Inc.; Pete Farruggio, Ph.D., Parent and former complainant; Lani Hunt, Parent; Helen Scheidt, Fresno USD; Judy Goddess, Educational Advocate; Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc.; Alberto M. Ochoa and Dr. Lisa M. Sparaco, SDSU; Elizabeth Fralicks, Title III Resource Teacher, Fresno USD; Denise Quintana, first grade teacher of bilingual students, Sherry Skelly Griffith, ACSA, at public hearing and in writing; Vivian Castro, LAUSD, at public hearing; Linda Cook, Director Categorical Programs, North Sacramento School District; John W. Brewer, Deputy Superintendent, North Sacramento School District; Norm Gold, Norm Gold Associates; Shirley Drake, Director of Special Programs, Culver City USD; Margarita Villareal, Fresno USD; Denis O'Leary, LULAC; Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc.; Ronald D. Wenkart, General Counsel, Orange County Department of Education; John T. Affeldt, Public Advocates, Inc., in writing	Other commenter asks, "Was it a cost saving measure? Was the mediation process infrequently used?" Commenter states, "In our view, state mediation can be of tremendous benefit in resolving disputes."	
Holly Jacobson, Assistant Executive Director and Judy Cias, Assistant General Counsel, CSBA, in writing	Commenter states as Section 4661 is repealed, it eliminates the mediation process at the state level, and it is not clear if there will be a cost shift from the state to local districts should	Mediation remains a possible choice at both state and local levels. CDE recommends no change.

	mediation be utilized.	
Section 4662. Investigation.		
Martha Zaragoza-Diaz, Advocate, CABE, at public hearing; Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together, in writing	Commenter states the current regulation requires CDE to conduct an on-site investigation if one party waived mediation or mediation failed. The proposed amendment would no longer require CDE to perform on-site visits unless it is deemed "necessary". Commenter states, "We believe that on-site investigations should always be conducted when CDE determines that direct intervention is warranted."	An on-site investigation will be conducted when the situation warrants. It is within the discretion of the Department to determine if an on-site investigation is necessary. 34 CFR Section 299.12 requires an on-site investigation when it is determined that an on-site investigation is necessary.
Sherry Skelly Griffith, ACSA, at public hearing and in writing	Commenter states the Department should include an explanation for the deletion of mediation opportunities.	No federal or state law or regulation mandates offering mediation services as part of the UCP. CDE recommends no change. However, because of the many comments regarding the deletion of mediation, CDE will offer mediation if requested by both parties to the complaint and if the state directly intervenes in the first instance.
4662(b)		
Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President;Californians Together; Lani Hunt, Parent, in writing	Commenter states the current regulation requires CDE to complete its investigation and report within 60	34 CFR Section 299.12 requires an on-site investigation when it is determined that an on-site investigation is necessary.

	days from receiving an appeal. Extensions may be granted only if exceptional circumstances exist. The proposed amendments require CDE to complete its investigation within 60 days but does not require CDE to have to complete its report or to provide a decision, within 60 days. Commenter recommends that this subdivision be revised to read, "An investigation will be completed, and a final decision reported, within 60 days after."	The SEA (CDE) shall have complaint procedures that call for a reasonable time limit for resolving written complaints, and an extension of the time limit only if exceptional circumstances exist with a particular complaint. When federal regulations were reviewed, commented upon, and enacted, it was decided the state agency could make that determination of a reasonable time limit. CDE recommends allowing 60 days to complete the investigation, and an additional 60 days to issue its report. This amount is reasonable given the administrative process for review of decisions issued by the Department. CDE recommends no change.
Alberto M. Ochoa and Dr. Lisa M. Sparaco, SDSU; David Valladolid, President and CEO, Parent Institute for Quality Education; Cynthia Wilson, ESL/ELD Teacher; July Ugas, Mental Health Specialist, Kennedy Family Center; Carmen Martinez-Eoff, California Public School Teacher, Retired; Charles Baden, LACOE, Mark Cooley, Co-Chairperson, Los Angeles County Bilingual Directors' Association; Raymond Uzeta,	Commenter states this revision allows CDE to delay its investigation or report when no exceptional circumstances exist.	CDE will not purposely delay its investigation or report. CDE recommends no change.

President and CEO, Chicano Federation of San Diego County, Inc.; Ana Gamiz, California Policy Analyst, National Council of La Raza; Elizabeth Fralicks, Title III Resource Teacher, Fresno USD, in writing		
Section 4663. Department Investigation Procedures.		
John T. Affeldt, Public Advocates, Inc., at public hearing and in writing	Commenter states they want to see a statement in the Initial Statement of Reasons explaining the elimination of the mediation provisions.	The CDE provided additional information in the Final statement of Reasons. CDE recommends no change.
Sherry Skelly Griffith, ACSA, in writing	Commenter recommends the following revisions to Section 4633 (b) on Pages 10-11 to read: "The Department shall only receive additional evidence from the parties that could have been presented to the LEA investigator during the investigation, if the delay in receiving that evidence was beyond the control of either party. The Department shall determine applicability of the additional evidence."	CDE can best determine the particular evidence needed on a case-by-case basis. If the delay was beyond the control of the party responsible for submitting the evidence, then it only goes to say that it could not have been presented to the investigator. CDE recommends no change.
Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together, in writing	Commenter states the burden for the investigation is shifted as CDE may now dismiss a complaint if a complainant does not provide documents or other evidence. Again, CDE would not be required to conduct an independent investigation on the issues. Commenter states, "We oppose the proposed amendments for the same reasons outlined in Section 4632."	The burden of presenting facts that support the allegations of a violation remains with the complainant. A complainant must present more than their opinion, speculation or conjecture. The complainant does not, however, need to conduct an investigation in order to ascertain all the facts. The complainant's responsibility is to allege enough facts that the CDE can conduct the investigation.

		CDE remains the agency to which an appeal of the local investigation is filed. CDE recommends no change.
4663(a)		
Denis O'Leary, Education Advisor, LULAC; John T. Affeldt, Public Advocates, Inc., in writing	Commenter states that the affirmative duty of the investigator to collect information from the local agency is eliminated. The commenter requests the proposed "stricken language be restored."	CDE determines the documents or other evidence necessary to fully investigate the allegations of a complaint. CDE recommends no change.
4663(a)(1)		
Cynthia Rice, CRLA and Martha Guzman, CRLA Foundation, in writing	Commenter states the requirement that the complainant, agency administrators, staff, related committees/groups, and any other involved persons be interviewed to determine the facts in the case have been eliminated. The current language in 4664(a) is stricken in the proposed regulation and replaced by a requirement that the complainant be provided only an opportunity to present evidence. (See proposed Section 4463(b)), and this provision should be restored.	The Department has discretion to conduct an onsite investigation and to gather evidence to support or refute the allegations. The parties have an opportunity to present evidence and information leading to evidence to support the allegations of non-compliance with state and federal laws and/or regulations. CDE has discretion to conduct its investigation and there is no set of required actions to follow. The current language does not limit an investigation in any way. CDE recommends no change.
4663(d)		
John T. Affeldt, Public Advocates, Inc., at public hearing and in writing	Commenter states this provision proposes, as a potential sanction for an LEA's non-cooperation with an investigation, a finding that a violation has occurred and the possible imposition of a remedy in favor of the complainant.	Federal sanctions imposed after a hearing that finds the failure/refusal to respond to discovery in federal civil cases are inappropriate for administrative investigations. CDE will do what is necessary to obtain an LEA's cooperation and obtain relevant evidence.

	The commenter states the provision is too narrow because it limits the imposition of the sanction to only those that gave evidence. (Federal Rule of Civil Procedure 37)	Findings cannot be made on opinion, speculation or conjecture. The party must present evidence-supporting facts that demonstrate a violation of law. The evidence upon which a decision would be made under this provision is not limited to facts gathered from the LEA. Therefore, the provision is not too narrow, and CDE does not recommend a change.
Holly Jacobson, Assistant Executive Director and Judy Cias, Assistant General Counsel, CSBA, in writing	Commenter states the local investigative file often contains confidential attorney-client privileged information and it may not be appropriate for districts to provide the entire file to the Department. Rather, an abbreviated investigative report can be submitted, and if the Department still requires additional information, then such information can be supplied as needed.	The district may remove from the file any names or other information to ensure the necessary confidentiality. CDE recommends no change.
Section 4664. Department Investigation Report.		
4664(a)		
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states to meet requirements of *Education Code* 56500.2, CDE must include specific remedies to address failures by schools to provide appropriate services.	Special Education programs have different, additional federal requirements that need not be specified in these regulations. CDE recommends no change. CDE recommends adding the following as (a)(10): "For those programs governed by Part 76 of Title 34 of the Code of federal Regulations, the parties shall be notified of the right to

		appeal to the United States Secretary of Education." CDE proposed striking the phrase "Except in Special Education complaints" and the restoration of the "35 days" in which to file for reconsideration.
4664(b)		
Norm Gold, Norm Gold Associates	Commenter states Section 4664(b) allows CDE to delay investigation and resolution of complaints**.**	CDE must complete its investigation "in a reasonable time period" per Federal Code of Regulations. Extensions require exceptional circumstances. CDE recommends no change.
Norm Gold, Norm Gold Associates; Ana Gamiz, California Policy Analyst, National Council of La Raza; Pete Farruggio, Ph.D., Parent and former complainant; Helen Scheidt, Fresno USD; Genene Sepulveda-Kluck, Teacher; Karen Cadiero-Kaplan, Sociopolitical Co-Chair, CATESOL; David Valladolid, President and CEO, Parent Institute for Quality Education; Carmen Martinez-Eoff, California Public School Teacher, Retired; Charles W. Bader, Director, Governmental Relations, Los Angeles COE; Cynthia Wilson, ESL/ELD Teacher; July Ugas, Mental Health Specialist, Kennedy Family Center; Mark Cooley, Co-Chariperson, Los Angeles County Bilingual Directors' Association; Ana Gamiz, California Policy Analyst, National Council of La Raza; Raymond Uzeta, President and CEO, Chicano Federation of San Diego County, Inc.; Pete Farruggio,	Commenter states the proposed revision to sections 4662 and 4664(b) allows the CDE to extend its time to complete its investigation or report where no exceptional circumstances exist.	These sections are clear and do not allow extensions of investigations where no exceptional circumstance exists. The Code of Federal Regulations (CFR) 299.10-12 directing state uniform complaint procedures took effect June 23, 1997. The federal directive now states the educational agency should complete its investigation "in a reasonable time period." When federal regulations governing this process were adopted in 1997, the Secretary of Education responded to similar comment that a reasonable time period for hearing and resolving a complaint would generally be 60 – 90 days, and that regulating specific timelines for all complaints, no matter how detailed, does not seem necessary or appropriate. CDE recommends no change.

Ph.D., Parent and former complainant; John T. Affeldt, Public Advocates, Inc.; Helen Scheidt, Fresno USD; Shirley Drake, Director of Special Programs, Culver City USD; Denise Quintana, first grade teacher of bilingual students, in writing		
David Valladolid, President and CEO, Parent Institute for Quality Education; Carmen Martinez-Eoff, California Public School Teacher, Retired; Charles W. Bader, Director, Governmental Relations, Los Angeles COE; Cynthia Wilson, ESL/ELD Teacher; July Ugas, Mental Health Specialist, Kennedy Family Center; Mark Cooley, Co-Chariperson, Los Angeles County Bilingual Directors' Association; Ana Gamiz, California Policy Analyst, National Council of La Raza; Raymond Uzeta, President and CEO, Chicano Federation of San Diego County, Inc.; Pete Farruggio, Ph.D., Parent and former complainant; Denis O'Leary, LULAC; Lani Hunt, Parent; Alberto M. Ochoa and Dr. Lisa M. Sparaco, SDSU; Shirley Drake, Director of Special Programs, Culver City USD; Elizabeth Fralicks, Title III Resource Teacher, Fresno USD, in writing; and John T. Affeldt, Public Advocates, Inc., at public hearing and in writing	Commenter states this allows the CDE to delay its investigation and report beyond 60 days.	As stated before, CDE believes the proposed amount of time is "reasonable" per CFR. CDE recommends no change.
Margarita Villareal, Fresno USD, in writing	Commenter states 60 days is entirely too long to permit the Department to	See justification above. Complaints need not take the entire time specified and can be

	complete and mail an investigation report to the parties. Under this timeline, complaints routinely will not be resolved until nearly the end or the end or after the end of the school year. The Department should be required to complete its investigation report and inform the parties of its determination within 60 days of receipt of the request for direct state intervention or appeal.	resolved in less than the maximum time specified. CDE recommends no change.
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states they assume the addition of time to complete report is an oversight; cites 34CFR 300.661(a)(4)	Nothing in these regulations prevents Special Education complaints – which are the only complaints covered under the referenced 34CFR 300.661(a)(4) from being addressed within 60 days. Each individual program governed by these regulations may and does set additional procedures and/or time limits. CDE recommends no change.
Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together, in writing	Commenter states the proposed amendment allows CDE 60 days from the date of the conclusion of its investigation to issue an investigative report. Commenter disagrees with this change and cites CFR 300.661 (a)(4). Commenter suggests this statement replace the proposed language: "An investigation report shall be mailed to the parties within 60 days from the receipt of the request for direct state intervention."	The CFR cited is related to Special Education-funded programs and services only. Special Education complaints will still be required to be in compliance with federal statute. CDE recommends no change.

Section 4665. Discretionary Reconsideration of Department Investigative Report.		
4665(a)		
Stacy L. Inman, Assistant Legal Counsel, Schools Legal Service, in writing	Commenter states 15 days is inadequate as to Special Education matters. "In evaluating whether to request reconsideration, a district must review the report with staff and perhaps consult with counsel. Then the written request setting out the specific basis for reconsideration must be prepared. Fifteen days is not sufficient time, particularly given the vacation and holiday schedules of school district. I would request that the present time frame of 35 days remain."	In response to comments received, CDE will restore the time to request reconsideration to 35 days. Additionally, CDE recommends adding the following sentence to this subdivision: "The request for reconsideration shall also state whether the findings of fact are incorrect and/or the law is misapplied."
Sherry Skelly Griffith, ACSA, in writing	Commenter states on page 19 beginning on line 20, be amended to read: "Upon determination that an LEA violated the provisions of this chapter, the Department shall notify the LEA in writing that it must take corrective action to come into compliance. If corrective action is not taken, the Department may use any means authorized by law to effect compliance and shall provide such action in writing to the LEA, including but not limited to…."	CDE issues an Investigative Report as specified in Section 4664 of these regulations. The report contains the information requested and the action that needs to be taken to correct the violation. CDE recommends no change.
Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together, in writing	Commenter states the current regulation reduces the time limit for a request for reconsideration without	In response to comment, CDE has restored the time frame.

	consideration as to many valid reasons for need for more time such as sickness, out of town commitments, etc.	
4665(c)		
Sherry Skelly Griffith, ACSA, at public hearing and in writing; Vivian Castro, LAUSD, at public hearing	Commenter states that on page 19, on line 2, it explicitly states that there shall be no reconsideration of Special Education Decisions of complaints. The Department should explain the purpose or cite the statutory direction, which prohibits the reconsideration of Special Education decisions or complaints.	In response to comments received, CDE has restored this provision. .
Holly Jacobson, Assistant Executive Director and Judy Cias, Assistant General Counsel, CSBA	Commenter states this section eliminates Department reconsideration for Special Education Complaints, which has the effect of limiting due process for school districts. Commenter states, “While in practice we understand that reconsiderations are rarely, if ever, granted, we are uncomfortable eliminating the potential from the regulations.”	See response above.
John T. Affeldt, Public Advocates, Inc.; David Valladolid, President and CEO, Parent Institute for Quality Education, David Valladolid, Chair, Latino Policy Institute; Carmen Martinez-Eoff, California Public School Teacher, Retired; Ana Gamiz, California Policy Analyst, National Council of La Raza; Cynthia Wilson, ESL/ELD Teacher; July Ugas, Mental	Commenter opposes the proposed changes to UCP that reduce the time for filing a request for reconsideration with the superintendent from 35 days to 15 days.	See response above.

Health Specialist, Kennedy Family Center; Karen Cadiero-Kaplan, Sociopolitical Co-Chair, CATESOL; Denis O'Leary, Education Advisor, LULAC; Raymond Uzeta, President and CEO, Chicano Federation of San Diego County, Inc.; Pete Farruggio, Ph.D., Parent and former complainant; Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together; Lani Hunt, Parent; Alberto M. Ochoa and Dr. Lisa M. Sparaco, SDSU; Denise Quintana, first grade teacher of bilingual students, submitted in writing		
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states the reason for the disparate treatment of reconsideration requests on the basis of disability is unclear. Commenter states, "We request that reconsideration of complaints by students with disabilities be restored so as to prevent CDE from discriminating on the basis of disability in violation of Section 504."	See response above.
Stacy L. Inman, Assistant Legal Counsel, Schools Legal Service, in writing	Commenter states, "It is simply unfair and untenable that the Department of Education would start issuing Special Education investigation reports which could not be questioned. Investigation reports can impose costly corrective actions on school districts. Further,	See response above.

	Special Education complaints frequently involve allegations that a school district has failed to comply with applicable laws or regulations. A Special Education investigation report, which finds a district out of compliance, can be used to support a civil action against a district and the filing of further complaints on the same matter with other government agencies. A school district must have the opportunity to question an investigation report, which the district feels is wrong. Fairness and common sense demand this."	
Section 4670. Enforcement.		
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states (CDE) "cannot insert the word 'educational' in front of agency in this regulation," and cites "Title 2 CCR Section 60560 and GGC 7585 and Tri-County Special Education Local Plan Area v. County of Tuolumne (2004) 23 Cal.App.4th563; 19 Cal.Rptr.3d 884,891." Commenter suggests CDE also review Section 4600(f).	Interagency agreements are only at the IEP or student level. Therefore, any interagency dispute would be a due process complaint, not a UCP complaint. Furthermore, CCR Title 2, Article 9 Section 60600 Application of Procedures for Interagency Dispute Resolution (b) requires when there is a dispute between or among CDE or an LEA or both and any agency over the provision of related services over which agency is to deliver services in the IEP, it shall be negotiated through a hearing officer or mediator after a request for state interagency dispute resolution. CDE could not resolve a mental health service complaint, for example, because it could not withhold funds from that agency. CDE recommends no change.

4670(a)		
Maisie Chin, Lead Organizer/Director, CADRE; John T. Affeldt, Public Advocates, Inc., at public hearing and in writing	Commenter states the proposed amendment seeks to change the notice the Department sends to districts upon finding a violation to include only that it must "take corrective action" instead of the prior requirement that the Department clearly notify district representatives "of the action he or she will take to effect compliance." Commenter states there is no good reason for making it less clear and requests CDE add these references: (a) what action is needed for district to come into compliance with the law and (b) when the department can take further action to effect compliance from an LEA (i.e., because the district has failed to take sufficient action). The commenter requests prior language for this subdivision is retained.	CDE monitors the corrective action required in any investigative report and requires the LEA to submit evidence that required corrective action was completed according to the required timeline. CDE recommends adding to the existing section 4670(a) and (a)(1): "Upon determination that a local educational agency violated the provisions of this chapter, the Department shall notify the local educational agency pursuant to Section 4664(a) that it must take corrective action to come into compliance. If corrective action is not taken, the Department may use any means authorized by law to effect compliance, including but not limited to: The withholding of all or part of the local educational agency's relevant state or federal fiscal support in accordance with state or federal statute or regulation."
David Valladolid, President and CEO, Parent Institute for Quality Education; David Valladolid, Chair, Latino Policy Institute; Carmen Martinez-Eoff, California Public School Teacher, Retired; Cynthia Wilson, ESL/ELD Teacher; July Ugas, Mental Health Specialist, Kennedy Family Center; Charles W. Bader, Director,	Commenter states this revision eliminates the requirement that the CDE notify the district of specific corrective action it must take after the CDE determines that a violation has occurred.	It is not the intent of this section to eliminate any specific corrective action. The proposed regulations state corrective action will be taken. Specificity is found in the investigative report issued that specifies the corrective action based on findings from the investigation. Timelines for adhering to the corrective action, as well as a description of the evidence to demonstrate the change

Governmental Relations, Los Angeles COE; Mark Cooley, Co-Chariperson, Los Angeles County Bilingual Directors' Association; Ana Gamiz, California Policy Analyst, National Council of La Raza; Raymond Uzeta, President and CEO, Chicano Federation of San Diego County, Inc.; Pete Farruggio, Ph.D., Parent and former complainant; Lani Hunt, Parent; Helen Scheidt, Fresno USD; Genene Sepulveda-Kluck, Teacher; Karen Cadiero-Kaplan, Sociopolitical Co-Chair, CATESOL; Denis O'Leary, LULAC; Alberto M. Ochoa and Dr. Lisa M. Sparaco, SDSU; Shirley Drake, Director of Special Programs Culver City USD; Elizabeth Fralicks, Title III Resource Teacher, Fresno USD; Denise Quintana, first grade teacher of bilingual students, in writing		occurred, is measured and is adequate to remedy the violation/noncompliance. CDE recommends no change.
Section 4671. Federal Review Rights.		
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states withholding of funds is an important tool available to the Superintendent to compel state-administered program compliance.	The withholding of funds is now found in Section 4670 Enforcement. CDE recommends no further change.
Section 4680. Complaints Regarding Instructional Materials, Teacher Vacancy or Misassignment and School Facilities.		
Holly Jacobson, Assistant Executive Director and Judy Cias, Assistant General Counsel, CSBA, in writing	Commenter states Section 4680 refers to "deficiencies" in instructional materials, while there is only a definition of "sufficient" described in statutes. Commenter states the regulations	Agreed. CDE will make this change and remove the phrase "any deficiencies related to" from all related subdivisions.

	should conform to statutory terminology.	
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states this new section creates an internal inconsistency in the UCP. Section 4650(a)(5)(C) specified that certain complaints concerning Special Education students (those indicating that a child or a group of children may be in immediate physical danger or that the health, safety or welfare of a child or group of children is threatened) requires direct state intervention. Section 4680 now states that complaints regarding conditions that pose a threat to the health and safety of pupils must be filed with site principals or, perhaps, local district officials. This regulation must be amended to make it "subject to the provisions of Section 4650(a)(5)(C) regarding Special Education pupils."	Section 4650(a)(5)(C) does not specify only Special Education students but is applicable where any facilities are in a condition that poses a threat to the health and safety of pupils or staff. The complaint deals with the condition of the facilities. Complaints under sections 4680 through 4682 are not subject to the regular UCP process. The UCP and Williams' complaint processes, timelines and subjects are quite different. CDE recommends no change.
4680(c)		
Maisie Chin, Lead Organizer/Director, CADRE; The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz,	Commenter suggests rewriting the section with the following language: "The LEA shall have a complaint form available for such complaints to be used at the option of the complainant. The complaint form shall identify the place for filing the complaint and it shall include a space to mark to indicate whether a response is requested." Commenter also believes a complainant may add as much text as	CDE agrees that a complaint form must be provided for complaints filed under sections 4680 through 4682. CDE recommends Section 4680, subdivision (c) be amended as follows: "The school shall have a complaint form available for such complaints. The complaint form shall identify the place for filing the complaint and include a space to indicate whether a response is requested. However, the complainant need not use a complaint form."

Hector O. Villagra, MALDEF, at public hearing	needed to explain the deficiency and the complaint form may contain more than one allegation of deficiency.	
Section 4681. Contents of Complaints Regarding Instructional Materials.		
Andrea Ball, Director, Government Relations, Long Beach USD, at the public hearing and in writing	Commenter requests term "instructional materials" be clarified. Commenter states that it will be unclear to parents, teachers, staff and students that this term is meant to refer specifically to those standards-aligned instructional materials, which are subject to the sufficiency standard of *Education Code* Section 60119.	CDE recommends that the definition be added from Education Code 60010(a) that defines "Basic Instructional Materials as "instructional materials that are designed for use by pupils as a principal learning resource and that meet in organization and content the basic requirement of the intended course."
Rudy M. Castruita, Superintendent of Schools, San Diego COE, in writing	Commenter requests adding an amendment to the regulations in order to limit the content of the (Williams) complaint form to the specific information required by the implementing statutes with additional detail provided by complainant. Writer recommends user-friendly forms with clear instructions to enable parents and guardians to file a complaint quickly and easily.	The intent of this settlement is to provide an easy method of filing a complaint and CDE concurs the form should be clear and user-friendly. CDE recommends the current revisions to sections 4681(b) and 4685 to reflect this recommendation.
Sherry Skelly Griffith, ACSA, at public hearing and in writing; Vivian Castro, LAUSD, at the public hearing; Andrea Ball, Director, Government Relations, Long Beach USD, at the public hearing and in writing	Commenter recommends the following language for clarification on what defines "sufficiency" due to confusion that may arise between the requirements of *Education Code* sections 60119 and 60422. Commenter states that the responsibility be placed on the local	The intent of the Williams case settlement legislation is that instructional materials are available at the beginning of the school year. CDE has proposed a definition for "beginning of the school year". CDE recommends adding the term "state-adopted" to the revisions.

	governing board and every formal document about Williams complaints reflect this so that people are not confused. Commenter offers the following specific suggestions: On page 21, at the end of line 12, add: "Pursuant to the local board resolution certifying sufficiency of instructional materials as required under *Education Code* sections 60119 and 60422." On page 21, beginning at line 13 amend to read: "A pupil, including an English learner, has insufficient textbooks or instructional materials, or both, in each of the following subjects, as appropriate, that are consistent with the content and cycles of the curriculum frameworks or current state adopted textbooks or instructional materials identified pursuant to the local board resolution as required by Education Code Section 60119." On Page 21, line 19 amend to read: "(D) English/language arts, including the English language development component of a state adopted program. (unless the intent is to	CDE recommends the definition in *Education Code* 60010 for "basic instructional materials" be added as instructional materials are those that are designed for use by pupils as a principal learning resource and that meet in organization and content the basic requirements of the intended course.

	provide a new ELD component for grades 9-12).” Commenter Ball states she concurs with statements from ASCA in the inclusion of *Education Code* 60100A being added to the definition for 4681.	
4681(a)(1)(2)(3)(4)(5)		
Sherry Skelly Griffith, ACSA, at public hearing and in writing; Vivian Castro, LAUSD, at public hearing	Commenter states the term instructional materials should be clarified. It will be unclear to parents, teachers, staff and students that this term is meant to refer specifically to those standards-aligned instructional materials, which are subject to the sufficiency standards of *Education Code* Section 60119. Commenter recommends that the regulations refer to *Education Code* Section 60010 (a), which defines “Basic Instructional materials” as “instructional materials” that are designed for use by pupils as a principal learning resources and that meets in organization and content the basic requirement of the intended course.	This definition is added at the beginning of the regulations in the definitions section as “instructional materials” per *Education Code* 60010 (h) or (a). CDE recommends adding the descriptive phrase “grade level” to these subdivisions that define contents of complaints regarding instructional materials.
4681(a)(2)		
The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU	Commenter states the word “inconsistent” should be changed to “consistent”.	This correction was made.

Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, at public hearing and in writing		
4681(a)(2)		
The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, at public hearing and in writing	Commenter states a new subdivision (a)(2)(e) needs to be inserted, adding the language, "laboratory science equipment for grades 9-12." Commenter also proposes changing the word "subjects" in (a)(2) to "areas". Commenter states this change clarifies the fact that laboratory science equipment is one of the types of instructional material shortages addressed by *Education Code* 35186 and SB 550. Commenter states according to the settlement, insufficiency occurs if there are not enough state-aligned foreign language and health textbooks. Commenter believes language could be made more explicit.	CDE recommends deleting all of Subdivision 4681 (a)(2)(A)(B)(C) and (D) to address this concern.
4681(d)		
Andrea Ball, Director, Government Relations, Long Beach USD; Martha Zaragoza-Diaz, Advocate, CABE, at	Commenter requests that this subdivision refers only to grades K-3 and that the category of English	CDE recommends deleting all of Subdivision 4681 (a)(2)(A)(B)(C) and (D) to address this concern.

public hearing; Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together, in writing	Language Arts/English Language Development remain without modifying language for grades 4-12. Commenter states "We believe this is critical in order to ensure students who are English learners access to standards aligned materials in grades 4-12." Commenter also states, "The current state-approved, English Language Arts program adopted by the state board for ELs for grades 4-8 is Highpoint. This program is not a component of an English Language Arts program but is on the State-Adopted list, and for students new to US and for students working two grades below grade level. In grades 9-12, there are no standard aligned text for ELs."	
Charles W. Bader, Director, Governmental Relations, Los Angeles COE	Commenter opposes language because this denies ELs access to state adopted English language development materials in grades 4-8 and specifically, that the language in this section would deny standards aligned materials for English Learners in grades 9-12. Commenter requests that Section 4681(d) only refer to grades K-3 and that the category of English Language Arts/ English Language Development remain without any modifying language for grades 4-12.	All students must have instructional materials as described. CDE recommends no change.

Section 4682. Contents of Complaints Regarding Teacher Vacancy or Misassignment.		
Andrea Ball, Director, Government Relations, Long Beach USD, in writing and at the public hearing	Commenter states provision (a)(1) is unclear as to what point is appropriate as the "beginning of the semester" in regard to filing a complaint. Commenter states there is often a period at the beginning of the school year and semester, where student enrollment fluctuates; therefore, teacher assignments may be adjusted. Commenter believes there should be some commonly defined time period before which complaints are not appropriate. Commenter proposes allowing 20 days from the beginning of the school year or semester.	As now described in the Definition portion of these regulations, the beginning of the school year" is defined as: "The first day of classes necessary to serve all the students enrolled are established with a single, designated certificated employee assigned for the duration of the after the first day students attend classes for that semester." 1. A position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position of which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester class, but not later than 20 working days.
4682(a)(1)		
The *Williams v. California* Plaintiff Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, at public hearing and in writing	Commenter states the language describing what constitutes a teacher vacancy tracks the current erroneous language in SB 550. The statute should be changed to reflect the final language defining a teacher vacancy in *Education Code* 33126, and is used in 4600 (U). The commenter believes this did not get conveyed properly in *Education Code* 35186.	*Education Code* 33126 (A)(5) as amended by SB 550, states "the total number of the school's fully credentialed teachers, the number of teachers relying on emergency credentials, the number of teachers working without credentials, any assignment of teachers outside their subject area of competence, misassignments, including misassignments of teachers of English learners and the number of vacant teacher positions for the most recent three-year period.

	Commenter states the proper definition of a teacher vacancy is used in *Education Code* 33126 and is incorporated into these proposed regulations at Section 4600(u). That same definition should be utilized in this subdivision.	(A) For purposes of this paragraph, "vacant teacher position" means a position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position for which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester.
Holly Jacobson, Assistant Executive Director and Judy Cias, Assistant General Counsel, CSBA, in writing	Commenter states that this section should recognize the enrollment shifts in schools at the beginning of the school year which impact teacher assignment. Generally, these enrollment shifts stabilize after 3-4 weeks of school. The definition of misassignment should allow for an adjustment period during that time frame.	See response above.
Holly Jacobson, Assistant Executive Director and Judy Cias, Assistant General Counsel, CSBA, in writing	Commenter states that this section should also recognize and clarify that under certain circumstances where a teacher is legally misassigned either under California law or NCLB, it does not constitute misassignment for purposes of the Williams complaint procedures.	This section accurately reflects the requirements of *Education Code* Section 35186. CDE recommends no change.
Section 4685. Investigation by Principal.		
The *Williams v. California* Plaintiff	Commenter states in order to conform	The Williams case settlement as enacted in

Class John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF, at the public hearing and in writing	with SB 550 and this proposed provision itself, the provision should be re-titled "Section 4685. Investigation by Principal or Designee of District Superintendent."	SB 550 calls for the principal to conduct the review or a designee of the district superintendent, as applicable. CDE will make the change to the title.
Section 4686. Responsibilities of Governing Board.		
Sherry Skelly Griffith, ACSA, at public hearing and in writing; Vivian Castro, LAUSD, at public hearing	Commenter states adding sections 4680, 4681, 4682, 4683, 4684, 4685, 4686, and 4687 may impose upon LEAs new state mandated requirements as no appropriation was provided in the Williams Settled legislation or the 2004-2005 State Budget. Some examples of new state mandated costs which may constitute requests for reimbursable costs include, but are not limited to: **Section 4680** – Development and distribution of new complaint forms. **Section 4684** – Development and posting of notices in each classroom in each school. **Section 4685** – Investigation conducted by principal, report of resolution to the complainant, report	Any mandated costs are as a result of SB 550 and not these regulations. CDE recommends no change.

	of principal to district superintendent. **Section 4686** – Quarterly reporting of summarized data regarding school and district complaints to the county superintendent of schools.	
4686(a)		
Holly Jacobson, Assistant Executive Director and Judy Cias, Assistant General Counsel, CSBA, in writing	Commenter states Section 4684(a) refers to a regularly scheduled "hearing" of the governing board. While this language is consistent with statute, it should be noted that there are regularly scheduled meetings of governing boards, but not hearings. Hearings are conducted by governing boards as part of due process considerations in student expulsions, employee discipline, etc.	Agreed. CDE will make this change.
Section 4687. Appeal of Facilities Complaint to Superintendent.		
Section 4910. General Definitions. (k) "Gender"		
Jennifer Richard, Senator Kuehl's office	Thank you.	No response required. We appreciate your comment.
Senator Sheila Kuehl; Courtney Joslin, California Safe Schools Coalition	Commenter states she supports the proposed change to section 4910(k), to ensure that the definition of "gender" in the regulations is fully consistent with the statutory definition of "gender" as recently revised by SB 1234 (Kuehl) Statutes of 2004. Such consistency will help remove any confusion that may result from inconsistent definitions.	No response required. We appreciate your comment.

General Comments		
Senator Sheila Kuehl, in writing	Commenter states although not the subject of this regulatory comment period, "I would also urge the department to include the same language describing the scope of the prohibited forms of discrimination in all other relevant provisions of the Education Regulations such as Section 4900, which is more up-to-date than the current Section 4610, but does not reflect the most recent changes to *Education Code* sections 200 and 220." Commenter then offers specific changes to Section 4900.	This is not a subject of this regulatory comment period. However the Education Equity regulations will be revised to comply with the most current changes to Education Code sections 200 and 220.
Holly Jacobson, Assistant Executive Director and Judy Cias, Assistant General Counsel, CSBA, in writing	Commenter states sections 4680-4687 put into place regulations to address recent legislation enacted as a result of the Williams case. We find these regulations to be consistent with that statute and are supportive of them moving forward for adoption. In addition, we offer some additional items for consideration.	No response required. We appreciate your comment.
Holly Jacobson, Assistant Executive Director and Judy Cias, Assistant General Counsel, CSBA, in writing	Commenter states in addition to the proposed Williams changes, the draft regulations propose a variety of other change to the Uniform Complaint Procedure. The bulk of these changes appear to bring the regulations in conformity with existing law, which CSBA supports. For example, the proposed regulations eliminate the requirement that civil	

	law remedies be included in the notice to parents. This is a critical change because the Coordinated Compliance Review process has come to interpret this requirement as mandating districts to list in their UCPs, local attorneys and advocates that parents can retain to sue the district. This is well beyond the scope of the statute. Additionally, the proposal seeks to ensure that complaints are submitted with sufficient information for the district to conduct a meaningful investigation. This is critical to ensuring a timely response to complaint.	
Denise Quintana, first grade teacher of bilingual students, in writing	Commenter states she believes "Many of the proposed changes could likely endanger the rights, safety, and quality of education for many students."	No response required.
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states, "Despite Special Education continuing to be one of the categorical programs to which these complaint procedures apply [§4610(a)(7)], the proposed amendments appear to have been drafted without recognition of the prevailing and overlapping provisions of federal and state Special Education law and state inter-agency statutes and regulations concerning students with disabilities. It would appear that the proposed amendments to these regulations will have to be dramatically amended to note	Each program covered under the UCP has particular attributes and/or law or regulations that apply only to that program. State and federal statutes and regulations that are specific to Special Education apply and would supersede these regulations if a conflict exists. CDE recommends no change.

	exceptions for Special Education students from application of many of these proposed amendments."	
Sherry Skelly Griffith, ASCA, at public hearing and in writing; Vivian Castro, LAUSD, at public hearing	Commenter states much of the proposed regulatory amendments or new sections only restate current statute rather than further clarifying to implement state statute.	The purpose of regulations is to clarify Education Code and provide additional procedures. Some of the new sections restate *Education Code* 35186 but it is necessary to restate what is in the statutes because these new sections clarify the statutes and that would be confusing without restating what is in statute. Some examples include providing information about specific courses, specificity of curriculum framework and providing specific information about conditions that warrant a complaint. CDE recommends no change.
Laurie Olsen, Executive Director, California Tomorrow, in writing	Commenter states the proposed changes go far beyond anything conceivably required by the Williams lawsuit, and dramatically reduces the rights of parents, students, teachers and other staff and community members to pursue administrative complaints and appeals.	These regulations not only address the Williams lawsuit settlement but also what the requirements by federal law. The amendments also are designed to better serve complainants and LEAs. CDE recommends no change.
Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing	Commenter states despite Special Education continuing to be one of the categorical programs to which these complaint procedures apply, the proposed amendments appear to have been drafted without recognition of the prevailing and overlapping provisions of federal and state Special Education law**.**	Special Education complaints are subject to these complaint regulations, which are not in conflict with federal or state Special Education statutes, and/or regulations regarding such complaints. Government Code 11342.2 states agencies must adopt regulations that are not in conflict with statute and those that are reasonably necessary to effectuate the purpose of the statute. CDE recommends no change.
Norm Gold, Norm Gold Associates; Carol Kaylor, Director of Special	Commenter states given this (UCP) process is often the only one	Similar comment was made when the enabling federal regulations were reviewed in

Projects, Monrovia USD; Margarita Villareal, Fresno USD; Denis O'Leary, LULAC; David Valladolid, President and CEO, Parent Institute for Quality Education; Charles W. Bader, Director, Governmental Relations, Los Angeles COE; Mark Cooley, Co-Chariperson, Los Angeles County Bilingual Directors' Association; Raymond Uzeta, President and CEO, Chicano Federation of San Diego County, Inc.; Pete Farruggio, Ph.D., Parent and former complainant; Alberto M. Ochoa and Dr. Lisa M. Sparaco, SDSU., in writing	available to low-income, limited English proficient parents when their rights or the rights of their children are violated. Commenter requests that the proposed regulations be translated into the dominant languages spoken by the parents of public school children. Commenter also requests that the proposed changes be made available for comment prior to action by the state board.	1997. In response to the need for parents to be aware of the complaint procedure, a provision was added to the Code of Federal Regulations (CFR) for LEAs to adequately inform parents of these complaint procedures. The provision of this information is now and has been monitored by CDE through the CCR process. Additionally, a requirement that each LEA provide information about the UCP process, interpreted and written in languages other than English, is specified in *Education Code* Section 48985. Furthermore, the regulatory process as defined by the Office of Administrative Law does not allow for or require this action. CDE recommends no change. Translation of regulations into a language other than English is not required by state or federal law. There are a number of parent advocacy groups and free legal services groups that are capable of assisting parents and translating these regulations into their primary language.
Shirley Drake, Director of Special Programs, Culver City USD; Karen Cadiero-Kaplan, Sociopolitical Co-Chair, CATESOL, in writing	Commenter states, "We are very concerned that reducing these rights to a uniform process will increase litigation as parents and others will have no recourse, other than the courts. We have found that when the Uniform Complaint process is well distributed in the district and parents realize they have an avenue, we are able to resolve the complaints within the district."	CDE's Uniform Complaint Procedures have been in effect since 1991, and describe a joint process of state and local complaint resolution procedures for allegations of possible discrimination or violation of laws addressing specific federal or state funded programs to be resolved. Local complaint procedures exist for resolution of many additional issues. The proposed regulations do not remove a complainant's right to appeal local agency decisions to the CDE or to present at local

		board meetings as supported by law. CDE recommends no change.
Martha Zaragoza-Diaz, Advocate, CABE, at public hearing; Dale Mentink, Senior Attorney, on behalf of Protection and Advocacy, Inc., in writing; Charles W. Bader, Director, Governmental Relations, Los Angeles COE; David Valladolid, Chair, Latino Policy Institute; Karen Cadiero-Kaplan, Sociopolitical Co-Chair, CATESOL; Magaly Lavadenz, President, CABE; Shelly Spiegel Coleman, President, Californians Together; Cynthia Wilson, ESL/ELD Teacher; July Ugas, Mental Health Specialist, Kennedy Family Center; Margarita Villareal, Fresno USD; Lani Hunt, Parent; Helen Scheidt, Fresno USD; Genene Sepulveda-Kluck, Teacher, Elizabeth Fralicks, Title III Resource Teacher, Fresno USD, in writing; Francisco Estrada, MALDEF at public hearing	Commenter requests the proposed regulations be translated into the dominant languages spoken by the parents of public school children and that the proposed changes be made available to them for comment prior to action by the State Board. The MALDEF commenter states that the parents he spoke with regarding the proposed changes were outraged by the lack of ability to review these regulations and that they were not available in a language they could understand. MALDEF recommends withdrawing these regulations and only work towards Williams's regulations and in full consultation with stakeholders. Parents outraged they were not able to comment on these given the time allowed. Recommend withdrawing regulations and then work only on the Williams regulations and in consultation with the stakeholders.	While CDE is mindful that there are large numbers of parents and guardians in California who are non or limited English speaking, translation (to other languages) of the proposed regulation document is not required by law or the Office of Administrative Law. It is CDE's hope that parent advocacy groups, LEAs, and other organizations who have translation capabilities will volunteer their services and translate these regulations for interested parents, as needed. CDE recommends no change.
Denis O'Leary, Education Advisor, LULAC; Karen Cadiero-Kaplan, Sociopolitical Co-Chair, CATESOL, submitted in writing	Commenter asks the board to postpone this process.	The existing regulations were adopted in 1991 and have failed to keep current with existing state and federal laws and regulations. CDE will recommend amendments at the March SBE meeting.
Eve Sutton, Teacher, Palo Alto USD; Dr. Ann Berlak, San Francisco State University	Commenter asks that board postpone the vote and vote no on all proposed changes that weaken or eliminate rights of individuals to file and pursue	Please see response above. CDE believes these amended regulations provide adequate protection for all parties.

	administrative complaints and appeals.	
Judy Cias, CSBA, at public hearing.	Commenter states there seems to be a lack of understanding of the differences between "old" UCP and Williams. For example, there is not a possibility for direct state intervention for a Williams complaint, only a "old" UCP complaint. Williams complaints cannot be filed at the state level except for appeal of a facility complaint and then it is pursuant to statute. Commenter states with this confusion between Williams and "old" UCP complaints perhaps the Department should clarify in definitions in section 4600 consider renumbering or establishing a separate article or chapter for the Williams complaints. Commenter requests clearly separating the two processes – the long-standing UCP process that applies only to complaints of discrimination and categorical programs and processes that apply only to the new Williams complaints so people understand the differences.	Williams complaints cannot be handled separately from the existing UCP process. *Education Code* 35186 specifically requires Williams complaints to use the UCP process but proscribes specific handling of such complaints unique and separate from the existing UCP process. CDE recognizes the need to clarify the regular UCP process for non-Williams complaints and Williams complaints and will amend the regulations to provide that clarification.
Sally Myles, Teacher Specialist, Glendale USD, in writing	Commenter states, "Educational Reform demands that teachers have the ability and procedures available to them to bring to light discriminatory practices that negatively affect their children." Commenter is concerned	Complaints of discrimination are subject to these regulations. As stated previously, there is no change in "access to core curriculum" in the proposed regulations. CDE recommends no change.

	about the "discriminatory nature itself of proposals that would limit a parent's right to bring administrative complaints if his/her child does not have access to the core curriculum or that would curtail CDE's duty to collect information and go on-site to review complaints."	
Ana Gamiz, California Policy Analyst, National Council of La Raza; Margarita Villareal, Fresno USD, in writing	Commenter states, "The role of the State Board of Education is to ensure that all students are provided a quality educational experience free of discrimination, and to encourage meaningful family involvement in the schools. It is unclear to us how the proposed rules would achieve these goals."	Complaints of discrimination are subject to these regulations and will continue to be subject to these regulations.
Raymond Uzeta, President and CEO, Chicano Federation of San Diego County, Inc.; Pete Farruggio, Ph.D., Parent and former complainant, in writing	Commenter states that in the opinion of many people and groups, the proposed changes exceed the requirements of the Williams lawsuit and significantly reduce the rights of parents, students, teachers and other staff and community members to pursue administrative complaints and appeals.	UCP and Williams complaints are handled differently. CDE believes the new Williams provisions are consistent with the requirements of the *Education Code* 35186. The UCP process has been in existence since 1991 and these amendments do not diminish the rights of complainants. CDE recommends no change.
David W. Page, Chairman, DAC, San Diego USD, in writing	Commenter states if parents are to do their own legal homework, the document must be easily understood. Commenter suggests adding the Williams Case as an addendum, to separate the issues. Commenter asks, "What can be done to unify the process under one time line and recording process? How many former participants in the UCP process were	The regulatory development process involves the general public by design through their public comment. *Education Code* 35186 requires Williams complaints to be handled through the UCP process. CDE will clarify the procedures for handling Williams complaints because they are not subject to the regular UCP procedures.

	involved in this draft? Insufficient stakeholder involvement?" Commenter requests to please table the adoption for a more evenly informed discussion that involves a diversity of representation.	
Cynthia L. Rice, CRLA, Inc. and Martha Guzman, CRLA Foundation, in writing	Commenter states regulations as proposed are inconsistent with the constitutional and statutory mandates that require the State ensure school districts are providing equal educational opportunity and complying with state and federal mandates.	The state is still required to provide equal educational opportunity and comply with state and federal mandates and these amendments are consistent with state and federal mandates CDE recommends no change.
Dr. Princess Sykes, Evangelist, Parents International, "PABE" and Students "in and out of LAUSD", at public hearing.	Commenter states she is concerned about parents who cannot read, and those that cannot read or see. She states parents (in general) have not been privileged with the opportunity to dissect all we have here to read; if not broke, don't fix it. Commenter states she is speaking for all those in the Los Angeles area. Parents were not privy to these proposed regulations and if they were, they would have a lot to say about them. Commenter states parents are so disrespected. Have parents involved if you want to win. Parents were not given the	Citations of what constitutes parent involvement from SB 550 (legislation that enacted the Williams case Settlement) on page 40 Item (F)(e) (1): "The parental involvement component shall contain a strategy to change the culture of the school community to recognize parents and guardians as partners in the education of their children and to prepare and educate parents and guardians in the learning and academic progress of their children. At minimum, this strategy shall include a commitment to develop a school-parent compact as required by *Education Code* Section 51101 and a plan to achieve the goal of maintaining or increasing the number and frequency of personal parent and guardian contacts each year at the school site and school-home communications designed to promote parent

	opportunity to consider these. She does not believe this is the goal of CDE to handicap parents, given the Williams Case Settlement and take away everything else. Parents want to be treated as equal and fair stakeholders.	and guardian support for meeting state standards and core curriculum requirements. School plan options are detailed on page 41 (A-F) as ideas for parental involvement. These proposed regulations were distributed for the 45-day comment period as prescribed by the State Office of Administrative Law. CDE recommends no change.
Margarita Villlareal, Fresno USD, in writing	Commenter states she "often works with parents who feel they have not been heard by the administrator at their child's school site. It is ashamed (sic) that some administrators do not attempt to listen and discuss with parents the issues that face their students. Sometimes parents have no other option but to find parent advocate groups that can antagonize not only the school site but will attend board meetings. Therefore the uniform complaint process is often the only one available to low-income, limited English proficient parents when their rights or the rights of their children are violated."	The UCP process remains available, and the new Williams process added by legislation last year gives parents additional rights. CDE recommends no change.
Courtney Joslin, California Safe Schools Coalition, in writing	Commenter states although not the subject of this regulatory comment period, we urge the department to include the same language describing the scope of the prohibited forms of discrimination in all other relevant provisions of the regulations such as Section 4900, which is more up- to-date than the current section 4610, but does not reflect the most recent	See changes made in sections 4600 and 4610. CDE is considering amending the Education Equity Regulations commencing with Section 4900 in the near future to reflect current statutes.

	changes to *Education Code* sections 200 and 220 and specifically recommends language for the sections which would read "any category identified under *Education Code* 200 and 220 and GC 11135 including actual or perceived sex, sexual orientation, gender, ethnic group identification, race, ancestry, national origin, religion, color, or mental or physical disability or on the basis of association with a person or group with one or more of these characteristics.	
Francisco Estrada, MALDEF at public hearing	Commenter states MALDEF is concerned that CDE took a positive case, one that confirms parents' rights and used it to change the UCP regulation and diminish parent rights. Commenter states he is concerned about CDE's abdication of oversight of the public schools.	Parent rights are as established by law and have not been diminished by amendments to these regulations. The 45 day comment period and 15 day comment period for any substantive amendments gives the public, including parents, an opportunity to comment on the proposed changes. Parents' rights have not been diminished. CDE recommends no change.
Maisie Chin, Lead Organizer/Director, CADRE, at public hearing	Commenter states it is difficult for (other parents) to attend a hearing at 9AM on a Tuesday. Pleased with Williams. She states, "There are significant barriers for parent involvement at all levels. There is preaching and marketing about parent involvement but it takes a turn when a parent has a complaint. There is a huge negative reaction when parents have complaints. You are about to gut	The addition of coverage by the Williams complaints is in accordance with the Williams legislation. Parents have a right to file complaints in accordance with these regulations and LEA Board policy. Adverse reaction to complaints should not deter parents and parent advocates from filing such complaints. The amendments do not diminish the rights of parents or other complainants to file complaint and to have those complaints investigated and acted upon.

	something (the UCP) that parents do not even know about in the first place. Parents that complain are brushed off, pushed aside, retaliated against…(CADRE) knows of parents who have been arrested for simply having complaints. UCP is important to CADRE's mission. Expanding it, not diminishing it is what we need. CADRE formed for the primary purpose to be the infrastructure and the backing for parents to be the primary stakeholders that you so often say that they are, but they are not. At CADRE, we work daily with parents to develop their leadership and activism so that true parent involvement, one that involves working collectively to hold schools accountable, can actually occur. Williams adds a tremendous amount of leverage that parents are supposed to have but do not currently. The state logically agreed to use the UCP so it would have a system for enforcing Williams (the settlement) so it was not just on paper. We urge you to give full breath of potential to let UCP be all it can be. We are staring potential in the face for full engagement and democratic engagement and participation that we all say we want.	UCP is a process and procedure that provides the parties to the complaint with certain rights.

	These complaints found in Williams are those that are always set aside. (Williams) gives potential for parents that have dignity and respect. Parents do not want to be ignored by school desk clerks any more. Parents filing complaints are seen as troublemakers rather than people with value. County and State will also be concerned. The UCP changes recommended would nullify the achievement of Williams. You state parents are primary stakeholders but they are not. Expanding rather than diminishing the UCP is what CADRE wants. Adding the response times and the accountability mechanisms of Williams adds tremendous leverage. Literally, schools do not want to hear from parents with complaints, especially when they are complaints of discrimination or about unfair treatments that brings to question the ethics of school personnel. Expanding, not diminishing, the UCP is what parents need, especially those we serve in South Los Angeles in CADRE. The Williams Notice needs to be clear. Should not be burden of parents to define what “you” want them to do. Schools on own accord will not come into compliance.	

	Williams is the only one that parents related to- we all want you to do it…. yes, it is a local mandate, but a victory for parents. No standard for how parents are treated and no requirement those principals listen. People will not do on their own. Without the strong provisions in UCP, Williams will just be something on paper that parents have to fight for day and night to live up to its expectations."	
Jennifer Richard, on behalf of Senator Sheila Kuehl, at public hearing	Commenter states, "Please keep in mind it is difficult for a student who is not allowed to attend the prom because they are part of a gay couple to wait 60 days to file a complaint with the state because 60 days will end before the prom is over. Also, Injunctive relief is difficult for students or parents to access."	This is a situation where the state may intervene if there is immediate and irreparable harm.
Jennifer Richard, on behalf of Senator Sheila Kuehl, at public hearing	Commenter states, "Thank you for updating gender definition."	No required response.
Martha Guzman, CRLA, at public hearing	Commenter states the complaint process, the UCP, is cherished by rural people; mostly non-English language speakers. Difficult when process becomes more onerous when English is not spoken by parents. For greater participation of parents, request these regulations be translated – because it is such an important process and the	Parents are provided information as provided by law. Commenter confuses the UCP and Williams processes. There is a whole process that CDE must follow administered by the Office of Administrative Law. CDE recommends no change.

	establishment of a working group to address the proposals from today. A time certain for participation by parents –either the 12th or the 13th, so parents don't have an extra day off from work. Commenter requests posting of the information and time to meet. Commenter feels we do not need these new regulations except for complying with Williams Settlement. Commenter states she does not recommend adoption. She recommends staff be directed to prepare another draft- just Williams. She urges you to take some consideration of participation of parents, including translation, establishing a working group and a time extension.	
COMMENTS RECEIVED 15-Day Comment Period from March 21 - April 4, 2005		
4600(e) "Complaint"		
Martha Zaragoza-Diaz, Advocate, California Association for Bilingual Education (CABE); Magaly Lavadenz, President, CABE; Shelley Spiegel Coleman, President, Californians Together, submitted in writing	Commenter states, "To ensure parents who are not English proficient receive assistance in filing a complaint, it is recommended that the words "or the inability to speak English" be added along with the conditions of "disability or illiteracy."	Subdivision 4600(e) states: "If the complainant is unable to put the complaint in writing, due to condition such as a disability or illiteracy, the public agency shall assist the complainant in the filing of the complaint." It is not necessary or advisable to add the phrase suggested by the commenter as it is already implied in the current phrasing. Adding more specificity could create potential confusion regarding any circumstances omitted.

		CDE recommends no change.
4600(h)		
Dale Mentink and Stephen Rosenbaum, Attorneys, Protection and Advocacy, Inc.	Commenter states, "The Department misunderstands. PAI never mentioned 'interagency agreement' violations or concerns with the same in its initial set of comments. Rather, breach of interagency regulations by non-educational agencies was the concern and is the subject of 2 *California Code of Regulations* §60560. Interagency disputes are resolved under *Government Code* §7585 and involve the Office of Administrative Hearings ultimately. PAI's concern is that this amendment [as well as the amendment to the enforcement section, section 4670, see below] has the effect of preventing or at least discouraging students and parents from filing complaints against county mental health agencies or CCS under the UCP with the CDE for mental health's or CCS's breach of Title 2 regulations as they relate to individual children. Title 2 *California Code of Regulations* section 60560 requires only an allegation of failure of, for example, a mental health agency to comply with "these regulations," i.e., Title 2 *California Code of Regulations*. sections 60000-60610. There is no counter-part complaint process and investigatory division or unit, for	These *Government Code* sections referenced by commenter define the required interagency agreements between the State Superintendent of Public Instruction and the Secretary of Health and Welfare Services. These agreements require both agencies to coordinate the provision of services for students receiving special education programs and services. The *Government Code* requires unresolved disputes between two agencies be resolved by the Office of Administrative Law. Referenced *Government Code* further clarifies CDE has no jurisdiction over agencies other than local education agencies. California *Government Code* Section 7586(d) states: "No public agency, state or local, may request a due process hearing pursuant to Section 56501 of the *Education Code* against another public agency." CDE may only address educational agencies and therefore recommends no change to the proposed definition.

	example, at the Department of Mental Health which has any authority over counties. The CDE should contact Zoey Todd, at DMH [916-651-2024], and ask her whether she has UCP-type compliance complaint investigatory authority over county mental health agencies. A county mental health agency could breach one or more of the various time lines in section 60045 regarding assessments, for example. Such a complaint need not go through an evidentiary due process hearing and would likely be rejected by that system and referred to the UCP process under 2 *California Code of Regulations* 60560. An evidentiary hearing is not required to compare the date on the referral packet and the date on the responsive assess-ment plan cover letter and count to 15. We repeat our recommendation to remove 'educational' from section 4600(h)."	
4600(n) "Good repair"		
The Williams v. California Plaintiff Class, John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael	"In our written comments submitted on January 4, 2005, we explained that '[t]he definition for 'good repair' should not be limited to the interim definition but should incorporate the ultimate definition to be developed by the State as called for by SB 550. Accordingly, we suggested the following language be added to the	The definition of 4600(n) "Good repair" has been amended to accurately reflect the citation as noted by commenter.

Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF.	definition: 'The definition of 'good repair' determined pursuant to the interim evaluation instrument shall be superseded by the definition adopted by statute by September 1, 2006 in accord with California *Education Code* § 14501(d)(2).' This suggested sentence included a typo. We intended to reference *Calif. Education Code § 17002(d)(2)*, not § 14501(d)(2.)). The revised definition now refers to 'Education Code 17002,' but still does not account for the fact that the interim evaluation instrument shall be superseded as the definition of 'good repair' in less than 18 months. The sentence we suggested above, with the reference to *California Education Code* § 17002(d)(2) should be added."	
4000(q)		
Staff Technical Change	Add "direct-funded charters" to the definition of "local educational agency"	Required per statute.
4621(a)		
Martha Zaragoza-Diaz, Advocate, California Association for Bilingual Education (CABE); Magaly Lavadenz, President, CABE; Shelley Spiegel Coleman, President, Californians Together, submitted in writing	"A date certain should be given to school districts and County Offices of Education as to when they need to submit their policies and procedures to the local governing board for adoption. It is recommended that the one year date be kept in place and that the districts forward a copy of their policies to the State Superintendent."	CDE maintains a UCP policy review process of all school districts through the Coordinated Compliance Review (CCR). CDE recommends no change.

4622		
Technical Change per CDE staff	Add phrase “appropriate private school officials or representatives “ to the list of parties noticed annually of the UPC.	Chapter 34 CFR 299.11(d) mandates this change.
4630 (also 4650)		
Dr. M. Norma Martinez-Palmer, Director for Bilingual Education in San Jose Unified School District; Marcia Vargas, Director, 2-Way CABE, an affiliate of the California Association for Bilingual Education; Jose Sanchez, Policy Chairperson, The Student Empowerment Project (StEP); Soung Bae, Teacher; Miriam Warren, Bilingual Second Grade Teacher and President of CABE-PODER, the Hayward Chapter; Emma L. Lerew, Director of ELL Programs and Services, Hayward Unified School District and Administrator, CABE- PODER, the Hayward Chapter; Catherine Gray, Resource Specialist, Title III, Fresno Unified School District; Lorena Morales-Ellis, Bilingual Educator and Parent; Michelle Siprut de Ibarra, Teacher	Commenter is opposed to adoption of the proposed regulations as “they dramatically reduce the rights of parents, students, teachers and other staff by eliminating the right to request direct intervention by CDE for complaints alleging discrimination where the complaints (sic) believe they will suffer immediate loss of some benefit.”	Please see previous response. CDE recommends no change.
Cynthia Rice, Luis Angel Alejo, California Rural Legal Assistance, Inc; Martha Guzman, California Rural Legal Assistance Foundation	Commenter states this section “continues to eliminate the option of filing a direct complaint with the state even if complaint claims discrimination and can show immediate loss of an educational benefit.”	The regulations state the opposite under the subdivision dealing with direct state intervention. CDE recommends no change.

4630(a)		
The Williams v. California Plaintiff Class, John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF.	Commenter writes, "The introductory clause in Subsection 4630(a) is convoluted and confusing. It also limits 'hybrid' complaints to Williams complaints that also involve discrimination, excluding potential hybrid Williams complaints that may overlap with an allegation of a deficiency under a categorical program (*e.g.*, involving English Learners). To clarify that Section 4630's procedures and timelines do not generally apply to complaints filed under Sections 4680 – 4687, and yet acknowledge that both sets of procedures may apply to a complaint that alleges discrimination or a categorical program violation and involves Williams issues, Subsection 4630(a) should be revised to read as follows: Any individual, public agency, or organization may file a written complaint with the district superintendent or his or her designee, alleging a matter which, if true, would constitute a violation by that local educational agency of federal or state law or regulation governing a program listed in Section 4610(b) of this Chapter. Complaints regarding instructional materials, teacher vacancies and misassignments, and school facilities, must be filed and	The language proposed by commenter would add additional appeal processes on every Williams complaint. This process would conflict with *Education Code* 35186. CDE will continue to separate "hybrid complaints" and recommends no change.

	processed in accordance with Sections 4680 – 4687 if they do not involve allegations of discrimination or allegations of violations under a program listed in Section 4610(b). If a complaint alleges allegations that concern instructional materials, teacher vacancies and misassignments, and school facilities under Sections 4680—4687 and also alleges discrimination or a violation of a program under 4610(b), both sets of procedures governing both types of complaints must be followed." Commenter also states "A similar edit should be incorporated into Section 4631(a)."	
4630(b)(2)		
Cynthia Rice, Luis Angel Alejo, California Rural Legal Assistance, Inc; Martha Guzman, California Rural Legal Assistance Foundation	"This independent review by the Department is eliminated by the proposed amendments including the ability to file with the Department in cases where direct intervention is requested."	The basis for direct state intervention is covered in Section 4650. CDE recommends no change.
4631		
John T. Affeldt, Public Advocates, Inc.	Public Advocates, Inc. identifies the following additional provisions which are also in need of amendment to adequately serve the purposes of the UCP, of educational equity and anti-discrimination: "Subsection (b). Complainants should have the ability to examine the LEA's witnesses, where appropriate,	As recommended for Subsection (b): This process is not specified in any of the laws governing the UCP. CDE recommends no change. As recommended for Subsection (d): Again, there is no such process described in law. Accepting this recommendation would impose an unfounded mandate on the LEAS.

	because LEA's typically have access to the most critical information regarding a complaint. The proposed amendment eliminates even the possibility that a complainant may examine the LEA's witnesses. By placing the entire burden on the complainant to justify his or her complaint and then eliminating the ability to examine witnesses (and later reviewing for only substantial evidence) the proposed regulations set up a complaint system heavily weighted against complainants. If the proposed language is intended to allow for the possibility that the investigator may "have the parties meet and question witnesses," as the comments in the Update of Initial Statement of Reasons suggests (see p.27), the current language is hardly clear on that possibility. The stricken language should be restored and amended to clearly allow complain-ants to confront the LEA's witnesses. Subsection (d). This provision is too narrow in that it limits the imposition of a sanction for an LEA's non-cooperation to cases where such a finding and remedy is "based on evidence collected." A range of possible sanctions should be available when LEAs limit discovery unduly, up to and including a public censure, an order for disclosure of documents, an adverse finding on	CDE recommends no change.

	specific issues, a finding of liability on the merits and/or a withholding of funds. Without providing for such a range of potential sanctions, LEAs that control all the critical information in a case may find it in their interest not to cooperate with damaging aspects of an investigation in order to delay the investigation or prevent any type of finding on the merits. The prior (now stricken) language of Section 4663(b) allowing for 'official applicable sanctions' against a non-cooperating LEA is a sensible approach. Such language should be inserted here. Though the responses to comments in the Update to Initial Statement of Reasons state that CDE will do what is necessary to obtain an LEA's cooperation and obtain relevant evidence (*e.g.*, p. 49), the regulations as written fail to convey that notion."	
4631(d), 4632(b), 4632(e), 4633(b)		
Cynthia Rice, Luis Angel Alejo, California Rural Legal Assistance, Inc; Martha Guzman, California Rural Legal Assistance Foundation	"The entire nature of the complaint process is skewed by placing additional burdens on the complaining parent, who cannot afford an attorney and are unsophisticated. New requirements are imposed on the complainant to articulate how the facts are incorrect and/or the law is misapplied to the appeal (4632(b)). A complainant may not submit new	These revised sections do not place new burdens on people filing complaints, but do attempt to clarify what basic information is required in order for the LEA, and the CDE, to begin the investigation. These revisions will not require the complainant to research the law and/or conduct their own investigation. The revisions simply spell out what specific information is necessary to explain the wrong the complainant believes needs to be corrected.

	evidence on appeal unless requested by the Department. (4633(b). If a complainant fails to adequately articulate a violation in her complaint, but raises it in appeal, the Department must refer it back to the School District for investigation (4631(d)). If the parent raises the issue, but the School District fails to address it in its decision, the Department must refer it back to the School District (4632(e)). If the decision is not supported by appropriate findings and conclusions the Department may refer it back to the school district for further action (4633(f)).” “Other proposed modifications diminish the likelihood that a full and independent investigation will occur. The proposed regulations eliminate any sanctions for a District’s failure to cooperate other than a finding of non-compliance, which must, nonetheless, be independently supported by substantial evidence based on facts submitted by complainant 4631(d). Although School Districts retain the right the seek extensions, the proposed regulation eliminates any extension of time to file an appeal for good cause (4632(a)).”	The various requirements for returning all or part of the appeal to the LEA is required in order to keep the responsibility for investigating and resolving the complaint with the LEA which is responsible for ensuring that educational programs are carried out in a lawful manner. <u>4632(b) Response:</u> Federal regulatory language requires complainants file a written signed complaint that includes “a statement that the agency violated a requirement of a Federal Statute or regulation that applies to an applicable program; and the facts on which the statement is based and the specific requirement allegedly violated” is from the federal code of regulations governing the UCP process. (34 CFR 299.10 (a)(1)). <u>4632(d), 4632(e) and 4633(d) Response</u>: Processes proposed by these regulations comply with federal and state law and regulations. The LEA has the primary responsibility for demonstrating and maintaining compliance with the law. <u>4632(a) Response:</u> Section 4650(5) describes direct state intervention when ”no action has been taken by the LEA within 60 calendar days.” CDE recommends no change.

4632 (former 4652(a)		
The Williams v. California Plaintiff Class, John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF.	"In our previous comments, we recommended that the proposed regulations not delete the following provision, 'Extensions for filing appeals may be granted, in writing, for good cause.' CDE's response was that 'such an extension' is not described by any federal or state law, or regulation. This misses the point. Flexibility should be allowed, to be used with discretion, so unforeseen circumstances will not prevent justice from being served. We strongly recommend that the provision be added back in. <u>Subsection (e).</u> This provision allows the Department to remand an appeal back to the local educational agency if it determines that the Decision failed to address any issue raised by the complaint. Because facilities complaint appeals concern alleged emergency threats to health and safety, LEAs should not receive substantial additional time to resolve a complaint. The 20 day limit added after we submitted our previous comments is an improvement over the original proposal, but it still allows LEAs too much time. The additional days provide an incentive for an LEA	<u>Subdivision (e) Response</u>: A complaint regarding an urgent facility issue as described should be addressed under the Williams Complaint procedures. Those procedures are described in subdivisions 4680 – 4687. CDE recommends no change.

	to avoid addressing all issues in a complaint in order to invite a remand and buy more time. This simply builds 20 more days into an LEA's timeline for responding to emergency complaints. LEAs should be required to address the remanded issue within 10 days. This subsection also fails to designate when the LEA should notify the complainant and the Department of its response, and how much time complainants shall have to appeal or otherwise respond. LEAs should be required to notify the complainant and the Department of its response within 5 days after it addresses the remanded issue. Complainants should then be provided 10 days to appeal or otherwise respond."	
4632 (also 4633(b), 4663)		
Dr. M. Norma Martinez-Palmer, Director for Bilingual Education in San Jose Unified School District; Marcia Vargas, Director, 2-Way CABE, an affiliate of the California Association for Bilingual Education; Jose Sanchez, Policy Chairperson, The Student Empowerment Project (StEP); Soung Bae, Teacher; Miriam Warren, Bilingual Second Grade Teacher and President of CABE-PODER, the Hayward Chapter; Emma L. Lerew, Director of ELL	Commenter is opposed to adoption of the proposed regulations as "they dramatically reduce the rights of parents, students, teachers and other staff by imposing new burdens on complaints (sic), many of whom are low-income parents and students who cannot afford an attorney, to essentially conduct their own investigation, provide evidence and demonstrate how school district is factually or legally incorrect."	Please see previous response. CDE recommends no change.

Programs and Services, Hayward Unified School District and Administrator, CABE- PODER Hayward Chapter; Catherine Gray, Resource Specialist, Title III, Fresno Unified School District; Lorena Morales-Ellis, Bilingual Educator and Parent; Michelle Siprut de Ibarra, Teacher		
4633 (f), (g), (h)(1)		
The Williams v. California Plaintiff Class, John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF.	"(f). As with Subsection 4632(e) above, if the Department determines that a decision — particularly one regarding an emergency facility condition that poses a threat to health and safety — lacks adequate findings of facts or conclusions of law, only an explicit, limited amount of time should be permitted for the LEA to correct its error. The LEA should be permitted no more than 10 days to correct its deficient decision, should be required to notify the complainant within 5 days thereafter, and the complainant should be allowed an additional 10 days to respond to the modified decision. Subsection (g). Consistent with the most-recent revisions made to Subsections (d) and (e) to distinguish between Department reviews of factual findings and legal conclusions, proposed subsection (g) should be amended to read as	Subdivision (f) Response: State or Federal law or regulations do not require a 10-day resolution period for non-Williams complaints. Descriptions of how complaints regarding emergency facility conditions are addressed are covered in subdivisions 4680 – 4687. Subdivision (g) Response: CDE accepts this request and recommends restating (g): If the Department finds that the Decision is supported by substantial evidence, and that the legal conclusions are not contrary to law, the appeal shall be denied. And (e): "The Department shall review the conclusions of law which are the subject of the appeal and determine whether they are correct." Subdivision (h)(1) Response: California *Education Code* Section 260 states: "The governing board of a school district

	follows: "(g) If the Department finds that the Decision is supported by substantial evidence and that the legal conclusions are not contrary to law, the appeal shall be denied." The CDE Update of Initial Statement of Reasons stated that the CDE will amend this section to reflect that the conclusions of law are to be reviewed de novo. The failure to do so appears to be a technical error. Subsection (h)(1). If the Department determines that an appeal has merit, there should be no reason to remand it back to the local educational agency. Of the two bases given for doing such in this provision, the first — a lack of substantial evidence — is redundant with Subsection (f) of this section and unnecessary here. The second — a procedural defect — should only be a basis for remand if the defect is one of the bases for appeal or if it prevents the Department from reaching an ultimate determination on the merits. If the Department is able to determine the appeal has merit and corrective action is required, such action should not be delayed based on a non-prejudicial procedural defect. As with Subsection (f) in this section, any remand for procedural defects should be limited to short, specified timeframes."	shall have the primary responsibility for ensuring that school district programs and activities are free from discrimination based on ethnic group identification, age, sex, color, or physical or mental disability, and for monitoring compliance with any and all rules and regulations promulgated pursuant to Section 11138 of the *Government Code*."

4633(a)(d)(g)(h)		
Martha Zaragoza-Diaz, Advocate, California Association for Bilingual Education (CABE); Magaly Lavadenz, President, CABE; Shelley Spiegel Coleman, President, Californians Together, submitted in writing	"Current regulation allows CDE to conduct an independent investigation of allegations in a complaint. The proposed (g) states that CDE can deny an appeal based solely on 'substantial evidence' (the file submitted to CDE by the school/district). The ability for CDE to conduct an independent investigation has been eliminated. It is recommended that CDE be allowed to conduct an independent investigation. This section specifies the process the Department must adhere to if the Department agrees to the appeal of an LEA decision. Timelines are not provided in these subsections and timelines should be required in order for a timely implementation of the process."	The ability for CDE to conduct an independent investigation has not been eliminated. CDE has the opportunity to conduct an independent investigation when CDE believes it is warranted based upon the evidence. CDE recommends no change.
Cynthia Rice, Luis Angel Alejo, California Rural Legal Assistance, Inc; Martha Guzman, California Rural Legal Assistance Foundation	"The regulations deliver the final blow to any meaningful oversight or investigation by eliminating the independent judgment of the Department investigator or reviewer and requiring that the district decision be upheld if it is supported by substantial evidence. In essence this means that if a district investigated a complaint against the principal of a school and the principal denies the allegations, and the district denies the complaint basing its findings and conclusions on the statement of the	Please see previous response The independent judgment of the CDE investigator will determine the type of investigation needed based upon the evidence. It is not warranted or cost-effective for the state to conduct an on-site investigation for each and every appeal received. CDE recommends no change.

	principal, the Department must deny the appeal. The Department may, but need not, interview the complainant, the principal or other staff when reviewing this decision. (4633(c)).”	
Cynthia Rice, Luis Angel Alejo, California Rural Legal Assistance, Inc; Martha Guzman, California Rural Legal Assistance Foundation	“The Department can make findings solely on the file submitted on appeal without any independent investigation (proposed 4633(g)). All of our recent cases have included independent investigation through the UCP and all have derived new facts that have provided the Department with sufficient evidence to direct the necessary corrective actions. Such a standard may be appropriate in some circumstances where the first level administrative hearings are adversarial, evidence is obtained under oath and production of witnesses and documents may be compelled through subpoena. However, those guarantees are not provided to complainants who submit their complaints to the local school district. Application of the substantial evidence test under these circumstances is completely inconsistent with the protections afforded an individual attempting to enforce a fundamental right, such as the right to education. A substantial evidence review is also inconsistent with the State’s ultimate responsibility for ensuring that all children receive equal educational opportunity.”	CFR 299.10(a)(3) states a state educational agency shall adopt written procedures for receiving and resolving any complaint that an agency is violating a federal statute or regulation by “conducting an independent on-site investigation of a complaint if the SEA determines that an on-site investigation is necessary.” CDE recommends no change.

4640		
John T. Affeldt, Public Advocates, Inc.	"Because many complainants mistakenly file first with the State rather than with the LEA, language should be added to make clear that statute of limitations timelines, *e.g.*, the six-month limitation on discrimination claims, as well as LEA investigation and resolution timelines, are tolled pending receipt of the complaint by the LEA."	Timelines are in effect regardless of the circumstances. CDE recommends no change.
4650(a)(1)		
John T. Affeldt, Public Advocates, Inc	"The revised regulations eliminate the following language which describes a condition for direct State intervention in a complaint: 'to otherwise prevent the complainant from presenting evidence to support the allegations in the complaint.' There does not appear to be any justification for this elimination. The circumstance described is a valid reason for permitting direct State intervention and should be retained."	This process as described in "Responsibilities of the Local Educational Agency" subdivision 4631(b), was redundant and therefore removed. CDE recommends no change.
4650(a)(5)		
Cynthia Rice, Luis Angel Alejo, California Rural Legal Assistance, Inc; Martha Guzman, California Rural Legal Assistance Foundation	Commenter writes, "Prior to State intervention, the Department shall attempt to work with the local agency to allow it to complete the investigation if it has taken no action after 60 days (Proposed 4650(a)(5)). Hence, even after an (sic) local agency has proven to be	4650(a)(5) states "The complainant alleges and the Department verifies that through no fault of the complainant, no action has been taken by the local educational agency to allow it to complete the investigation and issue a Decision." If the LEA has not acted, it is in the best

	disinterested in addressing the issue, the Department will continue to provide the agency assistance instead of responding directly to the complainant."	interest of all to have them begin an investigation and hopefully resolve the issue. CDE recommends no change.
4650(a)(6) and (7)		
Laura Faer, Attorney, Public Counsel Law Center	"We are writing in support of the comments put forth by Protection and Advocacy, Inc. and to add one additional comment for consideration. Specifically, as it relates to Section 4650(a)(6) and (7) subdivision (7) should be deleted and changed to (a). Accordingly, proposed subdivision (a)(7)(A) should become (a)(6)(B), etc."	Agreed, this was a typographical error. CDE corrected the error.
Dale Mentink and Stephen Rosenbaum, Attorneys, Protection and Advocacy, Inc.	"It appears the Department intended to provide a list of complaints relating to special education which would require direct state department intervention in section 4650(a)(6), and these are listed as subsections (A) through (E). However, the Department has identified the first such item on that list as a new subdivision (7) rather than (A). Subdivision (7) should be deleted and changed to (A). Proposed subdivision (a)(7)(A) would become (a)(6)(B); proposed subdivision (a)(6)(B) would become (a)(6)(C), and so on."	Agreed, this was a typographical error. CDE corrected the error.
4650 (a)(7)		
Cynthia Rice, Luis Angel Alejo, Cali-	"In addition, if the complainant is the	Agreed, was a typographical error requiring

fornia Rural Legal Assistance, Inc; Martha Guzman, California Rural Legal Assistance Foundation	parent of a special education child, they will have to present how their 'immediate and irreparable harm as a result of a district-wide policy' that is in conflict with state or federal law (proposed 4650(a)(7)."	re-numbering.
4650(b)		
Cynthia Rice, Luis Angel Alejo, California Rural Legal Assistance, Inc; Martha Guzman, California Rural Legal Assistance Foundation	"Additional burdens also placed on the complaining parent when filing directly since a complainant must now present the Department with 'clear and verifiable evidence' that supports the basis for direct filing (proposed 4650(b))."	Please see previous responses.
Laura Faer, Attorney, Public Counsel Law Center	"In addition, Section 4650(b) appears to impose an untenable burden on petitioners who have filed complaints because the local education agency has refused to provide the appropriate information, and because they are unable to discern, without an investigation, why such required actions have not been performed. For low-income complainants who have few resources and little access to information or legal counsel, the requirement that evidence presented be 'clear ' and 'verifiable' in the first instance is likely to cause many of such complainants with valid claims to forfeit their rights. In sum, in cases where a violation has occurred but complainant is unable to acquire the necessary evidence from the local education agency without the intervention of the state, this provision	Please see previous responses.

	is likely to be prohibitive. The second sentence of Section 4650(b) beginning with 'The complainant' and ending with 'as in subdivision (a)(5)' should be deleted."	
4650(a)(7)		
John T. Affeldt, Public Advocates, Inc	"The revised regulations add in, as a basis for direct State intervention, the allegation that an individual would suffer immediate and irreparable harm and that filing a complaint with an LEA would be futile. This addition is warranted. However, it should not be limited to instances where 'a district-wide policy' is present. If immediate and irreparable harm are at stake due to a violation of applicable state or federal law, the Department should consider engaging in direct State intervention. Whether the harm is generated by a district-wide policy or an individual-specific policy is irrelevant and should not be one of the Department's criteria for direct State intervention in this subsection."	If the violation of state or federal law occurs as the result of an action of an individual in the LEA and not a district-wide policy, it is likely that the LEA will correct the situation once they are made aware of the problem via the complaint. If the violation is a district-wide policy, the chances that the LEA will correct the problem are slim, and therefore direct state intervention is appropriate. This issue may still be covered by subdivision (b). CDE's experience is that a district-wide policy could be the basis for justifying direct state intervention. CDE recommends no change.
4660(a)		
Cynthia Rice, Luis Angel Alejo, California Rural Legal Assistance, Inc; Martha Guzman, California Rural Legal Assistance Foundation	Commenter writes, "The extreme limits on the direct complaint processes are matched by amendments that limit the Department's review of appeals of the School District's decision. Currently the Department has an	CDE will continue to carefully review every appeal that is received. CDE recommends no change.

	obligation to independently investigate the complaint once it is appealed. These mandates provide important protections to unsophisticated parents who are normally not represented by an attorney during this complaint process. A parent is not likely to know what reports are generated by a school that may support their claims. They have no means of insisting that school staff speak to them about allegations contained in their complaint. While the informal complaint process through the School District may present the opportunity to resolve a mistake or correct the behavior of an aberrant staff member, evidence supporting allegations of malfeasance is not likely to be uncovered through voluntary compliance and self investigation by the very district against whom the complaint is made. The independent review by the Department is eliminated by the proposed amendments including the ability to file with the Department in cases where direct intervention is requested (4630(b)(2).”	

4660(a)(1)		
John T. Affeldt, Public Advocates, Inc	"The discretion given the Department to determine whether an on-site investigation 'is necessary' under this section is too broad and standard-less. On-site investigations by the Department should be the norm when the Department has determined that direct State intervention is warranted. In such cases, the Department should not rely exclusively on what a parent complainant can produce by way of documentation or on what an LEA may be willing to provide. At most, the section should be amended to provide that an on-site investigation need not take place only in cases where the Department affirmatively determines that an investigation would be futile to resolve the complaint."	Please see previous response. CFR 299.10(a)(3) states that a state educational agency (SEA) shall adopt written procedures for receiving and resolving any complaint that an agency is violating a federal statute or regulation by "conducting an independent on-site investigation of a complaint if the SEA determines that an on-site investigation is necessary." To perform an onsite investigation each and every time a complaint is received would be an inefficient use of public funds. CDE recommends no change.
4660(a)(3) (and 4662)		
Cynthia Rice, Luis Angel Alejo, California Rural Legal Assistance, Inc; Martha Guzman, California Rural Legal Assistance Foundation	"Even if a direct complaint is accepted, the proposed regulations do not even require that the Department do an on-site investigation unless it is deemed necessary. All references to 'on-site' have also been eliminated in Section 4662. In addition, the requirement that the complainant, agency administrators, staff, related committees/groups, and any other	It is not cost-effective or necessary to always conduct an on-site investigation to determine resolution of an appeal. CDE will determine the appropriate type of investigation. CDE recommends no change.

	involved persons be interviewed to determine the facts in the case has been eliminated. The current language in 4663(a) is stricken in the proposed regulation and replaced by a requirement that the complainant be provided only an opportunity to present evidence (proposed section 4663(b)). There is no indication that there has been abuse of the direct complaint process which would justify limiting access in this manner."	
4660 and 4663		
Martha Zaragoza-Diaz, Advocate, California Association for Bilingual Education (CABE); Magaly Lavadenz, President, CABE; Shelley Spiegel Coleman, President, Californians Together, submitted in writing	"These sections outline the process the Department must adhere to with regards to state investigation procedures. The Department *may* conduct an on-site investigation *if necessary* into the allegations of a complaint. At this point in the process unresolved complaints are of the most egregious kinds (a complainant suffering from immediate and irreparable harm, failure of an LEA or public agency to comply with due process procedures required by the federal government, a child or group of children may be in immediate physical danger, etc). An on-site investigation should be required in both of these sections."	Please see previous responses. CDE recommends no change.
4660 (see also 4662, 4663 4650(b))		
Dr. M. Norma Martinez-Palmer, Director for Bilingual Education in San	Commenter is opposed to adoption of the proposed regulations as "they	Please see previous response. CDE recommends no change.

Jose Unified School District; Marcia Vargas, Director, 2-Way CABE, an affiliate of the California Association for Bilingual Education; Jose Sanchez, Policy Chairperson, The Student Empowerment Project (StEP); Soung Bae, Teacher; Miriam Warren, Bilingual Second Grade Teacher and President of CABE-PODER, the Hayward Chapter; Emma L. Lerew, Director of ELL Programs and Services, Hayward Unified School District and Administrator, CABE- Poder Hayward Chapter; Catherine Gray, Resource Specialist, Title III, Fresno Unified School District; Lorena Morales-Ellis, Bilingual Educator and Parent; Michelle Siprut de Ibarra, Teacher	dramatically reduce the rights of parents, students, teachers and other staff by eliminating the mandate for the CDE to conduct an independent on-site review."	
4661		
Dale Mentink and Stephen Rosenbaum, Attorneys, Protection and Advocacy, Inc.	"We repeat our request that the Department restore Section 4661 which preserves the option of mediation of complaints. Mediations could involve less state resources than on-site investigations, interviews, document reviews, and preparation of decisions and corrective actions and add the advantage of party buy-in to the resolution of the dispute. A mutually arrived at resolution will also reduce the number of requests for reconsideration of decisions and also reduce the number of necessary enforcement actions by the Department of decisions unilaterally	Please see previous response. The use of mediation continues to be allowed under these proposed regulations. CDE recommends no change.

	imposed."	
4662(b)		
Dr. M. Norma Martinez-Palmer, Director for Bilingual Education in San Jose Unified School District; Marcia Vargas, Director, 2-Way CABE, an affiliate of the California Association for Bilingual Education; Jose Sanchez, Policy Chairperson, The Student Empowerment Project (StEP); Soung Bae, Teacher; Miriam Warren, Bilingual Second Grade Teacher and President of CABE-PODER, the Hayward Chapter; Emma L. Lerew, Director of ELL Programs and Services, Hayward Unified School District and Administrator, CABE- Poder Hayward Chapter; Catherine Gray, Resource Specialist, Title III, Fresno Unified School District; Lorena Morales-Ellis, Bilingual Educator and Parent; Michelle Siprut de Ibarra, Teacher.	Commenter is opposed to adoption of the proposed regulations as "they dramatically reduce the rights of parents, students, teachers and other staff by allowing the CDE to extend its time to complete its investigation or report where no exceptional circumstances exist."	Please see previous response. CDE recommends no change.
4663		
Cynthia Rice, Luis Angel Alejo, California Rural Legal Assistance, Inc; Martha Guzman, California Rural Legal Assistance Foundation	"If the Department determines that a violation has occurred, it must notify the district that it must take corrective actions. However, the delay of another 60 days to mail the report from the conclusion of the investigation is simply an unnecessary delay that will further defer needed corrective action. In all	This time period is determined to be reasonable per Federal regulation. CDE recommends no change.

	cases that CRLA has assisted parents in filing through the UCP, none have exhausted the existing 60-day limit for both completion and notification. The 60 days are already a burden on the student's educational benefit. Therefore, there is no reason to further delay the much needed corrective actions."	
4663		
John T. Affeldt, Public Advocates, Inc	"Subsection (a). The proposed amendments make it less clear that the investigator should affirmatively interview individuals from the local educational agency, the complainant(s), and any other involved person. (It is not clear what the phrase 'The investigator(s) shall request other evidence' covers.) The full and fair implementation of these complaint procedures is not served by the obfuscation and the original language in this subsection should be restored. Subsection (d). This provision is too narrow in that it limits the imposition of a sanction for an LEA's non-cooperation to cases where such a finding and remedy is 'based on evidence collected'. A range of possible sanctions should be available when LEAs limit discovery unduly, up to and including a public censure, an order for disclosure of documents, an adverse finding on specific issues, a finding of liability on	Please see previous responses. Please also see 4664(a)(6), (a)(7), and (a)(8). Subsection (a) Response: CDE makes the determination of how the investigation will be conducted, who needs to be included or interviewed and obtains the evidence necessary to determine and resolve any findings. Subsection (d) Response: As described in Subdivision 4670 of these regulations, "Enforcement" of corrective action required for a violation of these regulations may range from withholding funds to court proceedings and a reporting to the Attorney General. CDE recommends no change. .

	the merits and/or a withholding of funds. Without providing for such a range of potential sanctions, LEAs that control all the critical information in a case may find it in their interest not to cooperate with damaging aspects of an investigation in order to delay the investigation or prevent any type of finding on the merits. The prior (now stricken) language of Section 4663(b) allowing for 'official applicable sanctions' against a non-cooperating LEA is a sensible approach. Such language should be inserted here. Though the responses to comments in the Update to Initial Statement of Reasons state that 'CDE will do what is necessary to obtain an LEA's cooperation and obtain relevant evidence' (*e.g.*, p. 49), the regulations as written fail to convey that notion."	
4664(b) and (c)		
Dale Mentink and Stephen Rosenbaum, Attorneys, Protection and Advocacy, Inc.	"PAI has reviewed the CDE's response to PAI's earlier comment on these subsections on the website. It is true that nothing in these regulations prevents special education compliance complaints from being addressed within 60 days. Nothing in these regulations prevents special education compliance complaints from being addressed in one day either. The problem is that the proposed amendments to the	The federal regulations governing Special Education programs require response within 60 days. Federal regulations supercede state regulations. CDE recommends no change.

	regulations now authorize the CDE to address special education compliance complaints in 120 days from the date of filing to receipt of the CDE's decision. The Department cannot delete section 4664(c) and add section 4664(b) and thereby, in combination with section 4662(b), extend the timeline for resolution of a direct state intervention special education complaints from 60 days to 120 days. The *Education Code* identifies the UCP complaint procedure as California's implementation of the federal law which requires a 60-day complaint resolution procedure from filing to receipt of the Department's decision. See California *Education Code* section 56500.2 and Title 34 *Code of Federal Regulations* section 300.661(a)(1)&(4). By refusing to adopt Protection & Advocacy's initial comment on this unlawful change, the Department exposes itself to legal actions and findings of noncompliance by the U.S. Department of Education and risks continued receipt of federal financial assistance. Please delete section 4664(b) and restore section 4664(c) as they related to special education complaints."	
Laura Faer, Attorney, Public Counsel Law Center	"California *Education Code* identifies the UCP complaint procedures as	Please see previous response.

	California's implementation of federal law, which requires a 60-day complaint resolution procedure. See California *Education Code* Section 56500.2 and CFR Sections 400.661(a)(1) and 4. It is impermissible for the Department to extend the 60-day timeline to 120 days. Section 4664(b) must be deleted and section 4664(c) should be undeleted. The Department's response to the concerns raised previously by Protection and Advocacy is insufficient."	Commenter cites California and Federal *Education Codes* related to Special Education. The California UCP process covers more than just Special Education Programs. The *Education Code* remains in effect for Special Education programs, and those responses must be made within the 60-day timeline. CDE recommends no change.
4670		
Dale Mentink and Stephen Rosenbaum, Attorneys, Protection and Advocacy, Inc.	"Again, it was not 'Interagency agreement' violations that PAI was concerned about in its first set of comments. Interagency agreements are not mentioned in PAI's initial comments. PAI is concerned that by the Department limiting its UCP enforcement jurisdiction to local "educational" agencies, CDE was strongly discouraging parents and students from filing complaints against non-educational agencies for failures of those agencies to comply with the 'interagency regulations' at Title 2 *California Code of Regulations* §§ 60000 through 60610. The Department cannot limit its enforcement obligations to 'educational' agencies. The Department clearly has jurisdiction to	Please see previous response. There are remedies under the Individuals with Disabilities Education Act (IDEA). CDE does not have enforcement authority over other agencies.

	directly intervene to investigate and make findings of noncompliance against agencies other than local educational agencies. See section 4650(a)(7)(A). It makes no sense to investigate these agencies but then to preclude enforcement of corrective actions against them. The word 'educational' must be removed before 'agency' throughout this section, or a subsection must be added which preserves the Department's authority to enforce compliance orders against, at least, those local agencies specified in *Government Code* section 7570, et seq."	
Laura Faer, Attorney, Public Counsel Law Center	"We agree that the Department's enforcement cannot be limited to 'educational' agencies and that the word 'educational' must be removed before agency throughout this section or a subsection added which preserves the Department's authority to enforce complaint orders versus at least those agencies specified in Government Code Section 7570 et seq. California Education Code provisions requiring interagency coordination in the provision of a Free Appropriate Public Education to students with disabilities mandate that such language be stricken."	CDE has no enforcement authority over other agencies. If a service is not provided as specified in a student's individual education program (IEP), CDE may require the local educational agency to provide that service. CDE recommends no change.
4670(a)		
John T. Affeldt, Public Advocates, Inc	"The proposed amendment seeks to change the notice the Department	The CDE issues an Investigation Report (see subdivision 4664) that specifies any actions

	sends to districts upon finding a violation to include only notice 'that it must take corrective action' instead of the prior requirement that the Department clearly notify district representatives 'of the action he or she will take to effect compliance.' The revisions to this section based on the comments nonetheless fails to restore the requirement that the Department affirmatively notify LEAs 'of the action he or she will take to effect compliance.' There is no good reason for making *less clear*: (a) what action is needed for a district to come into compliance with the law and, therefore, for making *less clear* (b) when the Department can take further action to effect compliance from an LEA (*i.e.*, because a district has failed to take sufficient action). Often, what precise corrective action is required from a district will be clear. Yet, at other times, the precise action needed to come into compliance may need to be spelled out with precision. It is in the Department's interest to have the clarity of required action spelled out for both the district and for the Department so that both parties know when further action from the Department to compel compliance is warranted. The prior language for this subsection should be retained."	required of an LEA and the timeline for completing those corrective actions. Subdivision 4670 regarding enforcement describes a notice that may be sent following non-compliance with the corrective action. CDE recommends no change.

4681		
The Williams v. California Plaintiff Class, John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF.	"Subsection (a)(1). We made this comment previously, but it was not addressed in the summary of comments set forth in the Update of Initial Statement of Reasons, and therefore CDE has provided no response. It remains a critical point. The language of this provision should clarify that the 'in class' sufficiency standard for instructional materials and textbooks is that each student is to have his or her own independent materials. This is the standard which is set forth in SB 550, amending California *Education Code* § 60119(c)(1), and in these proposed regulations at § 4684(a)(1). Accordingly, the following language should be inserted as follows: (1) A pupil, including an English learner, does not have his or her own standards-aligned textbooks… Deletion of former proposed Subsection (a)(2). Based on Karen Steentofte's conversation with John Affeldt on March 8, 2005, we understand that the shared position of the Department of Education and the State Board of Education is that the revised Uniform Complaint Procedures, specifically, Section 4681(a), allow complaints related to instructional materials to	This language is taken directly from the statute. Deletion of former proposed Subsection (a)(2) Response: In order to address the inclusive nature of the materials requirement and ensure that laboratory equipment and other such items are considered "instructional materials", CDE chose to remove the specific listings of types of textbooks formerly in (a)(2) and simply state the students shall have "standards-aligned textbooks or instructional materials or state adopted or district adopted textbooks or other required instructional materials to use in class" in 4681(a)(1). This statement includes items such as laboratory equipment. CDE recommends no change.

	allege deficiencies in any subject area, including, but not limited to, the core subject areas, foreign language and health, and including laboratory science materials for grades 9-12. Likewise, we understand that laboratory science equipment will qualify as 'instructional materials' under the definition in Subsection 4600(o), consistent with the *Williams* settlement and other provisions of law. *See, e.g., California Education Code* §§ 60119(a)(1)(C) and 33126(b)(6)(B)(iii). This reading is subsequent to and supercedes the statements of the CDE in its Update of Initial Statement of Reasons in which the CDE stated that laboratory science equipment was not covered by the Williams portions of the UCP."	
4681(b) and 4683(a)		
Elaine Hodges, Ed.S, Senior Director, Leadership and Accountability Chair, San Diego County Office of Education, Williams Settlement Advisory Committee	"We recommend that the State Board of Education remove proposed language that requires complaints regarding instructional materials and facilities to include specific information. Specifically, we recommend that the following sections be deleted – 4681(b) and 4683(a). The language in 4683(a) could be replaced with the following: 'A complaint regarding the condition of school facilities may allege that there are emergency or urgent	It is necessary to have information about where the deficiency exists in order to investigate and remedy a shortage of instructional materials. It is also necessary to know the location of an urgent facility issue in order to address the problem. Therefore, CDE recommends no change.

	facilities conditions at a school site that pose a threat to the health and safety of pupils or staff.' The proposed content requirements for complaints would render invalid any complaint that does not include all the required information. The draft regulations would also end up requiring school districts to create lengthy complaint forms that may be difficult for some parents and guardians to complete. In addition, the information requested could be obtained through follow-up by the principal if it is not all included as part of the original complaint."	
4682		
The Williams v. California Plaintiff Class, John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF.	"Subsection (b). We made this comment previously, but it was not addressed in the summary of comments set forth in the Update of Initial Statement of Reasons and therefore CDE has provided no response. It remains a critical point. To be consistent with the proposed regulations regarding instructional materials and facility complaints (specifically proposed §§ 4681(c) and 4683(b)), a new subsection should be added here to clarify that a complainant may add as much text to explain the teacher vacancy or misassignment as he or she wishes and that one complaint may contain	CDE concurs with commenter and proposes making the change this change by adding subdivision (b) and (c).

	more than one allegation of teacher vacancies or misassignments."	
4684(a)(3)		
The Williams v. California Plaintiff Class, John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, Brooks Allen, ACLU Foundation of Southern California; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF.	"The Department initially proposed and now deletes a requirement that the notice posted in each classroom also state that 'There should be a certificated teacher assigned to teach each course or grade level or combination of grade levels for which the teacher has the credential and the appropriate subject matter competency to teach the class.' This provision should be added back in. SB 550 clearly authorizes the State Board and the Department to require this additional information be included in the SB 550 classroom notice. Teacher vacancies and misassignments are clearly central to the new regulatory, reporting, and complaint scheme under SB 550. It is only appropriate that all parties also be put on notice with the new classroom notice required by SB 550 that teacher vacancies and misassignments are part of the new UCP scheme. The State Board and the CDE are well within their discretionary bounds to add this information to the required notice.	At this point in time, adding this recommendation would constitute a state mandated local cost. CDE recommends no change.

	Doing so will only serve the legislation and the affected public."	
General Comment		
Martha Zaragoza-Diaz, Advocate, California Association for Bilingual Education (CABE); Magaly Lavadenz, President, CABE; Shelley Spiegel Coleman, President, Californians Together, submitted in writing	"While considerable improvements have been made to the proposed regulations, we still have an 'oppose' position."	No response required.
Martha Zaragoza-Diaz, Advocate, California Association for Bilingual Education (CABE); Magaly Lavadenz, President, CABE; Shelley Spiegel Coleman, President, Californians Together, submitted in writing	"The proposed regulations established a process that is based primarily upon 'paper investigations', substantially decreases the ability of the California Department of Education (CDE) to directly intervene on a complaint, eliminates the mandate for on-site investigations, and imposes a much higher standard of proof on parents (complainants) who file complaints. The current regulations allow complaints concerning discrimination to bypass the district and go directly to the CDE. The proposed regulations still eliminate the right to request direct intervention by CDE for complaints of discrimination."	No response required.
Dale Mentink and Stephen Rosenbaum, Attorneys, Protection and Advocacy, Inc.	"PAI has reviewed and also wishes to join in supporting the comments of California Rural Legal Assistance, Inc. and the California Rural Legal Assistance Foundation which were submitted also on this date, April 4,	No response required

	2005."	
Martha Zaragoza-Diaz, Advocate, California Association for Bilingual Education (CABE); Magaly Lavadenz, President, CABE; Shelley Spiegel Coleman, President, Californians Together, submitted in writing	"CDE will no longer have the obligation to conduct a meaningful independent investigation. CDE will make findings solely on the 'substantial evidence' provided. The proposed complaints procedures will rarely allow complaints to go directly to the state for intervention. On-site investigations to verify or clarify evidence/information presented by parents (complainants) and school districts are not required not even at the direct state intervention level. Often times an on-site visit will provide a more accurate picture regarding a complaint than what is presented on paper."	No response required.
Cynthia Rice, Luis Angel Alejo, California Rural Legal Assistance, Inc; Martha Guzman, California Rural Legal Assistance Foundation	Commenter states, "Our organizations continue to oppose these regulations insofar as they address changes to the Uniform Complaint Process not necessary to implement Education Code 35186 and the Williams Settlement. Adoption of the proposed regulations would violate California Administrative Procedure Act, as they are both inconsistent with the express authority and responsibility of the State of California to regulate and ensure equal educational opportunity to all children; and they are not reasonable necessary to effectuate any statutory or legislative mandate imposed upon the State Department	*Government Code* 11342.2 states, "Whenever by the express or implied terms of any statute a state agency has authority to adopt regulations to implement, interpret, make specific or otherwise carry out the provisions of the statute, no regulation adopted is valid or effective unless consistent and not in conflict with the statute and reasonably necessary to effectuate the purpose of the statute." This code characterizes the purpose of CDE's proposed regulations. The Uniform Complaint Procedures, developed in 1991, are currently not consistent with the federal regulations guiding this process, which were developed in 1997. CDE proposes these amended regulations to meet the requirements of all

	of Education, See *Government Code* 11342.2."	laws currently governing complaint processes.
Martha Zaragoza-Diaz, Advocate, California Association for Bilingual Education (CABE); Magaly Lavadenz, President, CABE; Shelley Spiegel Coleman, President, Californians Together, submitted in writing	"The proposed complaints procedures continue to place additional burdens on parents to articulate both the facts and the legal basis for the complaint. Even though the regulations call for the development of a pamphlet (which will be placed on CDE's website) for parents regarding the complaint procedures, this is not sufficient for parents to fully comprehend the proposed complaints procedures process. Parents, especially those who are Limited English proficient, will find it difficult to articulate the legal basis of their complaints and will find it difficult to navigate through the process. Additionally, computers are not found in all homes."	The LEAs are responsible for annually notifying parents and guardians, employees, students and advisory committees of the Uniform Complaint Procedures (UCP). If 15% of the students' families speak a language other than English, information will be provided in that language as well per *Education Code* 48985.
Cynthia Rice, Luis Angel Alejo, California Rural Legal Assistance, Inc; Martha Guzman, California Rural Legal Assistance Foundation	"The proposed regulations would unlawfully and unnecessarily limit the rights of parents to seek intervention by the state when a local school district fails to comply with state or federal laws. Eliminating these administrative remedies will force more litigation in some cases and eliminate an avenue for redress in others."	CDE recommends no change.
Martha Zaragoza-Diaz, Advocate, California Association for Bilingual Education (CABE); Magaly Lavadenz, President, CABE; Shelley Spiegel Coleman, President, Californians	"Due to the fact that this process is often the only process available to low income and/or limited English proficient parents when their rights of their children are violated, translations	Please see previous response.

Together, Dr. M. Norma Martinez-Palmer, Director for Bilingual Education in San Jose Unified School District; Marcia Vargas, Director, 2-Way CABE, an affiliate of the California Association for Bilingual Education; Jose Sanchez, Policy Chairperson, The Student Empowerment Project (StEP); Soung Bae, teacher; Miriam Warren, bilingual second grade teacher and president of CABE-PODER, the Hayward Chapter; Emma L. Lerew, Director of ELL Programs and Services, Hayward Unified School District and Administrator, CABE-Poder Hayward Chapter; Catherine Gray, Resource Specialist, Title III, Fresno Unified School District; Lorena Morales-Ellis, Bilingual Educator and Parent; Michelle Siprut de Ibarra, teacher	of these proposed amendments in the dominant languages spoken by the parents of public school children should be made available to them for comment prior to action by the State Board."	
Cynthia Rice, Luis Angel Alejo, California Rural Legal Assistance, Inc; Martha Guzman, California Rural Legal Assistance Foundation	"The proposed regulations continue to create a complaint investigation process that allows the Department to rubber stamp the findings and decision of a local school district without conducting any independent investigation. On the heels of settling litigation alleging that the State failed to adequately monitor educational equity, the Department now proposed to change its oversight mechanism to decrease direct intervention, eliminate the mandate for on-site investigations and even abandon the requirement	No response required.

	that complainants and school district staff be personally interviewed. The complaints process should be designed to be accessible and responsive to all parents of children enrolled in California public schools. Instead, the new regulations continue to impose higher standards of proof and less independent analysis and oversight."	
Martha Zaragoza-Diaz, Advocate, California Association for Bilingual Education (CABE); Magaly Lavadenz, President, CABE; Shelley Spiegel Coleman, President, Californians Together, submitted in writing	"The proposed regulations do not contain a mechanism that provides some form of accountability by schools/districts as to the adherence of these procedures and the disposition of filed complaints. A reporting mechanism should be included requiring schools/districts to report to the State, at a minimum annually, as to the number of complaints filed, type of complaints and the disposition of the complaints."	*Education Code* 35186 requires each County Superintendent to annually present a report to the Governing Board of each school district. The reporting components are specified under this *Education Code*.
Cynthia Rice, Luis Angel Alejo, California Rural Legal Assistance, Inc; Martha Guzman, California Rural Legal Assistance Foundation	"These proposed regulations continue to be unnecessary and will undermine rather than promote the State's ultimate responsibility for ensuring that California children are receiving equal educational opportunity. Accordingly, they are inconsistent with constitutional and statutory mandates that require that the state ensure that school districts are providing equal educational opportunity and complying with state and federal mandates. The proposed regulations also place significant	No response required.

	additional burdens on the complaining parents that will only complicate the process for them. CRLA and CRLAF urge the Board to reject these proposed regulations and direct staff to draft new regulations implementing the procedural changes necessary under the Williams settlement and Code 35186."	
COMMENTS RECEIVED SECOND 15-DAY COMMENT PERIOD FROM MAY 24 – JUNE 7, 2005		
4600(h)		
Dale Mentink, Senior Attorney, Protection and Advocacy, Inc.	Commenter states, "PAI has reviewed the Department's response to PAI's initial set of comments … The Department misunderstands … Breach of interagency regulations by non-educational agencies was the concern and is the subject of 2CCR section 60560. Interagency disputes are resolved under Government Code Section 7585 and involve the Office of Administrative Hearings ultimately …but the amendments to this section and section 4670 have the effect of preventing or at least discouraging students and parents from filing complaints against county mental health agencies or CCS under the UCP with the CDE for mental health's or CCS's breach of Title 2 regulations as they relate to individual children. We repeat our recommendation to remove 'educational' from section 4600(h)."	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.

4630		
Luis Angel Alejo, Staff Attorney, California Rural Legal Assistance, Watsonville (CRLA); Alma Hernandez, Chairperson, California Association of Bilingual Education (CAPBE); Dorothy Herrera Settlage, Senior Attorney, Legal Aid Foundation of Los Angeles	Commenter states, "Section 4630 continues to eliminate the option of filing a direct complaint with the state even if complainant claims discrimination, and can show immediate loss of benefit (see 4630(b)(2))."	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.
4630(a)		
The Williams v. California Plaintiff's Counsel, Brooks Allen, Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, ACLU Foundation of Southern California; John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Jack W. Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF	Commenter states, "The proposed provision needs to be amended to comply with and properly enforce the *Williams* Settlement. The introductory clause in subsection 4630(a) is still unduly confusing and seemingly excludes 'hybrid' *Williams* complaints that also involve an allegation of discrimination and/or an allegation of a deficiency under a categorical program (*e.g.*, involving English Learners). To clarify that section 4630's procedures and timelines do not generally apply to complaints filed under Sections 4680 – 4687, and yet acknowledge that both sets of procedures may apply to a complaint that alleges discrimination or a categorical program violation and involves *Williams* issues, subsection 4630(a) should be revised to read as follows: Any individual, public agency, or organization may file a written complaint with the district	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.

	superintendent or his or her designee, alleging a matter which, if true, would constitute a violation by that local educational agency of federal or state law or regulation governing a program listed in Section 4610(b) of this Chapter. Complaints regarding instructional materials, teacher vacancies and misassignments, and school facilities, must be filed and processed in accord-ance with sections 4680 – 4687 if they do not involve allegations of discrimination or allegations of violations under a program listed in section 4610(b). If a complaint alleges allegations that concern instructional materials, teacher vacancies and misassignments, and school facilities under Sections 4680—4687 and also alleges discrimination or a violation of a program under 4610(b), both sets of procedures governing both types of complaints must be followed."	
4631(a)		
The Williams v. California Plaintiff's Counsel, Brooks Allen, Mark D. Rosenbaum, Catherine E. Lhamon, Peter J. Eliasberg, ACLU Foundation of Southern California; John T. Affeldt, Jenny Pearlman, Liz Guillen, Public Advocates, Inc.; Jack W.	Commenter states, "A similar edit (as suggested above for subsection 4630(a)) should be incorporated into section 4631(a)."	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.

Londen, Ellen Eagen, Morrison & Foerster LLP; Michael Feuer, Morrison & Foerster LLP; Alan Schlosser, ACLU Foundation of Northern California; Thomas Saenz, Hector O. Villagra, MALDEF		
4631(d)		
Luis Angel Alejo, Staff Attorney, California Rural Legal Assistance, Watsonville (CRLA)	"Other proposed modifications diminish the likelihood that a full and independent investigation will occur. The proposed regulations eliminate any sanctions for a district's failure to cooperate other than a finding of non-compliance, which must, nonetheless, be independently supported by substantial evidence based on facts submitted by complainant. Although school districts retain the right to seek extensions, the proposed regulation eliminates any extension of time to file an appeal for good cause (4632(a))."	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.
Dorothy Herrera Settlage, Senior Attorney, Legal Aid Foundation of Los Angeles	Commenter states, "CDE is removed from participation or involvement in mediation, which previously provided for use of mediation as an alternative for resolving problems, without delaying the appeal process."	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.
4632		
Dorothy Herrera Settlage, Senior Attorney, Legal Aid Foundation of Los Angeles	Commenter states she finds the proposed revisions objectionable as there is an "increased burden that particularly weighs on lay/parent complaints to 'justify' the complaint, e.g., complainants without resources	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.

	would have to provide additional evidence." And there are "adjusted timelines and shifting of responsibility to investigate from CDE to the districts that will cause further delay in ameliorating problems."	
Alma Hernandez, Chairperson, CAPBE	Commenter states these regulations "impose new and unreasonable burdens on complainants, who will essentially be required to conduct their own investigation, provide evidence and demonstrate how a school district is factually or legally incorrect. This is particularly unjust for low-income parents who will not have the resources necessary to hire the attorney, or other expert or professional to do the level of fact finding that will be required. (See also 4663(b) and 4663)."	
4633		
Luis Angel Alejo, Staff Attorney, California Rural Legal Assistance, Watsonville (CRLA)	Commenter states, "The Department may, but need not interview the complainant, the principal or other staff when reviewing this decision (4633(c)). In fact, as written, the proposed regulation does not allow any investigation beyond the evidence submitted by the school district unless there is a finding that the appeal has merit based upon the record submitted by that district (4633(h)). The Department can make findings based solely on the file submitted on appeal without any independent investigation (proposed	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.

	4633(g)). All of our recent cases have included independent investigation through the UCP and all have derived new facts that have provided the Department with sufficient evidence to direct the necessary corrective actions."	
4650		
Luis Angel Alejo, Staff Attorney, California Rural Legal Assistance, Watsonville (CRLA)	Commenter states, "Direct intervention may only be invoked under limited circumstances including when the complainant requests anonymity based upon a fear of irreparable harm due to retaliation. The new regulation still does not define 'irreparable harm' but it will likely be construed to be more than the loss of an educational benefit since that language has been deleted."	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.
4650 (a)(ii)		
Luis Angel Alejo, Staff Attorney, California Rural Legal Assistance Watsonville (CRLA); Alma Hernandez, Chairperson, CAPBE	Commenter states, "The ability for a complainant to seek direct intervention in cases where discrimination is alleged and the facts alleged indicate that the complainant will suffer an immediate loss of some benefit if the department does not intervene is eliminated."	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.
4650 (a)(5)		
Luis Angel Alejo, Staff Attorney, California Rural Legal Assistance, Watsonville (CRLA)	Commenter states, "Furthermore, prior to direct State intervention, the Department shall attempt to work with the local agency to allow it to complete the investigation if it has	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.

	taken no action after 60 days. Hence, even after a local agency has proven to be disinterested in addressing the issue, the Department will continue to provide the agency assistance instead of responding directly to the complainant."	
4650(a)(7)		
Luis Angel Alejo, Staff Attorney, California Rural Legal Assistance, Watsonville (CRLA)	Commenter states, "In addition, if the complainant is the parent of a special education child, they will also have to present how their 'immediate and irreparable harm' as a result of a 'district-wide policy' that is in conflict with state or federal. Parents often lack the knowledge of knowing what the evidence and policies are that have been violated. All they should be required to know is that their child has been wronged, as is current regulation."	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.
4650(b)		
Luis Angel Alejo, Staff Attorney, California Rural Legal Assistance, Watsonville (CRLA)	Commenter states, "Additional burdens also placed on the complainant parent when filing directly since a complainant must now present the Department with 'clear and verifiable evidence' that supports the basis for direct filing."	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.
Laura Faer, Attorney, Public Counsel	Commenter states regulations "appear to impose an untenable burden on petitioners who have filed complaints because the local education agency has refused to	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.

	provide the appropriate information and because they are unable to discern, without an investigation, why such required actions have not been performed. For low-income complainants who have few resources and little access to information or legal counsel, the requirement that evidence presented be 'clear' and 'verifiable' in the first instance is likely to cause many of such complainants with valid claims to forfeit their rights. In sum, in cases where a violation has occurred but complainant is unable to acquire the necessary evidence from the local education agency without the intervention of the state, this provision is likely to be prohibitive. The second sentence of section 4650(b) beginning with 'The Complainant' and ending with 'as in subdivision (a)(5) should be deleted."	
4660(a)(3)		
Luis Angel Alejo, Staff Attorney, California Rural Legal Assistance, Watsonville (CRLA)	Commenter states, "Even if a direct complaint is accepted, the proposed regulations do not even require that the Department do an on-site investigation unless it is deemed 'necessary'."	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.
4660		
Alma Hernandez, Chairperson, CAPBE	Commenter states, "Eliminate the mandate for the CDE to conduct an independent, on-site review, which	No response is required because the comments do not pertain to the proposed modifications made to the text during the

	we believe is often absolutely required for CDE to accurately assess a complaint."	second 15-day comment period.
4662		
Luis Angel Alejo, Staff Attorney, California Rural Legal Assistance Watsonville (CRLA); Dorothy Herrera Settlage, Senior Attorney, Legal Aid Foundation of Los Angeles	Commenter states, "All references to 'on-site' have also been eliminated in section 4662. In addition, the requirement that the complainant, agency administrators, staff, related committees/groups, and any other involved persons be interviewed to determine the facts in the case has been eliminated."	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.
4663		
Luis Angel Alejo, Staff Attorney, California Rural Legal Assistance, Watsonville (CRLA)	Commenter states, "The current language in 4663(a) is stricken in the proposed regulations and replaced by a requirement that the complainant be provided only an opportunity to present evidence (proposed section 4663(b)). There is no indication that there has been abuse of the direct complaint process that would justify limiting access in this manner. If the Department determines that a violation has occurred, it must notify the district that it must take corrective actions. However the delay of another 60 days to mail the report from the conclusion of the investigation is simply an unnecessary delay that will further defer needed corrective action. In all cases that CRLA has assisted parents in filing through the UCP, none have exhausted the	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.

	existing 60 day limit for both completion and notification. The 60 days are already a burden on the students' educational benefit. Therefore, there is no reason to further delay the much needed corrective actions."	
4664(b) and (c)		
Dale Mentink, Senior Attorney, Protection and Advocacy, Inc; Laura Faer, Attorney, Public Counsel	Commenter states, "PAI has reviewed the CDE's response to PAI's initial comments on these subsections on the website. It is true that nothing in these regulations prevents special education compliance complaints from being addressed within 60 days. The problem is that the proposed amendments to the regulations now authorize the CDE to address special education compliance complaints in 120 days from the date of filing to receipt of the CDE's decision. The Department cannot delete section 4664(c) and add section 4664(b) and thereby, in combination with section 4662(b), extend the timeline for resolution of direct state intervention special education complaints from 60 days to 120 days. The Education Code identifies the UCP complaint procedure as California's implementation of the federal law that requires a 60-day complaint resolution procedure from filing to receipt of the Department's decision. See California Education Code section 56500.2 and Title 34 Code of	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.

	Federal Regulations section 300.661(a)(1)&(4). Please delete section 4664(b) and restore section 4664(c) as they related to special education complaints."	
4664(b)		
Dorothy Herrera Settlage, Senior Attorney, Legal Aid Foundation of Los Angeles	Commenter states, "Adjusted timelines and shifting of responsibilities to investigate from CDE to the districts that will cause further delay in ameliorating problems."	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.
4670		
Dorothy Herrera Settlage, Senior Attorney, Legal Aid Foundation of Los Angeles	Commenter states, "CDE would no longer be required to notify districts of the actions needed to come into compliance. Individual districts will unilaterally decide what corrective actions to take. This will delay or impede true correction."	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.
Laura Faer, Attorney, Public Counsel	Commenter states, "As it relates to section 4670, we reemphasize that the Department's enforcement cannot be limited to 'educational' agencies and that the word 'educational' must be removed before agency throughout this section or a subsection added which preserves the Department's authority to enforce complaint orders versus at least those agencies specified in Government Code section 7570 et. seq. California Education Code provisions requiring interagency coordination in the provision of a Free Appropriate Public	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.

	Education to students with disabilities mandate that such language be stricken."	
Dale Mentink, Senior Attorney, Protection and Advocacy, Inc.	Commenter states, "Again, it was not 'interagency agreement' violations that PAI was concerned about in its first set of comments. Interagency agreements are not mentioned in PAI's initial comments. PAI is concerned that by the Department limiting its UCP enforcement jurisdiction to local 'educational' agencies, CDE will strongly discourage parents and students from filing complaints against non-educational agencies for failures of those agencies to comply with the 'interagency regulations' at Title 2 Cal. Code of Regs. §§ 60000 through 60610. The Department cannot limit its enforcement obligations to 'educational' agencies. The Department clearly has jurisdiction to directly intervene to investigate and make findings of noncompliance against agencies other than local educational agencies. See section 4650(a)(7)(A). It makes no sense to investigate these agencies but then to preclude enforcement of corrective actions against them. The word 'educational' must be removed before 'agency' throughout this section, or a subsection must be added which preserves the Department's authority to enforce compliance orders against,	No response is required because the comments do not pertain to the proposed modifications made to the text during the second 15-day comment period.

	at least, those local agencies specified in Government Code section 7570, et seq.”	

This document reflects the proposed regulations with revisions as of May 2005.

ITEM #36

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
State Board-Approved Charter Schools: Update	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) receive the regular update on the State Board-Approved Charter Schools and take action as deemed necessary and appropriate.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Since January 1999, the SBE has approved eleven charter school petitions that had been denied at the local level. Of these, six are currently operating.

Charter Schools	Date Approved
Oakland Military Institute, Alameda County*	December 2000
Ridgecrest Charter School, Kern County	December 2000
Edison Charter Academy, San Francisco County	July 2001
New West Charter Middle School, Los Angeles County	December 2001
Amino Inglewood Charter High School, Los Angeles County	December 2001
School of Arts and Enterprise, Los Angeles County	September 2002
Knowledge is Power Program (KIPP), Alameda County	February 2003
Academy of Culture and Technology, Los Angeles County**	November 2003
Leadership Public Schools – San Rafael, Marin County***	November 2003
Livermore Valley Charter School – Livermore, Alameda County**	November 2004
Leadership Public Schools – Hayward, Alameda County**	March 2005

Since January 1994, the SBE has approved eight all-charter districts, representing fifteen schools.

All Charter Districts	Date Approved
Pioneer Union Elementary, Kings County	January 1994
Kingsburg Union Elementary, Fresno County	May 1996
Delta View Joint Union Elementary, Kings County	June 1999
Hickman Community Charter District, Stanislaus County	July 1994
Alvina Elementary Charter School District, Fresno County	July 2000

Island Union Elementary, Kings County	October 2000
Kings River-Hardwick School District, Kings County	May 2001
Jacoby Creek Charter School District, Humboldt County	June 2002

*Subsequently renewed by the Oakland Unified School District
**Scheduled to open fall 2005
***Charter voluntarily surrendered their charter in June 2005. School will not open.

SUMMARY OF KEY ISSUES

Pursuant to *Education Code* (*EC*) Section 47605(j), as of January 1, 1999, a charter school petition that has been denied approval by a local chartering authority may petition the SBE to approve the charter. As of January 1, 2003, a charter school must be denied by both a local school district and county office of education before it may petition the SBE to approve the charter.

As the charter authorizer, the SBE has monitoring responsibilities for its charter schools. California Department of Education Charter Schools Division staff monitors the charter schools on the SBE's behalf and provides periodic reports on the charter schools.

EC Section 47605.1(a)(2) states that a charter school granted a charter by the SBE may only locate within the geographic boundaries of the chartering entity that initially denied the charter petition.

EC Section 47605.1(d) states that notwithstanding the above subsection a charter school that is unable to locate within the boundaries of the chartering school district may establish one site outside the boundaries if certain notification provisions are met and the school has attempted to locate a single site and none are available or the site is needed during a temporary construction or expansion project.

Leadership Public Schools (LPS) has proposed to locate outside the Hayward geographical boundaries for one year until they can resolve the Proposition 39 dispute with the district. LPS has a signed lease agreement with San Lorenzo Unified School District to lease space in one of the district facilities for one year. This charter school has provided the required notification.

With regard to all-charter districts, the SBE has fewer monitoring and oversight responsibilities.

FISCAL ANALYSIS (AS APPROPRIATE)

There is no action requested under this item, so there is no fiscal impact.

ATTACHMENT(S)

None

ITEM #37

CALIFORNIA STATE BOARD OF EDUCATION

July 2005 AGENDA

SUBJECT	
Senate Bill (SB) 740 Nonclassroom-based Instruction in Charter Schools and Nonclassroom-based Virtual or On-line Charter Schools: Adopt Proposed Title 5 Regulations	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) consider comments received during the public comment period and at the public hearing and take action to adopt the regulations.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

SB 740 (Chapter 892, Statutes of 2001) added a requirement for funding determinations and allocations for nonclassroom-based instruction in charter schools, established an Advisory Commission on Charter Schools (ACCS) with specified duties, and required the SBE to adopt regulations to implement the new provisions of law. Regulations to implement SB 740 were initially adopted in 2003. At its May 2005 meeting, the SBE approved revisions to the Title 5 Regulations for the SB 740 funding determinations, the Notice of Proposed Regulatory Action, the Initial Statement of Reasons, and initiated the 45-day public comment period.

SUMMARY OF KEY ISSUES

For the fourth year, CDE is reviewing funding determination requests for nonclassroom-based charter schools required under SB 740. As a result of the experience gained during this period, CDE is proposing to amend the existing regulations. The public hearing is scheduled for 9:00 a.m. on July 5, 2005, and written public comments may be submitted until 5:00 p.m. that same day.

FISCAL ANALYSIS (AS APPROPRIATE)

CDE reviewed the proposed regulations and determined that there are no additional costs associated with them.

ATTACHMENT(S)

A summary of the comments received during the public comment period and at the public hearing will be submitted as a last minute memorandum.

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: July 6, 2005

TO: **MEMBERS, STATE BOARD OF EDUCATION**

FROM: William J. Ellerbee, Jr., Deputy Superintendent
School and District Operations Branch

RE: Item No. 37

SUBJECT: Senate Bill (SB) 740 Nonclassroom-Based Instruction in Charter Schools and Nonclassroom-Based Virtual or On-Line Charter Schools: Adopt Proposed Title 5 Regulations

A public hearing was held July 5, 2005, as required by the Administrative Procedures Act. No verbal comments were received. One letter was received from the California Charter Schools Association during the 45-day public comment period concerning proposed amendments to Section 11963.6. The final statement of reasons containing written responses to the public comments received is attached.

As a result of the public comments received, two minor, nonsubstantive changes are being recommended to proposed Section 11963.6. The amended regulations are also attached.

The California Department of Education recommends that the State Board of Education approve the proposed amendments to the draft regulations.

Attachment 1: Final Statement of Reasons (3 Pages)
Attachment 2: Proposed Title 5 Regulations, sections 11704, 11963.2, 11963.3, 11963.4, 11963.5, 11963.6, and 11963.7 (16 Pages)

FINAL STATEMENT OF REASONS
Nonclassroom-Based Instruction in Charter Schools and Nonclassroom-Based Virtual or Online Charter Schools

UPDATE OF INITIAL STATEMENT OF REASONS

SECTION 11704. Pupil-Teacher Ratio (Amendment)
SECTION 11963.2. Average Daily Attendance for Nonclassroom-Based Instruction in Charter Schools (Amendment)
SECTION 11963.3. Determination of Funding Request Forms and Calculations (Amendment)
SECTION 11963.4. Evaluation of Determination of Funding Requests Regarding Nonclassroom-Based Instruction (Amendment)
SECTION 11963.5. Determination of Funding Requests for Nonclassroom-Based Virtual or On-Line Charter Schools (Addition)
SECTION 11963.6. Submission and Action on Determination of Funding Requests Regarding Nonclassroom-Based Instruction (Renumbering and Amendment)
SECTION 11963.7. Termination of a Determination of Funding Regarding Nonclassroom-Based Instruction (Renumbering)

The proposed regulations establish an alternative to the existing method for determining the pupil-teacher ratio for nonclassroom-based charter schools by allowing charter schools the option of using a statewide average pupil-teacher ratio; clarify the multi-year funding determination option; make clarifying changes to the determination of funding request forms and calculations for the 2005-06 fiscal year; incorporate facilities mitigation within "instructional costs;" clarify certificated instructional support staff and treatment of contracted staff for the calculation; make technical changes that includes removal of language no longer in effect; and establish policy for determination of funding requests for nonclassroom-based virtual or on-line charter schools.

The 45-day public comment period for the proposed regulations ended July 5, 2005. One letter, requesting minor changes to the text of the regulations to address drafting errors, was received. A public hearing was held on July 5, 2005; no public comments were received at the hearing. Due to the comments received, the proposed regulations were changed to address inconsistencies within Section 11963.6 and correct drafting errors. The revised regulations were resubmitted to the State Board of Education (State Board) and approved on July 7, 2005, without being sent out for a 15-day public comment period because the changes were minor and nonsubstantive and further clarified the stated intent of the regulation.

NECESSITY/RATIONALE

Senate Bill (SB) 740 (Chapter 892, Statutes of 2001) amended the Charter School Act of 1992 to require funding determinations for charter schools offering nonclassroom-based instruction. *Education Code* Section 47634.2 authorizes the State Board to

approve regulations establishing criteria for determining the amount of funding each nonclassroom-based charter school will receive and for the evaluation of such requests.

Subsequent to passage of SB 740, the State Board adopted regulations. The experience gained from reviewing and approving funding determination requests over the past three years has highlighted the need to make clarifying changes to the request forms and the evaluation criteria, and to authorize use of a statewide average pupil-teacher ratio for those charter schools opting to do so. In addition, since the time of adoption of the existing regulations, "virtual schools," which offer instruction in a predominantly on-line environment, have emerged. Virtual schools, while meeting the definition of "nonclassroom-based" instruction, nevertheless differ sufficiently from other nonclassroom-based learning environments to warrant establishing criteria for review of funding determination requests specific to virtual or on-line charter school programs.

SUMMARY AND RESPONSE TO COMMENTS RECEIVED DURING THE INITIAL NOTICE PERIOD OF MAY 20, 2005, THROUGH JULY 5, 2005

Comment: Colin Miller, Director of Policy and Research, California Charter Schools Association (CCSA), in a letter dated July 5, 2005, indicated CCSA's strong support of the proposed amendments to the regulations, stating that they reflect experience gained by the California Department of Education and the charter school community in implementing SB 740 over the past few years, and that they reflect implementation of recommendations suggested by a recent Rand Corporation evaluation of the SB 740 process.

Response: We appreciate the support of CCSA and that of the other charter school associations and individual members who worked with us in developing the proposed amendments to the regulations.

Comment: Mr. Miller suggested a minor amendment to Section 11963.6, to address an apparent drafting error in that the beginning of the section starts off with a statement that is inconsistent with subsections (a) through (d) of that same section. Under subsections (a) through (d), the reference to a one-year funding determination would not be allowed; hence the reference to a one-year determination at the start of this section would be unnecessary and confusing.

Response: We concur with Mr. Miller's suggestion, and have incorporated his suggested language change into the text of the regulations in an effort to provide clarity to the regulations. We believe this change to be minor and nonsubstantive, as it corrects a drafting error and is consistent with the stated intent of this regulation.

Comment: Mr. Miller suggested a minor amendment to Section 11963.6(c) which would offer clarity on the fiscal year the determination request needs to be submitted relative to the effective date of the funding determination.

Response: We concur with Mr. Miller's suggestion, and have incorporated his suggested language change into the text of the regulations in an effort to provide clarity to the regulations. We believe this change to be minor and nonsubstantive, as it corrects a drafting error and is consistent with the stated intent of this regulation.

There were no other comments offered on the proposed amendment of regulations implementing the provisions of Education Code Section 47634.2, applying to nonclassroom-based charter schools and enacted by SB 740.

ALTERNATIVES DETERMINATION

The State Board has determined that no alternative would be more effective in carrying out the purpose for which the regulation is proposed or would be as effective and less burdensome to affected private persons than the proposed regulations.

LOCAL MANDATE DETERMINATION

The proposed regulations do not impose any mandate on local agencies or school districts.

REGULATIONS TO BECOME EFFECTIVE UPON FILING

It is important that these regulations become effective as soon as possible to ensure that nonclassroom-based charter schools and nonclassroom-based virtual or online charter schools are provided clarity as to the standards under which their funding determination requests will be reviewed for the 2005-06 fiscal year and beyond.

Title 5. EDUCATION

Division 1. California Department of Education

Subchapter 13. Independent Study

Article 3. Provisions Unique to Charter Schools

§11704. Pupil - Teacher Ratio.

In a charter school, for the purposes of Education Code section 51745.6, the ratio of average daily attendance for independent study pupils 18 years of age or less to full-time equivalent (FTE) certificated employees responsible for independent study shall not exceed a pupil-teacher ratio of 25:1 or the equivalent ratio of pupils to full-time equivalent certificated employees for all other educational programs operated by the largest unified school district, as measured by average daily attendance, as reported at the second principal apportionment in the prior year, in the county or counties in which the charter school operates. Units of average daily attendance for independent study that are ineligible for apportionment as provided in subdivision (b) of Education Code section 51745.6 shall also be ineligible for funding pursuant to Chapter 6 (commencing with section 47630) of Part 26.8 of the Education Code. For purposes of this section, a "full-time certificated employee" means an employee who is required to work a minimum six-hour day and 175 days per fiscal year. Part-time positions shall generate a partial FTE on a proportional basis.

NOTE: Authority cited: Sections 33031 and 47612.5(b), Education Code. Reference: Sections 47612.5(b) and 51745.6, Education Code.

Subchapter 19. Charter Schools

Article 1.5. Classroom- and Nonclassroom-Based Instruction in Charter Schools

§11963.2. Average Daily Attendance for Nonclassroom-Based Instruction in Charter Schools.

A charter school may receive funding for nonclassroom-based instruction only if a determination of funding is made pursuant to Education Code section 47634.2. A determination of funding is a specific percentage approved by the State Board of Education for each affected charter school by which the charter school's reported

nonclassroom-based average daily attendance must be adjusted by the Superintendent of Public Instruction prior to the apportioning of funds based upon that average daily attendance. A determination of funding shall only be approved by the State Board for a charter school if the charter school has submitted a request.

~~(1) For 2001-02, a determination of funding request approved by the State Board of Education shall be 95 percent and not more than 100 percent.~~

~~(2) For the 2002-03 fiscal year, a determination of funding request approved by the State Board of Education shall be 80 percent, unless a greater or lesser percentage is determined appropriate by the State Board of Education in accordance with the provisions of Section 11963.4. In no case shall an approved determination of funding exceed 100 percent.~~

~~(3) For the 2003-04 fiscal year and each fiscal year thereafter, a~~ A determination of funding request approved by the State Board of Education shall be 70 percent, unless a greater or lesser percentage is determined appropriate by the State Board of Education in accordance with ~~S~~section 11963.4. In no case shall an approved determination of funding exceed 100 percent.

~~(4) Beginning with the 2002-03 fiscal year, an approved determination of funding shall be for at least one fiscal year, but shall be for not more than five fiscal years. A determination of funding shall be subject to review each time a material change is made in the school's charter with respect to non-classroom based instruction, each time the school's charter is renewed, and/or in accordance with any conditions the State Board of Education may impose by regulation at the time of the determination of funding request's approval. A material change in the school's charter with respect to nonclassroom-based instruction is any significant change that affects the level of resources devoted to nonclassroom-based instruction, the courses to be offered through nonclassroom-based instruction, and/or the delivery of educational services to pupils receiving nonclassroom-based instruction. The charter school shall notify the California Department of Education no later than thirty (30) days after the material change is made~~.

NOTE: Authority cited: Sections 33031 and 47634.2, Education Code. Reference: Sections 47634.2 and 51745.6, Education Code.

§11963.3. Determination of Funding Request Forms and Calculations.

(a) For purposes of submitting a determination of funding request, the California Department of Education shall issue a form or set of forms to collect the information specified in this subdivision. Unless otherwise indicated, charter schools submitting a determination of funding request shall complete the form or forms in accordance with the definitions used in ~~Part II of~~ the ~~2001~~ current edition of the California School Accounting Manual (which can be obtained from the California Department of Education web site at: ~~http://www.cde.ca.gov/fiscal/sacs/csam~~ http://www.cde.ca.gov/fg/ac/sa). The form or forms shall be developed by the California Department of Education in consultation with the Advisory Commission on Charter Schools. The form or forms shall include all of the following and, to the extent the form or forms include more than the following, the form or forms shall require the approval of the State Board of Education and comply with applicable provisions of the Administrative Procedures Act.

(1) The name, charter number, authorizing entity, address, contact name and title, telephone number, fax number, and email address, if any, for the charter school~~, and a contact person~~.

(2) The percentage requested by the school as its determination of funding.

(3) ~~For the 2002-03 fiscal year and each fiscal year thereafter, t~~The number of fiscal years for which the determination of funding is requested, which shall not exceed five years.

(4) The date the charter was initially granted and the date the charter or charter renewal will expire ~~effective term of the charter~~.

(5) For charter schools that operated in the prior fiscal year, all of the following:

(A) The school's total resources, including all federal revenue, with federal Public Charter School Grant Program start-up, implementation, and dissemination grants separately identified; all state revenue; all local revenue with in-lieu property taxes separately identified; other financing sources; and the ending balance from the prior fiscal year.

(B) The school's total expenditures for instruction and related services, by object of

expenditure, which shall include all of the following:

1. Activities dealing with the interaction between teaching staff and students, without regard to the instructional location or medium.

2. Services that provide administrative, technical, and logistical support to facilitate and enhance instruction.

3. Services in direct support of students.

4. School-sponsored extra-curricular or co-curricular activities designed to provide motivation and enjoyment and improvement of skills.

5. Instructional materials, supplies, and equipment.

(C) The school's total expenditures for schoolsite and administrative site operations and facilities, by object of expenditure, which shall include all of the following:

1. Activities concerned with securing and keeping open and working the physical plants, grounds, and equipment necessary for the operation of the school.

2. Facility rents, leases, and utilities.

3. Facilities acquisition and construction.

(D) The school's total expenditures for administration and all other activities, by object of expenditure, which shall include all of the following:

1. Activities concerned with establishing and administering policy for operating the entire charter school, such as the governing board, director, and administrative staff.

2. Other general administration activities, such as payroll and accounting services, auditing and legal services, property and liability insurance, personnel, charter-wide telephone service, and data processing services.

3. Supervisorial oversight fees charged by the chartering authority.

4. Other expenditures not reported elsewhere, such as those for community services and enterprise activities and cumulative administrative overhead from related party transactions.

(E) Other outgo and other uses, including debt service payments and transfers.

(F) The excess (or deficiency) of revenues over expenditures calculated by subtracting the total of subparagraphs (B), (C), (D), and (E), from the total resources reported pursuant to subparagraph (A), and a list of the amount of reserves for: facilities acquisition or construction, economic uncertainties, the amount required by the

charter-authorizing entity, or other reserves. Reserves in excess of the greater of fifty-thousand dollars or five percent of total expenditures may be allowed for economic uncertainties or long-term expenditures such as capital projects if the excess reserves are satisfactorily explained pursuant to section 11963.4(b).

(6) For charter schools that did not operate in the prior fiscal year, the revenue and expenditure information required in paragraph (5) shall be provided using reasonable estimates of current-year annualized revenues and expenditures.

(b) In addition to the form or forms prescribed pursuant to subdivision (a), a complete determination of funding request shall also include the following information. Only a determination of funding request that is complete may be acted upon by the State Board of Education.

(1) A certification signed by the charter school's director, principal, or governing board chairperson of the following:

(A) That the information provided is true and correct to the best of the ability and knowledge of the individual authorized to do so by the charter school's governing board.

(B) That the charter school's nonclassroom-based instruction is conducted for and substantially dedicated to the instructional benefit of the school's students.

(C) That the governing board of the charter school has adopted and implements conflict of interest policies.

(D) That all of the charter school's transactions, contracts, and agreements are in the best interest of the school and reflect a reasonable market rate for all goods, services, and considerations rendered for or supplied to the school.

(2) The charter school's pupil-teacher ratio as calculated pursuant to ~~Education Code section 51745.6; and the pupil-teacher ratio of the largest unified school district in the county or counties in which the charter school operates, as required by~~ Title 5, subchapter 13, ~~S~~section 11704 of the California Code of Regulations.

(3) A listing of entities that received in the previous fiscal year (or will receive in the current fiscal year) $50,000 or more or 10 percent or more of the charter school's total expenditures identified pursuant to subparagraphs (B), (C), (D), and (E) of paragraph (5) of subdivision (a), the amount received by each entity; whether each of the contract

payments is based on specific services rendered or upon an amount per unit of average daily attendance or some other percentage; and an identification of which entities, if any, have contract payments based on a per unit average daily attendance amount or some other percentage.

(4) An identification of the members comprising the charter school's governing board (i.e., parent, teacher, etc.) and a description of how those members were selected; whether the governing board has adopted and implemented conflict of interest policies and procedures; and whether any of the governing board members are affiliated in any way with any of the entities reported pursuant to paragraph (3) and if so, how.

(5) An explanation of all transfers reported pursuant to subparagraph (E) of paragraph (5) of subdivision (a).

(6) A list and the amount of each of the other reserves reported pursuant to subparagraph (F) of paragraph (5) of subdivision (a).

(7) ~~The total square footage of the facilities of the charter school; the square footage that is used for instruction and related services (as defined in subparagraph (B) of paragraph (5) of subdivision (a)); and the percentage of the school's nonclassroom-based pupils that use the instruction and related space and how frequently.~~ To the extent that a charter school desires to have facility costs considered as an instructional cost, the total annual facility-related and operational cost, total facility square footage occupied by the charter school, total classroom-based averaged daily attendance (if applicable) as reported at the prior-year second principal apportionment, and the total student hours attended by nonclassroom-based pupils at the school site shall be provided.

(8) The number of full-time equivalent employees who possess a valid teaching certificate, permit, or other document equivalent to that which a teacher in other public schools would be required to hold issued by the Commission on Teacher Credentialing and who work in the charter school in a position required to provide direct instruction or direct instructional support to students. For purposes of these regulations, “direct instructional support” includes, but is not limited to, activities that are directly related to student instruction that are performed by qualified certificated persons such as

curriculum coordinators, individualized education plan coordinators, librarians, counselors, psychologists, and nurses.

(c) The California Department of Education shall perform the following using the resource and expenditure data provided pursuant to subdivision (a).

(1) A calculation showing the charter school's total expenditures for salaries and benefits for all employees who possess a valid teaching certificate, permit, or other document equivalent to that which a teacher in other public schools would be required to hold issued by the Commission on Teacher Credentialing (and who work in the charter school in a position required to provide direct instruction or direct instructional support to students) as a percentage of the school's total public revenues. For the purposes of this subdivision:

(A) “Employees” shall include special education ~~instructors~~ teachers who possess a valid teaching certificate, permit, or other document equivalent to that which special education teachers in non-charter public schools would be required to hold issued by the Commission on Teacher Credentialing, and who provide direct instruction or direct instructional support to pupils of the charter school pursuant to a contract with a public or private entity.

(B) “Employees” shall include individuals who possess a valid certificate, permit, or other document equivalent to that which the individuals would be required to possess in a non-charter public school, issued by the Commission on Teacher Credentialing, and who are employed by a local education agency (LEA), provided all of the following conditions are met: the LEA is the employer of all the charter school's staff; the governing board of the LEA is the governing authority for the charter school (i.e., the charter school is not a corporate entity separate from the LEA); and the LEA's employees are assigned exclusively to work at the charter school providing direct instruction or direct instructional support to students or, to the extent that the LEA's employees are assigned to work at the charter school on a part-time basis, the charter school pays for the services rendered by the employee providing direct instruction or direct instructional support to students on a documented, fee-for-service basis and not, for example, on the basis of a fixed annual amount, fixed percentage of average daily attendance revenue, or other basis that is not related to documented services actually

rendered to the charter school. Under no circumstances shall certificated employees of an LEA be considered employees of a charter school for purposes of this subparagraph unless the charter school pays for the services rendered by the LEA's employees on a documented, fee-for-service basis.

(C) For purposes of this section, “employee” also means qualified persons that provide direct instruction or direct instructional support, that are hired directly by the charter school through an employment services contract based on a documented, fee-for-service basis.

(D)~~(C)~~ The school's total public revenue is based on the amounts reported pursuant to subparagraph (A) of paragraph (5) of subdivision (a) and equals the sum of: all federal revenue, less any Public Charter School Grant Program start-up, implementation, and dissemination grant funds; state revenue; and local revenue from in-lieu property taxes.

(2) A calculation showing the charter school's total expenditures on instruction and related services as a percentage of the school's total revenues. For the purposes of this subdivision, the school's total revenues do~~es~~ not include the ending balance from the prior fiscal year.

NOTE: Authority cited: Sections 33031 and 47634.2, Education Code. Reference: Sections 47634.2 and 51745.6, Education Code.

§ 11963.4. Evaluation of Determination of Funding Requests Regarding Nonclassroom-Based Instruction.

(a) When a complete determination of funding request is received from a charter school, it shall be reviewed by the California Department of Education and presented to the Advisory Commission on Charter Schools, along with credible information pertaining to the request obtained from any other source. The Advisory Commission shall develop a recommendation pursuant to this section to the State Board of Education regarding the request, and that recommendation shall be presented to the State Board of Education by the California Department of Education. The following criteria shall guide the process of reviewing and developing a recommendation on the request. The California Department of Education shall report any difference of opinion

between the California Department of Education and the Advisory Commission as to the recommendation presented to the State Board of Education.

~~(a) For the 2002-03 fiscal year:~~

~~(1) If the percentage calculated pursuant to paragraph (1) of subdivision (c) of Section 11963.3 equals at least 35 percent but less than 50 percent, and the percentage calculated pursuant to paragraph (2) of subdivision (c) of Section 11963.3 equals or exceeds 55 percent, the Advisory Commission on Charter Schools shall recommend to the State Board of Education approval of the request at 80 percent, unless there is a reasonable basis to recommend otherwise. If the recommended percentage is lower than the requested percentage, the recommendation to the State Board shall include the reasons justifying the reduction, and, if appropriate, describe how any deficiencies or problems may be addressed by the charter school.~~

~~(2) If the percentage calculated pursuant to paragraph (1) of subdivision (c) of Section 11963.3 equals or exceeds 50 percent, the Advisory Commission on Charter Schools shall recommend to the State Board of Education approval of the request at 100 percent (i.e., full funding), unless there is a reasonable basis to recommend otherwise. The recommendation to the State Board shall include the reasons justifying a percentage that is greater than 80 percent and, if the recommended percentage is lower than the requested percentage, the reasons justifying the reduction and, if appropriate, describe how any deficiencies or problems may be addressed by the charter school.~~

~~(3) If the percentage calculated pursuant to paragraph (1) of subdivision (c) of Section 11963.3 is less than 35 percent, or the percentage calculated pursuant to paragraph (2) of subdivision (c) of Section 11963.3 is less than 55 percent, the charter school's nonclassroom-based instruction is not substantially dedicated to the instructional benefit of the students, and the Advisory Commission on Charter Schools shall recommend to the State Board of Education approval of the request at 70 percent, unless there is a reasonable basis to recommend otherwise. The recommendation to the State Board shall include the reasons justifying a percentage that is lower than 80 percent and, if the recommended percentage is lower than the requested percentage, the reasons for the reduction and, if appropriate, describe how any deficiencies or~~

~~problems may be addressed by the charter school.~~

~~(b) For the 2003-04 fiscal year and each fiscal year thereafter:~~

(1) If the percentage calculated pursuant to paragraph (1) of subdivision (c) of ~~S~~section 11963.3 equals at least ~~40~~ 35 percent but less than ~~50~~ 40 percent, and the percentage calculated pursuant to paragraph (2) of subdivision (c) of ~~S~~section 11963.3 equals at least 60 percent but less than 70 percent, the Advisory Commission on Charter Schools shall recommend to the State Board of Education approval of the request at 70 percent, unless there is a reasonable basis to recommend otherwise. If the recommended percentage is lower than the requested percentage, the recommendation to the State Board shall include the reasons justifying the reduction and, if appropriate, describe how any deficiencies or problems may be addressed by the charter school.

(2) If the percentage calculated pursuant to paragraph (1) of subdivision (c) of ~~S~~section 11963.3 equals or exceeds ~~50~~ 40 percent, and the percentage calculated pursuant to paragraph (2) of subdivision (c) of ~~S~~section 11963.3 equals at least 70 percent but less than 80 percent, the Advisory Commission on Charter Schools shall recommend to the State Board of Education approval of the request at 85 percent, unless there is a reasonable basis to recommend otherwise. The recommendation to the State Board shall include the reasons justifying a percentage that is greater than 70 percent and, if the recommended percentage is lower than the requested percentage, the reasons justifying the reduction and, if appropriate, describe how any deficiencies or problems may be addressed by the charter school.

(3) If the percentage calculated pursuant to paragraph (1) of subdivision (c) of ~~S~~section 11963.3 equals or exceeds ~~50~~ 40 percent, the percentage calculated pursuant to paragraph (2) of subdivision (c) of ~~S~~section 11963.3 equals or exceeds 80 percent, and the ratio of average daily attendance for independent study pupils to full-time certificated employees responsible for independent study does not exceed a pupil-teacher ratio of 25:1 or the equivalent ratio of pupils to full-time certificated employees for all other educational programs operated by the largest unified school district, as measured by average daily attendance, in the county or counties in which the charter school operates, ~~and the charter school's pupil-teacher ratio is equal to or less than~~

~~the pupil-teacher ratio of the largest unified school district in the county or counties in which the charter school operates as reported pursuant to paragraph (2) of subdivision (b) of Section 11963.3~~, the Advisory Commission on Charter Schools shall recommend to the State Board of Education approval of the request at 100 percent (i.e. full funding), unless there is a reasonable basis to recommend otherwise. ~~The recommendation to the State Board shall include the reasons justifying a percentage that is greater than 70 percent and, i~~If the recommended percentage is lower than the requested percentage, the recommendation to the State Board shall include the reasons justifying the reduction and, if appropriate, describe how any deficiencies or problems may be addressed by the charter school.

(4) If the percentage calculated pursuant to paragraph (1) of subdivision (c) of ~~S~~section 11963.3 is less than ~~40~~ 35 percent, or the percentage calculated pursuant to paragraph (2) of subdivision (c) of ~~S~~section 11963.3 is less than 60 percent, then the charter school's nonclassroom-based instruction is not substantially dedicated to the instructional benefit of the students, and the Advisory Commission on Charter Schools shall recommend that the State Board of Education deny the request, unless there is a reasonable basis to recommend otherwise. The recommendation to the State Board shall include the reasons justifying the denial and, if appropriate, describe how any deficiencies or problems may be addressed by the charter school. Denial of a determination of funding request by the State Board of Education shall result in no funding being apportioned for average daily attendance identified by the charter school as being generated through nonclassroom-based instruction pursuant to Education Code section 47634.2(c).

(5) Any request for a funding determination received prior to the effective date of these regulations will be reviewed pursuant to the criteria in effect at the time of submittal.

~~(c)~~(b) The Advisory Commission on Charter Schools and/or the California Department of Education may ask the charter school to provide additional information in order to make possible a more detailed review or to develop a reasonable basis for a recommendation other than those prescribed in subdivision~~s~~ (a) ~~and (b)~~. With the consent of the Superintendent of Public Instruction, the request for additional

information shall be considered a reasonable inquiry to which the charter school must respond pursuant to Education Code section 47604.3.

(c) Any multi-year funding determination approved by the State Board of Education may be modified by the State Board of Education, in terms of both the multi-year approval and the percentage of funding authorized, if any information that may change the conclusion to approve the original multi-year funding determination is found.

(d) Prior to a recommendation by the Advisory Commission on Charter Schools (that a determination of funding request be denied or approved at a percentage lower than that requested) being forwarded to the State Board of Education, the affected charter school shall be given thirty (30) calendar days in which to amend its determination of funding request and/or to provide additional information in support of the request. Based upon consideration of the amended request or any additional information that may be provided, the Advisory Commission may modify its recommendation to the State Board.

(e) A reasonable basis for the Advisory Commission on Charter Schools to make a recommendation other than one that results from the criteria specified in subdivision~~s~~ (a) ~~and (b)~~ may include, but not be limited to, the following: the information provided by the charter school pursuant to paragraphs (2) through (8), inclusive, of subdivision (b) of ~~S~~section 11963.3, documented data regarding individual circumstances of the charter school (e.g., one-time or unique or exceptional expenses for facilities, acquisition of a school bus, acquisition and installation of computer hardware not related to the instructional program, special education charges levied on the charter school by a local educational agency, restricted state, federal, or private grants of funds awarded to the charter school that cannot be expended for ~~instructor~~ teacher salaries, or contracted instructional services other than those for special education), the size of the charter school, and how many years the charter school has been in operation. The Advisory Commission on Charter Schools shall give charter schools with less than a total of one hundred (100) units of prior year second period average daily attendance or that are in their first year of operation serious consideration of full funding. ~~For the purposes of paragraph (3) of subdivision (b), the information provided by the charter school pursuant to paragraph (2) of subdivision (b) of Section 11963.3 shall not be a~~

~~reasonable basis for the Advisory Commission on Charter Schools to make a recommendation other than one that results from the criteria specified in paragraph (3) of subdivision (b) of Section 11963.3.~~

NOTE: Authority cited: Sections 33031 and 47634.2, Education Code. Reference: Sections 47604.3 and 47634.2, Education Code.

§ 11963.5. Determination of Funding Requests For Nonclassroom-Based Virtual or On-Line Charter Schools.

A virtual or on-line charter school is one in which at least 80 percent of teaching and student interaction occurs via the Internet.

(a) A virtual or on-line nonclassroom-based charter school may receive approval of a funding determination with no maximum pupil-teacher ratio if the charter school has and maintains an 8 or above API in either its statewide or similar schools ranking and has no less than a 6 in the other ranking.

(b) In order to be funded pursuant to (a) above, a virtual or on-line charter school, must demonstrate that:

(1) The school has met its overall and subgroup Academic Performance Index (API) growth targets.

(2) Instructional expenditures are at least 85 percent of the overall school budget. A substantial portion of these expenditures (at least 25 percent of the charter school's general purpose entitlement and categorical block grant as defined in *Education Code* section 47632), are spent on technology that directly benefits students and teachers and results in improved student achievement.

(3) Computer-based instruction and assessment is provided to each student and includes the use of an on-line instructional management program, which at a minimum includes standards-based guided lessons, lesson plans, initial testing of students, periodic assessment of student achievement, and the use of other measurements of student progress over a period of time.

(4) Teachers are provided with technology tools and print media, which at a minimum must include: standards-aligned instructional materials, computer, printer, monitor, Internet service, telephone, staff development that provides for the monitoring

of student progress, and a means of electronic communication for frequent student contact.

(5) All students are provided an individualized learning plan that is based on initial testing of the students and that is monitored either remotely or in person, by the teacher to evaluate student progress.

(6) All students are provided access to a computer, Internet service, printer, monitor, and standards-aligned materials based on State Board adopted academic content standards for each grade level and for each subject studied.

(7) All students eligible for special education supports and services receive those supports and services in accordance with their individualized education program.

(8) Charter school admission practices will not favor high performing students or recruit a student population that is of a higher socioeconomic group or lower racial or ethnic representation than the general population of the county or counties served. Admission practices not reflective of the county or counties served shall be cause for denial by the State Board of Education of adjustments to certificated expenditures and pupil-to-teacher ratio requirements otherwise applicable to nonclassroom-based virtual or online charter schools.

NOTE: Authority cited: Sections 33031 and 47634.2, Education Code. Reference: Sections 47604.3, 47612.5, 47632, 47634.2, 51747.3, and 60640-60643, Education Code.

§ ~~11963.5~~ 11963.6. Submission and Action on Determination of Funding Requests Regarding Nonclassroom-Based Instruction.

~~**An approved determination of funding shall be for at least one fiscal year, but not more than five fiscal years.**~~

(a) ~~**However, a A**~~n approved determination of funding for a new charter school in its first year of operation shall be submitted by December 1 and shall be for two fiscal years. Within 90 days after the end of its first fiscal year of operation, a charter school shall submit unaudited actual expense reports and a funding determination form based on the school's actual second-year budget. If the Advisory Commission on Charter Schools determines that the actual expenditures of the charter school or the second

year funding determination form do not support the funding determination for the second year, the Advisory Commission on Charter Schools shall recommend that the State Board of Education revise the funding determination.

(b) For the 2005-06 fiscal year only, a determination of funding request approved by the State Board of Education for any nonclassroom-based charter school that is not in its first year of operation shall be for the 2005-06 fiscal year and additionally a minimum of one year but a maximum of four years prospectively (for a total funding determination of not more than five years).

(c) Any determination of funding request approved by the State Board of Education for an existing nonclassroom-based charter school from the 2006-07 fiscal year forward shall be prospective (not for the current year), in increments of a minimum of two years and a maximum of five years in length. Beginning with the 2007-08 fiscal year, nonclassroom-based charter schools that had a funding determination in the prior year must submit a funding determination request **~~for the 2007-08 fiscal year~~** by February 1 **of the fiscal year prior to the year the funding determination will be effective**.

(d) A determination of funding shall be subject to review each time a material change is made in the school's charter with respect to nonclassroom-based instruction, and may be subject to review each time the school's charter is renewed, and/or in accordance with any conditions the State Board of Education may impose at the time of the determination of funding requests approval. A material change in the school's charter with respect to nonclassroom-based instruction is any significant change that affects the level of resources devoted to nonclassroom-based instruction, the courses to be offered through nonclassroom-based instruction, and/or the delivery of educational services to pupils receiving nonclassroom-based instruction. The charter school shall notify the California Department of Education no later than thirty (30) days after the material change is made.

(e) A charter school may submit a request for funding determination up to one year prior to the fiscal year in which the request will initially be effective. The State Board may grant the request for up to five years following the effective date of the request.

(f)~~(a)~~ Not more than ~~90~~ 120 days following the receipt of a complete determination of funding request, the California Department of Education shall present the request

and the recommendation of the Advisory Commission on Charter Schools to the State Board of Education in accordance with subdivision (a) of ~~S~~section 11963.4. ~~For the 2002-03 fiscal year and thereafter, a determination of funding request that will take effect within the fiscal year in which it is submitted must be submitted by a charter school not later than February 1. The State Board of Education may grant an exception to this limitation for good cause.~~

(g)~~(b)~~ If, during the effective period of a determination of funding, a charter school wishes to seek a higher or lower determination of funding, it shall do so by the filing of a new determination of funding request. During the effective period of a charter school's determination of funding, no more than one additional determination of funding request (which would replace the determination of funding then in effect) may be submitted by the charter school in the same fiscal year.

NOTE: Authority cited: Sections 33031 and 47634.2, Education Code. Reference: Sections 47604.3, ~~and~~ 47634.2, and 51745.6, Education Code.

§~~11963.6~~ 11963.7. Termination of a Determination of Funding Regarding Nonclassroom-Based Instruction.

Any multi-year funding determination approved by the State Board of Education may be modified by the State Board of Education, in terms of both the multi-year approval and the funding authorized.

The State Board of Education may terminate a determination of funding if updated or additional information requested by the California Department of Education and/or the Advisory Commission on Charter Schools is not made available by a charter school within thirty (30) calendar days or if credible information from any source supports termination. If the latter is the case, the charter school~~s~~ shall be given thirty (30) calendar days prior to the termination of funding to provide additional information to support the school's determination of funding.

NOTE: Authority cited: Sections 33031 and 47634.2, Education Code. Reference: Section 47634.2, Education Code.

04-26-05

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Assignment of Numbers for Charter School Petitions	☒ **Action** ☒ **Information** ☐ **Public Hearing**

RECOMMENDATION

The California Department of Education (CDE) staff recommends that the State Board of Education (SBE) assign charter numbers to the ten charter schools identified on the attached list.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The SBE is responsible for assigning a number to each approved charter petition. On the advice of legal counsel, CDE staff is presenting this routine request for a charter number as a standard action item.

Since the charter school law was enacted in 1992, the SBE has assigned numbers to 719 charter schools and eight all charter districts, including nine approved by SBE after denial by the local agencies. Of these 719 schools, approximately 510 are estimated to be operating in the 2004-05 school year.

SUMMARY OF KEY ISSUES

The law allows for the establishment of charter schools. A charter school typically is approved by a local school district or county office of education. The entity that approves a charter is also responsible for ongoing oversight. A charter school must comply with all the contents of its charter, but is otherwise exempt from most other state laws governing school districts.

Education Code Section 47602 requires the SBE to assign a number to each charter school that has been approved by a local entity in the chronological order in which it was received. This numbering ensures that the state is within the cap on the total number of charter schools authorized to operate. As of July 1, 2004, the number of charter schools that may be authorized to operate in the state is 850. This cap may not be waived. This item will assign numbers to an additional ten charter schools. These charter schools were recently approved by their local boards of education. Copies of the charter petitions are on file in the Charter Schools Division.

FISCAL ANALYSIS (AS APPROPRIATE)

There is no fiscal impact resulting from the assignment of numbers to recently authorized charter schools.

ATTACHMENT(S)

Attachment 1: Assignment of Numbers for Charter School Petitions (2 pages)

Additional requests for charter school numbers will be provided in a last minute memorandum.

JULY 2005 STATE BOARD OF EDUCATION MEETING

Assignment of Numbers for Charter School Petitions

Number	Charter School Name	Charter School County	Authorizing Entity	Charter School Contact
720	Visalia Charter Independent Study	Tulare	Visalia USD	Missy Yavasile 5000 W. Cypress Visalia, CA 93277 559-735-8055
721	Metropolitan Art and Technology High School	San Francisco	San Francisco USD	Kenneth Purser 1550 Treat Ave. San Francisco, CA 415-550-5921
722	Klamath River Early College of the Redwoods	Del Norte	Del Norte COE	David Throgmorton 883 W. Washington Crescent City, CA 95531 707-465-2310
723	Bayshore Prep	San Diego	San Marcos USD	Carolyn A. Lucia 878 Via Allegra Vista, CA 92081 760-940-6953
724	South Sutter Charter School	Sutter	Marcum-Illinois Union SD	Michael Talerico 1166 Broadway, Ste. Q Placerville, CA 95667
725	Pleasant Ridge Charter School	Nevada	Pleasant Ridge Union SD	Linda Kramer 22580 Kingston Lane Grass Valley, CA 95949 530-268-2800
726	Golden Gate Elementary	Alameda	Oakland USD	Jessica Stinson 426 17th St., Ste. 200 Oakland, Ca 94612 510-251-1660
727	Newcastle Charter School	Placer	Newcastle ESD	Kathleen Daugherty 8951 Valley View Dr. Newcastle, CA 95658 916-663-3307

728	FAME Public Charter School	Alameda	Alameda COE	Maram Alaiwat 39899 Balentine Dr. #335 Newark, CA 94560
729	Nord Country School	Butte	Chico USD	Catherine Oviedo 13883 Hamilton Nord Cana Hwy. Chico, CA 95973 530-893-4448

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: June 28, 2005

TO: **MEMBERS, STATE BOARD OF EDUCATION**

FROM: William J. Ellerbee, Jr., Deputy Superintendent
School and District Operations Branch

RE: Item No. 38

SUBJECT: Assignment of Numbers for Charter School Petitions

California Department of Education staff recommends that the State Board of Education assign charter numbers to the charter schools identified on the attached list. This adds nineteen additional charter schools to the agenda.

Attachment 1: Assignment of Numbers for Charter School Petitions (2 Pages)

JULY 2005 STATE BOARD OF EDUCATION MEETING

Assignment of Numbers for Charter School Petitions

Number	Charter School Name	Charter School County	Authorizing Entity	Charter School Contact
730	Santa Rosa Academy	Riverside	Menifee Union School District	Laura Badillo 41680 Valor St. Murrieta, CA 92562 951-760-3247
731	Public Safety Academy	San Bernardino	San Bernardino City USD	Michael E. Dickinson 17100-B PMB 237 Victorville, CA 92395 909-382-2211
732	Biggs Public Charter School	Butte	Biggs Unified	Joshua Cook P.O. Box 1196 Gridley, CA 95948 916-233-5553
733	Community Charter Early College High School	Los Angeles	Los Angeles USD	Jacqueline Elliot 16945 Sherman Way Van Nuys, CA 91406 818-774-9888
734	James Jordan Charter Middle School	Los Angeles	Los Angeles USD	Myranda March 20920 Knapp St. Chatsworth, CA 91311 818-236-2748
735	Vista Real Charter High School	Ventura	Ventura COE	Dante R. Simi 3030 E. Palmdale Blvd., Ste. C Palmdale, CA 93550 661-272-0044
736	Academics and Responsibility Charter School (ARCH)	San Bernardino	Hesperia USD	James Sleeper 16955 Lemon St. Hesperia, CA 92340 760-947-8223
737	Opportunities Unlimited Charter High School	Los Angeles	Los Angeles USD	Sharon Wilson 8417-8419 South Vermont Ave. Los Angeles, Ca 90044 310-551-9426
738	Academia Avance Charter School	Los Angeles	Los Angeles USD	Ricardo Mireles 727 S. Spring St. Los Angeles, CA 90014 213-653-0994

739	Our Community Charter School	Los Angeles	Los Angeles USD	Brenda Bounora 16514 Nordhoff St. North Hills, CA 91343 818-920-5285
740	Cox Elementary School	Alameda	Oakland USD	Kevin Wooldridge 4545 Sequoyah Rd. Oakland, Ca 94605 510-913-1322
741	Los Angeles International Charter High School	Los Angeles	Los Angeles USD	Clifford Mosley 2109 Merton Ave. Los Angeles, CA 90041 323-258-7077
742	Crescendo Charter School	Los Angeles	Los Angeles USD	John Allen 4900 S. Western Ave. Los Angeles, CA 90062 323-945-3906
743	Giraffe Charter School	Los Angeles	Los Angeles USD	Alice Callaghan 307 East Seventh St. Los Angeles, CA 90014 213-614-1745
744	Fuente Nueva Charter School	Humboldt	Arcata SD	Beth Ann Wylie 1920 Zehndner Ave. Arcata, CA 95521 707-822-3348
745	Education for Change East Oakland Community Charter	Alameda	Oakland USD	Kevin Wooldridge 4545 Sequoyah Road Oakland, CA 94605 510-913-1322
746	Crescent View West Charter High School	Fresno	Mendota USD	Dante R. Simi 3502 Blackstone Ave., Ste. 121 Fresno, CA 93726 559-222-8439
747	Ocean Grove Charter School	Santa Cruz	San Lorenzo Valley Unified	Michael Talerico 1166 Broadway, Ste. Q Placerville, CA 95667 800-9794436
748	Antelope Valley Desert Montessori Charter School	Kern	Gorman SD	Gregory Barton 1032 W. Ave. S-14 Palmdale, CA 93551 661-266-1555
749	High Tech High Bayshore	San Mateo	San Mateo COE	Shalee Davis 2861 Womble Rd. San Diego, CA 92106 619-398-4917

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Charter Schools: Determination of Funding Requests for 2004-05 (and beyond) for Nonclassroom-based Charter Schools	☒ **Action** ☒ **Information** ☐ **Public Hearing**

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) approve various 2004-05 (and beyond) funding requests from charter schools pursuant to California *Education Code* sections 47612.5 and 47634.2, and *California Code of Regulations*, Title 5, sections 11963 to 11963.6, inclusive, based upon the recommendations of the Advisory Commission on Charter Schools (ACCS).

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Senate Bill (SB) 740 enacted provisions in law that result in potential funding reductions for charter schools that offer nonclassroom-based instruction. Nonclassroom-based instruction occurs when a charter school does not require attendance of its pupils at the school site under the direct supervision and control of a qualified teaching employee of the school for at least 80 percent of the required instructional time. For 2003-04 and each fiscal year thereafter, the law states that funding reductions of 30 percent of qualifying charter schools' nonclassroom-based average daily attendance (ADA) shall be made unless the State Board of Education (SBE) determines that a greater or lesser percentage is appropriate for a particular charter school. Furthermore, pursuant to SB 740, a charter school is prohibited from receiving any funding for nonclassroom-based instruction unless the SBE determines its eligibility for funding.

SB 740 also established the ACCS to develop the criteria for the SBE to use in making funding determinations. The ACCS also provides recommendations to the SBE on appropriate funding determinations for nonclassroom-based charter schools and on other aspects of the SBE's duties under the Charter Schools Act.

The SBE adopted permanent regulations that became operative in November 2003 that specified the criteria that a nonclassroom-based charter school must meet in order for the SBE to determine that the school shall receive 100 percent funding. For 2003-04 and each fiscal year thereafter, the full funding criteria are that at least 50 percent of the school's public revenues must be spent on certificated employee salaries and benefits, at least 80 percent of all revenues must be spent on instruction and instruction-related costs, and the student-to-teacher ratio may not exceed the student-to-teacher ratio of the

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

largest unified school district in the county in which the charter school is located. Schools must spend a minimum of 40 percent on certificated employee salaries and benefits and 60 percent on instruction and instruction-related costs or the funding percentage is zero. Pursuant to the regulations, the SBE may approve a higher or lower funding level than the criteria would prescribe based upon mitigating circumstances of the school that indicate that a higher or lower funding level is appropriate.

SUMMARY OF KEY ISSUES

Pursuant to the SB 740 regulations, all funding determination requests are required to be submitted to the CDE by February 1. The ACCS made recommendations on 13 funding determination requests for 2004-05 at an ACCS meeting on May 23, 2005.

FISCAL ANALYSIS (AS APPROPRIATE)

A determination of funding request approved at less than the 100 percent level may result in reduced apportionment claims to the state. The reductions in claims would result in a proportionate reduction in expenditure demands for Proposition 98 funds. All Proposition 98 funds, by law, must be expended each fiscal year. Thus, a reduction in apportionment claims may be more accurately characterized as an expenditure shift than as absolute savings under typical circumstances. In 2002-03, funding determination requests approved by the SBE at less than 100 percent resulted in over $30 million in reduced apportionment claims. The reduction in 2003-04 is approximately at $25 million in reduced apportionment claims.

ATTACHMENT(S)

Attachment 1: 2004-2005 (and beyond) Funding Determination Requests (4 Pages)

2004-2005 Funding Determination Requests
July 2005

2004-2005 (AND BEYOND)

The following determination of funding request is recommended for approval by the State Board of Education for five years (2004-05, 2005-06, 2006-07, 2007-08, and 2008-09) at the 100 percent level. The reasons justifying a level higher than 70 percent in 2004-05 and beyond are that (1) the school met the minimum criteria specified in regulation for the 100 percent level; (2) the school presented sufficient evidence (taking the totality of the request into account along with any other credible information that may have been available) that the 100 percent funding determination level is necessary for the school to maintain nonclassroom-based instruction that is conducted for the instructional benefit of the student and is substantially dedicated to that function; and (3) the school met the criteria specified in *Education Code* Section 47612.5(d)(2) for a five-year determination. The Glacier High School appeal is based on an earlier two-year 100 percent funding determination recommendation by the ACCS made prior to the 2004 Academic Performance Index (API) ranking availability. "A charter school that has achieved a rank of 6 or greater on the Academic Performance Index for the two years immediately prior to receiving a funding determination pursuant to subdivision (b) of Section 47634.2 shall receive a five-year determination and is not required to annually reapply for a funding determination of its nonclassroom-based instruction program if an update of the information the State Board of Education reviewed when initially determining funding would not require material revision, as that term is defined in regulations adopted by the board." Glacier High School's ranking was six, qualifying the school for a five year funding determination.

Charter Number	Charter Name	2004-05	2005-06	2006-07	2007-08	2008-09
#479	Glacier High School (APPEAL)	100%	100%	100%	100%	100%

The following determination of funding requests are recommended for approval by the State Board of Education for four years (2004-05, 2005-06, 2006- 07and 2007-08) at the 100 percent level. The reasons justifying a level higher than 70 percent in 2004-05 and beyond are that (1) the school met the minimum criteria specified in regulation for the 100 percent level, and (2) the school presented sufficient evidence (taking the totality of the request into account along with any other credible information that may have been available) that the 100 percent funding determination level is necessary for the school to maintain nonclassroom-based instruction that is conducted for the instructional benefit of the student and is substantially dedicated to that function. The school is under the Alternative School Accountability Model (ASAM) and as such does not receive a statewide ranking, therefore is unable to meet the conditions specified in *Education Code* Section 47612.5(d)(2) for a five-year determination.

Charter Number	Charter Name	2004-05	2005-06	2006-07	2007-08
#5	Charter Community School & Extended Day	100%	100%	100%	100%

The following determination of funding requests are recommended for approval by the State Board of Education for two years only (2004-05 and 2005-06) at the 100 percent level. The reasons justifying a level higher than 70 percent in 2004-05 and beyond are that (1) the schools met the minimum criteria specified in regulation for the 100 percent level, and (2) the schools presented sufficient evidence (taking the totality of the request into account along with any other credible information that may have been available) that the 100 percent funding determination level is necessary for the schools to maintain nonclassroom-based instruction that is conducted for the instructional benefit of the student and is substantially dedicated to that function. These two-year recommendations by the ACCS reflect the Commission's desire to provide greater fiscal stability to continuing nonclassroom-based schools who meet the criteria for full funding.

Charter Number	Charter Name	2004-05	2005-06
#082	Union Hill Charter School	100%	100%
#088	Mid Valley Alternative Charter School	100%	100%
#153	Gorman Charter School	100%	100%
#163	New Millennium Institute of Education	100%	100%
#203	Lammersville Charter School	100%	100%
#366	Shenandoah High School	100%	100%
#586	The Met Sacramento	100%	100%

The following determination of funding requests are recommended for approval by the State Board of Education for one year only (2004-05) at the 100 percent level. The reasons justifying a level higher than 70 percent in 2004-05 and beyond are that (1) the schools met the minimum criteria specified in regulation for the 100 percent level, and (2) the schools presented sufficient evidence (taking the totality of the request into account along with any other credible information that may have been available) that the 100 percent funding determination level is necessary for the schools to maintain nonclassroom-based instruction that is conducted for the instructional benefit of the student and is substantially dedicated to that function.

Note that the Choices' Charter School appeal is of an earlier 85 percent funding determination recommendation by the ACCS. The school had to pay back a large loan to the district ($334,519) and was not able to meet the 80 percent in expenditure requirement calculated for instruction and related services to receive 100 percent funding. Title 5, *CCR* 11963.5(b) provides that "If, during the effective period of a determination of funding, a charter school wishes to seek a higher or lower

determination of funding, it shall do so by the filing of a new determination of funding request. During the effective period of a charter school's determination of funding, no more than one additional determination of funding request (which would replace the determination of funding then in effect) may be submitted by the charter school in the same fiscal year." Choices Charter School presented a strong mitigating argument for 100 percent funding for one year, a new Memorandum of Understanding (MOU) with San Juan Unified School District, and assurance that the school would meet all percentage requirements for full funding in future years, as a result of the changes to the MOU with their district. The ACCS recommended 100 percent funding for one year. The Six Rivers Charter High School is a newly established charter school. CDE traditionally recommends 100 percent funding for one year for newly established schools.

Charter Number	Charter Name	2004-05
#275	Choices Charter School (APPEAL)	100%
#642	Six Rivers Charter High School	100%

The following determination of funding request is recommended for approval by the State Board of Education for one year only (2004-05) at the 85 percent level. The reasons justifying this level in 2004-05 revolve around the school only having met the criteria specified in regulation for the 85 percent funding level. Specifically, the percentage of the schools' total expenditures calculated for Instruction and Related Services did not equal or exceed 80 percent of total revenues (Title 5, *CCR* 11963.4(b)(2). "If the percentage calculated pursuant to paragraph (1) of subdivision (c) of Section 11963.3 equals or exceeds 50 percent, and the percentage calculated pursuant to paragraph (2) of subdivision (c) of Section 11963.3 equals at least 70 percent but less than 80 percent, the Advisory Commission on Charter Schools shall recommend to the State Board of Education approval of the request at 85 percent, unless there is a reasonable basis to recommend otherwise." No representatives from the school were in attendance at the ACCS meeting. The Commission did not recommend changing the original funding determination. This charter school could address this problem in future funding determination by increasing the school's total expenditures calculated for Instruction and Related Services to 80 percent or more of total revenues.

Charter Number	Charter Name	2004-05
#155	Paradise Charter Network (APPEAL)	85%

The following determination of funding request is recommended for approval by the State Board of Education for one year only (2004-05) at the 70 percent level. The reasons justifying this level in 2004-05 revolve around the school only having met the criteria specified in regulation for the 70 percent funding level. Title 5, *CCR* 11963.4(b)(1) specifies that "If the percentage calculated pursuant to paragraph (1) of

subdivision (c) of Section 11963.3 equals at least 40 percent but less than 50 percent, and the percentage calculated pursuant to paragraph (2) of subdivision (c) of Section 11963.3 equals at least 60 percent but less than 70 percent, the Advisory Commission on Charter Schools shall recommend to the State Board of Education approval of the request at 70 percent, unless there is a reasonable basis to recommend otherwise." The CDE review found that $75,994 was inaccurately reported as instruction and related expenditures causing the school to fall below the required 80 percent expenditure level. CDE was also unable to verify teaching credentials through the CTC for some of the school's teachers. 2004-05 Instructions for SB 740 Funding Determination Form define "certificated employee salaries and benefits for all instruction and related employees who possess a valid teaching certificate, permit, or other document equivalent to that which a teacher in other public schools would be required to hold issued by the Commission on Teacher Credentialing." Consideration was provided to insure that the Knightsen District had adequate funding for the school's closure in June 2005. The ACCS recommended 70 percent funding for 2004-05.

Charter Number	Charter Name	2004-05
#324	HomeSmartKids of Knightsen	70%

ITEM #40

CALIFORNIA STATE BOARD OF EDUCATION

July 2005 AGENDA

SUBJECT	☒ Action
Request by the Animo Inglewood Charter High School for Renewal of its State Board of Education-Approved Charter	☒ Information
	☒ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) conditionally approve Animo Inglewood Charter High School's Request for Renewal of its SBE-approved charter with the conditions outlined in the Draft June 6, 2005, letter (attachment 3).

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

SBE Authority to Grant Charters: Pursuant to *Education Code (EC)* Section 47605(j), as of January 1, 1999, a charter school that has been denied approval by a local chartering entity may petition the State Board of Education (SBE) to approve the charter. As of January 1, 2003, a charter school must be denied by both a local school district and county office of education before it may petition the SBE to approve the charter. EC Section 47607(a)(1) states that a charter may be granted for a period not to exceed five years. However, the SBE has chosen to grant three-year terms to the charter schools it has approved on appeal to date.

In addition, *EC* 47605 (k)(3) provides that a charter school that has been granted its charter through an appeal to the State Board of Education and elects to seek renewal of its charter shall, prior to expiration of the charter, submit its petition for renewal to the governing board of the school district that initially denied the charter. If the governing board of the school district denies the school's petition for renewal, the school may petition the State Board of Education for renewal of its charter.

Review, Approval and Oversight of Charter Schools by the SBE: At the request of the SBE, California Department of Education (CDE) staff presented an issue paper at its May 2000 meeting that outlined a comprehensive proposal for the review, approval, and oversight of previously denied charters. The issue paper proposed that the SBE adopt regulations that define a process for review of a charter petition that has been denied locally. Regulations were developed and approved by the SBE at its December 2001 meeting and are currently in use. (*California Code of Regulations*, Section 11967 (a-f))

At its October 2001 meeting, the SBE also established an Advisory Commission on Charter Schools (ACCS) and charged it with a number of responsibilities, including advising the SBE on charter renewal requests of SBE-approved schools.

Previous requests: The Animo Inglewood Charter High School (AICHS) petition was originally approved by the SBE for a period of three years (from July 1, 2002 through June 30, 2005) on December 5, 2001. Having not received an approval of their renewal request from the Inglewood Unified School District (IUSD), AICHS has requested renewal of their charter pursuant to *EC* Section 47605 (k)(3). AICHS is the second SBE-approved charter school to be considered for renewal by the SBE. The SBE granted the first renewal to the Ridgecrest Charter School in March 2004.

SUMMARY OF KEY ISSUES

On February 15, 2005, the CDE received a request from the Animo Inglewood Charter High School to renew its charter. The renewal was initially submitted to the Inglewood Unified School District (IUSD) in accordance with statute. The District denied the request on February 9, 2005. However, the letter that IUSD sent to AICHS cited the reason for denial as, "...pursuant to Education Code Section 47607, Exhibit A, a charter may be granted one or more subsequent renewals by the entity that originally granted the charter. Therefore, since your charter was originally granted by the California State Board of Education, the Inglewood Unified School District cannot approve your renewal petition." CDE and SBE legal counsel contacted IUSD to review their actions and to advise the IUSD to formally hear the petition for renewal by AICHS before rendering a decision per *EC* 47605(k) (3). IUSD has not responded to the CDE and SBE direction. As a result, significant time has passed regarding renewal time lines. Rather than penalize the school, the CDE recommended that the ACCS review the CDE findings and consider the AICHS petition to renew its charter at their May 23, 2005 meeting.

AB 1137 amended *EC* Section 47607 to establish new minimum performance requirements that must be met by charter schools prior to renewal. Commencing on January 1, 2005, or after a charter school has been in operation for four years, whichever is later; a charter school shall meet at least one of five specified criteria prior to receiving a charter renewal. Because AICHS has only been in operation for three years, this requirement does not apply as a condition for this renewal. However, based upon available Academic Performance Index (API) data, AICHS performance meets the minimum requirements.

In consideration of the petition to renew, the CDE staff reviewed AICHS's academic performance, visited the school and reviewed financial reports. AICHS is the top performing school in the Inglewood Unified School District. Their Adequate Yearly Progress (AYP)/API scores further demonstrate the ability of AICHS to successfully work with a high-risk student population resulting in improved student academic performance. (See Animo Inglewood Charter High School API/AYP Information on p. 3.)

ANIMO INGLEWOOD CHARTER HIGH SCHOOL API/AYP INFORMATION

Year	Base	Growth Targets	Actual Growth	Final Growth Score	Met Target	Met AYP	State Rank	Similar School
2002/03	**	**	**	607	**	**	**	**
2003/04	622	9/631	+50/672	672	YES	YES	4	10
2004/05	703	5/708	TBD*	TBD*	TBD*	TBD*	TBD*	TBD*

*** Information will not be available until October 2005**
** 1st Year of operation, **school did not have a previous base**

The CDE findings are included as Attachment 2. (See SBE Charter School Renewal Findings). As a result of the review of Animo's interim budget reports and unaudited actuals, a standard practice and part of our oversight responsibilities, CDE staff noted concerns regarding the school's deficit spending pattern and lack of adequate reserves. Staff recommended that the school develop a corrective action plan immediately to address all areas noted. In preparation for their renewal request, staff also identified and recommended necessary changes to the charter that would address new legislation and State Board criteria for charter schools.

The ACCS expressed concern regarding the deficit spending pattern of AICHS, including the management fees. The ACCS commissioners asked a number of questions about the financial status of the school. AICHS pays an administrative services fee to the management organization, Green Dot Public Schools (Green Dot). At the May 23, 2005 ACCS meeting, Green Dot stated that they were willing to waive the fee to assist in resolving this school's deficit and provided a copy of the letter waiving the administrative fees charged to AICHS (fiscal years 2004-05 through 2006-07).The ACCS noted that the letter provided by Green Dot waiving administrative fees for the school did not cover all of the years for which there are projected to be deficits.

As a result of the concerns of the commissioners and the CDE staff, the ACCS recommended a conditional approval of Animo Inglewood's charter renewal to the SBE with the following conditions:

1. Animo Inglewood must develop a corrective action plan to resolve the deficit; initiate and maintain a reasonable reserve level; and submit a new budget to the CDE that reflects balanced expenditures and revenues.

2. Green Dot must provide a new letter waiving the administrative fee for the new term of the charter (2005-2010), or until a balanced budget is evident.

3. The charter petition must be revised to clearly state that Animo will be subject to the Brown Act, to identify and embed "core classes" meeting the A-G

requirements into the charter document, and to respond to all other CDE findings and recommendations. (See Attachment 3).

In keeping with our general oversight responsibilities, the Charter Schools Division (CSD) has drafted a letter to Green Dot Public Schools/AICHS listing all conditions that must be met for full approval of their renewal request. The letter will require AICHS to develop and initiate a corrective action plan that addresses and resolves each concern. A reasonable time line will be established in order to assure timely resolution and compliance.

Due to the delays associated with the IUSD refusal to review AICHS's petition for renewal, there is insufficient time to resolve all concerns noted prior to the expiration of the current charter; therefore, the CDE recommends a conditional approval of AICHS to the SBE, pending the satisfactory resolution of all identified concerns, within the CDE time line. CDE will work with the SBE Executive Office and AICHS to insure that all conditions of renewal are satisfied.

FISCAL ANALYSIS (AS APPROPRIATE)

Two full time CDE staff are assigned to oversee 11 SBE authorized charter schools, including business functions to support, attendance certification, fiscal review of budget and audit reports, and provide technical assistance, as may be required.

ATTACHMENT(S)

Attachment 1: Renewal Petition for Inglewood Charter High School (104 Pages)

Attachment 2: State Board of Education Charter School Renewal Findings (7 Pages)

Attachment 3: Draft Letter of Conditional Approval from Marta Reyes to Green Dot Public Schools (4 Pages)

Attachment 4: Animo Inglewood Graduation Requirements (3 Pages)

DRAFT June 6, 2005

Steve Barr, Chief Executive Officer
Animo Inglewood Charter High School
Green Dot Public Schools
1155 West Arbor Vitae Street
Inglewood, CA 90301

Dear Mr. Barr:

The Advisory Commission on Charter Schools (ACCS) met on May 23, 2005, to consider the Animo Inglewood Charter High School (AICHS) request for renewal by the State Board of Education (SBE). California Department of Education (CDE) staff have completed a site visit of the school, reviewed AICHS's updated charter, and analyzed available AICHS Academic Performance Index (API) data and Adequate Yearly Progress (AYP) reports for the past three years including sub-group data. The CDE has also reviewed interim and end of year financial reports. Upon the review of Animo's interim budget reports and unaudited actuals, CDE staff continues to have concerns regarding the school's deficit spending pattern and lack of adequate reserves.

The ACCS also expressed concern that the AICHS has demonstrated that they are not operating the charter school in a fiscally sound manner. The ACCS commissioners asked a number of additional questions about the financial status of the school. The ACCS noted that the letter that Green Dot provided waiving administrative fees for the school does not cover all of the years for which there are projected to be deficits and does not systemically address spending patterns required for AICHS to remain a viable charter school.

As a result of these concerns, the ACCS is recommending a conditional approval of Animo Inglewood's charter renewal to the SBE with the following conditions:

Concerns related to sustained financial viability of Animo Inglewood Charter School

1. Animo Inglewood must develop a corrective action plan to resolve the school's deficits, initiate and maintain a reasonable reserve level, and submit a new budget that reflects balanced expenditures and revenues.

2. AICHS must provide a list of assumptions or explanations of the various changes to the adopted budget, or cash flow statements. This would include showing actuals to date plus projections to year end.

3. Animo must correct the financial data that was submitted as part of the independent audit reports for 2002-03 and 2003-04 to insure that all financial reports contain sufficient information to assess the school's financial condition.

4. The school must amend the Multi Year Projection line items that are listed in the financial plan so that they are in agreement with the second interim budget report.

5. AICHS must revise their Financial Plan for 2004-05 and subsequent years to ensure that the ending fund balance reflects a positive amount. The review showed that the 2004-05 and following years indicate a negative ending fund balance.

6. Animo must correct the unaudited actual ending fund balances for 2002-03 and 2003-04 to assure that they are in alignment with the audit balances for 2002-03 and 2003-04. The review of the financial records indicate that the unaudited actuals for 2002-03 and 2003-04 were significantly overstated when compared to the audit balances for the same years.

7. Green Dot must provide a new letter to the SBE waiving the administrative fee for the new term of the charter (2010), or until a balanced budget is evident.

8. The school must add language to the petition regarding the Financial Plan that details what insurance is covered in the projected amounts. The financial records currently reflect a budget of $22,400 for FY 2004, $48,005 in FY 2005, $62,488 in FY 2006 and for the next three years, $61,670, without detail.

Required Charter Amendments

9. The charter petition must be revised to clearly state that Animo will be subject to the Brown Act.

10. State Board Criteria for Review of Charters

10.1 The charter petition must be revised to include Attachment 4 as a part of the charter which identifies "core classes" and identifies classes meeting the A-G requirements.

10.2 The charter language needs to be amended to provide for the addition of a representative of the SBE on the governing board, if the SBE so chooses. The member should be a voting member.

10.3 The petition should be changed to reflect the SBE as an additional insured in

place of LAUSD on AICHS's various insurance policies. (I.e. Comprehensive Bodily Injury and Property Damage Liability Insurance policy)

10.4 Add the standard language from the Criteria for Review and Approval of Charter School Petitions to the charter specifying that the parent of each student enrolled in the school shall be informed that the student has no right to admission in a particular school of any Local Education Agency (LEA) or program of any LEA as a consequence of enrollment in the charter school, except to the extent that such a right is extended by the LEA.

10.5 Add the standard language from the Criteria for the Review and Approval of Charter School Petitions stating that charter school employees shall have any right upon leaving the LEA to work in the charter school that the LEA may specify, any rights of return to employment in a LEA after employment in the school that the LEA may specify, and any other rights upon leaving employment to work in the school that the SBE determines to be reasonable and not in conflict with any law.

10.6 Add the standard language from the Criteria for the Review and Approval of Charter School Petitions stating that because the SBE is not a LEA, the SBE may choose to resolve a dispute directly instead of pursuing the dispute resolution process specified in the charter, provided that if the SBE intends to resolve a dispute directly, it must first hold a public hearing to consider arguments for and against the direct resolution of the dispute.

11. Add language regarding the closure process and how information will be communicated to the SBE, CDE, the county of education, and clients. Detail the process for facilitating the transfer of student records, disposal of school inventory and plans for a close-out audit of the charter school's assets and liabilities.

A corrective action plan must be submitted to the CDE on or before July 31, 2005. The CDE has recommended a conditional approval of AICHS to the SBE, pending the satisfactory resolution of all identified concerns. The CDE will work with the SBE Executive Office and AICHS to ensure that the conditions are satisfied. Pending the satisfactory resolution of all concerns, the CDE will recommend full approval of the AICHS renewal to the SBE.

If you have any questions about the SBE actions or other issues, please contact Deborah Connelly at (916) 323-2694 or via e-mail at *dconnell@cde.ca.gov* or Monique Moton at (916) 319-0217 or via e-mail at *mmoton@cde.ca.gov.*

Sincerely,

Marta Reyes, Director
Charter Schools Division

MR:mm

cc: Marshall Tuck, Chief Operating Officer, Green Dot Public Schools
Dorian Bell, Controller, Green Dot Public Schools
Daniel Chang, Director of School Operations, Green Dot Public Schools
Cristina de Jesus, Principal, Animo Inglewood Charter High School

Animo Inglewood Graduation Requirements

I. Graduation Requirements

Class of 2006	**Class of 2007 and beyond**
170 Core Classes	170 Core Classes
10 Advisory	20 Advisory
60 Animo Electives	50 Animo Electives

Subject Requirement	Animo Graduation Requirement	UC and CSU Admission Requirement
History/ Social Science (Core) UC/ CSU Requirement A	30 Semester credits 10 credits World History 10 credits US History 5 credits US Government 5 credits Economics	***Two units*** (equivalent to two year-long courses or four semesters) of history / social science courses are required. Coursework must include **World History, Cultures, and Geography** - **U.S. History / American Government (Civics)**
English (Core) UC/ CSU Requirement B	40 Semester Credits 10 credits Introduction to Literature 10 credits English 10 10 credits American Literature 10 credits English 12	***Four units*** (equivalent to four year-long courses or eight semesters) of college preparatory composition and literature are required. **Both reading and writing components must be included in the courses**
Mathematics (Core) UC/ CSU Requirement C	30 Semester Credits Integrated Math, Algebra 1A &1B, Algebra 1, Geometry, Algebra 2	***Three units*** (equivalent to three one-year courses) of college preparatory mathematics are required. **Four units are strongly recommended.** **Algebra.** **Geometry.** Courses must include topics in two- and three-dimensional geometry. **Advanced Algebra.**
Science (Core) UC/ CSU Requirement D	20 Semester Credits 10 credits Biology 10 credits Chemistry or Physics	***Two units*** (equivalent to two one-year courses) of laboratory science are required. The two units must provide fundamental knowledge in at least two of these three core disciplines: biology, chemistry, and physics. **Three units are strongly recommended**.

Language other than English (Core) UC/ CSU Requirement E	20 Semester Credits Spanish 1,2,3 Spanish for Native Speakers 1,2,2 AP Spanish	***Two units*** (equivalent to two one-year courses) of coursework in a single language. **Three units are recommended. Minimum Performance Objectives.** Courses should emphasize speaking and understanding, and include instruction in grammar, vocabulary, reading, and composition. At this level, emphasis should not be on the ability to describe grammatical features of the language
Visual and Performing Arts(Core) UC/ CSU Requirement F	10 Semester Credits ART	***One unit*** (equivalent to one year-long or two semester courses) required in any of the following categories: dance, drama/theater, music, or visual art.
College Prep Elective (Core) UC/ CSU Requirement G	10 Semester Credits (Any course exceeding the minimum UC Requirement.)	***One unit*** (equivalent of two semester courses) required. Course(s) can be taken in 9-12 grades but must fall within the following subject areas: visual and performing arts, history, social science, English, advanced mathematics, laboratory science, and languages other than English
Physical Education/ Health (Core)	10 Semester Credits	Not Required for UC or CSU admission. Required for High School diploma at Animo Inglewood.
Animo Electives	50 Semester Credits (60 Semester for class of 2006) 10 Credits CA History, 10 Credits Technology/Leadership 10 Credits Curriculum Skills 10 Credits Academic Success 10 Credits Riverdeep 10 Credits Read 180 5 Credits(Health & Fitness, Film, Speech, Journalism, Drama, or any other semester elective courses offered) 10 Credits (Yearbook, Speech, Drama, College Readiness, or any other year long elective courses offered) Any other courses above the minimum A-G Courses.	Not Required for UC or CSU admission. Required for High School diploma at Animo Inglewood.
Advisory	Each semester is worth 2.5 credits 10 Credits for class of 2006 20 Credits for grades 9-12 Beginning class of 2007	Not Required for UC or CSU admission. Required for High School diploma at Animo Inglewood.

Community Service	Hours can be calculated by passing Advisory. 20 hours class of 2006 40 hours beginning class 2007	Not Required for UC or CSU admission. Required for High School diploma at Animo Inglewood.
Parent Volunteer Hours	140 hours	Not Required for UC or CSU admission. Required for High School diploma at Animo Inglewood.
Apply to at least 1 university (3 Recommended)	Must be a four- year university.	Not Required for UC or CSU admission. Required for High School diploma at Animo Inglewood

II. Credits to promote from one grade level to another are based on the completion of core classes in column 1.

9^{th} - 10^{th} - 60 credits
10^{th}-11^{th} - 120 credits
11^{th} -12^{th} - 180 credits

III. Distinguished Graduate Requirement: Students who qualify as an Animo Inglewood Distinguished Graduate will complete the following:

A. 10 hours Above and Beyond the Community Service Requirement.
- Students must submit a community service verification sheet signed by the supervisor of the community service organization.
- Students must submit a 1 page typed reflection essay on the community service experience.

B. Go above and beyond the minimum A-G requirement and complete the **recommended** A-G courses below:
- 3 Years of Social Studies/ History
- 4 Year of English,
- 4 years of Mathematics, three years of science,
- 3 years of Language other then English,
- 1 year visual performing arts,
- 1 year college prep elective

C. Completed 1 course at a college or university with a C grade or higher prior to high school graduation.

D. Must have a 3.0 weighted GPA.

Renewal Charter Petition for Inglewood Charter High School

A California Public Charter School

GREEN DOT PUBLIC SCHOOLS
California

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Inglewood Executive Summary

Green Dot Public Schools, a charter school developer, opened its second school Inglewood Charter High School fall 2002. The school's chartering district is the State Board of Education, and it serves students from the Inglewood community, one of LA's highest need areas for education. Over the past two years, the school has created a successful high school. Inglewood students are outperforming the students at similar schools in the area, and it will continue to educate the students of the Inglewood community and looks forward to continuing its charter under California's State Board of Education.

Proven Results Serving the Inglewood Community
Inglewood is proving to serve the Inglewood community through its school's performance on all key metrics. The students at Inglewood are achieving far greater results than students at comparable schools.

API Scores

	Base API (Oct 2004)	**Base API (Oct 2003)**	**2003 State* Rank**	**2003 Similar* Schools Rank**
Animo Inglewood	672	622	4	10
Inglewood High	531	526	1	4
Morningside High	527	541	1	6

State of California has not yet published rankings for 2004.
Note: Inglewood High and Morningside High are the schools Inglewood students would have attended.

CST Scores –9th grade 2004
Percent Scoring Proficient and Above

	English/Language Arts	**Algebra**	**Geometry**
Animo Inglewood	**40%**	**2%**	**15%**
Inglewood High	**19%**	**4%**	**11%**
Morningside High	**13%**	**2%**	**0%**

CST Scores – 9th Grade 2004 NPR for "Avg." Student Score

	Cat 6 – Reading	**Cat 6 – Language**	**Cat 6 – Math**	**Cat 6 – Science**

Animo Inglewood	51%	49%	41%	39%
Inglewood High	27%	27%	26%	21%
Morningside High	24%	25%	18%	19%

- Average Daily Attendance: 96%
- Completed Parent Volunteer Hours: 80% of last years freshman class finished their required parent volunteer hours

Green Dot Executive Summary

Strategy for Transforming Los Angeles Secondary Public Education
Green Dot Public Schools is a non-profit charter school developer that is transforming education in Los Angeles by opening 100 exceptional charter high schools in LA's highest need areas. Green Dot has already opened three schools that are substantially outperforming comparable public schools and proving that schools in Los Angeles can do a far better job of educating students if they are small and operated more effectively. Animo Inglewood Charter High School is Green Dot's second school opened.

Green Dot's efforts will influence LAUSD to implement a small schools model for all schools in the district and raise the public's awareness about the need for high quality, small public high schools. Ultimately, Green Dot's success will help ensure that all young adults in California receive the education they deserve to prepare themselves for college, leadership and life.

New School Model for Urban High Schools
Animo Inglewood follows Green Dot's school model. Every Green Dot school will graduate young adults that are life-long learners, prepared for college, responsible, and culturally aware. To ensure great results, all schools are opened and operated using Green Dot's proven school model:

- *Small Schools*: 500 - 525 student schools with target student/teacher ratios of 21:1.
- *College Preparatory Curriculum*: Demanding college prep education aligned to University of California A-G requirements for all students. Strong support programs in place to enable all students to master challenging curriculum.
- *Substantial Family Involvement*: Parents/Guardians are integrated into the management of schools and must participate actively in their children's education.
- *Empower Principal and Teachers*: Principals and teachers are empowered in decisions related to curriculum and school culture. Principals are viewed as school CEOs.
- *Talented and Passionate Employees*: Educators with strong skill sets and alignment to Green Dot's vision lead each school. Constant professional development is provided.

- *Students as Leaders*: Students are held responsible for their schools and given influence in shaping them (create extracurricular activities, help with hiring, etc.).
- *Focus on Results*: Results and accountability are demanded from all schools and employees. Data is relied on heavily for decision-making.
- *Commitment to Green Dot Core Values*: 1) Unwavering belief in all students' potential, 2) Passion for excellence, 3) Personal responsibility, 4) Respect for others and community, 5) All stakeholders are critical in the education process.

Proven Results Serving High-Need Student Populations

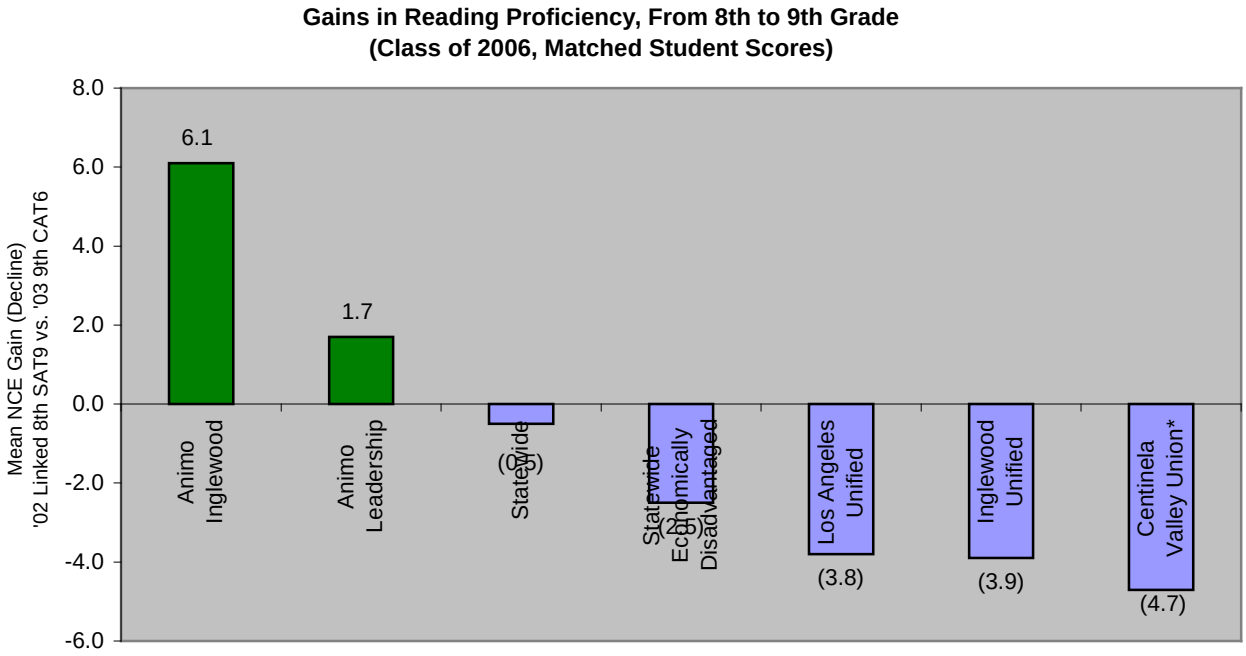
Green Dot is the only organization that has opened five charter high schools in the Los Angeles area (Animo Leadership: Fall 2000, Inglewood: Fall 2002, and Oscar De La Hoya Animo: Fall 2003, Animo Venice: Fall 2004, Animo South Los Angeles: Fall 2004). All five schools are successfully serving students who have traditionally struggled in the public school system and are achieving far greater results than comparable schools on all key performance metrics.

API Scores: 2002 – 2003 School Year

	Base API	**State Rank**	**Similar Schools Rank**
Animo Leadership	649	5	**10** [a]
Animo Inglewood	622	4	**10**
Hawthorne High	528	1	4
Inglewood High	526	1	4
Roosevelt	523	1	4

(a) Animo Leadership's similar schools rank calculated using the 2002-2003 API scores of its 2001-2002 similar schools. Due to a data entry error, Animo Leadership did not receive an accurate similar schools rank from the CDE for the 2002-2003 school year.

* 2003-2004 State rankings have not yet been calculated.



Green Dot's early successes have already accelerated systemic change:

- LAUSD Superintendent Roy Romer stated that Oscar De La Hoya Animo Charter High School is the model school for future LAUSD high schools.
- The Lennox School District, which chartered Animo Inglewood, opened its own charter school in August 2003 that was designed after Animo Leadership.

Home Office Enables Creation of 100 High Quality Schools

Green Dot Public Schools consists of its individual schools and a central "Home Office." The Home Office is focused on continually improving its small school model and on building new schools. Green Dot's Home Office: a) brings standard methodologies, processes and systems in the areas of curriculum and school management to each school it opens, b) provides a number of services to support each school, c) governs each school and drives results, d) shares experiences and best practices across all its schools, and e) works with LAUSD and the State government to drive small school education reform. Support services provided by the Home Office include recruiting, facilities development, financing, purchasing, back office management, governance, curriculum development, professional development, government relations and public relations.

The Right Team to Lead Public High School Reform

- Steve Barr, founder and CEO: Appointee, Charter School Advisory Commission; Founder, Rock The Vote; led successful efforts to pass Motor Voter law.
- Marshall Tuck, COO: General Manager, Model N; Salomon Brothers, Bain & Co, and volunteer teacher in Zimbabwe and Thailand.

- Larry Freeman, Student Achievement Specialist: Dr. Freeman is a veteran urban high school reformer and former principal at both Inglewood and Compton High Schools.

Board includes:

- Marco Petruzzi: Partner, Bain & Co.
- Jeff Shell: CEO, TV Guide, Former President & CEO of Fox Cable Networks Group
- Oscar De La Hoya: Professional Boxer, Philanthropist and Businessman
- Shane Martin: Acting Dean, Loyola Marymount University School of Education

Funders include:

- NewSchools Venture Fund: venture philanthropy firm working to transform education through powerful ideas and passionate entrepreneurs
- Pisces Foundation: leading California based foundation focused on education reform

Strong Partnerships Drive Future Success

- LAUSD: Green Dot has established a unique, collaborative relationship with LAUSD at the Board, Superintendent and Staff levels which helps Green Dot grow within the district and influence the district to rapidly implement "LAUSD's small schools" initiative.
- Oscar De La Hoya Foundation: Green Dot has partnered with Oscar De La Hoya to open its third school in East Los Angeles. Manifesting his belief in public education, Mr. De La Hoya joined the Green Dot Board and donated both land and money to promote small school education reform.

Working with Teachers Union to Drive Change

As part of a comprehensive strategy to drive change, Green Dot is practicing union reform with its teachers in hopes that it will help provide an example of cooperation in public education. Teachers at Green Dot's schools have organized as the Asociación de Maestros Unidos (AMU), which is its own bargaining unit, as an affiliate of CTA. Green Dot management and AMU signed a three year contract that is a clear example of union reform. Key reforms written into the contract and agreed to by the union were: no tenure, teacher performance evaluations, professional work days (no defined minutes) and flexibility to adjust the contract over time.

Critical Need for New High Schools in Los Angeles

Right now there is an enormous opportunity to build new high schools in Los Angeles given the large number of overcrowded and underperforming schools. Specifically in LAUSD the public hungers for education alternatives. LAUSD alone is short over 180,000 seats and it has stated that high schools are its top priority for new schools.

Financial Strategy Supports Long-Term, Sustainable Growth

Green Dot opened its first three schools using State and Federal Funds and to date has used private fundraising only to fund the growth of its Home Office. The key factors that have allowed Green Dot's schools to be self-sustaining on public funds are: a) high student attendance rates, b) low number of classified employees, c) greater utilization of all employees, d) low non-classroom based operating expenses, e) State Planning Grants accessed to fund start-up costs and f) leasing facilities at below market rates. Green Dot has opened 2 new schools in Fiscal 2005, and expects to open 4 new schools in Fiscals 2006 and 2007 and 6 new schools each year thereafter.

ELEMENT 1: EDUCATIONAL PROGRAM

CA Education Code 47605 (b) (5) (A)
A description of the educational program of the school, designed, among other things, to identify those whom the school is attempting to educate, what it means to be an "educated person" in the 21st century, and how learning best occurs. The goals identified in that program shall include the objective of enabling pupils to become self-motivated, competent, and life-long learners.

MISSION AND VISION

Mission Statement
The mission of Ànimo Inglewood Charter High School is to prepare ethnically and economically diverse students for college, leadership, and life through innovative instruction, a rigorous curriculum, and the use of technology. We aim to achieve our mission by creating a student-centered environment that unifies the efforts of family, community, and school to foster life-long learning, cross cultural competency, social responsibility, and academic excellence.

Vision Statement
The vision of Ànimo Inglewood Charter High School is to serve as a catalyst for change for secondary education by creating a culture with an unwavering belief in all students' potential. Our students will possess a passion for excellence, assume personal responsibility, and respect others and their community. With the joint effort of all stakeholders, our school will empower students to achieve academic and personal success.

Our Mission and Vision statements are inline with current research and education practices. Inglewood's underlying philosophy is based on the belief that all students can learn and will learn when they feel part of a community. Students are more likely to experience success when their home cultures are valued. To this end, our vision encourages parents to partner with faculty to create an atmosphere where all students can and will learn. Parents are seen on campus as hall monitors, cafeteria volunteers, carpoolers, and chaperons.

Animo schools are designed to empower an economically and ethnically diverse group of students with the above qualities to improve their academic performance and attain high reaching educational and career goals. We aim to achieve this mission by offering significant personal attention and support, a rigorous curriculum, ample educational technology, and the first comprehensive high school leadership program in Southern California.

Most students learn best in a nurturing, supportive environment where they are known and treated as individuals, and where their background is honored. Accordingly, personal attention to individual students and sensitivity to their backgrounds will be a cornerstone

of the school. Students will not fall through the cracks at Inglewood Charter High School.

STUDENTS
Inglewood Charter High School shall be nonsectarian in its programs, curriculum, admission policies, employment practices, and all other operations; shall not charge tuition, and shall not discriminate against any pupil on the basis of ethnicity, national origin, gender, or disability.

While open to all students, Inglewood Charter High School will make a substantial effort to recruit underserved, low-income students in the Inglewood area.

We have found that student motivation is highly valued. Students who attend Animo Inglewood Charter High School are expected to understand the school's educational program and demonstrate a willingness to work hard to achieve an excellent education. Poor academic performance and prior disciplinary problems will not preclude a student from attending the school, with the possible exception of a student who is currently expelled from another school. We believe that the personal attention and quality of our academic program can greatly benefit many students who tend to have problems at larger schools.

Currently Inglewood serves students in ninth, tenth grade, eleventh grade, and it will continue to add a new ninth grade class each year until fall of 2005, reaching approximately 500 – 530 students in ninth through twelfth grades.

Expected School-wide Learning Results
Inglewood Charter High School follows the Green Dot model that enables students to receive the education they deserve to be prepared for college, leadership and life. Following this model, Inglewood will graduate students from high school with the following skills and attributes that are critical for all 21st century learners:

Ànimo graduates will be **Socially Responsible Citizens** who:

- Are culturally aware and are understanding and tolerant of the histories and values of different cultures.
- Are leaders within their community who contribute to the improvement of life in their school and community.
- Demonstrate personal responsibility and integrity.

Ànimo graduates will be **Effective Communicators** who:

- Utilize technology as a tool for learning and communicating.
- Demonstrate skills of speaking, listening, reading, and writing for different purposes and in a variety of situations.
- Collaborate, work effectively, and manage interpersonal relationships within diverse groups and settings.

Ànimo graduates will be **Academic Achievers** who:

- Produce quality work across the curriculum.
- Are knowledgeable with regards to educational pathways and career choices.
- Are eligible for college by completing required coursework and equipped with the necessary skills to pursue and succeed in higher education.

Ànimo graduates will be **Critical Thinkers** who:

- Know how to access information and integrate knowledge.
- Identify and use resources effectively to gather, communicate, and evaluate information.
- Demonstrate the thinking skills of application, analysis, synthesis, and evaluation in a logical and integrated manner.

Ànimo graduates will be **Life-long Learners** who:

- Are open to discovery and develop an enthusiasm and interest for learning.
- Are adaptive to a wide array of professional and cultural settings.
- Are goal-oriented and understand the importance of continual goal setting.

Means to Achieve Vision and Mission (How Learning Best Occurs)

Inglewood Charter High School will achieve its mission and vision by utilizing the Green Dot's school model that is founded on the following eight characteristics:

- *Small Schools*: 500 - 530 student school with target student/teacher ratio of 22:1.
- *College Preparatory Curriculum with Strong Academic Support*: Demanding college prep education for all students with curriculum aligned to State Standards and University of California A-G course requirements. Strong support programs in place to enable all students to master challenging curriculum.
- *Substantial Family Involvement*: Parents/Guardians are integrated into the management of the school and must actively participate in their children's education.
- *Empower Principal and Teachers*: Principal and teachers are empowered in decisions related to curriculum and school culture.
- *Talented and Passionate Employees with Extensive Professional Development*: Educators and Administrators with strong skill sets and alignment to Green Dot's vision will lead ALCHS. Professional development has been incorporated into our program on a bimonthly basis.
- *Students as Leaders*: Students are held responsible for their school and will be given influence in shaping it (create extracurricular activities, help with hiring, etc.).
- *Focus on Results*: Results and accountability will be demanded from all stakeholders at ALCHS. Data will be relied on heavily for decision-making.
- *Commitment to Green Dot Core Values*: 1) Unwavering belief in all students' potential, 2) Passion for excellence, 3) Personal responsibility, 4) Respect for others and community, 5) All stakeholders are critical in the education process.

Small Schools Small Classes
Inglewood Charter High School is a small school with approximately 411 students, and expects about 500-525 at full development. The relatively small number of students will allowed for each student to be given the best chance of success because we focus on the idea that no students will fall through the cracks. Through personalized attention, students learn effectively and are held accountable for all of their actions. In addition administrators and teachers are able to develop personal relationships with each student and their families, enabling the creation of a safe school environment by decreasing the security risks inherent in urban schools. In a small school environment potential problems can be recognized early and mitigated.

A 22:1 student to teacher ratio is targeted in each class to provide individual attention to students and help teachers instruct effectively in classes that typically have students at varying proficiency levels.

College Preparatory Curriculum with Strong Academic Support
According to Green Dot's education model, every Green Dot student is given the chance to go to college. At Animo Inglewood, this model is followed by designating core academic courses that all students take. These courses met the UC A-G requirements and are aligned with State Content Standards. It is our goal to provide all students with the opportunity to attend a UC, CSU or other four-year university. The academics of Inglewood Charter High School are challenging and all teachers maintain high expectations for students and work with students to achieve these goals. All students are required to successfully complete 190 core curriculum credits upon graduation.

Inglewood Charter High School provides a number of opportunities for academic and personal support to students to help them succeed with its challenging college preparatory curriculum. Such programs are Academic Support classes, Advanced Placement Support Classes, study hall, and other such programs. These support programs are defined in more detail in the Curriculum and Program section below.

Extensive Family Involvement
Almost all current research indicates that parental involvement is the single most important ingredient to student success after socioeconomic status. Therefore, Inglewood Charter High School is committed to actively integrating parents/guardians into all aspects of their student's education experiences. Inglewood uses a number of mechanisms to develop strong relationships with the families of each student and ensure that every parent/guardian has a vested, active interest in their children's educational development:

- *Access to Teachers and Administrators*: Parents/guardians have open access to all teachers and administrators and are encouraged to make contact. Parents can set up meetings with teachers and administrators at any time. "Office hours" are held weekly for parents, formal parent conferences are held once a year and parent

meetings are held once a month. Parents are expected to form committees in order to be able to provide valuable input to Inglewood in a number of key areas.

- *Parent Input to School Policy*: Parents are expected to form committees in order to be able to provide valuable input to Inglewood in a number of key areas. Parents have formed a school leadership team with teachers and administrators to guide the development of school policy and culture. Some of the decisions this leadership team makes may include: uniform's design, fundraising for school activities, school schedule, course offerings, feedback loops that can measure school success.
- *Outreach for Struggling Students*: If a student shows signs of struggling, is not doing homework or receives detention, phone calls are placed immediately to the student's parent/guardian. If the problems persist, conferences are set up quickly to help find a remedy to the issue.
- *PowerSchool*: Inglewood uses PowerSchool, a student information system from Apple that gives parents/guardians real time access to grades, attendance records and other key information required to track student progress. This tool enables parents to play a critical role in the student accountability process.
- *Parental/ Student due process*: Inglewood will practice due process according to California Ed Code and Constitution. From the onset of this school, procedures for due process will be created by a parent, teacher and principal committee. All members of the community will be trained in what are their rights and procedures for due process.

Empower Principal and Teachers

Green Dot's school model provides principals and teachers a significant amount of influence over decisions related to curriculum and school culture. The leadership of Inglewood will be provided with best practices from Green Dot that will include recommendations of appropriate curriculum and teaching strategies for each grade level and subject. The Principal, in collaboration with teachers, will have the flexibility to use these best practices or to adjust them in order to determine the most appropriate curriculum for their schools.

Animo Inglewood administrative structure is a collaborative model where teachers, staff members and administrators all have a role in leading the school. Teachers are integral school policy makers and are active participants in such areas as the hiring process, evaluation process, and curriculum development for the school. Teachers are held accountable to one another, parents, and students. This system of teacher empowerment and accountability assures a culture of trust, professionalism and a focus on continuous school improvement is always maintained.

Talented and Passionate Employees

Animo Inglewood Charter High School is committed to attracting employees that are talented, passionate and dedicated to Green Dot's vision that all students have the potential to learn. All new employees will go through an extensive interview process to ensure that they are the best fit for the organization. Expectations will be laid out clearly

for new employees and the Inglewood vision will be presented explicitly to ensure that all candidates hired align with the school's culture and have the dedication necessary to excel. All new employees will go through several rounds of interviews and potential teachers must teach sample lessons to students. This process is further explained under Hiring.

Professional Development

Professional development is a critical component of transforming theory into sound instructional practices that meet the needs of all students. Reflective practice occurs in an environment where there is collaboration, use of meaningful data, and thoughtful discussion regarding instruction. Scheduled into the daily routine at Inglewood, professional development opportunities will provide teachers time to inquire about practice, study individual and group student data, develop best practices, and ensure accountability for school-wide goals. We will encourage educators to be teacher-researchers, utilizing their knowledge base to collect and analyze student data, study and reflect upon student response to teaching, formulate questions regarding curricula and instruction, report to peers, and adapt new lessons to meet the needs of the students we serve.

One obstacle to quality professional development is finding time to collect and study data as well as collaborate with peers. We have scheduled time for teachers to work together and individually in a focused and concentrated way. For example, we have late start days on Wednesdays so teachers have scheduled time before the start of school to work on curriculum and instructional planning. Also, teachers have common planning periods according to subject area, meaning all content area teachers have the same period off so that space to meet as a department is built into the weekly schedule. All teachers will be required to maintain individual professional development binders that include progress toward personal development objectives and weekly practice logs. A one-week summer institute before the start of the school year gives staff the opportunity to plan together for a coherent and coordinated course of study that reflects the rigorous California content standards and has high expectations for student learning.

New teachers participate in a two-day training prior to the week-long training for all staff at the beginning of the year. In this new teacher training, teachers learn about the school culture, expectations through evaluation, the student information system (PowerSchool,) new teacher mentoring from veteran Animo teachers, and so on. Each year the weeklong training program for all staff includes training on how to effectively work with the CA Content standards, teacher standards, and assessment. This year, Insight provided 3 days worth of training focusing on ways to breakdown the standards and effectively weave them into the curriculum. We also spent a day focusing on student discipline through a Lee Canter, Assertive discipline training. Later on in the school year, additional days will be carved out to analyze data from units designed during the previous Insight training. Buy-back days are also part of the 10 professional development days and are dedicated to professional development in areas that have been identified within the first couple of months of school.

Because of the emphasis of technology across all-student learning, staff training will accentuate learning, sharing, and inventing ways technology can be woven into the curriculum and school activities to help students produce technology-rich work in all subject areas, and by doing so, improving their academic performance. The outcome of this staff development will allow teachers to become competent users of technology in order to gain and exchange research with colleagues, experts, and students to study and improve the learning process, work in teams to develop new reflective and interactive instruction, and evaluate technology-based materials. A technology lead teacher (certified by CTAP as Level Three) will act as a mentor to other staff, providing for individual needs and assisting with planning for technology integration into the curriculum. Each teacher will develop personal technology proficiency goals as part of their professional growth program. As part of the professional development program, teachers will integrate the California Standards for the Teaching Profession into their daily practice and use the standards as a tool for measuring their own personal effectiveness as an educator. Evaluations, including appraisal from the director and student/parent surveys, and the individual professional development binders will be used as tools to measure improved program delivery.

Teachers will be empowered to become analytical educators of their own practices through their participation in the reflective process of the Animo Professional Achievement Plan (APAP) which has been attached to this charter petition. This process was created by a group of teachers for teachers in Green Dot's first school. Instead of waiting for the end of the year to receive an evaluation, each teacher goes through the process of goal setting, reflection and observation. Teachers set goals for themselves and are constantly working to achieve their objectives as educators. The APAP helps maintain a high level of professionalism and promotes real growth in the profession.

As part of the professional development program, teachers will integrate the California Standards for the Teaching Profession into their daily practice and use the standards as a tool for measuring their own personal effectiveness as an educator. Evaluations, including appraisal from the director, student/parent surveys, APAP reflections will be used as tools to measure improved program delivery.

Students as Leaders

Students at Inglewood are expected to take responsibility for their school and be positive contributors to the school community. They are given real power in the management of the school and thus develop a greater sense of responsibility for their education and a heightened excitement for learning. The following programs and processes exist and are being implemented at Inglewood to include students in major decisions at their respective schools:

- *Ownership of Clubs*: Students decide what clubs they will have on campus. Students must develop plans and get petition signatures for clubs to be created.

- *Influence over Sports Teams*: Based on student interest, sports teams or other extracurricular activities are created. This interest is combined with analysis by the staff of the school budget and overall program to make final decisions.
- *Participate in Hiring New Teachers*: New teacher candidates must give a lesson to a class of students. Students' opinions on candidates are an integral part of the hiring process.
- *Serve as Counselors / Mentors*: Existing students are assigned as mentors for incoming ninth graders and juniors and seniors as assigned roles as college peer counselors to all lower classmates.

Focus on Results

All Green Dot schools have rigorous assessment and goal setting programs to measure students' proficiency levels and ensure that each student is making progress toward becoming a responsible, well-educated adult. At Inglewood, students are assessed regularly from the time they enter the school through graduation and teachers monitor their progress closely. The following assessments are currently used at Green Dot's first three schools:

- *Placement exams*: Incoming freshman and new students are given placement exams in order to determine their proficiency levels in core subjects. Comparable tests are given at the end of the year to measure progress.
- *State Required Tests*: All state required tests are given and analyzed closely (CAT6, CAHSEE, etc.)
- *Other Standardized Tests*: PSAT annually beginning in 9th grade, AP tests, etc.
- *Traditional Classroom Assessments*: Quizzes, essays, projects and exams are delivered regularly in classes.

Students will also be measured in non-curriculum areas such as class attendance and discipline to ensure that they are fulfilling their commitments to be positive influences at school. Non-curriculum areas are often overlooked at urban high schools when it comes to assessment, but Green Dot believes that students develop quicker when they are held accountable for both performance and conduct.

Commitment to Green Dot Core Values

Ubiquitous throughout Inglewood education plan are its core values, which serve as the cornerstone for its culture. These core values are consistent with the core values held at all Green Dot Schools. All stakeholders of Inglewood (students, teachers, administrators and parents) will share a firm commitment to these core values and use them as guiding principles in carrying out their responsibilities.

- *Unwavering belief in all students' potential* – All young adults can be successful learners if they are provided with an excellent academic environment and the necessary tools.
- *Passion for excellence* – Strive for excellence in all endeavors. Challenges can be overcome through commitment and passion.

- *Personal responsibility* – Take responsibility and initiative in our lives and encourage accountability for our actions.
- *Respect for others and community* – Respect others in our daily interactions and be positive impacts on our communities.
- *All stakeholders are critical in the education process* – Young adults will receive the best education when all stakeholders (students, teachers, administrators, parents, management) make a genuine effort to participate in the education process.

Inglewood will highlight its core values in personnel interviews and professional development sessions, during assemblies, at parent meetings and at other activities throughout the year to reinforce them to all its stakeholders.

Curriculum and Program

Academic Course Descriptions
All Animo students enroll in classes that meet the UC A-G requirements and courses are aligned with State Content Standards. All students must complete 170 core curriculum credits to graduate. Our graduation requirements emphasize the traditional subjects of Math, Science, English, Social Studies and Foreign Language, yet teachers present these subjects in ways that connect to our students lives and address their cultural diversity. Below is a list of the current curriculum. Some adjustments may be made in certain courses as the principal and teachers make adjustments to adapt to the specific needs of their students.

Courses	**9th Grade**	**10th Grade**	**11th Grade**	**12th Grade (potential)**
Core Courses (all students take)	❑ English ❑ Algebra or Geometry ❑ California History ❑ Integrated Science 1 ❑ Spanish 1 or Native Speakers 1 ❑	❑ English ❑ Geometry or Algebra 2 ❑ World History or AP World History ❑ Biology or AP Biology ❑ Span. 2 or Native Speakers 2	❑ English or AP English Language and Composition ❑ Alg. 2 or Pre-Cal. ❑ US History or AP US History ❑ Chemistry ❑ AP Spanish Language, Native Speakers 3 or Sp. 3	❑ AP English Literature and Composition or English ❑ Pre-Calc, Calc, or Personal Finance ❑ Govt/Econ or AP Govt ❑ AP Spanish Literature or Span. Poetry ❑ Physics or elective
Electives	❑ Technology/ Leadership	❑ Art	❑ PE/Health	❑ Advanced Technology,

				Drama
Intervention	Read 180 River Deep Academic Success Tutorial Curriculum Skills	Read 180 River Deep Tutorial Academic Success Curriculum Skills	Tutorial Academic Success College Readiness I	College Readiness II Academic Success Tutorial

Academic Course Descriptions

Summary descriptions of the courses offered at Animo Inglewood Charter High School can be found below. As mentioned above, these course offerings could evolve as the principal and teachers use their professional expertise to adopt the curriculum to meet the exact needs of their student population.

English

English 9
Introduction to Literature
In order to develop well-rounded students, we will include reading, writing, speaking, and listening skills in each day of English class.
Novels: Students will read selected novels throughout the year as a class. The four core novels for the ninth grade are The House on Mango Street by Sandra Cisneros, Of Mice and Men, by John Steinbeck, To Kill A Mockingbird, by Harper Lee, and Romeo and Juliet, by William Shakespeare. We will also read several short stories, poetry, speeches, and other types of text.

English 10
In English 10, an emphasis is placed on analyzing literature, completing complex writing assignments, and giving extensive oral presentations. In addition students will improve their skills with word analysis, fluency and vocabulary development. They will refine their writing skills and the strategies they use when writing. Core units include Greek mythology, poetry, and Latin roots. Core literature includes *The Pearl*, *Lord of the Flies*, and *Macbeth.*

English 11
This one-year course focuses on the development of American Literature with an emphasis on the social and political movements found within the specific time period studied. The class will analyze selected works, identify universal themes, with an emphasis on the American Dream. Students will examine the relationship between and among elements in literature. Literary analysis, response, and word analysis are stressed using appropriate writing strategies. Students will demonstrate appropriate oral and written language conventions in their writing, speaking, and listening in compliance with California State Standards.

English 12
This core English class for twelfth grade students explores British literature beginning with its origins in Britain and its growth through many literary period. Students will improve their reading, writing, vocabulary, analytical, and research skills. They will complete a variety of activities, including narrative, expository, persuasive, informational, and descriptive writing, as well as oral competencies such as literary readings, debates, and speeches. They will complete assessments that gauge their overall learning in multiple areas of instruction through tests, quizzes, homework assignments, group and individual projects, and research papers.

AP English Language and Composition
An AP course in English Language and Composition challenges students to become skilled readers of non-fiction prose. Reading selections cover different time periods, disciplines, and rhetorical contexts. Students also become skilled writers who demonstrate excellence in writing for a variety of purposes. Students recognize the relationship between a writer and the writer's audience as well as the way language contributes to language conventions and the effectiveness in writing.

AP English Literature and Composition
An AP English course in Literature and Composition will engage students in the careful reading and critical analysis of imaginative literature. Through the close reading of selected texts, students should deepen their understanding of the ways writers use language to provide both meaning and pleasure for their readers. As they read, students should consider a work's structure, style, and themes as well as such smaller-scale elements as the use of figurative language, imagery, symbolism, and tone.

Math

Algebra 1
Algebra 1 is a two-semester course designed to increase students' algebraic skills while moving them forward toward the study of geometry. In this course we will be connecting algebra of the real world with that of the mathematical world. We will explore the relevance of algebra to our lives and the lives of others. It is a course designed to increase the abstract thinking skills needed to achieve in upper level math courses. The course covers materials that will be assessed in such standardized examinations as the CAT6, CST, PSAT, SAT, and the High School Exit Exam.

Geometry
Meaning literally "earth measure", geometry began several thousand years ago for strictly utilitarian purposes in agriculture and building construction. As members of the 21st century we are now able to study the uses of geometry in the past and create new uses and understandings of geometry for our future. In this course we will be connecting geometry of the physical world with that of the mathematical world. We will explore the relevance of geometry to our lives and the lives of others. Aside from learning these skills

and concepts, students will develop their ability to construct formal, logical arguments and proofs in geometric settings and problems. It is a course designed to increase the abstract thinking skills needed to achieve in upper level math courses. The course covers materials that will be assessed in such standardized examinations as the CAT6, ACT, PSAT, SAT, and the High School Exit Exam.

Algebra 2
This course focuses on expanding student knowledge beyond linear functions covered in Algebra I. Quadratic, polynomial, exponential, and logarithmic functions will be discussed in depth. Additional topics include probability and counting principles. Also, analysis of Series will be incorporated as outlined in the Mathematics Framework for California Public Schools. The pedagogical approach will incorporate lecture, discovery and investigation exercises utilizing Graphing Calculator software on Apple I book computers, and reading materials from engineering, medical, and math journals and industry reports.

Pre-Calculus
This is a preparatory course for calculus. The course is based on the standards set by the State of California. The following topics are included: Cosine, sine, tangent; making sense of data; functions and models; transformations of functions and data; power, exponential, and logarithmic functions; trigonometric functions; graphs of circular functions; probability and simulation; sequences, series, and combinations; polynomial functions; binomial and normal distributions; matrices and trigonometry; quadratic relations; further work with trigonometry.

Business Math
Business Math is a two semester course for 12th grade students. The focus of the course is on how individuals and societies use math skills to make business and life choices. Major topics include: fundamental economic concepts, microeconomics, basic business management and entrepreneurial concepts, sales, taxation, the stock market, and personal financial management. A review of the skills necessary for taking the CAHSEE will be included.

History

California History
California History covers a wide range of topics in California's history, beginning with Native Americans. Our study of California will carry students through Japanese Internment Camps (WWII) and up to current day California, including a study of cultural revolutions and social unrest in California. Students pay particular attention to the political, social, and cultural implications of historical events. Both primary and secondary sources, as well as art, music, video, and photography will be used as a means to understanding California's diverse history. The primary goals of this class are twofold. One goal of this class is to challenge students to think critically about the world

that surrounds them. The second goal is to show students how history is NOT just an abstract concept with no relevance to everyday life, but rather is something that determines the future and is completely connected to their present world and their everyday lives. In order to achieve these goals, there will be a high level of involvement in class discussions, as well as both group work and individual research.

World History

The goal for World History is to present a critical view of world history. Units are designed around the guidelines set forth by the tenth grade history standards. Students begin the first semester by studying the foundations of democracy and then jump into the Modern Era with the study of the French and American Revolutions. In the latter half of the semester, students will examine the Industrial Revolution and the Age of Imperialism. The second semester will focus on the two world wars followed by a unit dedicated to the post-WWII era.

AP World History

The goal of AP World History is to equip students with the knowledge and skills necessary to pass the College Board's AP World History exam. Throughout the year-long course, students will complete various assignments designed to be challenging and engaging. Besides the regular analysis of college-level texts, students will conduct research outside of class, produce and perform a news broadcast in front of a camera, recreate the art of multiple cultures and eras, simulate historical events through the performance of plays, analyze multiple primary texts, and much more. Students will learn the distinguishing characteristics and events of each era. Furthermore, the course will cover major themes found across the five major time periods. Some themes students will examine are: change over time, religion, trade, and the role of women. Upon completion of the course, students are expected to take and pass the annually administered AP exam in May.

US History/AP US History

In this course students analyze their social, political, and economic situation as it relates to the United States and the world. The class offers an opportunity to evaluate the past through the study of current events, and situations. They analyze case studies that portray the complexities of human rights, social justice, global interdependence, and revolutions in our modern world. These case studies initiate the study of history as a set of events that maintain continuity or effect change; meanwhile affecting the course of our present and future situations. The California History Standards are thoroughly addressed in this course.

Economics

In 12th grade, Students will examine the historical context of the basic economic principles of micro and macroeconomics, international economics, comparative economic systems, measurement and methods. Students will utilize the fundamental economic

concepts by applying the tools (graphs, statistics, equations) from other subject areas to the understanding of operations and institutions of economic systems.

US Government/AP Government
Students will develop an analytical perspective on American Government through an in-depth study of the Constitution and its different interpretations throughout United States history. By examining the legislative, executive, and judicial braches they will understand how government affects their own life. There will be an emphasis the analysis of the relationship between local, state and federal government. The course will create civic literate students.

Science

Integrated Science
Integrated Science is designed to challenge you with a wide spectrum of practical and theoretical knowledge of the physical and biological sciences and current technological advances. Above all, the class is meant to be a foundation that will equip you with the knowledge and analytical line of thinking that will instill in you both a sense of wonder and fun of and for the world around you.
The Integrated Science class will be broken down into 4 main units, which include:

- Earth Science
- Physics
- Chemistry
- Biology

Time will also be spent discussing some Modern Science discoveries and research.

Biology
Biology, the study of life, is the study of all living things. Biology includes the study of microscopic structures of single cells to the study of global interactions between millions of organisms and their environment. The course is divided into several units. At the end of each unit, students will turn in an exhibition portfolio that demonstrates mastery of relevant standards. The main topics that are covered in this course are:
-General biological principles
-Cell biology
-Genetics
-Ecology
-Evolution
-Physiology

AP Biology
The AP Biology course is designed to be the equivalent of a college introductory biology course usually taken by biology majors during their first year. After showing themselves to be qualified on the AP exam, some students are provided college credit for introductory biology. The three major areas that will be covered in this course are:
Molecules and Cells 25%

Heredity and Evolution 25%
Organisms and Populations 50%
These three areas have been subdivided into major categories with percentage goals for each major category specified. The examination is constructed using the percentage goals as guidelines for question distribution.

Chemistry
This is an introductory course in theories and concepts of modern chemistry. The course emphasizes the structure of the atom, solutions and equilibrium, periodic properties, bonding and common reactions, acid-base reactions, and oxidation-reduction reactions. The student will be introduced to quantum mechanics, nuclear chemistry, and stoichiometry. The laboratory work will develop students reasoning power, the ability to apply chemical principles; as well as acquaint students with chemical laboratory techniques.

Physics
This is an introductory course in theories and concepts of classical physics which include measurement, straight-line motion, forces, dynamics, momentum, projectile, circular & rotary motion, energy, matter properties, heat & engines and waves. This course also introduces topics of light and optics, electricity, magnetism, and semiconductors. Through this course the student will develop a better understanding of our technological environment and the logical reasoning behind problem-solving, both with textbook problems and hands-on applications. Laboratory projects and demonstrations are continually integrated with lectures and audio-visual presentations. Besides projects, student success and course understanding will be measured by traditional short-answer, multiple choice tests, mid-terms, and comprehensive finals at the end of each semester.
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Spanish

Spanish 1
Spanish 1 students are introduced to the basics of the Spanish language. A large emphasis will be placed on the present tense throughout the year. Through individual work and group activities, students will have the ability to carry on a simple Spanish conversation and will also gain the cultural richness and diversity of the Spanish-speaking world.

Spanish for Native Speakers 1
In this class, native speakers will develop and improve reading, writing, and grammar skills through various readings, writing assignments, class discussions and group projects wile learning to appreciate the depth and diversity of Hispanic culture, both in the United States and abroad. Special attention will be given to spelling, vocabulary of standard Spanish, and accents. Students will also read poetry, short stories, and novels in Spanish.

Spanish 2
The course will offer an in depth approach to tackling the anxieties and challenges of learning a new language. Conversational Spanish will be our main focus while grammatical structure and vocabulary building will be used to enhance language proficiency. Intercultural connections will be make as we examine the similarities and differences of the Spanish Speaking world out and within our own community.

Standards as curriculum goals:
Culture
- 2.1- Students demonstrate an understanding of the relationship between the practices and the perspectives of Hispanic cultures.

Comparisons
- 4.2- Students demonstrate understanding of the concept of culture through comparisons between Hispanic cultures and their own.

Communities
5.1- Students use Spanish both within and beyond the school setting.

Spanish for Native Speakers 2
The course will include readings from different writers and poets from Latin America, an examination of the structure of the Spanish language and how the language has developed with influences from other languages. Special attention will be paid to the correct usage of grammatical tenses and vocabulary building.
Evaluation will be done through assignments, group activities and presentations, essays, reports, and student participation.
Standards as curriculum goals:

Culture
- 2.1- Students demonstrate an understanding of the relationship between the practices and the perspectives of Hispanic cultures.

Comparisons
- 4.2- Students demonstrate understanding of the concept of culture through comparisons between Hispanic cultures and their own.

Communities
- 5.1- Students use Spanish both within and beyond the school setting.

Spanish 3
This course will explore the Spanish language and culture at a more in-depth level to increase the ability of students to understand what they hear, speak comprehensibly, read with understanding, and write with clarity. A variety of instructional methods and materials will be utilized to increase the Spanish literacy of students. Specifically, language usage and structure, comparisons of language and cultures, and the study and practice of other subject-matter through Spanish will be covered.

Spanish for Native Speakers 3

This is a course serving native speakers of Spanish in their 3rd year.. Students engage in an in-depth study of the language and culture of Spanish-speaking communities across the world. Students enhance their heritage language skills in the modalities of oral comprehension and production as well as written comprehension and production. Here students move into the higher order thinking level of said skills. Grammatical structures of the language, manifestations of culture, literary analysis and production, as well as cultural identity, leadership and technology are all key foci of the course. Course content is introduced, reinforced and reviewed using a variety of culturally sensitive and learning-style-appropriate methods. Students participate in individual and cooperative activities that lead to demonstrations of their mastery of course material in myriad formats and authentic forms.

AP Spanish Language

The AP Spanish Language course is designed to achieve the following objectives as aligned with the College Board:

- To satisfy the needs of the students who wish to pursue specific work to improve and/or increase their ability to listen, speak, read, and write the Spanish language fluently.
- To prepare the students to take the AP exam at the end of the course work in May 2005.

In this course, students develop advanced level skills in Spanish: the ability to read, understand, and communicate orally and in writing by working with grammatical structures and vocabulary used in daily life. Special emphasis is placed on the importance of oral communication and vocabulary development. These communicative lessons also provide a context from which the students begin a cultural study of the Spanish-speaking world.

College-Prep Electives

Technology/Leadership

The objective of this course is to empower the student in two different aspects. The first is to guide the student through a self-discovery of what it means to be a citizen/resident of the United States and why leadership is necessary in this country and community. For this we will look at how public policy functions or has functioned in the world, specifically California and Inglewood. The second is to provide the student with the basic computer skills necessary to achieve success today and in the future. These skills include learning programs such as Word, PowerPoint, and Excel, as well as knowledge of the World Wide Web. In addition students will learn to create and design their own personal Web pages.

Art

In this art class for 10th graders, students will process, analyze and respond to sensory information through the language and skills unique to the visual arts. They will create, perform, and participate in the visual arts and learn to understand the visual arts in

relation to history and culture. In addition, students will respond to, analyze, and make judgments about the visual arts. Lastly, students will connect and apply what is learned in the visual arts to other art forms and subject areas.

Advanced Technology
This technology course will build on the skills learned in Technology/Leadership. Students will learn more complex web design, digital graphics and publishing. This course will build on student's knowledge of the use of technology as it relates to real-world occupations.

Drama
This course introduces students to the study of drama. Students will explore an arts curriculum through the theatre both in analysis and practice. Students will be exposed to script-text, dramatic composition, improvisation techniques, character development and effects of sound, staging and costume. After putting on short plays connected to contemporary American and Latino literature, students will create their own short play and present them. This course will utilize the CA State Standards.

Leadership Theme
The component of Leadership is incorporated into Animo Inglewood curriculum. It is our goal to provide students with opportunities that encourage the development of leadership skills. Teachers their

The Leadership Standards are comprised of the following concepts:

Successful Collaboration
Students will:

- manage interpersonal relationships
- work well in group settings
- delegate
- facilitate group discussions
- practice good listening skills
- become effective troubleshooters/ problem shooters
- be goal oriented; keeping on task
- show trustworthy characteristics
- follow through on commitments
- be sensitive to diverse perspectives and respectful of other's opinions
- be able to manage and meet time restrictions

Effective Communication
Students will:

- demonstrate good listening skills
- know his/her audience
- express his/her opinion
- speak clearly and confidently

- be able to break down complex concepts and successfully disseminate information other to students

Resourceful Learning
Students will:

- be good problem solvers
- access information to solve problems
- identify assets
- seek different resources; explore options
- effectively utilize tools (library, technology, community, clinics, professionals)
- go beyond the classroom setting to solve problems or find information
- be able to access information
- process and apply information and filter through to gather the best to information pertaining to a subject

Critical Thinking/ Problem Solving
Students will:

- break down complex problems or concepts
- effectively question
- apply past knowledge to new situations
- make connections to his/herself/ community- use funds of knowledge
- make connections between all disciplines
- make distinctions between theory and practice

Academic Support

In order to achieve our mission it is important that all students are supported in their learning. We have created various programs to assure the academic success of our students.

Intervention Programs

Reading

Read 180
This program published by Scholastic is a reading intervention program for high school students reading below grade level. All students at Ànimo are tested using the Scholastic Reading Inventory assessment upon entering school. Any students reading below a lexile level of 1000 are considered below high school proficiency in reading and are put into the program.

At the ninth grade level, students reading below a 7th grade level do not take science. Instead, they take a Read 180 class in which they are engaged in a 3-part program that includes independent reading, teacher-led mini lessons on reading strategies, and interactive computer CD-ROMs. Students reading between a 7th and 9th grade level receive support from the Read 180 program during their English class.

At the tenth grade level, students still reading below grade level receive Read 180 support during their English class. Students had the option of taking Read 180 during the summer before their 10th grade year. If they tested above 1000, they were transitioned out of the program.

Our goal for next year is to hire a full-time reading teacher who will run the Read 180 program.

Read-in
Read-in is a 20 minute period that occurs 3 days a week at the beginning of period 3 and period 6. All students are engaged in the reading of a book chosen for their grade level. Teachers follow a prescribed schedule and students read along with a book on tape. The goal of read-in is to promote a love for literature and to enhance student comprehension and reading skills.

Math

Destination Math
This math program published by the Riverdeep Company was recently purchased to enhance student math skills. It will be used in the ninth grade math classes for 30 minutes each day. Students will have the ability to work at their own pace and build basic skills in math while still moving forward with the Algebra 1 curriculum.

Study Skills/Organization

Curriculum Skills
The purpose of curriculum skills is to provide students with a built-in, structured part of their day to do homework. Curriculum skills provides students with a structured, quiet work environment and adult supervision with knowledge and resources to help answer homework questions. A curriculum skills classroom is an environment that is conducive to learning and increases the success level of our students.

- *9th Grade:* Every ninth grade student is required to take curriculum skills as a part of their academic schedule.
- *10th Grade:* Students in the tenth grade that receive under a 2.0 GPA in the second semester of their 9th grade year are required to take Curriculum Skills for the first semester of the 10th grade. All other tenth graders are enrolled in an elective course, which includes, Speech, Drama, and Journalism. If a student raises their GPA at the end of the first quarter, they are transitioned out of

Curriculum Skills and into an elective class. Likewise, if a student's GPA falls under a 2.0 in the first quarter of the 10th grade, they will be taken out of the elective rotation and moved into a Curriculum Skills class.

Academic Success
This class has been created to further support the needs of our Special Education students. Students give up an elective to take this class which provides them with assistance in completing homework, studying for tests, and working toward IEP goals.

College Readiness I and II
College Readiness I is a course for juniors and College Readiness II is a course for seniors. Both courses serve to acclimate students to the rigors of college and the career world. Students receive SAT preparation, financial aid workshops, research college and career options, and complete college applications with the help of a teacher.

Peer Tutoring
Peer tutoring is a program run after school by our school counselor. Students volunteer to sign up to be a peer tutor in a subject of their choice. Peer tutors must meet set requirements to be in the program. Each grade level then generates a list of students to be tutored for each subject. The counselor then matches up tutors and tutees and has an initial meeting for the students to meet and establish set days for tutoring.

Saturday Academy
The Saturday Academy is run in collaboration with California State Northridge. Students get into the tutorial program based on teacher recommendation.

Teacher Office Hours
All teachers at Ànimo Inglewood are required to establish set office hours for the school year. Teachers select two days per week when they will be available in their classroom for questions, tutoring, and individual help. Office hours are then published to both parents and students.

Guided Study
Students who do not complete homework on a given day are assigned guided study after school. Guided study occurs after school every day and is run by a classroom teacher. Students are to complete their missing homework assignment while in guided study and can receive support from the teacher in charge.

Motivation/Goal Setting

Advisory
Advisory is a class that meets once a week on Fridays. The purpose of advisory is to create a forum where students can discuss issues relevant to them, both academically and socially. Advisory classes are set in the 9th grade and teachers then stay with that class for their four years of high school. Advisory classes also have a service learning

component in the 9th and 10th grades. In collaboration with the Constitutional Rights Foundation, these classes devise a community service plan to be implemented throughout the year.

- *9th Grade:* Personal Identity and Life Skills
- *10th Grade:* Service Learning and Character Education
- *11th Grade:* Social Awareness

Counseling Groups
Students are placed in counseling groups or assigned to individual counseling based upon teacher recommendation, student request and/or parent request. Counseling groups meet once a week with our school counselor, Janneth Johnson, and work on a variety of issues such as anger management, grief, and interpersonal relationship skills.

Students also meet individually with our school counselor as well as a counselor assigned to us by Didi Hirsch Community Center.

Field Trips
Field trips are arranged by grade level to enhance student learning experiences. Trips this year have included a visit to the Skirball Cultural Center, a trip to a UCLA football game, a trip to the San Gabriel Mission, and a tenth grade teambuilding/motivational day at the park.

Works in Progress:
- Student/Teacher Summit on issues of student concern
- College Week
- Increasing the number of cultural activities on campus

Parent Education

Parent Conferences
Parent conferences occur in November at the end of the first quarter. A meeting is arranged with students and their parents to discuss ways to improve student achievement. Parents meet with all of their child's teachers to discuss ways in which parents can support student learning. Students, teachers, and parents develop goals for the rest of the semester.

Conferences also occur at other times during the year at teacher, student or parent request.

PTA Meetings – Teacher Presentations
PTA meetings occur the first Thursday of every month. Teachers and administrators present at parents' request. Last year, teachers presented methods for studying in the content areas. We plan to have a presentation on college requirements and applying for

financial aid. We would also like to develop a formal parent education program that can be run during PTA meetings.

Behavior Management

- Advisory
- Counseling Groups/Individual Counseling
- Weekly Conduct Contracts (see attached)
- Contracts between parents, students, teachers, and administrators (see attached)

Special Education

Animo Inglewood will adhere to the provisions of the Individuals with Disabilities Education Act (IDEA) and State Special Education Regulations. Animo Inglewood will also adhere to all terms and conditions of the Special Education Modified Consent Decree and any other court orders and/or consent decrees imposed upon IUSD pertaining to special education. Furthermore, Animo Inglewood will comply with Southwest SELPA guidelines. Animo Inglewood intends to be treated as a "public school" of the Southwest SELPA for purposes of special education.

Animo Inglewood is committed to the full inclusion of all students and will modify its curriculum to allow for the individual needs of students while ensuring that its curriculum meets the state standards, and the Animo Expected Learning Results. Teachers are dedicated to create a rigorous, yet supportive environment striving for academic success for all their students at all costs. All students with disabilities attending Inglewood will receive a high quality public education and will be integrated into the normal program of the school. Animo Inglewood will ensure that any student with a disability attending the school will be identified.

Animo Inglewood will be responsible for providing its own special education services and instruction to the students its serves, in accordance with the provisions of the IDEA. We shall ensure the participation of a District Special Education representative at any IEP meeting when it is anticipated that special education service options will be considered within least restrictive environments other than those at school.

Aniom Inglewood will receive its allocated share of AB602 special education funds. The allocated amount will be calculated using a funding model based on pupil population (average daily attendance). Animo Inglewood anticipates requiring specific services from the District on a fee basis and realizes that such services will be granted subject to availability. Inglewood hopes to continue to work closely and cooperatively with the Southwest SELPA.

Animo works closely with the Southwest SELPA. We have received support via psychologist time, other sources, and mentoring of our special education team. We have received special training for our staff. They have helped us build our inclusion model to include a thorough student study team process along with additional trainings for helping

special need students in the general education population. The principal and special needs teacher attend a quarterly meeting with the director of the Southwest SELPA and other school leaders/teachers to discuss challenges and achievements in special education.

Animo Inglewood ensures that any student with a disability attending the school will be identified and served appropriately.

The Southwest SELPA will be entitled to collect an encroachment from Animo Inglewood. Animo's encroachment will equal the percentage of general funds encroached by the District to support the Special Education Program. The annual encroachment percentage collected from the charter school may vary from year to year depending on the District's internal encroachment. The calculation of the Animo Inglewood encroachment contribution will be based upon a formula designed by the District's Budget Services Office.

During the life of Animo Inglewood, Animo Inglewood will adhere to all terms and conditions of any court orders and/or consent decrees imposed upon the Southwest SELPA as they pertain to special education. If the District, a court of law, or a federal or state agency determines that Inglewood has failed to comply with the terms and conditions of any court order and/or consent decree, Animo Inglewood is solely responsible for all costs, attorney's fees or other remedies associated therewith.

Special Education Program

Search and Serve
Animo Inglewood will follow the Green Dot Special Education program that is similar across all Green Dot schools. A Student Study Team consisting of at a minimum, the Principal, Lead Teacher and a Special Education Resource Specialist will be created to help identify special education students, develop support programs for students who may only need extra support and to refer students for Special Education assessment testing if necessary.

Animo Inglewood is responsible for identifying students with disabilities enrolled in the school that may require referral for assessment for special education eligibility and services. The process shall include a Student Study Team meeting to review prior interventions, accommodations and modifications and to recommend further interventions as appropriate.

All staff at Animo Inglewood is and/or will be trained to identify "red flags" in a students' schoolwork to help determine if a student may be a candidate for special education. Teachers will refer potential special education students to the Student Study Team and a meeting will be held to determine if a referral for special education testing is necessary. The Student Study Team will most likely first recommend a more personalized support program for each student before referring the student for

assessment. The program will consist of more one on one learning time for the student with teachers and teaching assistants and participation in intervention programs that are regularly held at the school during lunch and after school. Parents of the student will be brought in to work with the Student Study Team to help the struggling student as well. If the personalized support program is unsuccessful for a particular student, then the Student Study Team will refer the particular student for assessment.

Referral for Assessment
The referral process is a formal, ongoing review of information related to students who are suspected of having disabilities and show potential signs of needing special education and related services. Animo Inglewood's assessment process will include examining student screening information and making a decision about whether or not to conduct a formal educational assessment. The parent of any student suspected of needing or qualifying for special education services may also make a referral for evaluation. Any such referrals will be responded to in writing by the Special Education Manager or Principal within 15 days. Parents will be informed via the Special Education Resource or Principal that special education and related services are provided at no cost to them.

If Animo Inglewood concludes that an assessment is appropriate, the parent will receive an Assessment Plan. Assessments will be done only upon receipt of written parent permission.

Assessment
Animo Inglewood students will not be administered any tests without the written consent of a parent or guardian. Students will be tested in all areas that the Student Study team believes are related to his/her disability and multiple assessments will be administered in the student's primary language. The types of assessments that may be used for determining eligibility for specialized instruction and services will include: individual testing, observations, interviews, review of school records, reports and work samples, and parent input.

Assessment guidelines that will be followed by Animo Inglewood include: parents or guardians of any student referred must give their written consent for the school to administer the assessment; evaluation in all areas related to the suspected disability will be conducted; multiple assessments will be delivered; assessments will be delivered without cultural, racial or gender bias; assessments will be adapted as necessary for students with impaired sensory, physical or speaking skills; and a multi-disciplinary team will be assembled to assess the student, including a teacher knowledgeable in the disability.

Animo Inglewood is responsible for developing the Assessment Plan and providing the assessment. Animo Inglewood may try to contract with the Southwest SELPA in order to carry out the assessment testing and IEP development, however they will only receive services from the District as they are available. The Special Education Resource Specialist will manage the entire testing process.

Individualized Education Program (IEP)
Upon completion of assessment, an IEP will be created for each student designated with special education needs. The student's parent, principal, lead teacher, Special Education Resource Specialist and other necessary experts (school phsycologist, etc.) will have an initial IEP meeting within 50 days from the receipt of parent's signed assessment plan to discuss the assessment data and make up the ongoing IEP team. The IEP will typically describe why the student was designated as special education, what services are available to the student and clear goals for the student to achieve moving forward. The IEP team shall ensure participation of a District special education representative and a representative for the student's district of residence (if applicable) at any IEP team meeting when it is anticipated that special education service options will be considered within least restrictive environments other than those of the charter school.

The IEP team will meet formally once a year and informally on a quarterly basis in order to review the student's progress against his/her IEP. In accordance with IDEA, the team will also conduct a formal review after three years to reassess the student and reevaluate his/her progress.

Due Process and Procedural Safeguards
Parents must give consent for an initial evaluation and initial placement, be notified of any change in placement that may occur, and be invited, along with teachers, to conferences and meetings to develop individual education programs. Parents have the right to initiate a due process hearing to challenge a decision regarding the identification, evaluation, or educational placement of their child. If this occurs, the District and Inglewood shall be named respondents and shall work together to defend the case. Parents have the right to file a complaint if they believe that the school has violated federal or state laws or regulations governing special education. If this occurs, the District shall address and respond to the complaint under its Uniform Complaint procedures. Teachers and other persons who provide services to a student with disabilities shall be knowledgeable of the content of the student's IEP a copy of which shall be maintained at the school site.

Special Education Strategies for Instruction
Like other Green Dot Schools, Inglewood will focus on small group instruction in order to serve students with special education needs. The Resource Specialist coordinates with the general education teachers and works closely with the students in the student's traditional classes. This allows special education students to continue to attend their core classes and get the expertise and attention they need. Additionally, special education students receive additional support from the Resource Specialist (oftentimes one on one support) during certain electives, at lunch and before and after school. Specialist (speech pathologists, psychologists, etc.) are contracted in order to give more specialized service when required.

Student discipline and procedures for suspension and expulsion will be in compliance with discipline procedures set forth in the IDEA and consistent with federal and state law. Discipline procedures will include positive behavioral interventions. Animo Inglewood is responsible for keeping daily attendance for each student by reporting and certifying attendance monthly on District forms, and filing them with the District.

Staffing

Aniom Inglewood intends to partner with the Southwest SELPA in order to serve the special education needs of its student body. Animo plans to make written requests for specific services from and the District on a fee basis and such services will be granted subject only to availability. Areas where Animo Inglewood may make written requests to the SELPA include assessment and specialized services for psychologists, speech therapists, etc. Animo Inglewood intends to contract with the Southwest SELPA and eventually a full time Special Education Resource Specialist from outside of the SELPA. Additionally, Animo Inglewood may contract with a third party, such as Total Education Solutions, in order to provide the services.

Animo Inglewood will maintain and report all of the necessary information on disabled students that is required by the IDEA. All information related to special education students will be kept confidential and locked on campus. Animo Inglewood's Principal has ultimate responsibility for the confidentiality of all records.

Summer Programs

These programs are currently in development. This last summer we held a small summer school focusing on English and Math in the areas of remediation, students needing to repeat courses, and advancement, students want to move forward in their areas of study.

We also had a small musical program to assist our students regain their skills and move forward in their program.

For future- we are planning the following programs:

1. *Incoming 9th Grade Transition Program* – To help incoming students acclimate we will plan a summer bridge program. In this program we will assess students and appropriately place them in math and English classes to work on any gaps in their basic understanding. Also this program will help to build the Animo core values and give students an acclamation period. We will invite graduated seniors and current seniors who have proven their success to assist in this program.
2. *10th /11th Grade Summer Enrichment Program* – For 10th and 11th grade students who have failed or earned D's in their core classes we will hold summer classes that are small and geared towards making up their credits. Students who have earned less than a 2.0 will be required to attend. In these classes we will also work with students to help them understand our school goals and help them figure out how they fit in.

Emphasis on Technology

Technology is tightly integrated into the curriculum at Green Dot schools to drive higher levels of achievement and prepare students for the information driven economy of the 21st Century. It is also used as a critical tool for gathering data for school management.

At Animo Inglewood technology is integrated to the classroom in the following ways:

- Animo Inglewood has a 2.5:1 ratio of computers to students consisting of a computer lab with desktop computers and laptop computers for use in individual classrooms.
- All computers access the Internet wirelessly.
- Laptops are made available to students to use at school or at home.
- Projectors are available to all teachers at a 2:1 ratio for easy display of power point presentations or any other similar application.
- Students participate in WebQuests created by their teachers.
- Courses often include Web based research projects and assignments.
- Students create their own Websites in a Technology class open to all students
- Students are taught to compile presentations with the use of technology

Technology is also utilized by the staff in the following ways:

- Each teacher is provided with a laptop and given training on effectively using technology in the classroom.
- A web based student information and school management system (PowerSchool) is used.
- Cell phones / walki-talkies are provided to all employees to provide greater accessibility for parents and ensure rapid responses to incidences on campus.
- Teachers track grades using PowerGrade

Animo Inglewood has found that utilizing technology effectively helps deliver exceptional student results. Technology opens doors to the world through the Internet, top performance design on presentation programs i.e. Powerpoint, and student learning resources i.e. Geometer Sketchpad. At Animo Inglewood, students and teachers use computers as a tool for learning much like dictionaries, libraries, paper and pens are used.

Course Alignment with the A-G Requirements for Admission into the UC system

See attachment

School Calendar and School Time

Animo Inglewood Charter High School will continue to use a block schedule in order to afford students and teachers the time to do more in-depth studies, projects, experiments, etc. on a daily basis. We also feel that blocking classes will allow teachers to establish a bond with their students and help them to become aware of each student's strengths and weaknesses more quickly so that we can meet each student's needs more efficiently. The block schedule has been used successfully at Animo schools.

Animo Inglewood will have at least 183 student days and an additional 10 professional development days for its teachers. It will surpass the required number of minutes of instruction as set forth in Education Code 46201. Inglewood will require its pupils to be in attendance at the school site at least 80 percent of the minimum instructional time required pursuant to EC Section 47612.5(a)(1).

We will use flexible scheduling models to increase interdisciplinary work and meet specific learning needs.

Sports, Clubs and Community Service Activities

Inglewood believes that co-curricular sports, clubs, and community service activities are central to an effective education.

Sports

Depending on student interest and sufficient fundraising, we aim to eventually offer boys' and girls' volleyball, track, and golf..

Currently we offer boys' and girls' basketball, girls' softball, boys' baseball, football, and boys' and girls' soccer.

Clubs

Animo Inglewood offers a wide variety of activities outside of the academic program. Depending on student interest and budgetary constraints, this may include backpacking trips, ropes courses, model United Nations, debating teams, Junior Statesmen, chess club, and other student-initiated activities. We plan to take advantage of charter status flexibility in adjusting our schedule to allow these activities.

Current clubs include drill team, cheerleading, journalism, yearbook, and a senior activities committee, Latino Heritage Committee, Mecha, Black History Committee, Music Club.

Community Service Activities

Animo Inglewood curriculum also will eventually include useful character-building community service and practical experience in the business world. Service learning will be a vital element of Animo Inglewood, designed to instill a sense of individual and civic responsibility. Coordinated with our leadership program, it will enable students to use newly gained skills to solve community challenges. The program is run through Advisory courses. Current community service programs include: The Ànimo Recycling Program, Ànimo Knowledge is Power Project, and Ànimo HIV/AIDS Awareness Project.

Business Internship Program: Inglewood is also dedicated to preparing students for the world of work and a satisfying career. Accordingly, we will develop an extensive business internship program that takes advantage of our contacts with the nearby legal, accounting, banking and technology communities. This program will take several years to build, and it is expected that an experienced volunteer or college student will act as coordinator. Students will have the opportunity to shadow professionals to help determine what career path they may want to pursue.

ELEMENT 2: MEASURABLE PUPIL OUTCOMES

CA Education Code 47605 (b) (5) (B)
The measurable pupil outcomes identified for use by the charter school. "Pupil outcomes," for purposes of this part, means the extent to which all pupils of the school demonstrate that they have attained the skills, knowledge, and attitudes specified as goals in the school's educational program.

Animo Inglewood is performing above comparable public schools on all key performance metrics. Green Dot expects Animo Inglewood to continue to perform well.

As described in the Educational Plan above, Animo Inglewood expects to graduate students that have developed the following skills:

Ànimo graduates will be **Socially Responsible Citizens** who:

- Are culturally aware and are understanding and tolerant of the histories and values of different cultures.
- Are leaders within their community who contribute to the improvement of life in their school and community.
- Demonstrate personal responsibility and integrity.

Ànimo graduates will be **Effective Communicators** who:

- Utilize technology as a tool for learning and communicating.
- Demonstrate skills of speaking, listening, reading, and writing for different purposes and in a variety of situations.
- Collaborate, work effectively, and manage interpersonal relationships within diverse groups and settings.

Ànimo graduates will be **Academic Achievers** who:

- Produce quality work across the curriculum.
- Are knowledgeable with regards to educational pathways and career choices.
- Are eligible for college by completing required coursework and equipped with the necessary skills to pursue and succeed in higher education.

Ànimo graduates will be **Critical Thinkers** who:

- Know how to access information and integrate knowledge.
- Identify and use resources effectively to gather, communicate, and evaluate information.
- Demonstrate the thinking skills of application, analysis, synthesis, and evaluation in a logical and integrated manner.

Ànimo graduates will be **Life-long Learners** who:

- Are open to discovery and develop an enthusiasm and interest for learning.

- Are adaptive to a wide array of professional and cultural settings.
- Are goal-oriented and understand the importance of continual goal setting.

Outcome Goals

In order for our students to be able to matriculate to the universities of their choice upon graduation, Animo Inglewood holds high standards for their academic achievement. We hope for the following long-term and short-term outcomes for Inglewood.

Animo Inglewood hopes to achieve the following goals within ten to fifteen years:

- 90% of all students will graduate from High School and 75% will go on to college.
- Students will meet or excel the expectation of attaining scores in at least the 50th percentile on the total reading, total math, and total language batteries of the STAR Tests or any test used to measure growth against the California Content Standards.
- Students will pass the California High School Exit Exam by the end of 11th grade.
- Students will receive at least a C average grade in their core classes.
- Animo Inglewood will achieve an API score similar to that achieved by Animo Leadership Charter High School in its first year of operation, which was a **611 base API, a State rank of 4 and a Similar Schools Rank of 10**.
- Base API growth for Inglewood will be at least 10% annually.

In the shorter term (over the next five years), Animo Inglewood expects to achieve the following outcome goals:

- Animo Inglewood will exceed the average performance levels of schools in similar areas on the Academic Performance Index;
- Animo Inglewood's truancy and drop-out rates will be below the district norm;
- Animo Inglewood's attendance rates will be above the district norm;
- Animo Inglewood students' will outperform the district average on STAR Tests and the California High School Exit Exam

Additionally, students must complete a capstone senior project that demands evidence of student learning for their four years of education at Animo Inglewood Charter High School, demonstrating their proficiency in the goals we have set for students:

- Ability to show leadership in the community setting
- Demonstration of problem-solving skills
- The showing of respect for difference among people and cultures
- Self-confidence in academic ability and interpersonal relations
- Evidence of working cooperatively and negotiating effectively with others

This is designed to be an open-ended project which students are given flexibility in their choice of activities for the capstone project, and we envision that students will complete this assignment with creativity and enthusiasm. By the end of their senior year, students

will be required to present a portfolio documenting their learning growth and acquisition of skills such as:

- Reading, writing, and mathematical competency
- Academic rigor of synthesis, analysis, and evaluation
- Technological acumen
- The ability to work in a team setting
- Initiative, perseverance, and motivation

Animo Inglewood Graduation Requirements

I. **Graduation Requirements**

Class of 2006	**Class of 2007 and beyond**
170 Core Classes	170 Core Classes
10 Advisory	20 Advisory
60 Animo Electives	50 Animo Electives

Subject Requirement	**Animo Graduation Requirement**	**UC and CSU Admission Requirement**
History/ Social Science (Core) UC/ CSU Requirement A	30 Semester credits 10 credits World History 10 credits US History 5 credits US Government 5 credits Economics	***Two units*** (equivalent to two year-long courses or four semesters) of history / social science courses are required. Coursework must include **World History, Cultures, and Geography** - **U.S. History / American Government (Civics)**
English (Core) UC/ CSU Requirement B	40 Semester Credits 10 credits Introduction to Literature 10 credits English 10 10 credits American Literature 10 credits English 12	***Four units*** (equivalent to four year-long courses or eight semesters) of college preparatory composition and literature are required. **Both reading and writing components must be included in the courses**
Mathematics (Core) UC/ CSU Requirement C	30 Semester Credits Integrated Math, Algebra 1A &1B, Algebra 1, Geometry, Algebra 2	***Three units*** (equivalent to three one-year courses) of college preparatory mathematics are required. **Four units are strongly**

		recommended. **Algebra.** **Geometry.** Courses must include topics in two- and three-dimensional geometry. **Advanced Algebra.**
Science (Core) UC/ CSU Requirement D	20 Semester Credits 10 credits Biology 10 credits Chemistry or Physics	***Two units*** (equivalent to two one-year courses) of laboratory science are required. The two units must provide fundamental knowledge in at least two of these three core disciplines: biology, chemistry, and physics. **Three units are strongly recommended**.
Language other than English (Core) UC/ CSU Requirement E	20 Semester Credits Spanish 1,2,3 Spanish for Native Speakers 1,2,2 AP Spanish	***Two units*** (equivalent to two one-year courses) of coursework in a single language. **Three units are recommended. Minimum Performance Objectives.** Courses should emphasize speaking and understanding, and include instruction in grammar, vocabulary, reading, and composition. At this level, emphasis should not be on the ability to describe grammatical features of the language
Visual and Performing Arts(Core) UC/ CSU Requirement F	10 Semester Credits ART	***One unit*** (equivalent to one year-long or two semester courses) required in any of the following categories: dance, drama/theater, music, or visual art.
College Prep Elective	10 Semester Credits	***One unit*** (equivalent of two

(Core) UC/ CSU Requirement G	(Any course exceeding the minimum UC Requirement.)	semester courses) required. Course(s) can be taken in 9-12 grades but must fall within the following subject areas: visual and performing arts, history, social science, English, advanced mathematics, laboratory science, and languages other than English
Physical Education/ Health (Core)	10 Semester Credits	Not Required for UC or CSU admission. Required for High School diploma at Animo Inglewood.
Animo Electives	50 Semester Credits (60 Semester for class of 2006) 10 Credits CA History, 10 Credits Technology/Leadership 10 Credits Curriculum Skills 10 Credits Academic Success 10 Credits Riverdeep 10 Credits Read 180 5 Credits(Health & Fitness, Film, Speech, Journalism, Drama, or any other semester elective courses offered) 10 Credits (Yearbook, Speech, Drama, College Readiness, or any other year long elective courses offered) Any other courses above the minimum A-G Courses.	Not Required for UC or CSU admission. Required for High School diploma at Animo Inglewood.
Advisory	Each semester is worth 2.5 credits 10 Credits for class of 2006 20 Credits for grades 9-12 Beginning class of 2007	Not Required for UC or CSU admission. Required for High School diploma at Animo Inglewood.
Community Service	Hours can be calculated by passing Advisory.	Not Required for UC or CSU admission. Required

	20 hours class of 2006 40 hours beginning class 2007	for High School diploma at Animo Inglewood.
Parent Volunteer Hours	140 hours	Not Required for UC or CSU admission. Required for High School diploma at Animo Inglewood.
Apply to at least 1 university (3 Recommended)	Must be a four- year university.	Not Required for UC or CSU admission. Required for High School diploma at Animo Inglewood

II. Credits to promote from one grade level to another are based on the completion of core classes in column 1.
9^{th} - 10^{th} - 60 credits
10^{th}-11^{th} - 120 credits
11^{th} -12^{th} - 180 credits

III. Distinguished Graduate Requirement: Students who qualify as an Animo Inglewood Distinguished Graduate will complete the following:

A. 10 hours Above and Beyond the Community Service Requirement.
- Students must submit a community service verification sheet signed by the supervisor of the community service organization.
- Students must submit a 1 page typed reflection essay on the community service experience.

B. Go above and beyond the minimum A-G requirement and complete the **recommended** A-G courses below:
- 3 Years of Social Studies/ History
- 4 Year of English,
- 4 years of Mathematics, three years of science,
- 3 years of Language other then English,
- 1 year visual performing arts,
- 1 year college prep elective

C. Completed 1 course at a college or university with a C grade or higher prior to high school graduation.

D. Must have a 3.0 weighted GPA.

ELEMENT 3: OUTCOME MEASUREMENT PROCESS

CA Education Code 47605 (b) (5) (C)
The method by which pupil progress in meeting those pupil outcomes is to be measured.

Animo Inglewood will have rigorous assessment and goal setting programs to measure students' proficiency levels and ensure that each student is making progress toward becoming a responsible, well-educated adult. At Animo Inglewood, students will be assessed regularly from the time they enter the school through graduation and teachers will monitor their progress closely. The following assessments will be used at Animo Inglewood:

- *Placement exams*: Incoming freshman and new students are given placement exams in order to determine their proficiency levels in core subjects. Comparable tests are given at the end of the year to measure progress.
- *State Required Tests*: All state required tests are given and analyzed closely (STAR, CAHSEE, CELDT, etc.)
- *Other Standardized Tests*: PSAT annually beginning in 9th grade, AP tests, SAT, etc.
- *Traditional Classroom Assessments*: Quizzes, essays, projects and exams are delivered regularly in classes.
- *API Scores*: To measure overall school success

Students will also be measured in non-curriculum areas such as class attendance and discipline to ensure that they are performing against their commitments to be positive influences at school. For example, Inglewood will actively track each student's attendance numbers as well as the number of discipline actions against them (tardies, detentions, suspensions, etc.). Non-curriculum areas are often overlooked at urban high schools when it comes to assessment, but Green Dot believes that students develop quicker when they are held accountable for both performance and conduct.

Scores from all student assessments can be uploaded into Green Dot's information management system (PowerSchool) so that students' progress within particular subjects and across all subjects can be monitored at any given time. Teachers critically analyze student data, identify strengths and opportunity areas and develop individualized learning plans and defined goals for their students. Goals are clearly communicated to students and student progress is tracked and discussed with both students and parents on a regular basis. Regular assessments and analysis help administrators manage their schools more effectively as they can clearly identify problem areas for certain students or subjects and allocate resources to fix those areas.

The philosophy of Animo schools, Green Dot Public Schools' board members, and community stakeholders is that we will work together to set specific and measurable goals to ensure that all Animo schools meet their obligations in terms of student

performance and school operations to create a powerful tool for ongoing learning and improvement. Goals and objectives for academic performance will involve five steps:

Setting measurable standards and goals: Staff has identified what students should know (content standards) and what they should be able to do (performance standards) in all learning areas at critical points in their education. Steps in this process include: reviewing the school's mission, purpose, and expectations, reviewing state and district standards, developing exit outcomes and graduation standards, and listing specific academic outcomes that students will demonstrate in each subject area, grade, or skill level.

Linking standards to curriculum and assessment: Standards, curriculum, and assessment are aligned with each other, with state guidelines, and with the school's educational goals. Professional development includes training in the use of data-driven decision making, and educators review the alignment of assessment and curriculum with the state content standards at least twice a year.

Determining assessments that will actually measure if curriculum has been learned and monitoring progress toward goals: This includes a combination of digital portfolios, projects, exhibitions, performances, and criterion-referenced assessments. Instruments used appropriately measure important student objectives, reflect the vision of the school, but do not adversely affect the learner. Progress is objectively measured by the annual statewide assessments for each grade (STAR, etc.), by other adopted statewide assessments (CELDT, etc.), and by AP exam results. Classroom teachers may also measure achievement in a traditional manner, such as through quizzes, essays, tests, and exams. Progress is discussed on a regular basis with parents and students no less than twice a year. Additionally, report cards are issued quarterly. Teachers use technology in assessment to monitor student computer skills and help them achieve academic goals. Staff development emphasizes advanced training in use of classroom management applications (e.g., SASI, e-mail and classroom spreadsheets) including the ability to use electronic work saved and networked by students to assess student progress toward project benchmarks. To evaluate multi-media presentations and ensure technology-based student work is leading to student academic achievement goals, Animo staff has designed standardized rubrics.

Using the data to identify strengths and areas of improvement: The staff will: set baseline expectations for incoming students (e.g., information from previous assessments); recommend additional support if needed; administer all assessments, including school, district, and state-required testing (e.g., STAR, SAT, proficiency tests, HSEE); develop evaluative comparisons with similar populations using disaggregated data; set priorities for professional development; and assist with the allocation of resources.

Reporting Data: Staff will decide how they will report student progress to: (1) students and parents, (2) the chartering agency, (3) the broader public, and (4) teachers and school board members. Options for reporting data include grades and report cards, portfolios,

narratives, student-involved conferences, annual reports, informational brochures, the school website and annual stakeholder meetings.

Inglewood will use a performance scorecard that is currently being developed by Green Dot in order to measure the performance of all stakeholders in the school.

	Measure	**Analyze**	**Develop action plan and set goals**
Students	• Graduation Rate • State Tests (STAR, CASHEE, etc.) • Classroom projects and grades • Attendance • Retention Rate • Disciplinary Actions	• Compare with similar schools and to all California schools • Identify root causes of performance increases or decreases in each area	• Create plan for improvement in low performing areas • Set targets for next academic year • Improvement required annually (after first three years of school)
Teachers	• Teacher Performance Evaluations • Student performance in individual classes • Teacher Satisfaction surveys from students • Teacher Retention	• Identify strengths & opportunity areas for each teacher • Compare previous scorecards • Analyze “life cycle of teachers” to identify breakdowns (recruiting, staff development, etc.)	• Create plan for improvement in low performing areas • Set targets for next academic year
Parents	• Completion of Volunteer Hours • Attendance at PTA Meetings	• Compare with previous years and across Green Dot • Identify internal and external forces effecting performance	• Create plan for improvement in low performing areas • Set targets for next academic year
Principal / Administration	• Student performance Teacher performance • Fiscal management • Parent Satisfaction	• Compare with previous years, across Green Dot & similar schools	• Create plan for improvement in low performing areas • Set targets for next academic year
Green Dot Management	• Performance at individual schools • Employee Retention • New schools opened • Fiscal Management • District / Systematic change influenced	• Compare with previous years and targets set by Board	• Create plan for improvement in low performing areas • Set targets with Board for next academic year

ELEMENT 4: GOVERNANCE STRUCTURE

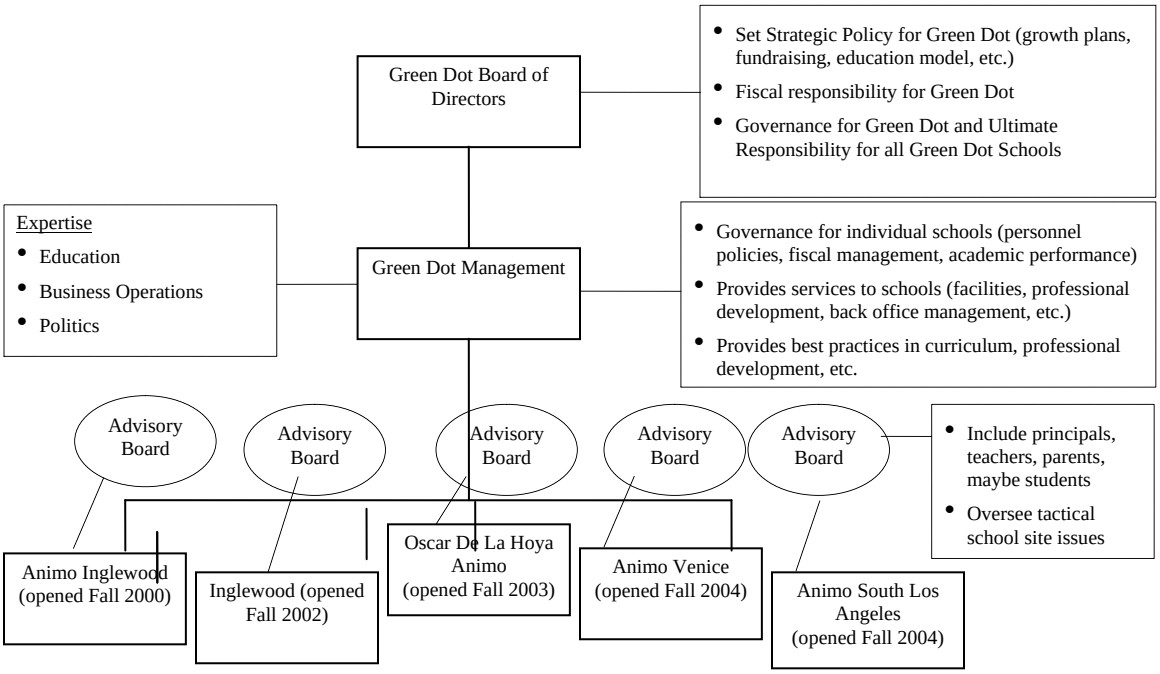
CA Education Code 47605 (b) (5) (D)
The governance structure of the school, including, but not limited to, the process to be followed by the school to ensure parent involvement.

Inglewood Charter High School is governed by Green Dot Public Schools, a 501 (c)(3) non-profit benefit California Corporation. Ultimate responsibility for the governance of Inglewood will rest with Green Dot's Board of Directors while Green Dot's management team will be responsible for the majority of the policy setting decisions including the following:

- Set general policies of the school
- Approve and monitor the school's annual budget
- Ensure operation of the school in accordance with the charter and the law
- Hiring the school's principal

Green Dot's Board of Directors will be the ultimate governing body for Inglewood and will be responsible for major strategic and policy decisions related to the schools and will also need to ensure Inglewood's financial sustainability.

The Principal is responsible for the daily administrative operation of the school and is accountable first to Green Dot management and ultimately to the Green Dot Public Schools' Board. Additionally an Advisory team made up of the Principal, a few lead teachers and community members will be set up in order to help with the day to day decisions occurring on the school site level. Below is a diagram of the Green Dot governing structure:



Since Green Dot Public Schools is a non-profit corporation, it can be sued as an independent entity and would be responsible for any debts incurred by the school. If this charter is found to be invalid or contrary to law by the California Department of Education, a court of law, or other appropriate jurisdictional agency, at that point, this charter petition shall be revoked and the State Board of Education shall be held harmless for having initially approved the request.

Green Dot shall be solely responsible for the legal obligations of the charter school. Green Dot Board of Directors agrees to adhere to all state and federal laws or regulations governing non-profit corporations.

There will be numerous opportunities for students and parents to participate in the implementation and growth of the school and learn about leadership. Students will be encouraged to help design and assist in the administration of many school programs, including the disciplinary process, student recruiting, all-school meetings, and the school newspaper.

Parents will be treated by staff members as collaborators in the educational process. The school's Advisory Board, represented by parents, the private sector, teachers, staff, students, collaborating agencies, community representatives, and public agencies will also recommend policy to Green Dot management. The Advisory Board will meet monthly.

Parental views and expertise will be sought in developing policies and solving school-wide problems through representatives serving on the Advisory Board and various

committees. Communication with parents, whether about school policies and programs or about their own children, will be frequent, clear, and two-way

Board Meetings
The entire Green Dot Board of Directors meets on a quarterly basis. Within the Board there are four committees: Audit, Compensation, Facility & Financing, and Education. These committees meet monthly to discuss key issues related to each respective area.

Green Dot Management Meetings
The Green Dot Management Team meets on a weekly basis to focus on key issues dealing with Inglewood and other schools. Green Dot meets with the Principals formerly on a monthly basis to discuss academic success, school operations such as financial management, attendance, reporting and more to ensure the schools are hitting their targets and are continually improving. School performance and data will be relied on heavily for decision-making.
The following are the biographies of Green Dot's Management Team, Board of Directors and Advisors:

Management Team

Steve Barr – Founder and CEO
Steve Barr founded Green Dot Public Schools in 1999 with the vision of transforming secondary education in California by creating a number of high performing charter high schools using available public dollars. Under Steve's leadership, Green Dot built one of the first comprehensive public high schools in the Los Angeles area in thirty years in Fall 2000 and built a second high school in Fall 2002. Green Dot's first school scored a 10 out of 10 on the most recent similar schools API rankings.

In addition to leading Green Dot, Steve is a State Board of Education appointee to the Advisory Commission on Charter Schools where he provides policy recommendations to the State Board of Education on charter school related issues. Steve is also a founding member of the Charter Leadership Council.

Prior to founding Green Dot, Steve held a number of leadership positions in political / social service organizations. In 1990, Steve co-founded Rock The Vote. The Rock The Vote campaigns and field efforts led the way in the first upward surge in 18-24 year old in voting since the passage of the 26th Amendment. Following Rock the Vote, Steve led the successful efforts to pass the Motor Voter Bill, which was signed into law in 1994 by President Clinton. Thirty million Americans have registered to vote via Motor Voter.

Steve hosted President Clinton's National Service Inaugural event, which led to the creation of Americorps. He then oversaw an Americorps after school program project in South Central and East Los Angeles, which focused on helping single mothers transition off of welfare.

Steve has been active in politics throughout his professional career serving on the national campaigns of President Clinton, Senator Gary Hart and Governor Michael Dukakis and as a finance chair for the Democratic Party. Additionally, Steve has helped drive political change through television, as a national correspondent on the nationally syndicated Disney-produced "The Crusaders" and a contributor to Discovery Channel's "Why Things Are?" and as a writer through national magazines such as George.

Steve authored "The Flame, An Unlikely Patriot Finds a Country to Love" (Morrow, 1987)

Marshall Tuck – Chief Operating Officer
Marshall Tuck joined Green Dot Public Schools in July 2002 as Chief Operating Officer in charge of both operations and finance. Prior to joining Green Dot, Marshall was the General Manager of the Strategic Accounts group at Model N (an enterprise software company), where he led a division focused on opening new markets for the company. Prior to becoming a General Manager, Marshall was the lead sales person on two multi-million dollar deals. Before Model N, Marshall worked at Salomon Brothers as an Investment Banker focused on both Mergers & Acquisitions and Corporate Finance in a variety of different industries. He also spent time as a consultant at Bain & Co., an investment analyst at the Upper Manhattan Empowerment Zone and as a volunteer Math and English teacher in Zimbabwe and Thailand. Marshall graduated summa cum laude with a B.A. in Political Science from UCLA and received an MBA from the Harvard Business School.

Dr. Larry Freeman – Student Achievement Specialist
Dr Freeman brings to Green Dot 50 years of educational experience and expertise in improving results at low performing urban high schools. Dr. Freeman has spent the vast majority of his career teaching and administrating in urban neighborhoods and is a well known education reformer in the Los Angeles and Inglewood communities. Dr. Freeman has received numerous awards for the results he achieved while principal at both Compton and Inglewood High Schools, two traditionally low performing schools.

Stephen Sear – VP of Real Estate Development
Stephen Sear brings to Green Dot Public Schools proven leadership and a diversified background in all areas of real estate, facility management and construction. He has held senior leadership positions serving at Web MD Corporation as Senior Vice President of Real Estate and Administration, Kmart Corporation as Vice President and Corporate Officer overseeing the property management and corporate service division serving Kmart's 2000 store network. Prior to his tenure with Kmart, Stephen acted as General Agent for Cushman and Wakefield of California. While at Cushman and Wakefield, he served on executive committees for the Central City Association, Family Services of Los Angeles, Chrysalis for the Homeless, Rebuild Los Angeles, and an active board member for the Heart of Los Angeles Youth Organization. Stephen was also the founder of the "First Lights of Los Angeles" holiday event. This downtown gala raised nearly one

million dollars to benefit non-profit organizations serving the greater Los Angeles community.

Daniel Chang – Director of School Operations
Daniel Chang joined Green Dot as the Director of School Operations in May of 2003, bringing numerous years of finance and operations experience. Prior to Green Dot, Daniel was a product marketing manager at Model N, an enterprise software company based in the Silicon Valley. Daniel began his career as a financial analyst at the technology investment bank Broadview International. At Broadview, he successfully completed over 20 mergers and acquisition transactions with an aggregate value of over $5 billion. Daniel graduated from the University of California, Berkeley with a B.S. in Business Administration.

Shelley Tam – Director, Human Resources
Shelley Tam, a Senior Professional in Human Resources, brings over eleven years of leadership and diversified human resources expertise to Green Dot Public Schools. Prior to Green Dot, she was the Human Resources Manager for First 5 LA, a government nonprofit that redirects Proposition 10 Tax monies to fund children and family programs within Los Angeles County. During the years preceding First 5 LA, Shelley served in many capacities as an HR professional for diverse companies such as DragonFly Wireless, a technology start-up, and other world-class companies such as Deloitte & Touche LLP, Comcast and City of Hope. Shelley received her B.S. in Chemistry from the University of Calgary in Canada.

Dorian Bell – Controller
Dorian Bell, a Certified Public Accountant, brings over eight years of both public and private not-for-profit accounting experience. Prior to joining Green Dot, Dorian operated as the Controller at the Weingart Center Association, Inc., a 616 bed homeless shelter on Skid Row in Downtown Los Angeles. During the four years that preceded the Weingart, Dorian worked in the Business Assurance Unit of PricewaterhouseCoopers LLP in Los Angeles. In this capacity he oversaw audits involving such organizations as the Los Angeles Metropolitan Transit Authority, World Vision, Heal the Bay, Dimensional Fund Advisors, and the Los Angeles County Employees' Retirement Association. Dorian received his B.S.B.A. with a concentration in Accounting from Georgetown University in 1992.

Mara Simmons – Vice President Education
Mara Simmons joined Green Dot Public Schools in August of 2001 as principal of Green Dot's first school, Animo Leadership. After serving as principal for three years, Mara became Vice President of Education in July of 2004. Mara's experience in education includes work as a Middle School Teacher, Assistant Principal of Curriculum at Lennox Middle School and High School Principal at Leadership. While principal of Animo Leadership, she enjoyed the success of Leadership's first graduating class and an unprecedented college acceptance rate. Mara holds a B.A. from the University of California, Santa Cruz and a M.A. in Education with an emphasis in Curriculum from the

University of California, Dominguez Hills. Currently she is completing her doctoral studies at Claremont University.

David Tokofsky – Consultant : Teacher Mentor
David Tokofsky is an LAUSD school board member and joined Green Dot July 2003 to help with curriculum development. He also mentors current teachers and gives teaching tips. Before this he had been a Social Studies and Spanish teacher at LAUSD. He led his schools to win Academic Decathlons. He is currently a school board member in parallel with his Green Dot work.

Lisa Flores – Teacher Development Specialist
Lisa Flores joined Green Dot Public Schools in July 2004 as a teacher development specialist after working as an educator at Green Dot's first charter high school Animo Leadership. While at Leadership, Lisa helped develop the Animo Professional Achievement Plan (APAP), a reflective plan intended to help teachers develop effective teaching strategies. She also worked closely with the Asociación de Maestros Unidos an affiliate of the California Teacher's Association to create one of California's first charter school contracts for teachers. Lisa has served as a master teacher and a mentor teacher in English. In addition to teaching high school, Lisa has taught at the graduate level in Loyola Marymount's School of Education. She has a B.A. in English from the University of California, Irvine and a M.A. in Education from Loyola Marymount University.

Emiliano Hernandez – Information Technology Manager
Emiliano Hernandez became a member of Green Dot Public Schools in May 2003. Prior to role as Information Technology Manager at Green Dot, he worked at the Animo Inglewood Charter High School as its Technology Coordinator for a year. He has extensive experience with network/database administration, web development, hardware/software purchasing, technical support and consulting. He graduated from Cal Poly Pomona with a B.S. in Computer Science and Business Administration.

Galaxie Aguilar – Administrative Secretary
Galaxie Aguilar joined Green Dot Public Schools in December 2003 as Executive Assistant to Steve Barr. Prior to joining Green Dot, Galaxie was the Administrative Assistant for Human Resources at the International Institute of Los Angeles, a non-profit organization providing an array of comprehensive social services. Galaxie believes strongly in giving back to her community of Boyle Heights. She volunteers at Homeboy Industries, Dolores Mission Church and Impacto, an after school program helping inner city kids stay off the street.

Board of Directors

Steve Barr – Chairman and CEO
See Management Team.

Oscar De La Hoya – Boxing Champion, Philanthropist and Businessman
Oscar de la Hoya is considered by many to be the best pound-for-pound fighter of all time. The seven time champion won the Olympic Gold Medal at the 1992 Barcelona Summer Games and has won world titles at 130, 135, 140, 147 and 154 pounds, one of only 3 boxers ever to win world championships in 5 different weight classes. In addition to his amazing success in the ring, De La Hoya is well known for his long-standing dedication to improving communities around the nation. His Oscar De La Hoya Foundation partnered with Green Dot to open the Oscar De La Hoya Animo Charter High School in Boyle Heights, including a donation of land and $1 million in funding. The Foundation has also opened a learning center, an after-school center for tutoring in schoolwork and developing of computer skills; as well as a youth center where children learn about good citizenship, the importance of education, and the dangers of alcohol and drug use.

Jeff Shell – CEO Gemstar-TV Guide International, Inc
Jeff Shell is CEO of Gemstar -TV Guide International. Previously, he was President and Chief Executive Officer of Fox Cable Networks Group, President of Fox Sports Networks, and CFO and the first employee at Fox/Liberty Networks. He has also served as head of new business development for Fox Television and oversaw numerous acquisitions, strategic alliances and new business launches. Previously, Shell worked in the Corporate Strategic Planning department of The Walt Disney Company, as well as at New York investment-banking firm Salomon Brothers. He currently serves on the Board of several non-profit organizations, including College Kids, the Los Angeles Sports and Entertainment Commission, and the Entertainment Industry Foundation. He holds an MBA from Harvard University and a Bachelor of Science degree from UC Berkeley.

Glenn Dryfoos, Sr. VP and General Counsel of Telemundo Communications Group
Glenn Dryfoos is the Senior Vice President and General Counsel of Telemundo Communications Group and is responsible for all legal and business affairs for the nation's #2 Spanish-language television network and 13 affiliated local television stations. Dryfoos was previously Senior Vice President and General Counsel of Cisneros Television Group, which he helped create. Prior to Cisneros, Dryfoos was a partner and associate at LA-based law firm Greenberg, Glusker, Fields, Claman & Machtinger. Dryfoos is also on the Board of Director's of the Oscar De La Hoya Foundation and is a graduate of NYU Law School and Princeton.

Richard Schaefer, Chief Executive Officer, Golden Boy Promotions
Richard Schaefer is the CEO of Golden Boy Promotions, the fastest-growing promotional organization in boxing, as well as the business manager for seven-time boxing champion Oscar De La Hoya. Previously, Mr. Schaefer worked as a western regional manager and deputy chief executive for domestic private banking for Swiss Bank Corporation. Schaefer graduated from a business school in Bern and worked for Swiss Volksbank.

Marco Petruzzi, Vice President, Bain & Co

Marco Petruzzi is a Vice President in Bain's Los Angeles office and has 13 years of consulting experience working with top management of major international groups in the US and Europe. He joined the company in 1997, where he participated in the opening of Bain's first South American office. Previously, he was a Principal at management consulting firm Value Partners and an Engagement Manager for McKinsey in Milan. Petruzzi holds an MBA and a BS in Industrial Engineering from Columbia University.

Susan Estrich, Professor, University of Southern California Law School
Susan Estrich is the Robert Kingsley Professor of Law and Political Science at the University of Southern California Law Center. She serves on the Board of Editorial Contributors for USA Today, as a presidential appointee on U.S. Holocaust Memorial Council and as a mayoral appointee on the City of Los Angeles Ethics Committee. Previously she taught at Harvard Law School, where she received tenure, and she also performed some private legal practice, serving as a counsel for the firm of Tuttle & Taylor in Los Angeles. Estrich graduated from Wellesley College as a Phi Beta Kappa scholar and later received her J.D/ Magna Cum Laude from Harvard Law School.

Richard Leib, President, State of California Community College Board
Richard Leib is President of the State of California Community College Board and is also Vice President of Legislative Affairs for Lockheed Martin, overseeing legislative support efforts and community relations. He founded the Investment Management Group at Stone and Youngberg and has served on the staffs of Controller Gray Davis, CA Congressman Mel Levine, and CA Senators Gary Hart and Hershel Rosenthal. Leib holds a law degree from Loyola Law School, a Masters from Claremont Graduate School, a fellowship with the Coro Foundation and a Bachelors degree from UCSB.

Shane Martin, Acting Dean, Loyola Marymount Graduate School of Education
Shane Martin is the Acting Dean and Associate Professor for Loyola Marymount University's School of Education. He has over 20 years of experience in the educational field beginning his career at St. Eugene School in Los Angeles. Dr. Martin is a graduate of University of Southern California's PhD program in International and Intercultural Education. He also holds a Masters in theology and divinity from the Jesuit School of Theology in Berkeley.

Pam Rector, Director of Community Service and Action, Loyola Marymount
Pam Rector is the Director of Community Service and Action at Loyola Marymount University and was a teacher and counselor at Lennox Middle School for 15 years. She is alumnus of Loyola Marymount University with a B.A. and a Masters in counseling.

Advisors

Nancy Ichinaga, Former Principal, Bennett-Kew Elementary
Mrs. Ichinaga, of Los Angeles, was the principal of Bennett-Kew Elementary School in Inglewood from 1974 to 2000. Although Bennett-Kew Elementary School has a majority of economically disadvantaged students, Mrs. Ichinaga helped it become recognized as a

high achieving school during her tenure as principal. She previously worked at public schools in Oakland, Tulare County, and in Los Angeles as a teacher, school psychologist, and school principal. Ms. Ichinaga earned a bachelor of education degree from the University of Hawaii and a Master of Arts degree from the University of California, Los Angeles. Mrs., Ichinaga was appointed to the California State Board of Education by Governor Gray Davis in 1999.

Don Shalvey, Founder, Aspire Public Schools
Dr. Shalvey is the founder and CEO of Aspire Public Schools, a non-profit charter school developer based in San Carlos that has opened eight charter schools. For Aspire he provides leadership for the overall organization and represents the organization to its varied constituents, including parents, investors, community members, district officials, policymakers, and partners. Dr. Shalvey has over 30 years of experience in public education, having served as superintendent, assistant superintendent, principal, classroom teacher, and counselor in all levels. Under his leadership, the San Carlos District sponsored the first charter school in California. He is a member of State Superintendent Delaine Eastin's Charter School Committee, as well as an advisor to the California Network of Educational Charters. Don earned a Doctorate of Education in Educational Leadership/Administration from the University of Southern California, a Masters of Education in Counseling and Guidance from Gonzaga University and a B.A. from LaSalle College.

ELEMENT 5: EMPLOYEE QUALIFICATIONS

CA Education Code 47605 (b) (5) (E)
The qualifications to be met by individuals employed at the school.

Animo Inglewood Charter High School will hire a diverse faculty composed of the best teachers available. We will achieve this goal by continuing our national search to hire the finest teachers. This includes contacting the top graduate and education programs in the country and publicizing Animo Inglewood Charter High School to experienced teachers.

Teachers at Animo Inglewood Charter High school shall be required to hold a Commission on Teacher Credentialing (CTC) certificate, permit, or other document equivalent to that which a teacher in other public schools would be required to hold. As CDE and CTE provide interpretations for the requirements for non-core subjects, those interpretations will be followed.

Should a qualified candidate not hold a California teaching credential, that employee must have, at the minimum, 18 semester units or 27 quarter units in the subject they wish to teach and have passed subject matter examinations in their subject area they wish to teach. If hired, the candidate will apply for an intern credential and must enroll in a credentialing program and must meet all qualifications of highly qualified in compliance with NCLB.

Teaching applicants must welcome being treated as critical stakeholders as they are expected to assume significant administrative, governance and advisory group responsibilities. Technological experience is an advantage, although an enthusiastic willingness to learn may suffice, as there will be ample professional development opportunities. Spanish fluency is also an attribute due to the overwhelming majority of Los Angeles parents who speak only Spanish.

As noted in the section regarding Ed Code 47605 (b) (5) (E), all teachers shall hold the training and credentials appropriate to their placement and will be hired based on their capacity to deliver the instructional and curricular program.

Beyond the Principal and Teachers, we anticipate hiring a Dean of Students, an office manager and a part-time foodservice manager. The Dean of Students will need to have a teaching and administrative credential (or be in the process of achieving an administrative credential) and at least five years of teaching experience. We will also hire a full time security guard depending on the location of the school and the need. Animo Inglewood will try to hire its administrative staff from the community, and particularly its office manager. It is critical that the office manager and all of the staff develop close relationships to the community members they are serving. The administrative staff shall possess experience and expertise appropriate for their position within the school as outlined in their job description.

Animo schools have a rigorous national recruitment process. We advertise or plan to advertise in publications such as Los Angeles Times, Association of California School Administrators, National Association of Secondary Principals, EdWeek, and the Chronicle of Higher Education. We also employ Internet resources such as Ed-Join and MonsterTrak.

For all certificated positions the following process will be implemented:

Candidates will be invited to come teach a 15 minute lesson on a given topic that they have been informed of ahead of time. Topics will be content specific and the same for each candidate within a given subject matter.

The teach session will be made up of 8 students, 3 parents, 4 teachers and 12 administrators. The teach session will have a concise, numerical rating scale for each participant to evaluate the candidates.

Notes from each session will be compiled and sent to the next step in the process.

After teaching, candidates will be invited to interview with a like committee group made up of students, teachers, parents and administration. After interviewing, members of the committee will evaluate each candidate and make their final recommendations for the position. On a separate day, a smaller committee will come together to interview the candidate. Members of this committee will be from the first session and be made up of

one student, one parent, two-three teachers and two administrators. This committee will compile their notes with the notes from the first committee and recommend top candidates.

Final decisions are usually made by this committee unless hiring has gone into summer and teachers' vacation schedules. In these instances a team of teachers, students and parents who are available will make their recommendation and will be worked out with the teachers and administrators with a lot of attention going towards the feedback received from the parents and students. Recommendations will be made to Green Dot board for hiring.

*This process will be in place for all open positions and all candidates will need to go through it even though they might already be on staff and desire to change content.

Anti-discrimination Statement
Animo Inglewood shall not discriminate against any potential employee on the basis of ethnicity, national origin, gender, sex, religion, race or disability.

No Child Left Behind
Animo Inglewood agrees to comply with the provisions of No Child Left Behind as they apply to certificated and paraprofessional employees of charter schools.

According to ESEA our hiring process seeks out the best-qualified teachers. We give preference to teachers who who have already earned their single subject clear credential and have taught in their given area of study. In areas where we have been unable to find a highly qualified teacher we have hired teachers who have majored in their course of study and are in enrolled at the university to complete their credential.

All employees are evaluated on an annual basis. The following processes for evaluation will be in place:

Teachers

-Certificated personnel will be evaluated with the Animo Professional Achievement Plan

-Peer reviews will be conducted

-Student progress will be monitored

-Other measures as developed by the School

-Completion of required job duties

(If teachers are consistently underperforming, they can be let go for just cause. Green Dot and its school's operate on a yearly contractual basis so that each teacher is evaluated yearly as per Article XXII in the contract between Green Dot Public Schools and the Association de Maestros Unidos/CTA/NEA . Teacher evaluations occur throughout the school year by both the administrator through the Animo Professional Achievement Plan (APAP) and by fellow teachers. Green Dot will also monitor credentials in accordance

with NCLB and will adhere to NCLB's definition of highly qualified. Teachers have the right to appeal any evaluation to AMU as well as Green Dot management and ultimately the Green Dot Board of Directors.)

Administrator

-Ability to balance the budget

-Ability to achieve educational outcomes (see "Measurable Pupil Outcomes") as well as achieve parent/community involvement

-Ability to complete required job duties

Classified and Other Personnel

-Evaluations will be based upon adequate completion of assigned job duties achievement and regular, punctual attendance as determined by the administration. At the moment classified and other personnel at Green Dot Schools have elected not be unionized. If in the future classified and other personnel of Green Dot Schools decided to have union representation the appropriate accommodations will be made.

ELEMENT 6: HEALTH AND SAFETY OF PUPILS

CA Education Code 47605 (b) (5) (F)
The procedures that the school will follow to ensure the health and safety of pupils and staff. These procedures shall include the requirement that each employee of the school furnish the school with a criminal record summary as described in Section 44237.

Animo Inglewood Charter High School shall comply with the provisions and procedures of Education Code 44237, including the requirement that as a condition of employment each new employee must submit two sets of fingerprints to the California Department of Justice for the purpose of obtaining a criminal record summary. No employee shall be permitted to commence work at Animo Inglewood until clearance has been obtained from the Department of Justice. Records of student immunizations shall be maintained, and staff shall follow requirements for periodic TB tests using the Mantoux tuberculosis test.

All faculty and staff will undergo a criminal background check and fingerprinting to be conducted by the local police department or an outside vendor, as well as a child abuse registry check. The applicants will be required to provide a full disclosure statement regarding prior criminal records. All staff will be required to produce documents for U.S. employment authorization, and to follow all mandated child abuse reporting laws.

Policies and procedures are in place for issues such as fires, earthquakes, compliance with health and safety laws and other emergency responses. The policies address, at a minimum, the following:

- Policies and procedures for responses to disasters and emergencies including fires and earthquakes;
- A policy requiring that instructional and administrative staff receive training in emergency response, including first aid, first responder training or its equivalent;
- Compliance with all health and safety laws and regulations that apply to non-charter public schools, including those regarding auxiliary services (food services, transportation, custodial services, hazardous materials, etc.) and those required by CAL.OSHA, the California Health and Safety Code, and EPA;
- A policy establishing Animo Inglewood as a drug, alcohol and tobacco free workplace. The policy will adhere to Title IV of the Safe and Drug-Free Schools and Communities Act to ensure that the campus is kept safe and are tobacco, drug, and alcohol free.

Animo Inglewood has property insurance coverage for the site. The site complies with Uniform Building Codes and any other applicable fire, health, and structural safety requirements. All Amino schools are required to have active safety plans on file as required by California Ed Code.

Animo Inglewood will hire its own contractors and the appropriate resources necessary in order to perform the maintenance and operation functions required at its facility. Services by outside contractors will be heating, ventilation, air-conditioning, electric, life

safety, remodel construction, pest management control, elevator repair and maintenance, and other maintenance functions. Green Dot employees would assume janitorial services, lighting replacement, minor facility repairs (dry wall, door locks, windows, etc), and other maintenance and operation functions.

Animo Inglewood contracts for food services working closely with the chartering district to provide daily nutritional lunches for students eligible for the free and reduced lunch program (AFDC).

Security
The parents volunteer before and after school and during lunch hours for security and ensuring campus safety for students. Teachers and administrators also are responsible for the security of the students on campus.

Nursing
The office manager will be trained in basic techniques such as CPR and nursing for minor issues, and the whole staff will be trained in CPR. If there is any serious injury and/or illness, the appropriate local paramedic or hospital will immediately be contacted. Even before the school's opening, the local health care facility will be contacted to create policies regarding such instances.

ELEMENT 7: RACIAL AND ETHNIC BALANCE

CA Education Code 47605 (b) (5) (G)
The means by which the school will achieve a racial and ethnic balance among its pupils that is reflective of the general population residing within the territorial jurisdiction of the school district to which the charter petition is submitted.

Every effort will be made to reach out to all eighth graders in the Inglewood area during recruitment as well as all segments of the community that is reflective of Inglewood Unified School District (IUSD). Letters will be sent out to all families of eighth grade students who would typically attend Morningside and Inglewood to ensure that all students in the area have an opportunity to attend the school. Families will be notified through community meetings, mailings, personal phone calls and possibly newspaper advertisements. We expect to hold at least three informational meetings during winter and spring for the incoming ninth graders, where we will share information about Animo schools and our alternative setting for families and their children. These methods have proved very successful at Green Dot's schools as they all have received more applicants than available seats in every year of operation.

Each family showing interest will be sent an application packet. Parents are responsible for completing a preliminary application and secondary application, copies of which can be found in the appendix. Should we receive more than 140 applications before the deadline, a random lottery will be held. Once the student list has been set, a waiting list will be developed for those students still wishing to enroll should space become available.

The charter school shall maintain an accurate accounting of the ethnic and racial balance of students enrolled in the school, along with documentation of the efforts the school has made to achieve racial and ethnic balance in accordance with the charter petition and standards of charter legislation. Each Animo school uses the MacIntosh PowerSchool software program to track demographic information on each individual student.

ELEMENT 8: ADMISSION REQUIREMENTS

CA Education Code 47605 (b) (5) (H)
Admission requirements, if any.

Animo Inglewood Charter High School will admit all pupils who wish to attend the school. If the number of pupils who wish to attend our school exceeds capacity, enrollment shall be determined by a random public lottery. Preference shall be given to those students with students with siblings already in the Animo Inglewood Charter School (after year one) as well as to those students living within the Inglewood attendance area.

It is the policy of Animo Inglewood Charter High School to be nonsectarian in its programs, curriculum, admission policies, employment practices, and all other operations. It shall not charge tuition, and shall not discriminate against any pupil on the basis of ethnicity, national origin, gender, sex, religion, race or disability.

STUDENT APPLICATION

See attachment for student application for class of 2009.

ELEMENT 9: ANNUAL AUDIT

CA Education Code 47605 (b) (5) (I)
The manner in which annual, independent, financial audits shall be conducted, which shall employ generally accepted accounting principles, and the manner in which audit exceptions and deficiencies shall be resolved to the satisfaction of the chartering authority.

Green Dot Public Schools' management shall annually oversee the selection of a reputable independent auditor and the completion of an annual audit of Animo Inglewood's financial books and records, including attendance. This audit will be conducted in accordance with the applicable Generally Accepted Accounting Principles, and will verify the accuracy of Green Dot Public Schools' and Animo Inglewood's financial statements (including their Balance Sheets, Income Statements and Cash Flow Statements), attendance and enrollment accounting practices, and review internal controls. To the extent required by law, the scope of this audit will be expanded to include any relevant items or processes identified by the Office Management and Budget.

It is anticipated that annual audits will be completed within four months of the close of each school year, and a copy of the auditor's findings will then be forwarded to State Board of Education. All financial statements will be submitted within 4 months following the close of the fiscal year. The Audit Committee, which is made up of Green Dot Management, Green Dot Board members and a representative from the Charter School Management Corporation ("CSMC") will review any audit exceptions or deficiencies and report recommendations to Green Dot's full Board as to how these have been, or will be, resolved. Animo Inglewood will act upon these recommendations, and report its actions to State Board of Education. Exceptions and deficiencies will be resolved to the satisfaction of the Los Angeles Unified School District Board of Trustees and its staff. Any disagreement by the District concerning the resolution of audit exceptions shall be referred to the dispute resolution process described in Element 14, herein.

Consistent with AB 1994, Animo Inglewood will provide an annual financial report in a format developed by the Superintendent of Public Instruction. Animo will submit its annual audit to the State Controller, COE, CDE and IUSD.

Administrative/business operations will be performed by Green Dot Public Schools' home office and some are outsourced to CSMC. Green Dot provides the following services to its first three schools and will likely provide similar services to Animo Inglewood Charter High School:

1. all budget preparation
2. application for revolving loan
3. setup of fiscal control policies and procedures
4. setup and assistance for administration of human resources – including payroll

5. interface when necessary with district, county, and state in matters relating to fiscal affairs, reporting, audits, accountability
6. attendance accounting and reporting controls
7. all accounting services – including establishing chart or accounts (SACS)
8. setup of banking relationships
9. preparation for annual audit

Additional services provided by Green Dot Public Schools' home office are detailed later in the charter.

Response to State Board Inquiries
Animo Inglewood shall promptly respond to all reasonable inquiries, including but not limited to, inquiries regarding financial records, from the State Board and shall consult with the State Board regarding any inquiries.

ELEMENT 10: STUDENT DISCIPLINE

CA Education Code 47605 (b) (5) (J)
The procedures by which pupils can be suspended or expelled.

Students shall not be suspended or expelled for academic failure. Students shall only be suspended or expelled for actions for which they could be suspended or expelled from the school district, as defined by Education Code Sections 48900 to 48926.

Teachers are responsible for the day-to-day discipline in their classrooms within the understanding that teachers have many different roles beyond just disciplinarian. Teachers work with their students to meet their individual needs of their students and work together to find a common ground in the classroom, to ensure that learning can take place. Disciplinary options available to the teachers include: warning, detention, parent-teacher communication, counseling referral, written assignment, and discipline referral to the Principal.

1. Teacher Detention
Any member of the faculty may assign a teacher's detention to a student. This detention is served after school and can be assigned for up to 30 min. This time may consist of writing an assignment, sitting quietly in a classroom or assisting with cleaning of the campus. School events, activities or athletics are not valid reasons for missing a detention.

Offenses That May Result in a Teacher's Detention:
As a general rule teachers assign a Teacher Detention for minor classroom misconduct such as: passing notes, making noises, minor inappropriate conflicts with others, or cheating. Repeated violations by individuals will be referred to the Principal.

When there is a serious violation of the rules, the student will be referred to the Principal. The Principal will determine the appropriate action to take based on the following:

Progression of Disciplinary Procedures
When a student receives five (5) school detentions, the student will lose his/her free dress and will receive a phone call home. Once a student has accumulated eight (8) detentions, he/she will meet with the grade level teachers and a parent to discuss the student's behavior. Upon receiving twelve (12) detentions, the parent/guardian must attend a meeting with the Discipline Review Board and will be placed on contract for the remainder of the semester. . A personal contract will be made out and signed by the parent/guardian, student, and Principal to improve the student's behavior. At least one parent/guardian, as well as the student must be present at a Discipline Board meeting.

Parents/guardians may at any time request a conference with the Principal to discuss their son/daughter's behavior.

Serious offenses will be handled on an individual basis. For these, it is not necessary to follow the above procedures. Contact with parent/guardian will be made immediately.

A School Detention may be issued for any offense listed above in "Teacher's Detention" and additionally:

1. Failure to report to a teacher's detention;
2. Dress code violation
3. Boisterous conduct in buildings;
4. Any type of behavior that is disrespectful or subversive in nature to the administration, faculty or staff of Ánimo Inglewood High School.

3. Disciplinary probation

Disciplinary probation refers to a period of time determined by the Principal, during which a student's behavior is monitored and evaluated to determine the student's right to remain at Ánimo Inglewood. The Disciplinary Probation period is a positive attempt to help the student realize that all choices carry consequences. Therefore, this period is designed to help the student correct his/her behavior. After suspension, a serious, and/or repeated disciplinary problem, the parent/guardian, student, and Principal will sign a probation contract. Failure to adhere to the terms of the contract may result in dismissal from school. A growth plan should be included in this process.

- Restriction from specified school sponsored activities.
- Principal/Student conference and contract with parent signature is required

a) Probationary Term The Disciplinary Probation term officially begins with the issuance of the probation notice. The length of probation will be determined by the Principal and may be extended for any violation listed under conduct and behavior.
b) Violations of the probationary conditions will result in a nine-week extension of probation.

4. Suspension

Suspension is intended to remove the student from peers and the class environment. This separation provides the student time to reflect on his/her behavior and a possible pattern of behavior that will be more positive.

A student serving on campus suspension reports to school at the regular time in full uniform. Each teacher will give the student written assignments that s/he must complete under the direct supervision of the Principal. The student will not attend any classes or go out for break. The student will eat lunch in the assigned room.

Suspension Offenses

A student may be suspended for any of the following acts:

- Theft, destruction or defacement of school or personal property during school hours or during school sponsored events. Parents will be held financially responsible.

- Defiance, disrespect or abuse of school authority
- Harassment
- Hazing
- Fighting
- Profanity or vulgarity in word or gesture
- Narcotics possession or use (marijuana, dangerous drugs or other harmful substances)
- Smoking or possessing tobacco products on campus or at school sponsored events
- Being under the influence of or possessing alcohol or any controlled substance at school or any school sponsored event
- Writing on, tagging, or defacing school property
- Any infraction not listed but considered sufficiently serious by the Principal and/or the Principal

5. Student Discipline Board
The Discipline Board is an advisory committee to the Principal and is comprised of administrator(s) and teachers.. The Principal convenes the board when needed, is Chair, and is a non-voting member. It is the responsibility of the Principal to have available all pertinent materials for each gathering.

The Discipline Board convenes when a student commits a serious violation of the discipline code or has broken the terms of his/her particular Contract (Attendance/Academic, Personal, Disciplinary Probation). The Board recommends to the Principal its conclusion(s). It may recommend disciplinary action, terms of probation, suspension duration, and withdrawal from the school or expulsion. At least one parent/guardian and the student must be present.

The Principal may meet with the Discipline Board for advice, review and evaluation of the Discipline Code and submit any recommendations to the Principal for approval.

The Principal appoints members to the Discipline Board.

6. Expulsion – Dismissal from School
A student may be dismissed from Ánimo Inglewood for any of the following major violations or repeating any violation listed under suspension Length of expulsion is determined by the Discipline Board and at the time of the act in question. It is a federal mandate that a school expel, for a period of not less than one year (except on a case-by-case basis), any student who is determined to have brought a firearm to school (E.C. 48915 (c) (1**))**:
:

- Brandishing a knife at another person, or possession or use of any weapons or firearms on school premises or at school sponsored events (E.C. 48915 (c) (2))
- Possession of an explosive (as defined in section 921 of Title 18 of the U.S. Code) (E.C. 48915 (c) (5))

- Unlawfully selling a controlled substance including providing or selling narcotics of any kind (immediate expulsion) (E.C. 48915 (c) (3))
- Inflicting or causing bodily harm to any person on campus
- Committing or attempting to commit a sexual assault or committing a sexual battery (Section 48900[n])
- Assault or battery, or any threat of force or violence directed toward anyone
- Fighting
- Theft of, tampering with, or unauthorized handling of a teacher's grade book, textbook, handbook, keys, briefcase, or other personal items
- Tampering with fire alarms or extinguishers
- Any infraction considered sufficiently serious by the Principal (multiple suspensions, consistent defiance, etc.)

A student may not be suspended or expelled for any misconduct unless that act is related to school activity or school attendance occurring within a school under the jurisdiction of the superintendent or occurring within any other school district and that act occurs at tany time, including, but not limited to 1) while on school grounds, 2) while going to or coming form school, 3) during the lunch period whether on or off the campus, or during or while going to or coming form a school-sponsored activity.

Parents have the right to appeal expulsions and suspensions to Green Dot Public Schools' management and eventually to the Green Dot Board of Directors. A parent must submit an appeal within five days of being informed of the expulsion or suspension to Green Dot Management at which time Green Dot Management will meet with the Principal, the discipline Board and potentially the student. If Green Dot Management supports the decision of Animo Inglewood, that decision can be appealed to the Green Dot Board of Directors. Additionally, parents can appeal a suspension or expulsion prior to the suspension or expulsion by immediately informing the Principal of their desire to appeal the suspension or expulsion. A meeting will occur as soon as practically possible between the principal, the parent and the appropriate representatives from Green Dot management. The suspension or expulsion will not occur until the appeal has been heard and ruled upon by the appropriate representatives of Green Dot Management. If for some reason Green Dot Management believes a member of the committee to be biased, that person will not participate in that particular appeal hearing. Instead a member of the community or a parent will be appointed to the committee by Green Dot Management.

Animo Inglewood will collect suspension and expulsion data, which will be available for District review. If a student is expelled, Ànimo Inglewood will contact the County Office of Education to find a school and/or continuation school to meet the student's needs.

In the case of a special education student, or a student who receives 504 accommodations, Green Dot will ensure that is makes the appropriate adjustment as necessary to comply the mandates of IDEA and with Special Education laws.

Rehabilitation plans
Pupils who are expelled from Animo Inglewood shall be given a rehabilitation plan upon expulsion as developed by Animo Inglewood's governance council at the time of the expulsion order which may include, but is not limited to, periodic review as well as assessment at the time of review for readmission. The rehabilitation plan should include a date not later than one year from the date of expulsion when the pupil may reapply to Animo Inglewood for admission. The amount of time is determined by the Discipline Board and will be adhered to.

Readmission
The decision to readmit a pupil or to admit a previously expelled pupil form another school district or charter school shall be in the sole discretion of the charter school's governance and the pupil and guardian or representative, to determine whether the pupil has successfully completed the rehabilitation plan and to determine whether the pupil poses a threat to others or will be disruptive to the school environment. The pupil's readmission is also contingent upon the capacity of Animo at the time the pupil seeks readmission.

Additional information about the student discipline policy at Animo Inglewood can be found in the Student Code of Conduct, which has been included in the Appendix of this Charter. This Student Code of Conduct is currently being used at Animo Inglewood Charter High School.

See Attached Readmission Form:

ELEMENT 11: RETIREMENT SYSTEM

CA Education Code 47605 (b) (5) (K)
The manner by which staff members of the charter schools will be covered by the State Teachers' Retirement System, the Public Employees' Retirement System, or federal Social Security.

Animo Inglewood Charter High School teachers shall be a part of the State Teachers' Retirement System (STRS). Other employees shall be covered by the Public Employees' Retirement System (PERS), or Social Security as appropriate.

ELEMENT 12: STUDENT ATTENDANCE

CA Education Code 47605 (b) (5) (L)
The public school attendance for pupils residing within the school district who choose not to attend charter schools.

Pupils who choose not to attend Animo Inglewood may attend the existing high schools in IUSD that serve their attendance zone including any new IUSD high schools that are built within their attendance zone or pursue an inter-district transfer in accordance with existing enrollment and transfer policies of Inglewood Unified School District.

The Inglewood area of Los Angeles is an area of tremendous growth and immigration and Animo Inglewood plans to alleviate some of the impacted population within the community's surrounding schools.

Annually, the charter school will inform parents in writing about the transferability and eligibility of courses to other public high schools and how the coursework meets University of California eligibility requirements. In addition, this information will be part of the parent orientation meeting for all new students.

ELEMENT 13: RETURN RIGHTS OF EMPLOYEES

CA Education Code 47605 (b) (5) (M)
A description of the rights of any employee of the school district upon leaving the employment of the school district to work in a charter school, and of any rights of return to the school district after employment at a charter school.

The following is the description of the rights of any employees of the school district upon leaving the employment of the school district to work at Animo Inglewood Charter High School, and of the rights of return to the school district after employment at Animo Inglewood Charter High School as required by Education Code section 47605(b)(5)(M):

A) Any rights upon leaving the employment of a local education agency to work at Animo Inglewood Charter High School that the local education agency may specify.
B) Any rights of return to employment in a local education agency after employment in the charter school as the local education agency may specify.
C) Any other rights upon leaving employment to work at Animo Inglewood Charter High School and any rights to return to a previous employer after working in the charter school that the Los Angeles Board of Trustees determines to be reasonable and not in conflict with any provisions of law that apply to Animo Inglewood Charter High School or to the employer from which the employee comes to the charter school or to which the employee returns from Animo Inglewood Charter High School.
D) Start-up independent charter schools will follow the provisions outlined the District Bargaining Agreement, Personal Leave (Unpaid) for certificated employees. In accordance with this agreement, District employees in permanent status who wish to work at Animo Inglewood be granted an unpaid leave for a period not to exceed two semesters. The filing deadline is April 15th. At the end of this type of leave, the employee must return to IUSD or resign.

ELEMENT 14: DISPUTE RESOLUTION

CA Education Code 47605 (b) (5) (N)
The procedures to be followed by the charter school and the entity granting the charter to resolve disputes relating to the provisions of the charter.

Any controversy, claim, or dispute arising out of or relating to the charter agreement shall be handled first through an informal process in accordance with the procedures set forth below.

1) Any controversy, claim, or dispute arising out of or relating to the charter agreement, or the breach thereof, must be submitted in writing ("Written Notification"). The Written Notification must identify the nature of the dispute. The Written Notification may be tendered by personal delivery, by facsimile, or by certified mail. The Written Notification shall be deemed received (a) if personally delivered, upon date of delivery to the address of the person to receive such notice if delivered by 5:00 PM, or otherwise on the business day following personal delivery; (b) if by facsimile, upon electronic confirmation of receipt; or (c) if by mail, two (2) business days after deposit in the US Mail.

To Green Dot Public Schools:	Green Dot Public Schools Attn: Marshall Tuck 304 East Spruce Ave. Inglewood, CA 90301
To Division of Charter Schools:	Division of Charter Schools California Department of Education 1430 N Street Sacramento, CA 95814

2) A written response shall be tendered to the other party within twenty (20 business days from the date of receipt of the Written Notification. The parties agree to schedule a conference to discuss and resolve the controversy, claim, or dispute at issue ("Issue Conference"). The Issue Conference shall take place within fifteen (15) business days from the date the Written Response is received from the other party. The Written Response may be tendered by personal delivery, by facsimile, or by certified mail. The Written Response shall be deemed received (a) if personally delivered, upon date of delivery to the address of the person to receive such notice if delivered by 5:00 PM, or otherwise on the business day following personal delivery; (b) if by facsimile, upon electronic confirmation of receipt; or (c) if by mail, two (2) business days after deposit in the US Mail.

3) If the controversy, claim, or dispute cannot be resolved by mutual agreement at the Issue Conference, then either party may request that the matter be resolved by mediation. Each party shall bear its own costs and expenses associated with the

mediation. The mediator's fees and the administrative fees of the mediation shall be shared equally among the parties. Mediation proceedings shall commence within 120 days from the date of the Issues Conference. The parties shall mutually agree upon the selection of a mediator to resolve the controversy or claim at dispute. The mediator may be selected from the approved list of mediators prepared by the American Arbitration Association. Mediation proceedings must be administered in accordance with the mediation rules or guidelines of the American Arbitration Association.

4) If mediation is not successful, then the parties agree to settle the controversy, claim, or dispute by arbitration conducted by a single arbitrator in accordance with the rules or guidelines of the American Arbitration Association. The arbitrator must be an active member of the California State Bar or a retired judge of the state or federal judiciary of California. Each party shall bear its own costs and expenses associated with the arbitration. The arbitrator's fees and the administrative fees of the arbitration shall be shared equally among the parties.

5) Any party who fails or refuses to submit to arbitration shall bear all costs and expenses incurred by such other party in compelling arbitration of any controversy, claim, or dispute.

Revocation and Renewal

The State Board of Education may revoke the charter of Animo Inglewood if Animo Inglewood commits a breach of any terms of its charter. Further, the District may revoke the charter if Animo Inglewood commits a breach of any provisions set forth by the Los Angeles City Board of Education and/or any provisions set forth in the Charter School Act of 1992. Specifically, the District may revoke the charter of Animo Inglewood on any of the following grounds:

- Animo Inglewood committed a material violation of any of the conditions, standards, or procedures set forth in the charter.
- Animo Inglewood failed to meet or pursue any of the pupil outcomes identified in the charter.
- Animo Inglewood failed to meet generally accepted accounting principles, or engaged in fiscal mismanagement.
- Animo Inglewood violated any provisions of law.

Prior to revocation, the District will notify Animo Inglewood in writing of the specific violation. The District will give Animo Inglewood a reasonable opportunity to cure the violation. Depending on the nature of the violation, the District will determine the amount of time needed to cure the violation. In the case of disputes, the parties agree to adhere to the dispute resolution procedures identified in the charter.

The District shall retain the right to revoke the charter immediately if Animo Inglewood is engaging or has engaged in activities that constitute a severe and imminent threat to the

health and safety of the students. Under these circumstances, the dispute resolution procedures will be inapplicable.

Animo Inglewood must submit its renewal petition to the District's Charter School Office by January 31 of the year the charter is scheduled to expire.

ELEMENT 15: COLLECTIVE BARGAINING

CA Education Code 47605 (b) (5) (O)
A declaration whether or not the charter school shall be deemed the exclusive public school employer of the employees of the charter school for the purposes of the Educational Employment Relations Act (Chapter 10.7, commencing with Section 3540) of Division 4 of Title 4 of Title 1 of the Government Code.

Employees of Animo Inglewood Charter High School will have full collective bargaining rights, as defined by the Educational Employees Relations Act (EERA). For the purposes of EERA, Green Dot Public Schools (representing Animo Inglewood Charter High School) is the exclusive public school employer.

Certificated employees at Green Dot's first three schools (Animo Leadership, Animo Inglewood, Oscar De La Hoya Animo) have organized as the Asociacion de Maestros Unidos, an affiliate of the CTA. Green Dot's first comprehensive agreement with the Asociacion de Maestros Unidos was signed and completed in spring 2003. Green Dot anticipates that certificated employees of Animo Inglewood will join the Asociacion de Maestros Unidos.

Non-certificated employees have not organized at any of Green Dot's current schools however, they have the right to if they so wish.

Employee Compensation, Work Year and Hours of Employment
Certificated employees at Animo Inglewood will be paid according to the pay scale that has been agreed upon between Green Dot Public Schools and its teacher's union (the Asociacion de Maestros Unidos). A detailed breakout of the compensation for certificated employees as well as the process used to develop the salary scale can be found in the union agreement, which has been included in this charter application. Compensation is discussed explicitly in Article XXIX of the contract. Additionally, a break out of the agreed upon number of work days annually and the length of the professional workday are broken out in the contract as well (Article VI).

Salaries for classified employees have been developed by analyzing the average salaries in comparable school districts for classified employees. Green Dot's classified salaries typically fall in the middle of the comparable range. Full-time classified employees are typically expected to work 183 days annually and are given one sick day each month.

Dispute Resolution Process
The dispute resolution process for Green Dot employees is defined in detail in Article XIV of the union agreement attached to this charter petition.

ELEMENT 16: PROCEDURES FOR SCHOOL CLOSURE

The decision to close the school shall be documented by an official action of the State Board as well as the Green Dot Public Schools' Board of Directors. This action will identify the reason for the school's closure; whether the charter was revoked, not renewed, or closed voluntarily; and the effective date of closure.

If at all feasible, the charter school closure will occur at the end of an academic year. The authorizing chartering agency will send a notice of the school closure to the Charter Schools Unit at the California Department of Education and to the Los Angeles County Office of Education.

Parents and students of the school will be notified in writing as soon as possible of the closure. Notification will include information on assistance in transferring the students to another appropriate school and a process for the transfer of student records.

Parents will also be provided with a certified packet of student information that may include the closure notice, grade reports, discipline records, immunization records, completed coursework and credits that meet graduation requirements, etc.

An independent audit for the charter school will be completed within six months of the closure of the school to determine the net assets or net liabilities of the charter school. The assessment will include an accounting of all charter school assets, including cash and accounts receivable, which may include: reduction in apportionments as a result of audit findings or other investigations; loans; and unpaid staff compensation. The audit will also assess the disposition of any restricted funds received by or due to the charter school.

The charter school will submit any required year-end financial reports to the CDE and authoring entity. These reports will be submitted as soon as possible after the closure action and no later than the required deadlines for reporting for the fiscal year.

Upon completion of the closeout audit, the charter school will develop a plan for the repayment of any liabilities, or the disbursement of any remaining assets of the charter school. As the charter school is a non-profit corporation, the corporation will be dissolved according to its bylaws.

Any assets will be liquidated to pay off any outstanding liabilities. Any remaining restricted assets, such as grant funds and restricted categorical funds, will be returned to their source. Net assets of the chartering agency will be transferred to the authorizing agency.

FINANCIAL PLAN

FACILITY PLAN

Animo Inglewood is in the process of purchasing 3425 Manchester Blvd, Inglewood, 90305. This new location will become the school's permanent facility. The school plans to move into the facility in the Spring 2005 and will continue to operate from there permanently. The site is 85,526 square feet. After renovations, the place will have a total of 28 classrooms.

ATTENDANCE ACCOUNTING

Below are the attendance procedures that are currently followed at Animo Inglewood Charter High School, Green Dot's second school.

1. Attendance is taken every period of the day. Teachers mark absences and tardies on their roll lists for each period.
2. After attendance is taken the first period of the day, teachers fill out an "Absent Students List". Due to the use of block scheduling, the first period of the day may be period 1 or period 4 depending upon the day of the week. Absent Students Lists are delivered to the main office at the beginning of the first period. Copies of the lists are then made and distributed to all teachers- who then correlate the list back to their individual classes. Any discrepancies are immediately reported into the office.
3. The office manager compiles all of the Absent Students Lists for the day and calls the parents/guardians of each of the students marked absent. If she speaks with the parent/guardian, she notes the reason for the absence on the Absent Students List. The person spoken to, time, and date are also noted by the office manager.
4. Absent Students are then logged in the master attendance log in the main office. The master attendance log calculates all enrolled students, daily ADA, weekly, and monthly ADA. ADA figures are reported daily for the entire school, as well as for any students over any given time period. Students counted as absent or suspended receive a "0" in the log for each respective day, students that are present receive a "1" in the log for each respective day. For a student to count as being present for the day - a minimum of 4 hours at school must occur. This is approximately 2 and 2/3, 90-minute periods.
5. A list of ALL students absent for the day is made and distributed to all teachers. Throughout the day, if teachers notice students missing from their class who are not on the Absent Students List, they notify the office immediately so that the student can be located. If a student is present in a class after the first period of the day and are on the Absent Students List, the teacher must notify the office immediately. The student is issued a readmit slip if they have a note excusing their absence, and they are given a truancy slip if they do not have a note excusing their absence. Truancy must be cleared with the front office through a note or a phone call from the parent/guardian.
6. Attendance letters are sent home to parents after every 3 absences to notify the parent/guardian that the student has an attendance problem.
7. Teachers are given a copy of the master attendance log every two weeks. They check their roll sheets against the master log and sign and date that they have verified their attendance sheets. The teacher copy of the master log reflects any absences - including the periods the student was absent. Therefore a teacher can reconcile that date with what is in the daily attendance roll list.
8. Late to Class: If a student is late (unexcused) to a class, the teacher must mark the student tardy in his/her roll book. Students are referred to the principal on the fifth class tardy and on every tardy thereafter. If a student is more than 10

minutes late to class, they must report to the front office. If a student is more than 30 minutes late without a detain slip, the student is truant and must be sent to the main office with a referral.
Teachers call home after every two tardies a student receives in their class.

9. Late to School: All students who are less than 10 minutes late to the first period of the day are to report directly to class. Students who are MORE THAN 10 MINUTES LATE to the first period of the day report to the front office before going to class. The student's parents are called if they do not come with a note. The student receives an Excused Tardy slip or an Unexcused Tardy Slip depending upon the reason for their tardiness.
10. Three Consecutive Absences: If a student is absent three consecutive days the teacher must notify the office. The office follows up by checking the master log and by calling the parent/guardian again to verify the reason for absence.

ATTENDANCE LEGEND:

X ABSENCE

(**X**) EXCUSED ABSENCE: Teachers place a circle around the X for absence when the student returns with a readmit slip from the office.

If a student comes with a truancy slip, the X is left uncircled until the student brings in a readmit slip.

TARDY

E Enter – An "E" is placed on the roll sheet underneath the first day of a student's attendance in any class.

T Transfer – A "T" is written next to a student's name under the date he/she transfers to another class due to a schedule change.

L Left – An "L" is placed next to a student's name under the date on which he/she leaves to attend another school.

I In-school Suspension

S Suspension

Reporting
The school will report attendance requirements to The State Board in a format acceptable to the County and the State. Required reports regarding daily attendance will be completed and submitted to the requesting agencies.

BELL SCHEDULE

See attached

SCHOOL CALENDAR

See attached

SERVICES PROVIDED BY GREEN DOT PUBLIC SCHOOLS

Green Dot Public Schools has developed and is continually growing a lean corporate organization with expertise in curriculum, professional development, finance, facilities, operations, politics, fundraising and other key areas relevant to operating successful high schools and driving reform. Green Dot will provide a number of services to Animo Inglewood that will help ensure the school's success. Green Dot provides similar services to its first three schools.

Recruiting

Green Dot prioritizes recruiting and the corporate organization focuses on it year round. Green Dot engages in the following activities to ensure it has access to the largest pool of great principal and teacher candidates:

- Information Sessions and Formal Recruiting: Information sessions, events and formal recruiting at top graduate schools.
- Work Study Programs: Work-study students used as teaching assistants to generate interest in Green Dot and have an extended "interview" period.
- Advertising: At graduate schools, in periodicals such as Education Week, with unions and other trade organizations, on job boards, etc.
- Partnerships: Green Dot plans to develop partnerships with organizations that place talented educators (Teach for America, New Leaders for New Schools, etc).

Animo Inglewood will have access to Green Dot's talent pool at all times in order to ensure that it can continually hire the best candidates.

Daily Services: During the months of November, January, and February Green Dot's Director of School Operations conducts outreach to recruit new teachers. The Director will set up informational sessions, purchase ads, reach out to recruits to have a qualified pool of teacher applicants. All this outreach is centralized at Green Dot, and once compiled, the principal and teachers engage in the interviewing process.

Facilities

Green Dot is responsible for securing facilities for each of its schools and for all major renovation projects. Green Dot has developed a facilities model that will allow it to most effectively overcome the difficult challenges related to securing facilities for new high schools in Los Angeles.

Given current legislation and financing options, Green Dot schools typically use temporary facilities for their first year in operation and may use them for up to three years. The goal is for each Green Dot school to only move once in its lifetime, but some schools are likely to have to move two or three times. Temporary facilities will typically be shared facilities (with Universities or Junior Colleges, etc.); buildings that require minimal tenant improvements such as churches with classrooms, old private schools, and commercial buildings; or portable classrooms. Green Dot will use this model for Animo Inglewood.

Daily Service: Green Dot's Vice President of Real Estate Development will work with the principal, teachers, and parents to understand the facility needs before the school opens. He will meet with brokers and real estate agents and on a monthly basis with the facility committee to further define the needs for the long-term facility.

Facilities Financing
Financing for purchasing facilities will be managed through Green Dot Corporate. Green Dot is developing a financing strategy centered on exploring all of the financing options available to charter schools and taking advantage of any favorable legislation.

Green Dot has gained deep expertise in all of the financing sources available to public schools as well as all of the relevant legislation in order to find the optimal mix of different financing mechanisms to use to pay for its schools permanent facilities.

Curriculum Development
As discussed above, Green Dot's Education team has developed a menu of curriculum options to be used by each new Green Dot school. The recommended curriculum will includes a variety of options for courses (particularly electives), textbooks, and teaching strategies that Green Dot believes will deliver the best student results. The education team will work with principals and lead teachers before the start of each new school to determine the most appropriate curriculum for each school. The education team will also meet with principals regularly to further refine their curriculum and ensure that the curriculum is being delivered effectively.

Animo Inglewood can learn from the experiences of each of Green Dot's schools in order to improve its results. Additionally, it can learn from Green Dot's knowledge about leading research and best practices utilized outside of Green Dot's network.

Daily Service: When school is in session, Green Dot's Chief Academic Officer will meet on a monthly basis with the principal and lead teachers to analyze student progress and performance, determine effectiveness of the curriculum, improve instruction, and set future target goals.

Professional Development
Professional development for Animo Inglewood's principal will be managed out of Green Dot Corporate. Professional development for teachers will be managed collaboratively by Green Dot Corporate and Animo Inglewood (led by the principal).

Daily Service: The Animo Inglewood Professional Development Plan will be developed during the summer. During the school year, 50% of the professional development will be led by the principal and lead teachers and managed at the school site; the other 50% will be delivered by Green Dot whether through conferences, speakers, or meetings. There will be at least quarterly professional development programs.

Fundraising
All major fundraising campaigns will be managed through Green Dot Corporate. Individual schools will be encouraged to engage in smaller, more local fundraising efforts.

Daily Service: Green Dot's Development Manager will conduct major fundraising at the start and end of the school year. Animo Inglewood will have about 3-4 smaller fundraisers ranging from candy sales to walkathons. The principal can also place requests for individual grants and the Development Manager will write the grant and work in conjunction with the principal to obtain all necessary information.

Budgeting
Green Dot Corporate will develop the annual budget for Animo Inglewood with substantial input from the schools principal. The principal will have the best visibility into where resources are needed most at their schools and provide critical guidance to Green Dot in the budget creation process. During the school year, the principal will be given lots of flexibility to make certain trade-offs between line items in his/her budget, but is not allowed to increase the overall size of his/her budgets without authorization from Green Dot Corporate. Additionally, any significant purchases that were not originally budgeted for cannot be made without Green Dot authorization.

Daily Service: The budget is an ongoing process. During the summer the budget will be developed for the following fiscal year by Green Dot's Controller and Chief Operating Officer in conjunction with the principal. The final budget will be presented and approved by the Board no later than mid-August. Final number decisions will lie with the Green Dot management team; however, once the total amount of the budget is set, the principal may reallocate money during the year. All necessary budget information will be forwarded to LAUSD.

On a monthly basis, Green Dot's Controller will meet with the principal to review budget versus actual. At the end of each quarter, the budget will be adjusted with major increases needing to be approved by the Green Dot Board.

Purchasing
Purchasing will be centralized at Green Dot Corporate to ensure that Animo Inglewood receives competitive prices and great service. This provides Animo Inglewood with significant advantages as it does not run into the complexities and delays associated with establishing credit.

Back Office Management
All back office functions such as payroll, taxes and compliance will be centralized at Green Dot Corporate. Green Dot currently contracts with a third party organization to manage the majority of its back office functions but has brought several of these functions in house by the 2004-2005 school year.

Daily Service:

- *Payroll*: Green Dot contracts with LA county for payroll. All employees will be set up with LA County of Education (LACOE) and will be paid twice a month. Green Dot's Controller and LACOE will make sure all payroll accounting is executed.
- *Accounting*: All accounting and tax related tasks will be carried out by Green Dot's Controller.
- *Purchase Orders*: All Purchase Orders and invoices for the school will be executed by Green Dot's Controller. The principal can request POs, which will be sent to the Controller. The Controller will then work with the office manager to make sure the PO matches the invoice and product is shipped appropriately.

Governance of Schools

As described above, Green Dot Corporate and the Green Dot Board of Directors will act as the governing body for Animo Inglewood.

STUDENT CODE OF CONDUCT

The following is a copy of the Animo Inglewood Student Code of Conduct that is based on the Code of Conduct of Green Dot schools. Ánimo Inglewood Charter High School recognizes that the parent is the primary educator of the student. Therefore, it is important to recognize that a similarity of school and parent attitudes and expectations is necessary for a student to enjoy success in our school environment. This code of conduct has been prepared to assist our school families and clarify school policies and procedures. Parents are expected to become familiar with its contents and be supportive of all school policies.

FUNDING MODEL – DIRECTLY FUNDED

Animo Inglewood will be a directly funded charter school.

DISSEMINATION OF PRACTICE

Green Dot Public Schools and Animo Inglewood are committed to collaborating closely with other high schools, charter and non-charter, in order to share best practices and learn from each other. Animo Inglewood will share practices in the following areas: effective teacher performance evaluation and student assessment systems, responsible parent and student involvement in school, and narrowing the achievement gap among students of various backgrounds.

Animo Inglewood intends to have both formal and informal interactions and communications with other schools in order to foster learning and sharing. Animo Inglewood plans to attend the Yearly Charter School Conference, participate in the Community of Practice Network, host regular school visits and open houses, share original charter materials and communicate electronically on an ongoing basis.

Because Green Dot Public Schools is a charter school developer with a network of charter schools, other schools will benefit even further because Green Dot can disseminate best practices not only from Animo Inglewood but also from Green Dot's other charter high schools.

HOLD HARMLESS

To the fullest extent permitted by law the Animo Inglewood Charter High School does hereby agree, at its own expense, to indemnify, defend and hold harmless the State Board of Education and their members, officers, directors, agents, representatives, employees and volunteers from and against any and all claims, damages, losses and expenses including but not limited to attorney's fees, brought by any person or entity whatsoever, arising out of, or relating to this charter agreement. Animo Inglewood Charter further agrees to the fullest extent permitted by law at its own expense, to indemnify, defend, and hold harmless the State Board of Education and their members, officers, directors, agents, representatives, employees and volunteers from and against any and all claims, damages, losses and expenses including but not limited to attorney's fees, brought by any person or entity whatsoever for claims, damages, losses and expenses arising from or relating to acts or omission of acts committed by Animo Inglewood, and their officers, directors, employees or volunteers.

Animo shall be responsible at its own expense for defending any claims, liabilities, or legal proceedings brought against the charter school by any person or entity.

Animo Inglewood Charter High School shall be solely responsible for all cost and expenses related to this charter and operation of Animo Inglewood Charter High School, including, but not limited to, cost of insurance, reserves, staff, and operations.

Animo Inglewood Charter High School and/or Green Dot Public Schools shall have no authority to enter contracts for or on behalf of the Los Angeles Unified School District Board of Trustees.

Animo Inglewood Charter High Schools administrators and employees are responsible for complying with the Child Abuse and Neglect Reporting Act, California Penal code Sections 11165.7, 11165.8, and 11166.

INSURANCE

No coverage shall be provided to Animo Inglewood by the district under any of the District's self-insured programs or commercial insurance policies. Animo Inglewood shall secure and maintain, as a minimum, insurance as set forth below with insurance companies acceptable to the District to protect the Charter School from claims which may arise from its operations. The following insurance policies will be followed by Animo Inglewood:

1.) Worker's Compensation Insurance in accordance with provisions of the California Labor Code, adequate to protect the Charter School from claims under Worker's Compensation Acts which may arise from its operations.

2.) Comprehensive Bodily Injury and Property Damage Liability (including property, fire, theft) for combined single limit coverage of not less than $5,000,000 for each occurrence from an A-rated insurance company. The policy shall be endorsed to name the Los Angeles Unified School District and the Board of Education of the City of Los Angeles as additional insureds and shall provide specifically that any insurance carried by the District which may be applicable to any claims or loss shall be deemed excess and Animo Inglewood's insurance primary despite any conflicting provisions in the Charter School's policy. Coverage shall be maintained with no self-insured retention.

3.) Fidelity Bond coverage shall be maintained by Animo Inglewood to cover all of its employees who handle, process, or otherwise have responsibility for Charter School funds, supplies, equipment or other assets. Minimum amount of coverage shall be $50,000 per occurrence, with no self-insured retention.

Insurance Certificates
Animo Inglewood shall furnish to the District certificates of such insurance signed by an authorized representative of the insurance carrier. Certificates shall be endorsed as follows:

The insurance afforded by this policy shall not be suspended, cancelled, reduced in coverage or limits or non-renewed except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the District.

The District reserves the right to require complete certified copies of the required insurance policies.

Optional Insurance
Should Animo Inglewood deem it prudent and/or desirable to have insurance coverage for damage or theft to school, employee or student property, for student accident, or any other type of insurance coverage not listed above, such insurance shall not be provided by the District and its purchase shall be the responsibility of Animo Inglewood.

CONSENT DECREES

During the life of the charter, Animo Inglewood will adhere to all terms and conditions of any court orders and/or consent decrees imposed upon the State as they pertain to special education. If a court of law, or a federal or state agency determines that Animo Inglewood has failed to comply with the terms and conditions of any court order and/or consent decree, the charter school is solely responsible for all costs, attorneys' fees, or other remedies associated therewith.

MISCELLANEOUS PROVISIONS

Severability
The terms of this charter are severable. If, for any reason, any provision hereof shall be determined to be invalid or unenforceable, the validity and effect of the other provisions hereof shall not be affected thereby.

No Waiver
No waiver of any provision of this petition shall be deemed or shall constitute a waiver of any other provision. Nor shall such waiver constitute a continuing waiver unless otherwise expressly stated.

Assurances
Animo Inglewood will adhere to federal, state, and local laws, regulations and ordnances including, without limitation, all state laws that apply to public agencies, Section 504, and American with Disabilities Act (ADA), and all judicial or administrative judgments, decrees, orders or mandates including, without limitation, mandates from the Office of Civil Rights (OCR) and the Chanda Smith Consent Decree.

No Child Left Behind
Animo Inglewood agrees to adhere to the provision of No Child Left Behind in regard to "School Choice" or "Choice Students." Green Dot will:

- Receive students from Program Improvement schools as part of Public School Choice
- Provide principal's attestation of highly qualified teachers and paraprofessionals
- Describe how the needs of "at-risk" students are met if the school is a targeted assistance school

Relationship with COE and CDE
Animo Inglewood agrees to provide a copy of its approved charter to the Los Angeles County Board of Education and California Department of Education.

Minimum Age Laws
Animo Inglewood agrees to comply with minimum age laws.

Grievance Procedures
Animo Inglewood will designate at least one employee to coordinate its efforts to comply with and carry out its responsibilities under Title IX of the Education Amendments of 1972 (Title IX) and Section 504 of the Rehabilitation Act of 1973 (Section 504) including any investigation of any complaint filed with LCA alleging its noncompliance with these laws or alleging any actions which would be prohibited by these laws. Animo Inglewood will notify all its students and employees of the name, office address, and telephone number of the designated employee or employees.

Animo Inglewood will adopt and publish grievance procedures providing for prompt and equitable resolution of student and employee complaints alleging any action, which would be prohibited by Title IX, or Section 504.

Animo Inglewood will implement specific continuing steps to notify applicants for admission and employment, students, and parents of elementary and secondary school students, employees, sources of referral of applicants for admission and employment, and all unions or professional or professional agreements with the recipient, that it does not discriminate on the basis of sex or mental or physical disability in the educational program or activity which it operates, and that it is required by Title IX and Section 504 not to discriminate in such a manner.

Due Process for Classified Employees
The grievance process for classified employees is the same as for certified employees as indicated in the attached Teacher Union Contract under "Article XIV – Conflict Resolution" on pages 9 thru 12.

McKinney-Vento Act
Animo Inglewood will comply with the McKinney-Vento Homeless Assistance Act for homeless children.

FERPA/Confidentiality of Pupil Records
Animo Inglewood agrees to adhere to applicable state and federal laws governing the privacy and confidentiality of pupil records.

Education Code
Animo Inglewood will comply with Education Code Sections 47611 (STRS) and 41365 (Revolving Loan Fund), and all laws establishing minimum age for public school attendance.

Brown Act
After speaking with several lawyers, Green Dot understands that it has not yet been determined whether or not charter schools will have to follow the Brown Act. So lawyers say charters must follow it; others say that charters do not have to follow it. If charters have to follow the Brown Act, Animo Inglewood and all Green Dot Schools will follow the Brown Act.

Family Acts
Animo Inglewood agrees to comply with the provisions of Family Medical Leave Act (FMLA), California Family Rights Act (CFRA), and Labor Code 233.

Employee Benefits
Each employee receives health and medical benefits. Benefits for classified employees are the same as for certified employees as indicated in the attached Teacher Union

Contract under “Article XXX – Benefits” on pages 27, except that the commitment is to pay $300 per month/per employee.

Leave provisions for classified employees are the same as for certified employees as indicated in the attached Teacher Union Contract under “Article XXVIII – Leave Provisions” pages 23 to 27. Although we may make adjustments to the policy.

ANIMO PROFESSIONAL ACHIEVEMENT PLAN

Attached is a copy of the Animo Professional Achievement Plan.

TEACHER'S UNION CONTRACT

Attached is a copy of the contract between Green Dot Public Schools and the Association de Maestros Unidos/CTA/NEA (the teacher's union representing Green Dot Public Schools' certificated employees).

See Attached.

BYLAWS OF GREEN DOT PUBLIC SCHOOLS

See Attached

PETITION FOR THE RENEWAL OF
ANIMO INGLEWOOD CHARTER HIGH SCHOOL

We, the undersigned, believe that the attached Charter Renewal merits consideration and hereby petition the Governing Board of the Inglewood School District to grant approval of the charter pursuant to Education Code Section 47605 to enable the creation of Inglewood Charter High School. Inglewood Charter High School agrees to operate the school pursuant to the terms of the Charter Schools Act and the provisions of the School's Charter. The petitioners listed below certify that they are teachers who are meaningfully interested in teaching in the charter school.

The petitioners authorize the Lead Petitioner to negotiate any amendments to the attached charter necessary to secure approval by the Inglewood School District governing board.

By the Petitioners:

_____	_____	_____
Name (please print)	Signature	Date
_____	_____	_____
Name (please print)	Signature	Date
_____	_____	_____
Name (please print)	Signature	Date
_____	_____	_____
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Name (please print)	Signature	Date
_____	_____	_____
Name (please print)	Signature	Date

State Board of Education
Charter School Renewal Findings

School Name: **Animo Inglewood Charter High School**	
Denying District: **Inglewood Unified School District**	Date Denied: **2/9/05**
Denying County: **N/A**	Date Denied: **N/A**
Date Received by SBE: **February 15, 2005**	

SUMMARY OF FINDINGS	Concerns*
1. The Charter School presents an unsound educational program for pupils to be enrolled in the charter school.	☒
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.	☒
3. The petition does not contain the number of required signatures.	☐
4. The petition does not contain an affirmation that the school shall be nonsectarian, shall not charge tuition and shall not discriminate.	☐
5. The petition does not contain reasonably comprehensive descriptions of the required elements.	☒
*See detail regarding concerns on findings 1, 2 and 5 on the following pages.	

GENERAL COMMENTS AND AFFIRMATIONS	Included	
	Yes	No
Evidence of local governing board denial per *Education Code* (EC) Section 47605 (j)(1) and 5 CCR 11967(a)(2)	☒	☐
Reason for denial included (5 CCR 1967(a)(2))	☒	☐
Full charter included (EC 47605(b)(5)).	☒	☐
Signed certification of Compliance with applicable law (5 CCR 11967(b)(3))	☒	☐
Written verification of SELPA participation or district delegation to accept charter in the LEA for Special Education (EC 47641© and (d))	☒	☐

Serves pupils in grade levels that are served by the school district of the governing board that considered the petition (EC 47605(a)(6))	☒	☐

FINDING #1	**Concerns**

The charter school presents an unsound educational program for pupils to be enrolled in the charter school.

- Program presents the likelihood of physical, educational, or psychological harm;
- Program is not likely to be of educational benefit to the pupils who attend.

Comments:
The SBE approved the Animo Inglewood Charter High School (AICHS) petition with conditions on December 5, 2001. The school opened in September 2002, with an enrollment of 140 students in grade 9. Currently, AICHS serves 411 students in the ninth, tenth and eleventh grades. In Fall 2005, the school will begin serving twelfth grade students, reaching the cap of approximately 500-530 students. AICHS reported an ADA of 393.69 at the Second Principal Apportionment for the current year.

AICHS is a small charter high school that is located in the Inglewood area of Los Angeles. The school's model involves raising awareness of the "need for high quality, small public high schools" in the Inglewood area. The school follows the Green Dot Public Schools (parent company of AICHS) model that states: "Every Green Dot school will graduate young adults that are life-long learners, prepared for college, responsible and culturally aware." Presently, AICHS is providing instruction in a church facility with classrooms. The school is in the process of purchasing and moving into a new location, which will become the school's permanent facility in 2006. Once the renovations are complete, the site (85,526 square feet) will house 28 classrooms.

AICHS contracts with Green Dot Public Schools, which provides consultation and assistance in the areas of curriculum, professional development, finance, facilities, operations, and fundraising. The educational program appears to be operating substantially in accordance with the charter. The school is integrating the Green Dot Educational Model with the state content standards and teachers have demonstrated that they have had several multiple professional development opportunities in these areas. The May 2005 site visit revealed that the teachers were providing instruction to the state standards, used various assessment techniques and provided feedback as to each student's progress.

The Animo Inglewood Charter High School's revised charter
needs to define "core" classes and classes that meet the A-G requirements. This information should be made available to parents and students, particularly as it may affect transferability of courses and course credit to other public schools and institutions of higher education.

FINDING #2	**Concerns**

The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.

- Petitioners have a past history of involvement with charter schools or other education agencies that are regarded as unsuccessful;
- Petitioners are unfamiliar with the contents of petition or requirements of law;
- Petitioners have presented an unrealistic financial and operational plan for the charter school;
- Petitioners lack the necessary background in curriculum, instruction and assessment, and finance and business management, and have no plan for securing individuals with the necessary background.

Comments:
CDE staff completed a site visit of the school in May 2005 that included visits to classrooms, and discussions with the principal and administrators from the parent organization, Green Dot Public Schools. The CDE Charter Schools Division staff also reviewed AICHS's updated charter, and analyzed available AICHS Academic Performance Index (API) data and Adequate Yearly Progress (AYP) reports for the past three years including sub-group data.

ANIMO INGLEWOOD CHARTER HIGH SCHOOL API/AYP INFORMATION

Year	Base	Growth Targets	Actual Growth	Final Growth Score	Met Target	Met AYP	State Rank	Similar School
2002/03	**	**	**	607	**	**	**	**
2003/04	622	9/631	+50/672	672	YES	YES	4	10
2004/05	703	5/708	TBD*	TBD*	TBD*	TBD*	TBD*	TBD*

*** Information will not be available until October 2005**
** 1st Year of operation, **school did not have a previous base**

CDE staff has reviewed interim and end of year financial reports. Based on the site visit and our review of academic and financial data, it appears that the school's financial statements demonstrate that AICHS is operating in a deficit, raising concern over its fiscal management. CDE staff have reviewed AICHS interim reports, unaudited actual reports and cash flow documents from 2002-03 to present. Based on that review, it appears that Animo does not have adequate reserves and has a negative fund balance. This is expected to continue into the future unless changes are made. The following concerns were noted in the review of AICHS's financial documents:

- AICHS did not provide a list for assumptions, explanations of major variances to the adopted budget, or cash flow statements (showing actuals to date plus projections to year-end).
- AICHS ends the current year 2004-05 and subsequent years with a negative ending fund balance. The audit reports for 2002-03 and 2003-04 provided minimal information and thus, value in assessing the school's financial condition.
- The Multi Year Projections line items do not agree with the second interim report. The totals, however, tie.

- The unaudited actual ending fund balances for 2002-03 and 2003-04 were significantly overstated when compared to the audit balances for those two years.

Charter Schools Division staff will work with the School Fiscal Services Division to draft a letter to Green Dot Public Schools in response to those specific areas of concern that have been identified. CDE will work with the SBE Executive Office to ensure a satisfactory resolution of all concerns. Pending the satisfactory resolution of all concerns, the CDE recommends approval of AICHS renewal to the SBE.

According to the Financial Plan in the renewal package, the administrative fee that Green Dot charges AICHS is projected to be 4.8% in FY 2004 ($100,898), 0% in FY 2005, and estimated to be 6% thereafter ($222,853 in 2006, $228,559 in 2007, $232,299 in 2008, and $236,115 in 2009). In addition, the charter pays an oversight fee of 1% to CDE.

In the Financial Plan, there is one line item that says "insurance" so it was not clear what is covered under that section. It is budgeted as $22,400 for FY 2004, $48,005 for FY 2005, $62,488 in FY 2006 and for the next three years is shown as $61,670. If approved, Animo needs to add language to the petition that explains what insurance is covered in the projected amounts.

FINDING #3	**No Concerns**
The petition does not contain the number of signatures required by law.	
Comments: None	

FINDING #4	**No Concerns**
The petition does not contain an affirmation of each of the following: • Shall be nonsectarian • Shall not charge tuition • Shall not discriminate	
Comments: None	

FINDING #5	Reasonably Comprehensive	Not Reasonably Comprehensive
The petition contains reasonably comprehensive descriptions of the following:		
(A) A description of the educational program, including how information will be provided to parents on transferability of courses and eligibility of courses to meet college entrance requirements.	☒	☐
Comments: None		
(B) The measurable pupil outcomes	☒	☐
Comments: None		
(C) The method by which pupil progress is to be measured (compliance with statewide assessments and standards)	☒	☐
Comments: None		
(D) Governance structure, including the process to ensure parental involvement	☐	☒
Comments: The school has been assisted in the majority of its operations by Green Dot Public Schools. AICHS is constituted as a non-profit corporation in accordance with its charter. The ultimate responsibility for the governance of the school rests with the Green Dot's Board of Directors while Green Dot's management team will be responsible for the majority of the school's policy setting. The school's Advisory Board, comprised of parents, the private sector, teachers, staff, students, collaborating agencies, community representatives and public agencies meets monthly to discuss and recommend policy to Green Dot management. The entire Green Dot Board of Directors meets on a quarterly basis. The governing board conducts regularly scheduled monthly meetings and is quite active in their discussion of topics such as: academic success, attendance, and school performance. Please refer to Finding #1 regarding CDE staff recommendations. The charter language needs to be amended to provide for the addition of a representative of the SBE on the governing board, if the SBE so chooses. The member should be a voting member.		
(E) Qualifications to be met by those employed	☒	☐
Comment: None		

(F) Procedures to ensure health and safety of pupils and staff, including criminal records summary (per EC Section 44237)	☒	☐
Comments: None		
(G) The means by which the school will achieve racial and ethnic balance reflective of the district population	☒	☐
Comments: None		
(H) Admission requirements, if applicable (District priority or lottery per EC 47605 (d)(2))	☒	☐
Comments: None		
(I) The manner in which an independent annual financial audit is to be conducted	☐	☒
Comments: The independent auditors did not point out any findings; but the audit shows that the charter school spent $135,061 more than it received in revenues from state and federal sources. It showed the net assets at the end of the year as a negative in the amount of ($32,862). The audit report was received 3/18/05. The unaudited actuals report which was received 1/10/05, does not show deficit spending. The Los Angeles Unified School District (LAUSD) is named as an additional insured along with the Board of Education of the City of Los Angeles (page 94) on AICHS's Comprehensive Bodily Injury and Property Damage Liability Insurance policy. LAUSD was also noted on the independent annual audit (page 65). If approved, the petition should be changed to reflect SBE in place of LAUSD in the aforementioned areas.		
(J) The procedures by which pupils can be suspended or expelled	☒	☐
Comments: None		
(K) The manner by which staff will be covered by STRS, PERS, or Social Security	☒	☐
Comments: None		
(L) The public school attendance alternatives for pupils residing in the school district who choose not to attend charter schools (No governing board of a school district shall require any pupil enrolled in the school district to attend a charter school)	☐	☒

Comments: If approved, standard language from the Criteria for Review and Approval of Charter School Petitions needs to be added to the charter specifying that the parent of each student enrolled in the school shall be informed that the student has no right to admission in a particular school of any LEA or program of any LEA as a consequence of enrollment in the charter school, except to the extent that such a right is extended by the LEA.		
(M) A description of the rights of any employee of the district, upon leaving the employment of the district to work in the charter, and of any rights of return to the school district after employment at the charter school (No governing board of a school district shall require any employee of the school district to be employed in a charter school (EC 47605(e))	☐	☒
Comments: If approved, the petition needs to be amended to include the standard language from the Criteria for the Review and Approval of Charter School Petitions related to this element, which states that charter school employees shall have any right upon leaving the LEA to work in the charter school that the LEA may specify, any rights of return to employment in a LEA after employment in the school that the LEA may specify, and any other rights upon leaving employment to work in the school that the SBE determines to be reasonable and not in conflict with any law.		
(N) Process for resolution of disputes with chartering entity	☐	☒
Comments: If approved, the petition needs to be amended to include the standard language from the Criteria for the Review and Approval of Charter School Petitions related to this element, which states that because the SBE is not a LEA, the SBE may choose to resolve a dispute directly instead of pursuing the dispute resolution process specified in the charter, provided that if the SBE intends to resolve a dispute directly, it must first hold a public hearing to consider arguments for and against the direct resolution of the dispute.		
(O) Declaration whether or not the charter school shall be deemed the exclusive public employer for the purposes of EERA	☒	☐
Comments: None		
(P) A description of the procedures to be used if the charter school closes	☐	☒
Comments: If approved, the petition needs to be amended to add language regarding how notification of closure will be communicated to the SBE, CDE, and the county of education as well as potential receiving districts. The procedures need to further address the process for the transfer of student records.		

ITEM #41

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Request by Leadership Public Schools – Hayward to Establish a New Deadline for Meeting State Board of Education Condition of Approval to Open	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) establish a new deadline of July 29, 2005, by which the Leadership Public Schools (LPS) – Hayward petitioners must present documentation that the school is participating in a Special Education Local Plan Area (SELPA) or has an equivalent arrangement with a school district.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The SBE, at its March 10, 2005 meeting, approved the LPS – Hayward petition subject to numerous conditions. One of those conditions is that, by June 1, 2005, LPS – Hayward must provide verification that the school is participating in a SELPA or has an equivalent agreement with a SELPA and a school district for the provision of special education programs and services. LPS – Hayward plans to open in fall 2005.

SUMMARY OF KEY ISSUES

LPS – Hayward has met with or submitted proposals to a number of school districts (including Hayward USD, San Lorenzo USD, and West Contra Costa USD), county offices of education (COEs) (including the Alameda and Santa Clara COEs), the Mid-Alameda County SELPA, and other entities located in rural northern California and southern California. To date, none of these entities, including Hayward USD and the Mid-Alameda County SELPA, that would be responsible for serving these students if the LPS – Hayward charter did not exist, have been willing to work out arrangements to serve LPS – Hayward special education students. The petitioners are continuing to work to resolve the problem and have asked for the SBE's assistance in persuading Hayward USD that it has an obligation to see that the charter school's students are served regardless of the fact that the SBE and not the district is the charter authorizer.

LPS – Hayward has asked for an extension of time to meet the SELPA condition in order for the school to stay on track to open in fall 2005. CDE staff recommends that the petitioners be given an extension until July 29, 2005, to meet the condition.

FISCAL ANALYSIS (AS APPROPRIATE)

The extension of time to meet the SELPA condition will not result in any significant additional workload for the CDE or SBE.

ATTACHMENT(S)

None

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	☒ Action
Appeal of the Fresno County Committee on School District Organization's Decision to Approve Transfers of Territory between Central Unified School District and Fresno Unified School District	☒ Information
	☐ Public Hearing

RECOMMENDATION

The California Department of Education (CDE) recommends that the State Board of Education (SBE) affirm the decision of the Fresno County Committee on School District Organization (County Committee) to approve the transfer of territory between Central Unified School District (USD) and Fresno USD.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

A request to hear an appeal of the County Committee's approval of the territory transfer was heard by the SBE at the March 2005 meeting. The SBE agreed to hear the appeal for the purpose of reviewing the findings of the County Committee.

SUMMARY OF KEY ISSUES

On July 13, 2004, the County Committee approved a petition from the governing boards of the Central USD and the Fresno USD to exchange territory between the two districts. The primary focus of the territory transfer is the Running Horse development, a proposed golf-course community that currently is divided approximately in half by the boundary between Central USD and Fresno USD. The entire Running Horse development will be part of Central USD if the SBE upholds the local decision to approve the territory transfer.

On August 12, 2004, an appeal of the County Committee decision to approve the territory transfer was filed with the SBE pursuant to *Education Code* (*EC*) Section 35711. Under the provisions of *EC* 35711, any person can question a finding of the County Committee that the proposed transfer of territory will not adversely affect the racial or ethnic integration of the schools of the districts affected, and can file an appeal with the SBE.

Appellants' claim that the County Committee's finding that the proposed transfer of territory will not adversely affect the racial or ethnic integration of the schools of the

districts affected is not supported by substantial evidence. Appellants further claim that the County Committee did not consider any evidence regarding this issue.

At its March 2005 meeting, the SBE voted to approve hearing the appeal to allow an opportunity to investigate the claims of the appellants. Subsequently, the County Committee submitted a copy of the proceedings for review (see Attachment 1). CDE staff members have reviewed the County Committee's actions and recommends that the SBE affirm the County Committee approval of the transfer based on the following reasons:

County Committee did consider effects on racial/ethnic integration

Review of the minutes and audio-tape of the public hearings and meeting demonstrate that the County Committee did consider the effects of the transfer on racial or ethnic integration of the schools, although it is true that little substantive data was presented. The County Committee unanimously voted that the transfer substantially met the relevant condition [The reorganization of the districts will not promote racial or ethnic discrimination or segregation, *EC* 35753(b)(4)]. The County Committee pointed to three issues to justify its vote: (1) housing types in the portion of the proposed development currently in Fresno USD will range from entry level homes (1,400 square foot patio homes) to 3,000 square foot golf course homes, which will attract a range of homebuyers; (2) student diversity in both districts is substantially similar (see Attachment 1, pages 10-11); and (3) the ethnicity of homebuyers in a proposed development is difficult to predict.

No data has been presented to support negative effects on racial/ethnic integration

Opponents speaking at the public hearings provided no data to support claims of racial or ethnic segregation due to the proposed transfer of territory. In fact, opponents referenced segregation based on socio-economic status, and not racial or ethnic segregation. Moreover, the appellants failed to provide any statistical or factual evidence to indicate that the proposed transfer of territory will adversely affect the racial or ethnic integration of the schools of the districts affected, as required by *EC* 35711.

No data is available to determine effects on racial/ethnic integration

The portion of the Running Horse development proposed for transfer contains housing types that range from entry level housing to custom homes on a golf course. Speculation about the racial/ethnic mix of students that eventually will reside in this project cannot be validated or substantiated.

Students in the transfer area will have limited effect on either district

The portion of the Running Horse development that is proposed to be transferred from Fresno USD to Central USD is projected to have 350 homes when built. Both districts are large (Central USD enrollment is 11,851; Fresno USD enrollment is 81,408) and have similar distributions of students (Central USD: 28.3 percent White, 44.4 percent

Hispanic, 27.3 percent Other; Fresno USD: 17.5 percent White, 53.7 percent Hispanic, 28.8 percent Other). The students generated from this portion of the development, no matter what race or ethnicity, will not have a substantial effect on the racial/ethnic composition of either district.

There is widespread local support for the territory transfer

The governing boards from both affected school districts (Central USD and Fresno USD) have adopted resolutions in support of the territory transfer. The Fresno City Redevelopment Agency supports the transfer, as does the Fresno County Office of Education (COE).

In summary, it is CDE's opinion that no valid evidence can be presented to support a claim that the proposed transfer would adversely affect the racial or ethnic integration of the schools of the districts affected. Further, the County Committee did consider available evidence when it concluded that the transfer of territory would not promote segregation.

The SBE has three options:

1. The SBE may affirm the decision of the County Committee to approve the transfer of territory.

2. The SBE may reverse the decision of the County Committee, thus disapproving the transfer of territory.

3. The SBE may direct the County Committee to reconsider its decision if the SBE determines that inadequate consideration was given to the effect of the transfer on racial or ethnic integration.

CDE recommends that the SBE affirm the decision of the County Committee.

FISCAL ANALYSIS (AS APPROPRIATE)

Affirming or reversing the action of the County Committee will have no significant fiscal effect on any agency. Should the SBE decide to remand the matter back to the County Committee, the Fresno COE and affected school districts could incur additional costs to hold hearings and reanalyze the issue.

ATTACHMENT(S)

Attachment 1: Fresno Unified/Central Unified Property Exchange (11 Pages) (This attachment is not available for Web viewing. A printed copy is available for viewing in the State Board of Education Office).

ITEM #43

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

SUBJECT	
Curriculum Development and Supplemental Materials Commission: Paper-screening of applicants, interviews, and appointments	☒ Action ☒ Information ☐ Public Hearing

RECOMMENDATION

State Board of Education (SBE) staff recommend that the SBE's Screening Committee meet to paper-screen and/or to interview applicants for appointment to the Curriculum Development and Supplemental Materials Commission (Curriculum Commission) and that the SBE take action to make appointments to the Curriculum Commission as appropriate.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The SBE appoints 13 of the 16 public members of the Curriculum Commission to four-year terms. An individual may serve only one full term on the Curriculum Commission; a member may be reappointed if he or she was initially appointed to fill a vacancy of less than three years.

The terms of office of four current members of the Curriculum Commission expire at the end of the 2005 calendar year. One of the four was initially appointed to a partial term and is eligible for reappointment. Other vacancies may arise. By law, the SBE is to make its appointments such that the Curriculum Commission has at least seven classroom or mentor teachers. In addition, the SBE endeavors to make its appointments such that the Curriculum Commission has continuously represented within its membership subject matter expertise in the major disciplines taught in kindergarten through grade twelve.

SUMMARY OF KEY ISSUES

An invitation for applications for the forthcoming vacancies on the Curriculum Commission was widely circulated both in hard copy and electronically. The application deadline was 5:00 p.m. on Friday, June 24, 2005.

Consideration is being given to several courses of action in regard to Curriculum Commission paper-screening, interviews, and appointments. This agenda item will serve as public notice that any of the following may take place at the July SBE meeting:

SUMMARY OF KEY ISSUES

- The SBE's Screening Committee may meet to paper-screen applicants for appointment with interviews to be held at a subsequent time.
- If paper-screening is completed prior to this meeting, the SBE's Screening Committee may hold interviews of applicants.
- The SBE may receive recommendations from the Screening Committee and take action on the appointment of individuals to serve on the Curriculum Commission.

FISCAL ANALYSIS (AS APPROPRIATE)

There are relatively minor costs associated with the participation of individual Curriculum Commission members at meetings and other activities associated with development of curriculum frameworks and adoption of instructional materials. Funding for these costs is part of the base state operations (administrative) budget for the CDE. Appointment of individuals to the Curriculum Commission, per se, does not have a significant fiscal impact on the CDE or on the State as a whole.

ATTACHMENT(S)

As necessary, the SBE will be provided one or more last minute memoranda with information regarding Curriculum Commission applicants.

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: July 7, 2005

TO: MEMBERS, STATE BOARD OF EDUCATION

FROM: Cathy Barkett
Executive Director, State Board of Education

RE: Item No. 43

SUBJECT: Curriculum Development and Supplemental Materials Commission: Paper-screening of Applicants, Interviews and Appointments

Four members of the Curriculum Development and Supplemental Materials Commission (Commission) have terms that end in December 2005. In addition, the Board Office recently received a resignation letter from Commissioner Kerry Hamill, who finds that the responsibilities of her new full time job prevent her serving the remaining year of her term on the Commission.

Staff recommends that the Board appoint one person to serve on the Commission immediately, and four more for people who would start their four-year terms in January 2006. At least seven of the 13 members of the Commission must be teachers at the time of their appointment, which means that at least 2 of the five currently vacant positions much be filled by teachers.

One of the current Commissioners, Richard Wagoner, has served only a partial term and therefore is eligible for re-appointment. He has indicated a willingness to continue to serve, and the Screening Committee is very pleased to forward to the Board his name for re-appointment.

The Board's Screening Committee (Ruth Green and Joe Nunez) met on June 29 to paper screen 61 applicants for the Commission. The Screening Committee considered factors such as content area expertise, geographical location, experience, knowledge of the standards and frameworks, strength of the resumes, and the major workload areas of the Commission in the upcoming four years. They selected 15 candidates to interview on July 5; one candidate could not be reached and so 14 were interviewed. It was a highly impressive group of applicants. Each would have brought unique strengths and talents to the Curriculum Commission.

The committee is pleased to recommend the following individuals for appointment as indicated below:

Richard Wagoner
Mathematics Teacher and Department Chair
San Pedro High School

Los Angeles Unified School District

Mr. Wagoner has served as a math teacher in LAUSD since 1990. He has a BA in Economics from UCLA and a Professional Clear Credential. He has served on the Curriculum Commission since December 2003.

Kevin Wooldridge
CEO, Education for Change
Oakland, California

Kevin has a BA in Liberal Studies, a MS in Education and an Administrative Services Credential. He is currently the CEO for Education for Change, a charter school organization working cooperatively with the Oakland Public Schools. Prior to that he has served as a teacher, principal and district administrator in Oakland and Berkeley public schools.

Constance (Connie) Tate
Director of Regional Technical Assistance for Reading First
San Joaquin County Office of Education

Ms. Tate has a Masters in Curriculum and Instruction with an emphasis in reading, a Clear Multiple Subjects Credential, Reading Specialist Credential and Clear Administrative Credential. She has served as teacher and administrator in education for 30 years, primarily in Title I schools. She was a member of an Instructional Materials Advisory Panel (IMAP) in 2002.

John David Brooks
High School English Teacher
El Camino High School
Oceanside Unified School District

Mr. Brooks has been a leader in Advanced Placement, International Baccalaureate, district curriculum planning and alignment to standards, and fine arts education. He has a BA in English, and two MA s, one in English Literature and the other in Educational Psychology. He has a California Standard Life Secondary Credential, a California Life Community College Credential and a California GATE Credential.

Katherine Crawford
Teacher on Special Assignment
Chipman Middle School
Alameda Unified School District

Ms. Crawford has a BS in Business Administration and a Multiple Subjects Clear Credential, and is enrolled in a Masters in Education program. She has extensive experience as an elementary and middle school teacher and her strength is in curriculum development. She lists her areas of strength as secondary literacy and intervention, math instruction and reading.

ATTACHMENT 1: 2004-2005 Curriculum Commission Membership

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Specific Waiver**

SUBJECT	
Request by **Bassett Unified School District** to waive *Education Code* (*EC*) Section 56362(c), allowing the caseload of the resource specialist to exceed the maximum caseload of 28 students by no more than four students (32 maximum). **Susan Riley** assigned at **Van Wig Elementary School**. Waiver Number:16-4-2005	☒ **Action** ☒ **Consent**

RECOMMENDATION

☐ Approval ☒ Approval with conditions ☐ Denial

That the district will provide additional instructional aide assistance at a minimum of six hours per day to the affected resource specialist who is over her caseload.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Both *EC* 56101 and *CCR*, Title 5, Section 3100, allow the State Board of Education to approve waivers of resource specialists to exceed the maximum caseload of 28 students by no more than four students. However, there are specific requirements in these regulations, which must be met for approval, and if these requirements are not met, the waiver must be denied.

A resource specialist is a credentialed teacher who provides instruction and services to children with Individualized Education Programs (IEP) that are with regular education teachers for the majority of the school day. Resource specialists coordinate special education services with the regular school programs for their students. Statute limits caseload for resource specialists to no more than 28 pupils unless the State Board of Education grants a waiver.

SUMMARY OF KEY ISSUES

CCR, Title 5, Section 3100 states: an affected resource specialist will have the assistance of an instructional aide at least five hours daily whenever that resource specialist's caseload exceeds the statutory minimum during the waiver's effective period. Susan Riley, resource specialist, will have an increase in her caseload from 28 students to 32 students. The district has agreed to provide her with six hours of aide time daily.

California Department of Education staff confirmed that Susan Riley assigned at Van Wig Elementary School in the Bassett Unified School District has agreed to the increase in her caseload. She will not have had a caseload exceeding 28 students for two consecutive years.

The resource specialists bargaining unit participated in the waiver development and stated that they were in support.

Authority for the Waiver: *EC* 56101, and *CCR*, Title 5, Section 3100.

Period of request: January 20, 2005 until June 15, 2005

Local board approval date(s): SELPA approved January 27, 2005

Bargaining unit(s) consulted on date(s): January 26, 2005

Name of bargaining unit(s)/representative(s): Bassett Teachers Association

Position of bargaining unit(s) (choose only one):

☐ Neutral ☒ Support ☐ Oppose

Comments (if appropriate):

FISCAL ANALYSIS (AS APPROPRIATE)

If this waiver is denied, the Bassett Unified School District will need to employ additional qualified staff placing a financial hardship on the district.

BACKGROUND INFORMATION

Consent Item: Backup materials, waiver request forms and supporting documents are not available for web viewing but are available for inspection in the Waiver Office.

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Specific Waiver**

SUBJECT	
Request by **Gateway Unified School District** to waive *Education Code (EC)* Section 56362(c), allowing the caseload of the resource specialist to exceed the maximum caseload of 28 students by no more than four students (32 maximum). **Lynn Goff** assigned at **Toyon Elementary School**. Waiver Number: 6-4-2005	☒ **Action** ☒ **Consent**

RECOMMENDATION

☐ Approval ☒ Approval with conditions ☐ Denial

That the resource specialist will have an instructional aide available for at least 5.75 hours a day.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Both *EC* 56101 and *CCR*, Title 5, Section 3100, allow the State Board of Education to approve waivers of resource specialists to exceed the maximum caseload of 28 students by no more than four students. However, there are specific requirements in these regulations, which must be met for approval, and if these requirements are not met, the waiver must be denied.

A resource specialist is a credentialed teacher who provides instruction and services to children with Individual Education Programs (IEP) that are with regular education teachers for the majority of the school day. Resource specialists coordinate special education services with the regular school programs for their students. Statute limits caseload for resource specialists to no more than 28 pupils unless the State Board of Education grants a waiver.

SUMMARY OF KEY ISSUES

The waiver requests that Lynn Goff, a resource specialist will have an increase in her caseload from 28 to 30 students. Ms. Goff is assigned to Toyon Elementary in the Gateway Unified School District and per a telephone conversation on April 18, 2005, agrees to the increase in her caseload of 28 students to 30 students. The district and Ms. Goff are aware that this waiver will not be approved for two consecutive years. The district will provide an instructional aide for 5.75 hours per day, more than the 5 hours required.

The resource specialists bargaining unit representative, Cindy Ogden, participated in the waiver development and submitted a neutral position as discussed in a telephone conversation on April 18, 2005. *CCR*, Title 5, Section 3100 does not require union agreement, only participation in the waiver process. The California Department of Education is recommending approval of this waiver because the teacher agrees and all

other conditions are met.

Authority for the Waiver: *EC* 56101 and *CCR*, Title 5, Section 3100.

Period of request: March 22, 2005 to June 7, 2005

Local board approval date(s): March 24, 2005

Bargaining unit(s) consulted on date(s): March 22, 2005

Name of bargaining unit(s)/representative(s): Gateway Professional Association, Cindy Ogden, Union Representative

Position of bargaining unit(s) (choose only one):

☒ Neutral ☐ Support ☐ Oppose

Comments (if appropriate):

FISCAL ANALYSIS (AS APPROPRIATE)

If this waiver is denied, the Gateway Unified School District will need to employ additional qualified staff to provide services to the special education students placing a financial hardship on the district.

BACKGROUND INFORMATION

Consent Item: Backup materials, waiver request forms and supporting documents are not available for web viewing but are available for inspection in the Waiver Office.

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Specific Waiver**

SUBJECT	
Request by **Butte County Office of Education** to waive *Education Code (EC)* Section 56362(c), allowing the caseload of the resource specialist to exceed the maximum caseload of 28 students by no more than four students (32 maximum). **James Hayton** assigned at **Four Winds School**, a Learning Community Charter School. Waiver Number: 16-5-2005	☒ **Action** ☒ **Consent**

RECOMMENDATION

☐ Approval ☒ Approval with conditions ☐ Denial

That the affected resource specialist (who is over his caseload) will be provided additional instructional aide assistance for a minimum of five hours per day.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Both *EC* 56101 and *CCR*, Title 5, Section 3100, allow the State Board of Education to approve waivers of resource specialists to exceed the maximum caseload of 28 students by no more than four students. However, there are specific requirements in these regulations, which must be met for approval, and if these requirements are not met, the waiver must be denied.

A resource specialist is a credentialed teacher who provides instruction and services to students with Individualized Education Programs that are with regular education teachers for the majority of the school day. Resource specialists coordinates special education services with the regular school programs for his or her students. Statute limits the Resource Specialist caseload to no more than 28 pupils, but the SBE may grant waivers of the caseload maximum as described above.

SUMMARY OF KEY ISSUES

This waiver requests that resource specialist James Hayton have an increase in his caseload from 28 to no more than 32 students. Mr. Hayton is assigned to Four Winds School, a Learning Community Charter School, and has indicated by written statement and phone conversation conducted on May 24, 2005, that he agrees to the increase in his caseload of 28 students by no more than four students.

Support staff will be picking up some of the non-instructional duties to give Mr. Hayton more time for direct student contact. The Butte County Office and Mr. Hayton are aware that this waiver will not be approved for two consecutive years. The Butte County Office will ensure that Mr. Hayton has an instructional aide for at least five hours per day.

The resource specialist bargaining unit representative, John Kassel, participated in waiver development and submitted a supportive statement.

Authority for the Waiver: *EC* 56101

Period of request: March 1, 2005 to June 30, 2005

Local board approval date(s): May 9, 2005

Bargaining unit(s) consulted on date(s): April 18, 2005

Name of bargaining unit(s)/representative(s): John Kassel, Butte County Teachers Association

Position of bargaining unit(s) (choose only one):

☐ Neutral ☒ Support ☐ Oppose

Comments (if appropriate):

FISCAL ANALYSIS (AS APPROPRIATE)

If this waiver is denied, the Butte County Office of Education will need to employ additional qualified staff or persons with emergency qualifications to provide services to the special education students placing a financial hardship on the district.

BACKGROUND INFORMATION

Consent Item: Backup materials, waiver request forms and supporting documents are not available for Web viewing but are available for inspection in the Waiver Office.

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Federal Waiver**

SUBJECT	
Request by **Southern Kern School District** to waive No Child Left Behind Act (NCLB); Title IV, Part A, Section 4115 (a)(1)(c) to use Safe and Drug Free Schools and Communities funds to support the cost of *The Great Body Shop*, a Comprehensive Health, Substance Abuse, Violence Prevention Program pre-kindergarten through eighth grade. Waiver Number: Fed-3-2005	☒ **Action** ☒ **Consent**

RECOMMENDATION

☐ Approval ☒ Approval with conditions ☐ Denial

That the district must submit a report to the Safe and Healthy Kids Program Office (SHKPO) no later than July 31, 2006, that describes its progress in evaluating the use of *The Great Body Shop* program within the District. In addition, the district must submit a report to the SHKPO no later than July 31, 2007, that describes the progress made by Southern Illinois University, Carbondale (SIUC) in submitting the results of the SIUC evaluation of *The Great Body Shop* program to (1) the National Registry of Effective Programs, (2) the University of Colorado's Center for the Study and Prevention of Violence, or (3) the California Healthy Kids Resource Center, for possible designation as a Model, Blueprint, or Validated Program. The district must be willing to take part in a formal evaluation, if requested. The district must also implement and evaluate its own comprehensive prevention program in accordance with the district's approved Local Educational Agency Plan.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

State Board Policy 03-01 contains guidelines for approval of applications for waiver of the NCLB requirements that Title IV funds be used for "science-based" prevention programs. The State Board has previously approved a waiver for use of this program by Chino Valley Unified School District (Fed-09-2003).

SUMMARY OF KEY ISSUES

This application requests a waiver so that the local educational agency (LEA) may use the "promising" prevention program *The Great Body Shop* rather than a "science-based" prevention program as required by Title IV of NCLB. In accordance with State Board Policy 03-01, there are three conditions that must be satisfied before approval of the use of a "promising" prevention program rather than an already-established science-based program:

1. Is the program innovative?
2. Does the program demonstrate substantial likelihood of success?

Yes. The two conditions for innovation and substantial likelihood of success are satisfied because the program has already been designated as “promising” by the Center for Substance Abuse Prevention. Policy 03-01 lists the Center as one of the nationwide research groups that may recognize a new program as “science-based.”

3. Is there a plan and timeline for submitting the program for review and recognition as a science-based program?

Yes. The third condition requires that the plan be reviewed by one of the nationwide research groups identified in Policy 03-01. This waiver request meets these criteria, because the producer of the Program is already participating in a study by SIUC that will determine the effectiveness of the program within the next year, and because the LEA has committed to participating in the data collection process for that study if requested. Following through on this commitment to evaluation is therefore a condition for approval of the waiver.

The Department recommends that this waiver request be approved as it meets each of the three criteria identified in the State Board waiver policy regarding the federal statute.

Authority for Waiver: NCLB, Title IV, Part A, Section 4115(a)(3)

Period of Request: 7/1/2005 to 6/30/2007

Local board approval date(s): 4-6-2005

FISCAL ANALYSIS (AS APPROPRIATE)

Waiver approval will allow the District to use Title IV, Safe and Drug Free Schools and Communities funds for this program.

BACKGROUND INFORMATION

Consent Item: Backup materials, waiver request forms and supporting documents are not available for web viewing but are available for inspection in the Waiver Office.

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Federal Waiver**

SUBJECT	
Request by **Mojave Unified School District** to waive No Child Left Behind Act (NCLB); Title IV, Part A, Section 4115 (a) (1) (c), to use Safe and Drug Free Schools and Communities funds to support the cost of *Character Counts* – an innovative program for students in grades kindergarten through twelve, which helps them in decision making skills and to say no to drugs, alcohol, and tobacco use. Waiver Number: Fed-5-2005	☒ **Action** ☒ **Consent**

RECOMMENDATION

☐ Approval ☒ Approval with conditions ☐ Denial

That the district must submit a report to the Safe and Healthy Kids Program Office no later than July 31, 2006, describing the progress made to evaluate the effectiveness of *Character Counts*. The district must submit a report to the Safe and Healthy Kids Program Office no later than July 31, 2007, describing the final results of the evaluation. The district agrees to submit the evaluation results to the California Healthy Kids Resource Center (CHKRC), to the Center for Substance Abuse Prevention (CSAP), and to the University of Colorado's Center for the Study and Prevention of Violence, for possible designation as a Validated Program, Model, or Blueprint. The district must also evaluate its own comprehensive prevention program in accordance with the district's approved Local Educational Agency Plan.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

State Board Policy 03-01 contains guidelines for approval of applications for waiver of the NCLB requirements that Title IV funds be used for "science-based" prevention programs. The State Board of Education has already approved similar waiver requests for other programs.

SUMMARY OF KEY ISSUES

State Board Policy 03-01 contains guidelines for approval of applications for waiver of the NCLB requirements that Title IV funds be used for "science-based" prevention programs. The State Board of Education has already approved similar waiver requests for other programs:

1. Is the Program Innovative?

Yes. The program uses the innovative youth development approach of character education to build positive strengths, assets, and character in students.

2. Does the program demonstrate substantial likelihood of success?

Yes. Research has shown favorable results of character education, and the *Character Counts* program has been evaluated with favorable results. For example, a 5-year study was conducted in South Dakota with a sample of 8,419 respondents. Tulare County Schools using *Character Counts* have received 28 Bonner Center Awards given by California State University, Fresno, based on their evaluation of the program.

3. Is there a plan and timeline for submitting the program for review and recognition?

Yes. The district must submit a satisfactory plan and timeline, a progress report within one year, and a final report within two years.

Authority for Waiver: NCLB, Title IV, Part A, Section 4115(a)(3)

Period of request: July 1, 2005 to June 30, 2007

Local board approval date(s): 4-12-05

FISCAL ANALYSIS (AS APPROPRIATE)

Programmatic change–no fiscal impact.

BACKGROUND INFORMATION

Consent Item: Backup materials, waiver request forms and supporting documents are not available for web viewing but are available for inspection in the Waiver Office.

ITEM #WC-6

CALIFORNIA STATE BOARD OF EDUCATION

JULY AGENDA

☒ **Federal Waiver**

SUBJECT	
Request by **Empire Union School District** to waive the No Child Left Behind Act (NCLB); Title IV, Part A, Section 4115 (a)(1)(c) to use Safe and Drug Free Schools and Communities funds to support the cost of *Character Counts* for grades kindergarten through fifth. Waiver Number: Fed-6-2005	☐ **Action** ☒ **Consent**

RECOMMENDATION

☐ Approval ☒ Approval with conditions ☐ Denial

That the district must submit a report to the Safe and Healthy Kids Program Office no later than July 31, 2006 describing the progress made to evaluate the effectiveness of *Character Counts*. The district must submit a report to the Safe and Healthy Kids Program Office no later than July 31, 2007 describing the final results of the evaluation. The district agrees to submit the evaluation results to the California Healthy Kids Resource Center (CHKRC), to the Center for Substance Abuse Prevention (CSAP), and to the University of Colorado's Center for the Study and Prevention of Violence, for possible designation as a Validated Program, Model, or Blueprint. The district must also evaluate its own comprehensive prevention program in accordance with the district's approved Local Educational Agency Plan.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

State Board Policy 03-01 contains guidelines for approval of applications for waiver of the NCLB requirements that Title IV funds be used for "science-based" prevention programs. The State Board of Education has already approved similar waiver requests for other programs.

SUMMARY OF KEY ISSUES

State Board Policy 03-01 contains guidelines for approval of applications for waiver of the NCLB requirements that Title IV funds be used for "science-based" prevention programs. The State Board of Education has already approved similar waiver requests for other programs:

1. Is the Program Innovative?

Yes. The program uses the innovative youth development approach of character education to build positive strengths, assets, and character in students.

2. Does the program demonstrate substantial likelihood of success?

Yes. Research has shown favorable results of character education, and the *Character Counts* program has been evaluated with favorable results. For example, a five-year study was conducted in South Dakota with a sample of 8,419 respondents. Tulare County Schools using *Character Counts* have received 28 Bonner Center Awards given by California State University, Fresno, based on their evaluation of the program.

3. Is there a plan and a timeline for submitting the program for review and recognition?

Yes. The additional material submitted by the school district includes a satisfactory plan and timeline. The District has agreed to send a progress report within one year, and a final report within two years.

Authority for Waiver: NCLB, Title IV, Part A, Section 4115(a)(3)

Period of request: July 1, 2005 to June 30, 2007

Local board approval date(s): 3-3-05

FISCAL ANALYSIS (AS APPROPRIATE)

Programmatic change – no fiscal impact.

BACKGROUND INFORMATION

Consent Item: Backup materials, waiver request forms and supporting documents are not available for web viewing but are available for inspection in the Waiver Office.

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Specific Waiver**

SUBJECT	
Request by **Petaluma Joint Union High School District** to waive *Education Code* (*EC*) Section 51224.5(b), the requirement that a student graduating in the 2004-05 year be required to complete a course in Algebra I (equivalent) to be given a diploma of graduation for one special education student based on *EC* 56101, the special education waiver authority. Waiver Number: 3-6-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ Approval ☒ Approval with conditions ☐ Denial

That this waiver removes only the requirement that this one specific student successfully complete a course in Algebra I (or its equivalent) for the 2004-05 graduating year. The student must meet other course requirements stipulated by the governing board of the school district of enrollment and by *EC* Section 51225.3 in order to receive a high school diploma. In the event a student does not graduate in 2004-05, this waiver does not relieve the student of their responsibility to attempt to successfully complete a course in Algebra I (or its equivalent) in 2005-06 as required by *EC* Section 51224.5(b).

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

In 2000, legislation was enacted to require students as a condition of receiving a high school diploma to complete Algebra I. The Algebra I requirement applies beginning with students graduating in 2003-04. The State Board of Education (SBE) has granted a limited number of waivers in the past. California Department of Education (CDE) staff will provide a history of these waivers for new SBE members.

SUMMARY OF KEY ISSUES

For the review of this waiver request, the district was required to provide the following documentation:

- For the student included in the waiver request, attach a valid, current Individualized Education Program (IEP) for the student for whom you are requesting a waiver. Highlight the areas of mathematics deficiencies and how the student's needs in mathematics were addressed.

- Information from IEPs for high school years to prove that the student was on the

diploma track consistently and evidence that the IEP was written to support the student's participation in diploma track math courses, particularly algebra.

- Indicate the specific assistance the district provided to the student, such as supplementary aids, services, accommodations, modifications, and supports, to attain this diploma track goal specifically for the algebra requirement in those years. Highlight all former attempts at algebra and pre-algebra classes.
- Copy of the transcript for the student along with a comparison of the state and or district (if higher) graduation requirements. This is to evaluate that the student is otherwise eligible to graduate with a diploma under district policies.
- Indicate which assessment the district has used at the high school level for the student: Standardized Testing and Reporting program (STAR) or California Alternate Performance Assessment (CAPA). (STAR required for waiver approval recommendation)

A Special Education Consultant reviewed the above documentation specific to the student in full confidentiality. Additional information was gathered from the district by telephone or fax as needed to make a determination. The district has provided facts indicating that failure to approve the request would hinder implementation of the student's IEP or compliance by the district for a free, appropriate education for students with disabilities.

The CDE staff recommends approval of the waiver for one student on the following conditions: That this waiver removes only the requirement that the one student successfully complete a course in Algebra I (or its equivalent) for the 2004-05 graduating year. The student must meet other course requirements stipulated by the governing board of the school district of enrollment and by *EC* Section 51225.3 in order to receive a high school diploma. In the event a student does not graduate in 2004-05, this waiver does not relieve the student of its responsibility to successfully complete a course in Algebra I (or its equivalent) in 2005-06 as required by *EC* Section 51224.5(b).

Authority for the Waiver: *EC* 56101

Period of request: 2004-05 School Year

Local board approval date(s): June 15, 2005

Bargaining unit(s) consulted on date(s): Consultation is not required.

Name of bargaining unit(s)/representative(s): Consultation is not required.

Position of bargaining unit(s) (choose only one): Consultation is not required.

☐ Neutral ☐ Support ☐ Oppose

FISCAL ANALYSIS (AS APPROPRIATE)

There will be no adverse fiscal impact to the state if this waiver is approved.

BACKGROUND INFORMATION

Action Item: Some documentation is available for web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or State Board Office.

Attachments:

- Specific Waiver Request (2 pages).

ITEM #W-2

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Specific Waiver**

SUBJECT	
Request by **Rocklin Unified School District** to waive *Education Code* (*EC*) Section 51224.5(b), the requirement that all students graduating in 2004-05 be required to complete a course in Algebra I (or the equivalent) to be given a high school diploma for **ten** special education students, pursuant to *EC* Section 56101, the special education waiver authority. Waiver Number: 2-6-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ Approval ☒ Approval with conditions ☐ Denial

That this waiver removes only the requirement that the ten affected students successfully complete a course in Algebra I (or the equivalent) for graduation in 2004-05 only. These students must meet other course requirements stipulated by the governing board of the school district of enrollment and by *EC* Section 51225.3 in order to receive a high school diploma. In the event a student does not graduate in 2004-05, this waiver does not relieve the student of the responsibility to attempt to successfully complete a course in Algebra I (or its equivalent) for graduation in 2005-06, as required by *EC* Section 51224.5(b).

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

In 2000, legislation was enacted to require all students as a condition of receiving a high school diploma to complete Algebra I. The Algebra I requirement took effect beginning with students graduating in 2003-04. The State Board of Education has granted a limited number of waivers in the past. California Department of Education (CDE) staff will provide a history of these waivers for new SBE members.

SUMMARY OF KEY ISSUES

For the review of this waiver request, the district was required to provide the following documentation:

- For each student included in the waiver request, attach a valid, current Individualized Education Program (IEP) for each student for whom you are requesting a waiver. Highlight the areas of mathematics deficiencies and how the student's needs in mathematics were addressed.

SUMMARY OF KEY ISSUES

- Information from IEPs for high school years to prove that the student was on the diploma track consistently and evidence that the IEP was written to support the student's participation in diploma track math courses, particularly algebra.

- Indicate the specific assistance the district provided to the student, such as supplementary aids, services, accommodations, modifications, and supports, to attain this diploma track goal specifically for the algebra requirement in those years. Highlight all former attempts at algebra and pre-algebra classes.

- Copy of the transcript for each student along with a comparison of the state and or district (if higher) graduation requirements. This is to evaluate that the student is otherwise eligible to graduate with a diploma under district policies.

- Indicate which assessment the district has used at the high school level for the student: Standardized Testing and Reporting (STAR) program or California Alternate Performance Assessment (CAPA). (STAR required for waiver approval recommendation.)

The above documentation specific to each student was reviewed by a Special Education Consultant in full confidentiality. Additional information was gathered from the district by telephone or fax as need to make a determination. The district has provided facts indicating that failure to approve the request would hinder implementation of the student's IEP or compliance by the district for a free, appropriate education for students with disabilities.

The CDE recommends approval of the waiver for all ten students on the following conditions: That this waiver removes only the requirement that these ten students successfully complete a course in Algebra I (or its equivalent) for graduation in 2004-05. These students must meet other course requirements stipulated by the governing board of the school district of enrollment and by *EC* Section 51225.3 in order to receive a high school diploma. In the event a student does not graduate in 2004-05, this waiver does not relieve the student of the responsibility to successfully complete a course in Algebra I (or its equivalent) for graduation in 2005-06, as required by *EC* Section 51224.5(b).

Authority for the Waiver: *EC* Section 56101

Period of request: 2004-05 School Year

Local board approval date(s): 5/18/2005

Bargaining unit(s) consulted on date(s): Consultation is not required for this waiver.

Name of bargaining unit(s)/representative(s): Consultation is not required for this waiver.

Position of bargaining unit(s) (choose only one): Consultation is not required for this waiver.

☐ Neutral ☐ Support ☐ Oppose

Comments (if appropriate):

FISCAL ANALYSIS (AS APPROPRIATE)

Approval of this waiver would have essentially no fiscal impact on the State.

BACKGROUND INFORMATION

Action Item: Some documentation is available for Web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or SBE Office.

Attachments:

- Specific Waiver Request (2 pages)

ITEM #W-3

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Specific Waiver**

SUBJECT	
Request by **Monterey Peninsula Unified School District** to waive *Education Code* (*EC*) Section 51224.5(b), the requirement that all students graduating in 2004-05 be required to complete a course in Algebra I (or the equivalent) to be given a high school diploma for **three** special education students, pursuant to *EC* Section 56101, the special education waiver authority. Waiver Number: 24-5-2004	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ Approval ☒ Approval with conditions ☐ Denial

That this waiver removes only the requirement that the three affected students successfully complete a course in Algebra I (or the equivalent) for graduation in 2004-05 only. These students must meet other course requirements stipulated by the governing board of the school district of enrollment and by *EC* Section 51225.3 in order to receive a high school diploma. In the event a student does not graduate in 2004-05, this waiver does not relieve the student of the responsibility to attempt to successfully complete a course in Algebra I (or its equivalent) for graduation in 2005-06, as required by *EC* Section 51224.5(b).

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

In 2000, legislation was enacted to require all students as a condition of receiving a high school diploma to complete Algebra I. The Algebra I requirement took effect beginning with students graduating in 2003-04. The State Board of Education has granted a limited number of waivers in the past. California Department of Education (CDE) staff will provide a history of these waivers for new SBE members.

SUMMARY OF KEY ISSUES

For the review of this waiver request, the district was required to provide the following documentation:

- For each student included in the waiver request, attach a valid, current Individualized Education Program (IEP) for each student for whom you are requesting a waiver. Highlight the areas of mathematics deficiencies and how the student's needs in mathematics were addressed.

SUMMARY OF KEY ISSUES

- Information from IEPs for high school years to prove that the student was on the diploma track consistently and evidence that the IEP was written to support the student's participation in diploma track math courses, particularly algebra.

- Indicate the specific assistance the district provided to the student, such as supplementary aids, services, accommodations, modifications, and supports, to attain this diploma track goal specifically for the algebra requirement in those years. Highlight all former attempts at algebra and pre-algebra classes.

- Copy of the transcript for each student along with a comparison of the state and or district (if higher) graduation requirements. This is to evaluate that the student is otherwise eligible to graduate with a diploma under district policies.

- Indicate which assessment the district has used at the high school level for the student: Standardized Testing and Reporting (STAR) program or California Alternate Performance Assessment (CAPA). (STAR required for waiver approval recommendation.)

The above documentation specific to each student was reviewed by a Special Education Consultant in full confidentiality. Additional information was gathered from the district by telephone or fax as need to make a determination. The district has provided facts indicating that failure to approve the request would hinder implementation of the student's IEP or compliance by the district for a free, appropriate education for students with disabilities.

The CDE recommends approval of the waiver for all three students on the following conditions: That this waiver removes only the requirement that these three students successfully complete a course in Algebra I (or its equivalent) for graduation in 2004-05. These students must meet other course requirements stipulated by the governing board of the school district of enrollment and by *EC* Section 51225.3 in order to receive a high school diploma. In the event a student does not graduate in 2004-05, this waiver does not relieve the student of the responsibility to successfully complete a course in Algebra I (or its equivalent) for graduation in 2005-06, as required by *EC* Section 51224.5(b).

Authority for the Waiver: *EC* 56101

Period of request: 2004-05 School Year

Local board approval date(s): 11-17-04

Bargaining unit(s) consulted on date(s): Consultation is not required for this waiver.

Name of bargaining unit(s)/representative(s): Consultation is not required for this waiver.

Position of bargaining unit(s) (choose only one): Consultation is not required for this waiver.

☐ Neutral ☐ Support ☐ Oppose

Comments (if appropriate):

FISCAL ANALYSIS (AS APPROPRIATE)

There will be no adverse fiscal impact to the state if this waiver is approved.

BACKGROUND INFORMATION

Action Item: Some documentation is available for web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or State Board Office.

Attachments:

- Specific Waiver Request (2 pages)

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Specific Waiver**

SUBJECT	
Request by **various Local Educational Agencies** to waive *Education Code* (*EC*) Section 51224.5(b), the requirement that all students graduating in the 2004-05 year be required to complete a course in Algebra I (or equivalent) to be given a diploma of graduation for one special education student based on *EC* 56101, the special education waiver authority. Note: More districts may be added by Last Minute Memorandum	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ Approval ☐ Approval with conditions ☐ Denial
Recommendation(s) Pending

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

In 2000, legislation was enacted to require students as a condition of receiving a high school diploma to complete Algebra I. The Algebra I requirement applies beginning with students graduating in 2003-04. The State Board of Education (SBE) has granted a limited number of waivers in the past. California Department of Education (CDE) staff will provide a history of these waivers for new SBE members.

SUMMARY OF KEY ISSUES

For the review of this waiver request, the district was required to provide the following documentation for each student:

- A valid, current Individualized Education Program (IEP) for each student included in the waiver request.
- The areas of mathematics deficiencies and how the student's needs in mathematics were addressed.
- IEP for high school years to prove that the student was on the diploma track consistently and evidence that the IEP was written to support the student's participation in diploma track math courses, particularly Algebra I.
- The specific assistance the district provided to the student, such as supplementary aids, services, accommodations, modifications, and supports, to attain this diploma track goal specifically for the algebra requirement in those years.
- All former attempts at algebra and pre-algebra classes.
- Copy of the transcript for each student along with a comparison of the state and

or district (if higher) graduation requirements. (This is to evaluate that the student is otherwise eligible to graduate with a diploma under district policies.)

- The assessment the district has used at the high school level for the student:- California Standards Tests (CST) or California Alternate Performance Assessment (CAPA).

A Special Education Consultant reviewed the documentation specific to each student in full confidentiality. Additional information was gathered from the district by telephone or fax as need to make a determination. The district provided facts indicating that failure to approve the request would hinder implementation of the student's IEP or compliance by the district for a free, appropriate education for students with disabilities. Staff from the Special Education Division will attend the SBE meeting to provide explanations for their recommendations as well as answer any questions that SBE members may have for them.

Authority for the Waiver: *EC* 56101

Period of request: 2004-05 School Year

FISCAL ANALYSIS (AS APPROPRIATE)

There will be no adverse fiscal impact to the state if this waiver is approved.

BACKGROUND INFORMATION

Action Item: Some documentation is available for web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or State Board Office.

Attachments:

- Will be in Last Minute Memorandum

ITEM #W-5

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **General Waiver**

SUBJECT	
Request by **Horizon Instructional Systems** under *Education Code (EC)* Section 33054 to waive *EC* 47605.1(c)(2) pertaining to geographic limits on resource centers for nonclassroom-based charter schools so that **Horizon Instructional Systems** can continue to operate two resource centers in Sacramento County to serve special education students only. Waiver Number: 17-5-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ **Approval** ☐ **Approval with conditions** ☒ **Denial**

EC Section 33051(a*)*(1): The educational needs of the pupils are not adequately addressed.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Several similar waivers were approved for one year only by the State Board of Education (SBE), while others have been denied by the SBE, depending on the individual circumstances.

SUMMARY OF KEY ISSUES

Assembly Bill 1994 was enacted by the Legislature in 2002 and amended *EC* Section 47605.1 to include the following provisions:

> 47605.1 (c) Notwithstanding any other provision, a charter school may establish a resource center, meeting space, or other satellite facility located in a county adjacent to that in which the charter school is authorized if the following conditions are met:
> (1) The facility is used exclusively for the educational support of pupils who are enrolled in nonclassroom-based independent study of the charter school.
> (2) The charter school provides its primary educational services in, and a majority of the pupils it serves are residents of, the county in which the school is authorized.

Horizon Instructional Systems is a nonclassroom-based charter school authorized by the Western Placer Unified School District in Placer County. Horizon's student enrollment in Placer County is 701 students. The charter school enrolls the majority of its students in adjacent counties: Sacramento County (1556), El Dorado County (567), Nevada County (96), Sutter County (67), and Yuba County (58).

Horizon Instructional Systems currently has five resource centers established for the educational support of nonclassroom-based students in these adjacent counties. These

resource centers will be closed at the end of the 2004-05 school year to comply with *EC* 47605.1(c)(2) which relates to geographic limits on resource centers for nonclassroom-based charter schools.

The charter school would like to continue to maintain two resource centers in Sacramento County to provide support for special education students. They expect the number of students with disabilities to be served at these centers to be as follows: Carmichael – 36; Elk Grove; 28. (See Attachment A for further information on populations, counties, and Academic Performance Index 2004 scores,

Horizon Instructional Systems had a 637 Base API in 2004, with a four Statewide Ranking and a one Similar Schools Ranking. As a nonclassroom-based charter school (required to submit a funding determination in accordance with *EC* Section 47634.2), Horizon Instructional Systems was funded at the 100 percent level by the SBE in January 2005. Based on the API performance of this school, however, it does not appear that the academic performance of Horizon Instructional Systems equals the academic performance of the public schools that these children would otherwise have been required to attend.

In establishing geographic and site limitations for charter schools, the intent of Assembly Bill 1994 was to bring charter schools closer to their authorizing districts. In addition, the Governor's signing message related to Senate Bill 1766 in July 2004 strongly supports the geographic and site limitations of *EC* Section 47605.1:

> I am signing Senate Bill 1766 which exempts the Delta Charter High School from the geographic and site restrictions on charter school operations. However, I wish to make it clear that this is an exceptional case, and I do not seek to weaken the accountability provisions provided in current law. Broadly, I believe that the geographic and site restrictions can provide protection against the abuses engaged in by certain satellite charter school sites a few years ago. For the charter school system to provide meaningful educational reform, accountability must go hand in hand with flexibility. In many cases, excessive distance between a charter school site and it's authorizing entity have led to inadequate oversight…

Horizon Instructional Systems has several options to operate resource centers in adjacent counties and fully comply with the provisions of Assembly Bill 1994. First, by increasing enrollment of students residing in Placer County to at least 50 percent of the school's total average daily attendance, Horizon Instructional Systems can establish resource centers in adjacent counties. Second, if Horizon Instructional Systems is not able to serve a majority of students in the county in which it is authorized (Placer County), it can go to local districts in Sacramento, Nevada, Sutter, El Dorado, and Yuba counties and seek new charter schools to serve these counties.

Assembly Bill 1994 was enacted by the Legislature in 2002. The primary intent of this bill was to bring charter schools closer to their authorizing districts. It has been two and one-half years since this legislation was approved and Horizon Instructional Systems has had ample time to seek authorization for a new charter from a school district in

adjacent counties and comply with all provisions of *EC* Section 47605.1.

In addition, there was no evidence of support provided with this waiver from the Sacramento County Office of Education, or the districts where these resource centers are to be located, who might otherwise serve these students with disabilities.

The CDE recommends denial of this waiver request based on *EC* Section 33051(a*)*(1): The educational needs of the pupils are not adequately addressed.

Authority for Waiver: *EC* Section 33054

Period of request: July 1, 2005, through June 30, 2006

Local board approval date(s): April 21, 2005

Public hearing held on date(s): May 3, 2005

Bargaining unit(s) consulted on date(s): April 22, 2005

Name of bargaining unit/representative(s) consulted: David Gleason, HCEA; Sherry Henderson, CSEA

Position of bargaining unit(s) (choose only one):
☐ Neutral ☒ Support ☐ Oppose
Comments (if appropriate):

Public hearing advertised by (choose one or more):
☐ posting in a newspaper ☒ posting at each school ☐ other (specify)

Advisory committee(s) consulted: Advisory Committee

Objections raised (choose one): ☒ None ☐ Objections are as follows:

Date(s) consulted: April 21, 2005

FISCAL ANALYSIS (AS APPROPRIATE)

This waiver request will not greatly impact either state or local finances.

BACKGROUND INFORMATION

Action Item: Some documentation is available for web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or State Board Office.

Attachments:

- Attachment A – Data - Horizon Instructional Systems (1 page)
- General Waiver Request (3 pages)
- Certification Form for EC 33054 waiver (1 page)

Attachment A

Data Regarding Waiver Request for Horizon Instructional Systems

API Data	Number of Students included in the 2004 API	2004 API Base	2004 Statewide Rank	2004 Similar Schools Rank
Placer County				
Westerm Placer County USD Sponsoring Agency	2,847	716		
Horizon Instructional Services Non-Classroom Based Charter	1,998	637	4	1

County Enrollment/Resource Centers (*) Horizon Instructional Systems **Enrollment as of 2004-2005**

County	**Placer**	**El Dorado**	**Nevada**	**Sacramento**	**Sutter**	**Yuba**
Population in 2004-05	701*	567 *	96*	1556*	67	58

Proposed: Non-Classroom based Special Education Resource Centers In Sacramento County if waiver is granted	**Proposed Enrollment 2005-2006**
Charmichael	36
Elk Grove	28

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **General Waiver**

SUBJECT	
Request by **Mattole Unified School District** under *Education Code (EC)* Section 33050 to waive *EC* 47605.1(e)(3) pertaining to geographic limits on classroom-based charter schools so that **Mattole Valley Charter School** can continue to operate a classroom-based program, the **North Coast Learning Academy**, in the same county but in the city of Eureka outside of the geographic boundaries of the authorizing school district. Waiver Number: 23-5-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ **Approval** ☐ **Approval with conditions** ☒ **Denial**
EC 33051(a)(1): The educational needs of the pupils are not adequately addressed

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Similar waivers have been approved with conditions, or denied by the State Board of Education (SBE), depending on the individual circumstances

SUMMARY OF KEY ISSUES

Assembly Bill 1994 was enacted by the Legislature in 2002 and amended *EC* Sections include the following provisions relating to classroom-based programs:

> 47605 (a)(1) A petition for the establishment of a charter school shall identify a single charter school that will operate within the geographic boundaries of that school district. A charter school may propose to operate at multiple sites within the school district, as long as each location is identified in the charter school petition.
>
> *EC* Section 47605.1(e)(3) Notwithstanding other implementation timelines in this section, by June 30, 2005, or upon the expiration of a charter that is in existence on January 1, 2003, whichever is later, all charter schools shall be required to comply with this section for schoolsites at which education services are provided to pupils prior to or after July 1, 2002, regardless of whether the charter school initially received approval of its charter school petition prior to July 1, 2002. To achieve compliance with this section, a charter school shall be required to receive approval of charter petition in accordance with this section and Section 47605.

Mattole Valley Charter School is authorized by the Mattole Unified School District in Humboldt County. This school offers various nonclassroom-based programs throughout Humboldt and adjacent counties. In addition to the nonclassroom-based programs,

Mattole Valley Charter School operates one site-based program in Eureka, California, (outside the boundaries of the charter school's authorizing district) the North Coast Learning Academy, which is the subject of this waiver request. Mattole Valley Charter School has operated this program in Eureka since August 21, 2000. This kindergarten through grade eight, site-based program currently serving 134 students. The North Coast Learning Academy is operated in a facility located in the jurisdiction of Cutten School District (Kindergarten through grade six) and the Eureka City Unified School District (Kindergarten through grade eight district that would serve students in grades seven and eight in the attendance area where the North Coast Learning Academy and

The superintendent of Cutten School District has written a letter of support for this waiver request. No recommendation has been provided from the County Office of Education, or the Eureka City Unified School District as of this date.

Review of the assessment scores of students in the area show that Mattole Valley Charter School had a 627 Base Academic Performance Index (API) in 2004 with a two Statewide Ranking and a one Similar Schools. Cutten Elementary School has an 805 Base API in 2004 with an eight Statewide Ranking and a ten Similar Schools Ranking, and the two junior high schools in the Eureka City School District in the area have similar high scores (Cavitt: 838 API, rank ten and three) and (Olympus: 817 API rank nine and one.)

Although the 2004 Base API was as listed above, it is difficult to determine anything about the Mattole Valley Charter Schools academic performance over time as for the years of 2000 through 2003, a valid API was not given as the reports for those years all state, "the school failed the statistical test or its proportion of parental waivers was 20% or greater."

In addition, although the 134 students in the North Coast Learning Academy represent only about 25 percent of the students included in Mattole Valley Charter School program in the 2004 API, it does not appear that the academic performance of the charter school program equals the academic performances of the public schools that these children would otherwise have been required to attend.

The Governor's signing message related to Senate Bill 1766 in July 2004 also strongly supports the geographic and site limitations of *EC* Section 47605.1:

> I am signing Senate Bill 1766 which exempts the Delta Charter High School from the geographic and site restrictions on charter school operations. However, I wish to make it clear that this is an exceptional case, and I do not seek to weaken the accountability provisions provided in current law. Broadly, I believe that the geographic and site restrictions can provide protection against the abuses engaged in by certain satellite charter school sites a few years ago. For the charter school system to provide meaningful educational reform, accountability must go hand in hand with flexibility. In many cases, excessive distance between a charter school site and it's authorizing entity have led to inadequate oversight…

The CDE recommends denial of this waiver request on the basis of *EC* 33051(a)(1): The educational needs of the pupils are not adequately addressed, in terms both of Academic performance, and in the need for closer oversight. It has been two and one-half years since this legislation was approved, and Mattole Valley Charter School has had ample time to seek authorization for a new charter from a school district in Eureka and comply with all provisions of *EC* Section 47605.1.

Authority for Waiver: *Education Code* (EC) Section 33050

Period of request: July 1, 2005, through July 1, 2006

Local board approval date(s): May 16, 2005

Public hearing held on date(s): May 16, 2005

Bargaining unit(s) consulted on date(s): No employee bargaining units.

Name of bargaining unit/representative(s) consulted: None

Position of bargaining unit(s) (choose only one):
☐ Neutral ☐ Support ☐ Oppose
Comments (if appropriate):

Public hearing advertised by (choose one or more):
☐ posting in a newspaper ☒ posting at each school ☐ other (specify)

Advisory committee(s) consulted: Advisory Committee

Objections raised (choose one): ☒ None ☐ Objections are as follows:

Date(s) consulted: June 23, 2005

FISCAL ANALYSIS (AS APPROPRIATE)

This waiver request will not greatly impact either state or local finances.

BACKGROUND INFORMATION

Action Item: Some documentation is available for web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or State Board Office.

Attachments:

- General Waiver Form (3 pages)
- 2004 Academic Performance Index Base Report – Mattole Charter (I page)
- Support Letter from Cutten School District (1 page)

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **General Waiver**

SUBJECT	
Request by **Claremont Unified School District** for a waiver of portions of *Education Code* (*EC*) Section 48661(a) to permit the establishment of San Antonio Continuation High School on the same site as a community day school (CDS), Phoenix Academy CDS. Waiver Number: 7-6-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☒ **Approval** ☐ **Approval with conditions** ☐ **Denial**

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The State Board of Education (SBE) has approved several similar requests to allow the colocation of a CDS with a continuation high school when the CDSs could not be located separately and the district has been able to ensure appropriate separation of students between the two schools.

SUMMARY OF KEY ISSUES

The Claremont Unified School District requests a waiver of *EC* Section 48661(a) which states that a CDS shall not be situated on the same site as a continuation high school.

The district intends to temporarily locate San Antonio Continuation High School on the same site as the district's Phoenix Academy CDS. This move is necessary due to severe budget constraints and safety concerns if the continuation high school were to remain at its present site. The district conducted an extensive search of facilities owned by the district and in the community. The district has certified that no appropriate separate facilities are available. This site was selected as providing the greatest possible separation from other traditional school classrooms and students. The CDSs will not be located on the same site as an elementary, middle, or comprehensive high school. A Facilities Advisory Committee is being formed to assess the districtwide facilities issues. One of the Committee's tasks will be to determine a permanent location for the continuation high school.

The CDSs and the continuation high school will be separated from each other by physical barriers (fences). Although parking would be in the same lot, students from the two schools will arrive and depart at different times and use separate entry and exit locations and pathways. Campus monitors will be in place at the entrance of each school in the parking area to ensure that the students stay separate at all times. There are also different bell and lunch schedules, with lunch at different locations. Each school has its own restrooms. Additionally, the administrative office is being moved to provide a greater view of the campus and pathways to ensure the safety and separation of the two campuses.

The district believes that the measures described above will provide a high level of safety. The Joint Site Council representing students, parents, teachers, and administrators is supporting this request. The bargaining units were also consulted and were either neutral or had their concerns addressed through modification of the site plan.

The CDE recommends approval of the waiver for the one year requested to allow the district to determine a permanent placement for the continuation high school.

Authority for Waiver: *EC* Section 33050

Period of request: July 1, 2005, to June 30, 2006

Local board approval date(s): June 7, 2005

Public hearing held on date(s): June 7, 2005

Bargaining unit(s) consulted on date(s): January 21, 2005

Name of bargaining unit/representative(s) consulted: David Nemer, President, Claremont Faculty Association (CFA); Lynn Forester, President, Claremont School Employees Association (CSEA), Chapter #200

Position of bargaining unit(s) (choose only one):
☒ Neutral ☐ Support ☐ Oppose
Comments (if appropriate): The CFA President voiced concern when the initial plan provided for a single set of restrooms to serve both schools. The plan was subsequently modified to provide for separate restroom facilities for each school.

Public hearing advertised by (choose one or more):
☒ posting in a newspaper ☒ posting at each school ☐ other (specify)

Advisory committee(s) consulted: Joint School Site Council of San Antonio High School and Phoenix Academy CDS

Objections raised (choose one): ☒ None (Support) ☐ Objections are as follows:

Date(s) consulted: January 21, 2005, and May 2, 2005

FISCAL ANALYSIS (AS APPROPRIATE)

Approval of this waiver would not have a fiscal impact on the state. Approval of the waiver would allow for more efficient local operations and, thus, the avoidance of costs that would otherwise be borne by the district.

BACKGROUND INFORMATION

Action Item: Some documentation is available for Web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or SBE Office.

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **General Waiver**

SUBJECT	
Request by **Grant Joint Union High School District** for a waiver of portions of *Education Code* (*EC*) Section 48661(a) to permit the establishment of Nova Community Day School (CDS) on the same site as a continuation high school, Vista Nueva Career & Technology High School. Waiver Number: 1-6-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☒ **Approval** ☐ **Approval with conditions** ☐ **Denial**

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The State Board of Education (SBE) has approved several similar requests to allow the colocation of a community day school (CDS) with a continuation high school when the CDS could not be located separately and the district has been able to ensure appropriate separation of students between the two schools.

SUMMARY OF KEY ISSUES

The Grant Joint Union High School District requests a waiver of *EC* Section 48661(a) which states that a CDS shall not be situated on the same site as a continuation high school.

The district intends to locate Nova Community Day School on the same large site as the Vista Nueva Career & Technology (Continuation) High School. The district conducted an extensive search of facilities owned by the district and in the community. The district has certified that no appropriate separate facilities are available. Severe fund restrictions made it prohibitive to establish separate new school sites. This site was selected as providing the greatest possible separation from other traditional school classrooms and students. The CDS will not be located on the same site as an elementary, middle, or comprehensive high school.

The CDS and the continuation high school will be separated from each other by a series of physical barriers (fences and “no student” zones) and security cameras. Arrival and departure are at separate times and locations to prevent intermingling of students. There are also different bell and lunch schedules. Each school has its own restrooms. Public Safety Officers assigned to each campus will ensure that students from each school are separated at all times.

The district believes that the measures described above will provide a very high level of safety. The Site Councils and bargaining units representing students, parents, teachers, and administrators were consulted and there were no objections.

While the district believes that the measures described above would provide a very high level of safety, the district initially is requesting, and the CDE recommends, approval of the waiver for only one year to allow for re-evaluation before renewal is considered.

Authority for Waiver: *EC* Section 33050

Period of request: June 1, 2005, to June 30, 2006

Local board approval date(s): August 1, 2005

Public hearing held on date(s): August 1, 2005

Bargaining unit(s) consulted on date(s): May 23, 2005

Name of bargaining unit/representative(s) consulted: California School Employees Association (CSEA) - John Ennis, Professional Educators Association of Sacramento County (PEASC) - Larry Brown, Grant District Education Association (GDEA) - Robert Upton

Position of bargaining unit(s) (choose only one):
☒ Neutral ☒ Support ☐ Oppose
Comments (if appropriate): CSEA - Support, PEASC and GDEA - Neutral

Public hearing advertised by (choose one or more):
☒ posting in a newspaper ☐ posting at each school ☐ other (specify)

Advisory committee(s) consulted: Vista Nueva School Site Council

Objections raised (choose one): ☒ None ☐ Objections are as follows:

Date(s) consulted: May 31, 2005

FISCAL ANALYSIS (AS APPROPRIATE)

Approval of this waiver would not have a fiscal impact on the state. Approval of the waiver would allow for more efficient local operations and, thus, the avoidance of costs that would otherwise be borne by the district.

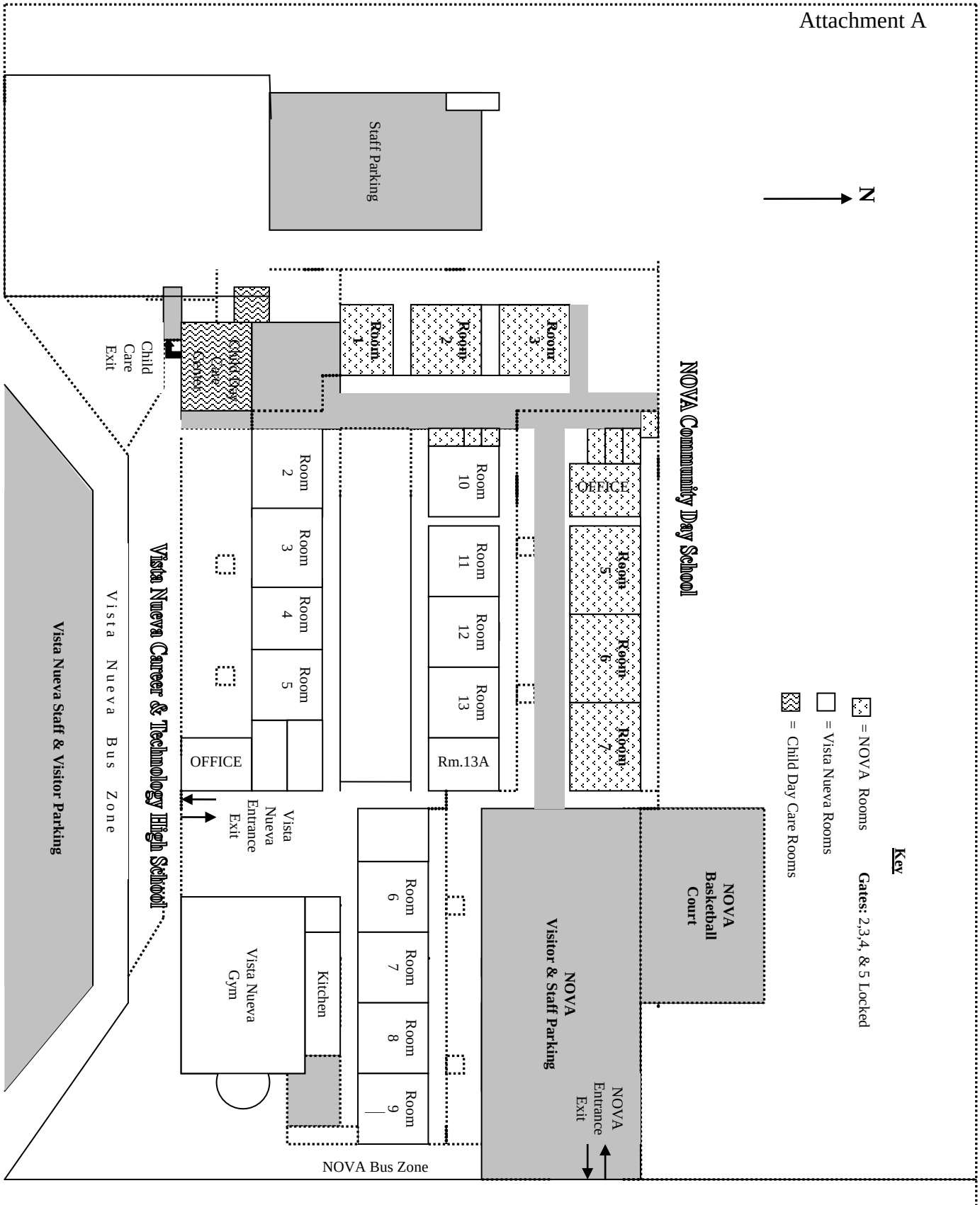
BACKGROUND INFORMATION

Action Item: Some documentation is available for Web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or SBE Office.

Attachments:

- General Waiver Request (3 pages)
- Attachment A - Vista Nueva Site Map (1 page)

Attachment A



GRANT UNION HIGH SCHOOL DISTRICT

Vista Nueva Career & Technology High School

&

NOVA Community Day School

2035 North Avenue, Sacramento, CA 95838

ITEM #W-9

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **General Waiver**

SUBJECT	
Request by **Temecula Valley Unified School District** to waive *Education Code (EC)* Section 37202, the equity length of time requirement, at one of the district's three high schools, Chaparral High School. Waiver Number: 15-5-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ **Approval** ☒ **Approval with conditions** ☐ **Denial**

1) That the waiver is approved for one year only, and 2) that the district submits an evaluation of the waiver before a renewal is considered.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The State Board of Education (SBE) has approved similar waiver requests in the past at the elementary grade levels, in particular, for kindergarten classes. This is the second time equity length of time waiver request for this district. Great Oak High School, in this same district, has already been approved for a waiver to implement late start days at that school at the March 2005 SBE meeting. If this waiver is approved two out of the three schools will have additional late start days.

SUMMARY OF KEY ISSUES

Temecula Valley Unified School District is requesting a waiver of the equity length of time requirement to allow Chaparral High School, one out of their three high schools, to start school one day a week at 9:00 a.m. instead of the regular starting time of 7:30 a.m. for teacher collaboration. Working together collaboratively, the teachers want to use these meetings for planning strategies to improve instructional practices. They anticipate that this will strengthen the academic success of the students. Chaparral High School has a 2004 statewide and similar schools ranking of nine.

Currently, the district offers 66,688 instructional minutes annually at their three high schools that include five late-start days that decrease instructional time by 600 minutes. Approval of this waiver request will allow Chaparral High School teachers to meet for collaboration approximately twenty-five times a year instead of the five times they are currently meeting now. During the 2005-2006 school year, the district will reduce the instructional time offered at Chaparral High School to 65,038 minutes annually, which is still 238 minutes above the state required minimum of 64,800 annual instructional minutes.

Therefore, the department recommends approval of this waiver request for one year with the condition that before a renewal is considered that the district submit an evaluation of the results of this extra teacher collaboration time.

Authority for Waiver: *Education Code (EC)* Section 33050

Period of request: August 22, 2005 to June 16, 2006

Local board approval date(s): January 18, 2005

Public hearing held on date(s): January 18, 2005

Bargaining unit(s) consulted on date(s): January 3 and 7, 2005

Name of bargaining unit/representative(s) consulted: Jim Thomas, President TVEA

Position of bargaining unit(s) (choose only one):
☐ Neutral ☒ Support ☐ Oppose
Comments (if appropriate):

Public hearing advertised by (choose one or more):
☒ posting in a newspaper ☒ posting at each school ☒ other (specify)
The notice of public hearing appears in the local newspaper, at three school sites and the District Office.

Advisory committee(s) consulted: Chaparral PTSA and Chaparral School Site Council and Great Oak High School (GOHS) Academic Leadership Society, GOHS PTSA, GOHS School Site Councils.

Objections raised (choose one): ☒ None ☐ Objections are as follows:

Date(s) consulted: Chaparral PTSA – January 1, 2005 and Site Council – March 17, 2005, April 21, 2005, GOHS Academic Leadership Society met 10/19/04, GOHS PTSA met 10/14/04, and GOHS School Site Council met 1/10/05.

FISCAL ANALYSIS (AS APPROPRIATE)

There is no state fiscal impact.

BACKGROUND INFORMATION

Action Item: Some documentation is available for web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or State Board Office.

Attachments:

- General Waiver Request (3 pages)
- Chaparral High School Site Council meeting announcement (1 page)
- Chaparral High School Site Council meeting minutes (1 page)

ITEM #W-10

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **General Waiver**

SUBJECT	
Request by **Tracy Unified School District** for a renewal waiver of *Education Code* (*EC*) Section 37202, the equity length of time requirement, to increase instructional minutes at four of their fourteen elementary schools: **Clover, Delta, South and Poet-Christian** for various grade levels per attached chart. Waiver Number: 41-3-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ **Approval** ☒ **Approval with conditions** ☐ **Denial**

That the district maintains the instructional minutes as identified in their waiver request. *EC* 33051(c) will apply so that the district is not required to reapply annually if the information contained on the request remains current.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The State Board of Education (SBE) has approved similar requests for renewal waivers in the past. The first request by Tracy Unified School District was approved January 8, 2004 (4-12-2003-W-6).

SUMMARY OF KEY ISSUES

The Tracy Unified School District is requesting a renewal of their waiver for the equity length of time requirement to allow them to continue operating grade levels at different lengths of time at four of their fourteen elementary schools: Clover, Delta, South and Poet-Christian Schools. The district is offering these students more instructional time at these schools as shown on the attached chart.

For example, the Delta Island kindergarten operates a full day schedule of 320 daily instructional minutes. The student population is 61 percent migrant with many students attending that rural school with their siblings. Part of the additional time is spent on English language acquisition skills. Due to the rural location of the school, transportation is a key issue so that the added minutes support the bus schedule.
At Clover Middle School, the waiver has allowed for an extra 25 minutes per day of additional instruction in mathematics, reading, writing and spelling. Although the API scores have not been as high as anticipated, the scores have gone up in all of their target areas. This increased time also allows for enrichment activities.

The evaluation required by the first waiver request indicates satisfaction by the parents and students surveyed with 82 percent of the students responding that they like coming to school. Ninety-four percent of the parents surveyed feel like they are partners with the school, an important element in success for any school.

Therefore, the department recommends approval for the waiver request to allow Tracy Unified School District to continue to operate four of their fourteen schools as indicated on the attached chart for a period of two years. *EC* 33051(c) will apply so that the district is not required to reapply annually if the information contained on the request remains current.

Authority for Waiver: *Education Code (EC)* Section 33050

Period of request: July 1, 2004 to June 30, 2006

Local board approval date(s): April 12, 2005

Public hearing held on date(s): April 12, 2005

Bargaining unit(s) consulted on date(s): March 4, 2005

Name of bargaining unit/representative(s) consulted: Anne Mooney, President, Tracy Educators' Association.

Position of bargaining unit(s) (choose only one):
☐ Neutral ☒ Support ☐ Oppose
Comments (if appropriate):

Public hearing advertised by (choose one or more):
☐ posting in a newspaper ☒ posting at each school ☒ other (specify)

Advisory committee(s) consulted: All school site councils within the district.

Objections raised (choose one): ☐ None ☒ Objections are as follows: At the North School Site Council one member voted no citing the reason that all schools should have parity and be treated the same. (See attachment)

Date(s) consulted: Various dates, all held between May 1, and May 31, 2005.

FISCAL ANALYSIS (AS APPROPRIATE)

The district will absorb any costs associated with this waiver request.

BACKGROUND INFORMATION

Action Item: Some documentation is available for web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or State Board Office.

Attachments:

- Specific Waiver Request (2 pages)
- Chart of Instructional Minutes Requested and Evaluation (2 pages)
- 2004 API Growth Report with List of Tracy Unified Schools (1 page)

ITEM #W-11

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **General Waiver**

SUBJECT	
Request by **Jefferson School District** to waive *California Code of Regulations (CCR),* Title 5, Section 3043(d) which requires 20 school days (four hours each) of attendance for extended school year for special education students. Waiver Number: 18-5-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ Approval ☒ Approval with conditions ☐ Denial

That the district: 1) provide 16 days of instruction of five hours each, for a total of 80 hours and, 2) only 16 days of special education average daily attendance (ADA) may be claimed by the district.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The State Board of Education (SBE) has approved nine waivers in the past to allow the provision of the required amount of time in fewer days during extended school year (usually in the summer) for special education students at other school districts**.**

SUMMARY OF KEY ISSUES

California Code of Regulations (CCR), Title 5, Section 3043 requires that a district provide extended school year services (between the close of one academic year and the beginning of the next) must be provided to a student who has unique needs and requires special education services and related services in excess of the regular academic year as defined. *CCR*, Title 5, Section 3043(d) requires that the program be provide for a minimum of 20 instructional days, typically for four hours each day (no less that the regular school day).

The Jefferson School District's waiver request stated they feel that shifting the regular summer school from a five-day-week, four-hour-day program to a four-day-week, five-hour-day program will increase attendance.

The District requests this waiver so that the extended year program for special education students may be modified to mirror the regular education summer school program. This allows better opportunities to mainstream is more convenient for parents with children in both programs with regard to transportation to and from school.

The California Department of Education recommends that this waiver be approved on the condition that the district provides 16 days of instruction of five hours each, for a total of 80 hours. In addition, with this waiver, the district may only claim special education average daily attendance (ADA) reimbursement for 16 days.

Authority for the Waiver: *CCR,* Title 5, Section 3043(d)

Period of request: June 2005 to July 2005

Local board approval date(s): May 11, 2005

Bargaining unit(s) consulted on date(s): May 4, 2005

Name of bargaining unit(s)/representative(s): American Federation of Teachers, Local 3267, Paul Hagen, Co-President

Position of bargaining unit(s) (choose only one):

☐ Neutral ☒ Support ☐ Oppose

Comments (if appropriate):

FISCAL ANALYSIS (AS APPROPRIATE)

Approval of this request would have some local fiscal impact.

BACKGROUND INFORMATION

Action Item: Some documentation is available for Web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or SBE Office.

Attachments:

- General Waiver Request (2 pages)

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **General Waiver**

SUBJECT	
Request by **Sacramento City Unified School District** for **Bear Flag Elementary Schoo**l in Cohort I of the Immediate Intervention/Underperforming Schools Program (II/USP) to waive the timelines in *Education Code (EC)* Section 52055.51(a)(d) and (e) for the School Assistance and Intervention Team (SAIT) contract, reports, and adoption of recommendations. Waiver Number: 7-5-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☒ **Approval** ☐ **Approval with conditions** ☐ **Denial**

(Assuming that the district board completes the timelines and adopts the SAIT Provider's Report of Findings for Bear Flag Elementary School by July 5, 2005.)

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The State Board of Education (SBE) identified the Bear Flag Elementary School as a state-monitored school on November 10, 2004.

The SBE has waived various timelines of the II/USP program on a number of occasions. This is the third waiver of this particular type.

SUMMARY OF KEY ISSUES

This waiver is being requested in order to re-start the 30, 60, and 90 day timelines in *EC* Section 52055.51(a), (d), and (e) which began initially when the Bear Flag Elementary School was identified as a state-monitored school on November 10, 2004. Bear Flag is in the first cohort of schools in the II/USP. Participating schools must meet all academic growth targets on the Academic Performance Index (API) for two consecutive years following a planning year, in order to exit the program. Schools failing to achieve this goal may either immediately become state-monitored, or, in the event some positive growth is made, become a school "on watch."

Having failed to meet all its academic growth targets for two consecutive years, Bear Flag Elementary School was "on watch" as of the 2001-02 school year. As a result of making no growth for the 2003-04 school year, Bear Flag, after a second review of its data, became state-monitored on November 10, 2004, and was required to hire a SAIT by the SBE.

Although the school and the district did begin a first SAIT process, (through a contract with Urban School Imagineers, Karen Policheck, lead contractor) within the statutory

timelines, the school has experienced two turnovers at the principal position subsequent to identification as a state-monitored school. The void in leadership contributed to issues related to the timely implementation of the SAIT process under the originally selected SAIT provider. A district decision was made to terminate the first SAIT contract with Urban Imagineers, and hire a new SAIT provider (Action Learning, with Gary Soto, lead contractor). A new principal was also hired.

This resulted in postponement of the implementation of the SAIT process and necessitated a request for a readjustment of the statutory timelines through this waiver application. Although the Sacramento City Unified School District (SCUSD) board only formally approved the contract for the Action Learning SAIT provider on May 5, 2005, Acton Learning, SCUSD, and school staff began to fulfill the initial requirements of the contract as soon as verbal agreement was reached. District staff determined that the timelines could be completed by July 5, 2005.

The California Department of Education therefore recommends approval of the waiver request assuming that the district board completed the timelines and adopted the Action Learning's Report of Findings for Bear Flag Elementary School by July 5, 2005.

Authority for Waiver: *EC* Section 33050

Period of request: From November 10, 2004, to July 5, 2005

Local board approval date(s): April 21, 2005

Public hearing held on date(s): April 21, 2005

Bargaining unit(s) consulted on date(s): SCTA, 04-14-05; SEIU, 04-12-05; UPE, April 21, 2005

Name of bargaining unit/representative(s) consulted:
SCTA – Marcy Launey
SEIU – Ulysses Maddison
UPE- Harriet Young

Position of bargaining unit(s) (choose only one):

SCTA -	☒ Neutral	☐ Support	☐ Oppose
SEIU -	☐ Neutral	☒ Support	☐ Oppose
UPE -	☐ Neutral	☒ Support	☐ Oppose

Comments (if appropriate):

Public hearing advertised by (choose one or more):
☒ posting in a newspaper ☒ posting at each school ☒ other (specify) – District Web Site

Advisory committee(s) consulted: The Bear Flag Elementary School Site Council

Objections raised (choose one): ☒ None ☐ Objections are as follows:

Date(s) consulted: April 13, 2005

FISCAL ANALYSIS (AS APPROPRIATE)

The timeline waiver does not alter the disbursement of state-budgeted funds allocated for support of the SAIT process.

BACKGROUND INFORMATION

Action Item: Some documentation is available for Web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or SBE Office.

Attachments:

- Letter from district (2 pages)
- General Waiver Request (2 pages)

ITEM #W-13

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **General Waiver**

SUBJECT	
Request by **Los Angeles Unified School District** on behalf of **Gardena Senior High School** to waive *Education Code* (*EC*) Section 52055.55(a)(b), to allow for the extension of the requirement for a school having to make significant growth within 36 months after the assignment of a School Assistance and Intervention Team (SAIT) to be extended to 48 months before: (1) being allowed to exit the program; or (2) taking additional sanctions. Waiver Number: 6-6-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☒ **Approval** ☐ **Approval with conditions** ☐ **Denial**

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Gardena Senior High School was deemed state-monitored by the SBE at the May 2005 meeting under the provisions of the Immediate Intervention/ Underperforming Schools Program (II/USP) because the school failed to make significant growth or meet its growth targets. Significant growth is defined as making at least one point growth on the schoolwide Academic Performance Index (API).

SUMMARY OF KEY ISSUES

Gardena Senior High School was identified for state-monitoring in May 2005 and is now requesting an extension of the requirement of a school to make significant growth for two consecutive years within 36 months after the assignment of a SAIT due to the lateness of the date of identification within the 2004-05 academic school year. Gardena Senior High School is requesting that the 36-month period be extended to 48 months before it is required to exit the program or face additional sanctions.

Gardena Senior High School's waiver request is based on its late identification for state-monitoring status, which resulted from the need to resolve data issues for schools without APIs. Moreover, identification for SAIT assistance and funding late in the 2004-05 school year means that the school improvement efforts cannot fully begin until the start of the 2005-06 school year. As a result, Gardena Senior High School is requesting an additional 12 months prior to the judgment about exiting the program or facing additional sanctions.

The California Department of Education (CDE) recommends approval of the waiver request to extend the timeframe of the SAIT process. The district has already begun the SAIT contract process with Los Angeles County Office of Education, Ben Futura, lead contractor, however the 2004-05 school year is basically over. This waiver does not change the provisions of *EC* Section 52055.5(b) that limit corrective action funding

for state-monitored schools to either two or three years.

Authority for Waiver: *EC* Section 33050

Period of request: 1/1/04 to 6/30/08

Local board approval date(s): 6/28/05

Public hearing held on date(s): 6/28/05

Bargaining unit(s) consulted on date(s): 4/25/05

Name of bargaining unit/representative(s) consulted: Mike Dreebin

Position of bargaining unit(s) (choose only one):
☐ Neutral ☒ Support ☐ Oppose
Comments (if appropriate):

Public hearing advertised by (choose one or more):
☒ posting in a newspaper ☐ posting at each school ☐ other (specify)

Advisory committee(s) consulted: Gardena Senior High School Site Council

Objections raised (choose one): ☒ None ☐ Objections are as follows:

Date(s) consulted: 5/4/05

FISCAL ANALYSIS (AS APPROPRIATE)

If the waiver is approved, the school will not be eligible to receive any additional funding beyond two or three years depending upon whether the school exits state-monitoring in 2007 or 2008. The first year funding includes funding for SAIT work of $100,000 and corrective action funding of $493,200. Potentially, additional years of funding are calculated at about $493,200 per year.

BACKGROUND INFORMATION

Action Item: Some documentation is available for Web viewing. Some forms and other hard copy documents are available for viewing at the Waiver Office or SBE Office.

Attachments:

- General Waiver Request (2 pages)

ITEM #W-14

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Specific Waiver**

SUBJECT	
Request by **Summerville Union High School District** to waive *Education* Code *(EC)* Section 46202(b), the longer day incentive program audit penalty for offering less instructional time in the 2003-2004 fiscal year than the minimum requirements set in 1986-87 at grades 9-12 at Summerville High (shortfall of 2,075 minutes). Waiver Number: 1-4-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ Approval ☒ Approval with conditions ☐ Denial

That the district maintain increased instructional time at Summerville High School from the required 64,800 minutes per year to 66,875 minutes per year (64,800 plus the 2,075 minutes short) for a period of two years beginning in 2005-2006 and continuing through 2006-2007, and report the increase in its yearly audits.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

EC section 46206 authorizes waivers to be granted for fiscal penalties because of a shortfall in instructional time. This section of the *Education Code* is very prescriptive and states that a waiver may only be granted upon the condition that the school or schools in which the minutes, days, or both, were lost, maintain minutes and days of instruction equal to those lost in addition to the amount for twice the number of years that it failed to maintain the required minimum length of time for the instructional school year, minimum number of instructional days for the school year.

SUMMARY OF KEY ISSUES

During an audit of the 2003-2004 fiscal year, Summerville Union High School District was cited for not providing the minimum required number of 64,800 instructional minutes at Summerville High School in grades 9 through 12 resulting in a shortfall of 2,075 instructional minutes for the entire school year. The auditor disallowed inclusion of nutritional breaks to be counted as instructional time. The district then shortened a morning passing period without increasing the total number of daily instructional minutes. After the error was revealed, the district increased the instructional minutes at the beginning of the 2004-2005 school year to meet the annual required number of minutes for that year.

The district is requesting to waive the full penalty amount of $92,992.35. The department has reviewed the bell schedule for the 2005-2006 and asked for approval by the district's auditor to ensure accuracy. The auditor, Stephen Roatch, submitted a report on his review of the high school's bell schedule (see attached) and concluded that as long as the district "does not veer from the bell schedules and number of days presented on the following…pages" the district will satisfy the instructional time

requirements. The attached pages are bell schedules which demonstrate that the district met the minimum instructional time in 2004-2005 and will begin increasing the instructional time by the required minutes in 2005-2006 school year. To meet the requirements of the waiver request, the district will offer increased instructional time of 66,875 minutes annually and continue increased instructional time until the completion of the 2006-2007 school year.

Therefore, the department recommends approval with the condition that the district maintain increased instructional time at Summerville High School from the required 64,800 minutes per year to 66,875 minutes per year (64,800 plus the 2,075 minutes short) for a period of two years beginning in 2005-2006 and continuing through 2006-2007, and report the increase in its yearly audits.

Authority for the Waiver: 46206

Period of request: July 1, 2003 to June 30, 2004

Local board approval date(s): March 29, 2005

Bargaining unit(s) consulted on date(s): March 16, 2005

Name of bargaining unit(s)/representative(s): Jack Samuelian, President of the Summerville Federation of Teachers

Position of bargaining unit(s) (choose only one):
☐ Neutral ☒ Support ☐ Oppose
Comments (if appropriate):

FISCAL ANALYSIS (AS APPROPRIATE)

The repayment amount required by law for falling to meet the required 1986-1987 instructional minutes is as follows: 541 (Average Daily Attendance) times $5,534.07 (Budget Revenue Limit) times 0.98802 (Deficit) equals $ 2,904,050.31 (Apportionment). 2,075 (Number of Minutes Short) divided by 64,800 (Required Number of Minutes) equals 0.0302021605 (Percentage). $ 2,904,050.31 (Apportionment) times 3.20% (Percentage) equals $ 92,992.35 (Penalty). The district requests to waive the full penalty.

BACKGROUND INFORMATION

Action Item: Some documentation is available for web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or State Board Office.

Attachments

- Specific Waiver Request (2 pages)
- Copy of Audit Finding (1 page)
- Letter from Stephen Roatch and bell schedules (3 pages)

ITEM #W-15

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Specific Waiver**

SUBJECT	
Request from **East Valley Special Education Local Plan Area (SELPA), Fontana Unified SELPA** and **San Bernardino City Unified SELPA** for a renewal to waive *Education Code* (*EC*) Section 56836.22(d) to allow 10% of state low incidence funds to be utilized for the purchase of assistive technology/materials for assessment and trial use prior to purchasing specific items for specific identified students. Waiver Number: 5-4-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ Approval ☒ Approval with conditions ☐ Denial
That no more than 10% of the state low incidence funds for these SELPAs are used in this manner.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The State Board of Education (SBE) first approved this waiver request for East Valley SELPA in 1997 and subsequently approved renewal requests in 1999 and 2002 which included the Fontana Unified SELPA and San Bernardino City Unified SELPA as well. Other waivers of this type have also been approved by the SBE.

SUMMARY OF KEY ISSUES

In passing this law the legislature intended that the special education local plan area ensure low incidence funds for the purchase, maintenance and repair of equipment, books and materials for students with “low incidence” disabilities be spent only for these purposes.

A waiver is necessary to provide flexibility for this three SELPA consortium to use up to 10% of their state low incidence funds to purchase assistive technology materials and equipment as part of a diagnostic assessment process for students who have low incidence disabilities. Such expenditures are currently excluded in the law.

Approval of this waiver will benefit students with low incidence disabilities within these SELPAs to receive a more comprehensive assistive technology assessment by continuing a practice that has been effectively utilized since 1997. Based on the benefits to students and because there have been no adverse results which have occurred as a consequence of this practice in the past, the Department of Education recommends that the waiver be approved with conditions.

Authority for the Waiver: *EC* 56101

Period of request: July 1, 2005 to June 30, 2008

Local board approval date(s): March 23, 2005

Bargaining unit(s) consulted on date(s): January 25, 2005; January 27, 2005; March 22, 2005

Name of bargaining unit(s)/representative(s): Doreen Ramsey, SBCTA; Linda Young, FTA, Patty Taylor, SBTA

Position of bargaining unit(s) (choose only one):

☐ Neutral ☒ Support ☐ Oppose

FISCAL ANALYSIS (AS APPROPRIATE)

There is no fiscal impact on either the district or the state related to this waiver renewal request.

BACKGROUND INFORMATION

Action Item: Some Documentation is available for web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or State Board Office.

Attachments:

- Specific Waiver Request (3 pages)

ITEM #W-16

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **General Waiver**

SUBJECT	
Request by **Centinela Valley Union High School District** (CVUHSD) to waive *Education Code* (*EC*) Section 52084(a), the Ninth Grade Class Size Reduction Program (Morgan-Hart), to receive funding for a full-year, double-period of English 9/Essentials of English-Language Arts and a full-year, double-period of Algebra l/Essentials of Algebra l for targeted low-performing students for the 2005-06 school year (four courses total). Waiver Number: 22-5-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ **Approval** ☒ **Approval with conditions** ☐ **Denial**

Approval with the following conditions: the total funding to the district will not exceed two times the grade nine enrollment of the district; the participating classes will be held to the 20:1 ratio average (with no more than 22 pupils in any one class).

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The State Board of Education (SBE) has discussed issues of Morgan-Hart Class Size Reduction previously. Waivers to increase the number of courses for the lowest-performing students have been approved by the SBE as long as the total funding to the district does not exceed two times the grade nine enrollment of the district, and the district maintains the 20:1 ratio average in the participating classes, with no more the 22 pupils in any one class.

SUMMARY OF KEY ISSUES

CVUHSD is requesting a waiver to offer reduced class size in four courses in 2005-06, a full-year, double-period of English 9/Essentials of English-Language Arts and a full-year, double-period of Algebra l/Essentials of Algebra l for targeted low-performing students. These courses meet high school graduation requirements. Intensive and Strategic will participate in periods which are blocked together, conducted by the same teacher. All interventions require at least 90 minutes of instruction daily, so that is the reason the district is extraordinarily challenged by trying to serve 75% in ELA and 79% in mathematics, which our pre- assessments indicate fall into intensive and strategic categories.

EC Section 52084(a) states that the grade nine course or the two grade nine courses included in class size reduction must count toward completion of the high school graduation requirements established in subparagraph (A), (B), (C), or (D) of paragraph (1) of subdivision (a) of *EC* Section 51225.3. If a single course is included, it must be English; if two courses are included, one of the two must be English.

The instructional materials used in these grade nine classrooms are as follows:

Reading and English-Language Arts

- Intensive students: Scholastic's READ 180

- Strategic: McDougal Littell The Language of Literature and core novels with the implementation using the Studio Course secondary English-Language Arts intervention strategies, based on the Principles of Learning from the University of Pittsburgh's Institute for Learning (IFL) and the work of Judith Langer.

Mathematics:

- McDougal-Littell Algebra 1 - Concepts and Skills using the Quad Implementation model and instructional strategies and practices from Learning 24/7's Mastery Mathematics.

- Students will have additional standards based support materials using the San Diego County Office of Education materials:
  Intensive = Getting Ready for Algebra
  Strategic = CAHSEE Prep

The California Department of Education recommends that this waiver be approved for the 2005-06 school year upon the condition that total funding to the district will not exceed two times the district's grade nine enrollment, and the participating classes will be held to the 20:1 ratio average (with no more than 22 pupils in any one class).
Authority for Waiver: *EC* Section 33050

Period of request: July I, 2005, to June 30, 2006

Local board approval date(s): May 10, 2005

Public hearing held on date(s): May 10, 2005

Bargaining unit(s) consulted on date(s): January 21, 2005, February 17, 2005, April 6, 2005, and April 21, 2005

Name of bargaining unit/representative(s) consulted: Centinela Valley Teachers Association, Bob Wyler and Sandra Goins.

Position of bargaining unit(s) (choose only one):
☐ Neutral ☒ Support ☐ Oppose
Comments (if appropriate):

Public hearing advertised by (choose one or more):
☐ posting in a newspaper ☒ posting at each school ☒ other (specify) District Office

Advisory committee(s) consulted: Program Improvement District LEA Addendum Committee and CVUHSD Feeder Districts' Articulation Committee

Objections raised (choose one): ☐ None ☒ Objections are as follows:

Date(s) consulted: January 25, 2005, and March 14, 2005, respectively

FISCAL ANALYSIS (AS APPROPRIATE)

Whether this waiver would have any fiscal impact is speculative. It depends upon what the district would do in the absence of the waiver. With the proposed condition limiting claims to two times the district's grade nine enrollment, it is reasonable to conclude that any fiscal impact would be minor (if any).

BACKGROUND INFORMATION

Action Item: Some documentation is available for Web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or SBE Office.

Attachment:

- General Waiver Request (4 pages)

ITEM #W-17

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **General Waiver**

SUBJECT	
Request by **Vallejo City Unified School District** (VCUSD) to waive *Education Code (EC)* Section 52084(a), the Ninth Grade Class Size Reduction (CSR) Program, to receive funding for a full-year, double-period of English 9/English Acceleration and a full-year, double-period of Algebra l/Algebra Acceleration (four courses total) at one district high school, and funding for two courses that do not count toward completion of English or Algebra graduation requirements, grade nine English Acceleration and Algebra I Acceleration at two other district high schools, for targeted low-performing students for the 2005-06 school year. Waiver Number: 5-6-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ **Approval** ☒ **Approval with conditions** ☐ **Denial**

That the total funding to the district will not exceed two times the grade nine enrollment of the district; all participating classes will be held to the 20:1 ratio average (with no more than 22 pupils in any one class); the waiver will be effective for 2005-06 to enable teacher recruitment to be completed.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

The State Board of Education (SBE) has discussed issues of CSR previously. Waivers to increase the number of courses for the lowest performing students have been approved by the SBE as long as the total funding to the district does not exceed two times the grade nine enrollment of the district, and the district maintains the 20:1 ratio for all participating classes, with no more the 22 pupils in any one class. The SBE has not previously considered a request to waive the provision that participating classes must meet the specifications of *EC* Section 51225.3 (i.e., be classes acceptable for the minimum high school graduation coursework requirements).

SUMMARY OF KEY ISSUES

Last year, a State Administrator was appointed to VCUSD to accomplish two goals: (1) restore the district to fiscal solvency and (2) improve student achievement. Beginning in August 2005, VCUSD is implementing the UC/CSU a-g coursework pattern for every student (beginning with the Class of 2009). One strategy to help students succeed in this more rigorous coursework pattern is reinstatement of ninth grade CSR.

Accelerated classes will be provided for ninth grade students who need additional help to pass English 9 and Algebra l. However, due to the high number of teacher vacancies that exist currently in both English and mathematics in the VCUSD, the district anticipates not being able to fully restore grade nine CSR by fall 2005.

VCUSD is seeking this waiver in order to phase-in the restoration of ninth grade CSR in English and Algebra by providing the most academically needy students with "acceleration" classes to assist and support the students' learning so that they can be successful in the "base" classes (i.e., the classes that meet high school graduation requirements).

In one school, it may be possible to block the English 9/Accelerated English and Algebra l/Accelerated Algebra classes, with both base and accelerated instruction offered at 20:1 (four classes). In the other two comprehensive high schools, the base and accelerated classes may have to be offered separately because of the numbers of students who need assistance. These stand-alone classes will not provide English or Algebra graduation credit but will maximize the potential for students to successfully pass the base classes and, therefore, ultimately meet the graduation requirements. The waiver will allow VCUSD to provide both options during the phased-in restoration of ninth grade CSR.

EC Section 52084(a) states that the grade nine course (or two grade nine courses) included in a district's CSR program must count toward completion of high school graduation requirements established in subparagraph (A), (B), (C), or (D) of paragraph (1) of subdivision (a) of *EC* Section 51225.3; provided that the course (or one of the two courses) included in the CSR program is English.

The instructional materials used in these grade nine classrooms are as follows:

- Math base: McDougal Littel Algebra
- Math acceleration/support: VCUSD is currently reviewing options that meet State Standards and will provide the best intervention/support for the accelerated classes with the intent of ordering materials by late July so that they can be included n teacher training and have sufficient materials on hand for the start of the school year
- English base: McDougal Littel "Language of Literature"
- English acceleration/support: SRA REACH

The California Department of Education recommends that this waiver be approved for the 2005-06 school year to enable the VCUSD to complete teacher recruitment efforts, upon the conditions that total funding to the district will not exceed two times the grade nine enrollment of the district and that all participating classes will be held to the 20:1 ratio average (with no more than 22 pupils in any one class).

Authority for Waiver: *EC* Section 33050

Period of request: August 23, 2005 – August 22, 2006

Local board approval date(s): June1, 2005

Public hearing held on date(s): June 1, 2005

Bargaining unit(s) consulted on date(s): May 25, 2005, May 31, 2005, and June 13, 2005

Name of bargaining unit/representative(s) consulted: Vallejo Education Association, Janice Sullivan, President.

Position of bargaining unit(s) (choose only one):
☒ Neutral ☐ Support ☐ Oppose
Comments (if appropriate):

Public hearing advertised by (choose one or more):
☒ posting in a newspaper ☒ posting at each school ☒ other (specify) District Office and school sites

Advisory committee(s) consulted: Six community forums held.

Objections raised (choose one): ☒ None ☐ Objections are as follows:

Date(s) consulted: January, March, and May 2005

FISCAL ANALYSIS (AS APPROPRIATE)

No statewide fiscal impact is expected.

BACKGROUND INFORMATION

Action Item: Some documentation is available for Web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or SBE Office.

Attachments:

- General Waiver Request (4 pages)

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Petition Waiver**

SUBJECT	
Petition request under *Education Code* (*EC*) sections 60421(d) and 60200(g) by **Davis Joint Unified School District** to purchase non-adopted instructional materials, specifically *College Preparatory Mathematics* (*CPM*) *Algebra 1,* Grades 7-8, using Instructional Materials Funding Realignment Program (IMFRP) monies. Waiver Number: 16-3-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ Approval ☒ Approval with conditions ☐ Denial

Approval from July 1, 2005, through June 30, 2007, with the condition that the district supplement *CPM Algebra 1,* Grades 7-8, with the State Board of Education (SBE)-adopted McDougal Littell *Concepts and Skills* algebra program from the 2001 Mathematics Primary Adoption list. The district is required to ensure that all students have access to the currently-adopted edition of the McDougal Littell text to meet identified gaps in the CPM program.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Waivers for nonadopted mathematics programs were specifically addressed by the SBE's Schiff-Bustamante Waiver Policy (#99-06), but no specific policies have been adopted regarding IMFRP petitions. The SBE has approved numerous waivers and petitions for the purchase of nonadopted programs using IMFRP funds, with the condition that the district use supplemental materials when appropriate for the coverage of all mathematics standards.

The district is currently also using the non-adopted *Everyday Mathematics* program for grades 4-5 on a waiver approved by the SBE at its May 2004 meeting.

SUMMARY OF KEY ISSUES

While no SBE policy currently exists for petitions under the IMFRP, language within *EC* Section 60421(d) specifically authorizes the SBE to grant waivers for the purchase of nonadopted materials with IMFRP funds.

The Davis Joint Unified School District is requesting approval of this petition to use IMFRP funds to purchase the *CPM Algebra 1* program for its seventh and eighth grade students at the two middle schools in the district. Both schools have a statewide API ranking of 10, and mathematics assessment scores far above the state average.

The district is using the McDougal Littell *Concepts and Skills* algebra program to supplement the *CPM* program, in order to ensure that all of the mathematics

standards are met. However, the district has reported that many of the McDougal Littell mathematics books it is using are from the 1999 list from the AB 2519 Interim Adoption, which expired in 2003.

A new edition of the McDougal Littell program is on the 2001 Mathematics Primary Adoption list. The standards map submitted by the district to verify full standards alignment of the combined *CPM*-McDougal Littell curriculum refers to the 2001 edition of this text.

The district has stated its intent to submit a separate waiver request to continue to use the old 1999 edition of the McDougal Littell program (waiver authority: *EC* 60422[c]), and to continue to count it as "standards-aligned" for the purpose of meeting the requirements of the IMFRP (*EC* 60422).

However, until said waiver is submitted and approved by the SBE, the California Department of Education recommendation is for approval of the current petition with the condition that the district supplement the *CPM* program with the currently-adopted edition (2001 copyright) of the McDougal Littell *Concepts and Skills* text.

Authority for Petition: *EC* sections 60421(d) and 60200(g)

Period of request: July 1, 2005, through June 30, 2007.

Local board approval date(s): March 17, 2005

Public hearing held on date(s): March 17, 2005

Public hearing advertised by (choose one or more):
☒ posting in a newspaper ☐ posting at each school ☐ other (specify)

FISCAL ANALYSIS (AS APPROPRIATE)

Estimated district expenditures for the *CPM Algebra* program, grades 7-8: **$12,374**

District's IMFRP for 2004-05: **$452,400** (request represents approximately 3% of total IMFRP funding).

BACKGROUND INFORMATION

Action Item: Some documentation is available for Web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or SBE Office.

Attachments:

- Petition Request Form (2 pages)
- Assessment Information for (IMFRP) Petitions (4 pages)
- API Growth Chart (1 page)
- Letter from District (7 pages)

ITEM #W-19

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Petition Waiver**

SUBJECT	
Petition request under *Education Code* (*EC*) sections 60421(d) and 60200(g) by **North Sacramento School District** to purchase non-adopted Instructional Resources (*Houghton Mifflin Mathematics, Grade 6*) using Instructional Materials Funding Realignment Program (IMFRP) monies. Waiver Number: 21-4-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☒ Approval ☐ Approval with conditions ☐ Denial
Approval from July 1, 2005, through September 1, 2008.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Since 2001, four IMF petitions, seventeen Schiff-Bustamante waiver requests, and six IMFRP petitions have been submitted to the State Board of Education (SBE) for Grade 6 of the *Houghton Mifflin Mathematics* program. Waivers for non-adopted grade levels of SBE-adopted programs were specifically addressed by the SBE's Schiff-Bustamante Waiver Policy, but no specific policies have been adopted regarding IMFRP petitions. All twenty-seven of the prior waiver/petition requests were approved by the SBE.

This district submitted an IMFRP petition for this same program, and the petition was granted by the SBE in February 2003. That petition will expire on June 1, 2005.

SUMMARY OF KEY ISSUES

The North Sacramento School District is petitioning the SBE to use IMFRP funds for the purchase of *Houghton Mifflin Mathematics* for Grade 6. The K-5 program was submitted and adopted under the 2001 Mathematics Adoption.

While no SBE policy currently exists for petitions under the IMFRP, the SBE approved seventeen waivers for districts to use this program under its Schiff-Bustamante grade-level extension exemption policy (SBE Policy #99-06). Language within the IMFRP in *EC* Section 60421(d) specifically authorizes the SBE to grant waivers for the purchase of nonadopted materials with IMFRP funds.

The *Houghton Mifflin Mathematics* program for grades K-5 was submitted for review under the 2001 Mathematics Adoption. It was adopted by the SBE. The grade 6 program was completed after the state adoption of the grades K-5 program. The district is requesting a waiver for a program that would continue or extend a currently adopted program. At the SBE's request in 2001, Sue Stickel, then a Curriculum Commissioner, reviewed grade 6 of the *Houghton Mifflin Mathematics Program* and

concluded that the program offered sufficient coverage of the mathematics content standards.

The district's API base scores for its ten elementary schools ranged from 609 through 746 in 2003. Five of the ten schools met all of their growth targets for 2004, while four others grew their API without meeting their growth targets. No assessment data were provided; however, this information was not required for an "Exemption One" waiver request under the former SBE Schiff-Bustamante Policy #99-06.

Authority for Petition: *EC* sections 60421(d) and 60200(g)

Period of request: July 1, 2005, through September 1, 2008. The SBE generally only approves instructional materials petitions for two years, but the district requested additional time so that it can order new books from the 2007 Mathematics Primary Adoption list in time for the 2008-09 school year. SBE action on the adoption is scheduled for November 2007.

Local board approval date(s): May 9, 2005

Public hearing held on date(s): April 11, 2005

Public hearing advertised by (choose one or more):
☐ posting in a newspaper ☒ posting at each school ☐ other (specify)

FISCAL ANALYSIS (AS APPROPRIATE)

Cost of single student-edition text:	**$50.08**
Estimated annual expenditures for 6th grade materials:	**$1,200**
Total estimated expenditure over the life of the petition request:	**$3,600**
Percentage of total district IMFRP funding:	**0.9%**

BACKGROUND INFORMATION

Action Item: Some documentation is available for Web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or SBE Office.

Attachments:

- Petition Request Form (3 pages)
- API Growth Report (1 page)

ITEM #W-20

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Petition Waiver**

SUBJECT	
Petition request under *Education Code* (*EC*) sections 60421(d) and 60200(g) by **Tulare City School District** to purchase non-adopted Instructional Resources (*Houghton Mifflin Mathematics, Grade 6, c. 2002*) using Instructional Materials Funding Realignment Program (IMFRP) monies. Waiver Number: 9-5-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☒ Approval ☐ Approval with conditions ☐ Denial
Approval from July 1, 2005, through June 1, 2008.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Since 2001, four Instructional Materials Fund petitions, seventeen Schiff-Bustamante waiver requests, and seven IMFRP petitions have been submitted to the State Board of Education (SBE) for grade six of the *Houghton Mifflin Mathematics* program. Waivers for non-adopted grade levels of SBE-adopted programs were specifically addressed by the SBE's Schiff-Bustamante Waiver Policy, but no specific policies have been adopted regarding IMFRP petitions. All twenty-eight of the prior waiver/petition requests were approved by the SBE.

SUMMARY OF KEY ISSUES

The Tulare City School District is petitioning the SBE to use Instructional Materials Funding Realignment Program (IMFRP) funds for the purchase of *Houghton Mifflin Mathematics* for grade six. The publisher's kindergarten through grade five program was submitted and adopted under the 2001 Mathematics Adoption.

While no SBE policy currently exists for petitions under the IMFRP, the SBE approved seventeen waivers for districts to use this program under its Schiff-Bustamante grade-level extension exemption policy (State Board Policy #99-06). Language within the Instructional Materials Funding Realignment Program in *EC* Section 60421(d) specifically authorizes the SBE to grant waivers for the purchase of nonadopted materials with IMFRP funds.

The *Houghton Mifflin Mathematics* program for grades K-5 was submitted for review under the 2001 Mathematics Adoption. It was adopted by the SBE. The grade 6 program was completed after the state adoption of the grades K-5 program. The district is requesting a waiver for a program that would continue or extend a currently adopted program. At the SBE's request in 2001, grade 6 of the *Houghton Mifflin Mathematics Program* was reviewed by a Curriculum Commissioner and the program was deemed to provide sufficient coverage of the mathematics content

standards.

The district's API scores for its four middle schools range from 600 to 722, in they rank in deciles 2 to 6. Two of these schools met their growth targets for 2004; one of the schools is brand new and did not have a growth target. A majority of the district's students are Hispanic/Latino and economically disadvantaged. No assessment data were provided; however, this information was not required for an Exemption One waiver request under the former State Board Schiff-Bustamante Policy #99-06.

Authority for Petition: *EC* sections 60421(d) and 60200(g)

Period of request: July 1, 2005, through June 1, 2008. The SBE generally only approves instructional materials petitions for two years, but additional time is recommended so that the district can order new books from the 2007 Mathematics Primary Adoption list (SBE action scheduled for November 2007) in time for the 2008-09 school year.

Local board approval date(s): April 26, 2005

Public hearing held on date(s): April 26, 2005

Public hearing advertised by (choose one or more):
☒ posting in a newspaper ☐ posting at each school ☐ other (specify)

FISCAL ANALYSIS (AS APPROPRIATE)

Cost of single student-edition text:	**$50.08**
Estimated total expenditure for grade six materials:	**$12,000**

BACKGROUND INFORMATION

Action Item: Some documentation is available for Web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or SBE Office.

Attachments:

- Petition Request Form (3 pages)
- Narrative review of Houghton Mifflin Mathematics (1 page)
- API Data Summary (1 page)

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Petition Waiver**

SUBJECT	
Petition request under *Education Code* (*EC*) sections 60421(d) and 60200(g) by **Pleasant Ridge Union School District** to purchase Instructional Resources (*Everyday Mathematics,* Grades K-3) using Instructional Materials Funding Realignment Program (IMFRP) monies. Waiver Number: 35-4-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☒ Approval ☐ Approval with conditions ☐ Denial
Approval from July 1, 2005, through June 30, 2007.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Since 2001, four IMF petitions, twelve Schiff-Bustamante waiver requests, and fourteen IMFRP petitions have been submitted to the State Board of Education (SBE) for the *Everyday Mathematics* program. Waivers for non-adopted mathematics programs were specifically addressed by the SBE's Schiff-Bustamante Waiver Policy (#99-06), but no specific policies have been adopted regarding IMFRP petitions. Twenty-nine of the 30 prior waiver/petition requests were approved by the SBE, most with the condition that districts supplement the *Everyday Mathematics* program to ensure that all mathematics content standards are met.

This is the district's second request for a waiver/petition for *Everyday Mathematics.* The district applied for a Schiff-Bustamante waiver for this same program and was granted it by the SBE in June 2001.

SUMMARY OF KEY ISSUES

While no SBE policy currently exists for petitions under the IMFRP, language within the IMFRP in *EC* Section 60421(d) specifically authorizes the SBE to grant waivers for the purchase of nonadopted materials with IMFRP funds.

Following earlier petition requests to purchase the *Everyday Mathematics* program using Instructional Materials Fund funds, the SBE asked a Curriculum Commissioner to review the 2002 edition of the *Everyday Mathematics* program for grades four through six. The Commissioner's report found that there were numerous areas where the mathematics content standards were not met, particularly at the grade four level. Pursuant to this finding, the SBE acted to approve these petition requests with the condition that the applying districts demonstrate supplemental coverage of these standards.

The Pleasant Ridge Union School District submitted supporting materials following

the approval of its June 2001 Schiff-Bustamante waiver request that indicated that all mathematics content standards were met by its combination of supplemental materials and the *Everyday Mathematics* program.

The district's API results are above average; its four elementary schools all have API scores of greater than 800. The district has experienced recent fluctuations in its API scores that it attributes to recent declines in enrollment. Upon request the district submitted a written justification for the small declines in its 2004 API; this documentation is attached to the petition request.

The district has provided assessment data that indicate performance in mathematics well above the state average. The 2004 Mathematics CST results for the district had 72 percent of second grade students scoring at "Proficient" or "Advanced" levels, and 70 percent of fifth graders scoring "Proficient" or "Advanced" (compared to the statewide average of 51 percent and 38 percent, respectively, for those grade levels). Complete assessment data are provided in an attachment to the district's request.

On the basis of this review, the department is recommending approval from July 1, 2005, through June 30, 2007.

Authority for Petition: *EC* sections 60421(d) and 60200(g)

Period of request: July 1, 2005, through June 30, 2007.

Local board approval date(s): April 19, 2005

Public hearing held on date(s): April 19, 2005

Public hearing advertised by (choose one or more):
☐ posting in a newspaper ☒ posting at each school ☒ other (specify)
District list-serve e-mail and district Web site.

FISCAL ANALYSIS (AS APPROPRIATE)

Annual estimated district expenditures for the *Everyday Mathematics* program, K-3 (consumables): **$11,692.80**
District's total 2004-05 IMFRP: **$112,406.00**
Percentage of IMFRP included in this petition request: **9.6%**

BACKGROUND INFORMATION

Action Item: Some documentation is available for Web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or SBE Office.

Attachments:

- Petition Request (3 pages)
- API History (7 pages)
- Explanation of API Score Variation (1 page)
- Letter from Pleasant Ridge Union School District (4 pages)

ITEM #W-22

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Petition Waiver**

SUBJECT	
Petition request under *Education Code* (*EC*) sections 60421(d) and 60200(g) by **Glendale Unified School District** to purchase Instructional Resources (*Everyday Mathematics,* Kindergarten c.1998/2004, Grades 1-6 c.2002) using Instructional Materials Funding Realignment Program (IMFRP) monies. Waiver Number: 21-5-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ Approval ☐ Approval with conditions ☒ Denial

The CDE recommends denial of this petition request based upon declines in district assessment scores in mathematics in grades three, four, and six from 2003 to 2004.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Since 2001, four IMF petitions, 12 Schiff-Bustamante waiver requests, and 16 IMFRP petitions have been submitted to the State Board of Education (SBE) for the *Everyday Mathematics* program. Waivers for non-adopted mathematics programs were specifically addressed by the SBE's Schiff-Bustamante Waiver Policy (#99-06), but no specific policies have been adopted regarding IMFRP petitions. Twenty-nine of the 32 prior waiver/petition requests were approved by the SBE, most with the condition that districts supplement the *Everyday Mathematics* program to ensure that all mathematics content standards are met. Of the remaining waiver/petition requests, one was denied, and the two others are also being presented at the current SBE meeting.

This is the district's third request for a waiver/petition for *Everyday Mathematics.* The district submitted a Schiff-Bustamante waiver request for this same program that was granted by the SBE in June 2001, and a follow-up IMFRP petition request that was granted by the SBE in February 2003.

SUMMARY OF KEY ISSUES

While no SBE policy currently exists for petitions under the IMFRP, *EC* Section 60421(d) specifically authorizes the SBE to grant waivers for the purchase of non-adopted materials with IMFRP funds.

Following earlier petition requests to purchase the *Everyday Mathematics* program using Instructional Materials Fund allocations, the SBE asked a Curriculum Commissioner to review the 2002 edition of the *Everyday Mathematics* program for grades four through six. The Commissioner found in her report to the SBE that there were numerous areas where the mathematics standards were not met, particularly at the grade four level. Pursuant to this recommendation the SBE acted to approve

these petition requests with the condition that the districts demonstrate supplemental coverage of these standards.

The district's 20 elementary schools have Academic Performance Index rankings from the fourth through the tenth deciles; nine of the 20 schools met all of their growth targets for 2004. The district has provided assessment data that indicate performance in mathematics above the state average.

However, the Mathematics California Standards Test results provided by the district showed a decline in the percentage of students who performed at or above the proficient level between 2003 and 2004 in third, fourth, and sixth grades. Therefore, the CDE recommends denial of this petition request.

Authority for Petition: *EC* sections 60421(d) and 60200(g)

Period of request: July 1, 2005, through June 30, 2009.

Local board approval date(s): May 3, 2005

Public hearing held on date(s): May 3, 2005

Public hearing advertised by (choose one or more):
☒ posting in a newspaper ☐ posting at each school ☐ other (specify)

FISCAL ANALYSIS (AS APPROPRIATE)

Annual estimated district expenditures for the *Everyday Mathematics* program, K-6: $270,000. A complete price list of materials submitted by the district is attached to the petition request.

BACKGROUND INFORMATION

Action Item: Some documentation is available for Web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or SBE Office.

Attachment:

- Petition Request (6 pages)
- 2004 Academic Performance Index Base – all schools (1 page)
- 2003 and 2004 California Standardized Testing and Reporting – all students (2 pages)

ITEM #W-23

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Petition Waiver**

SUBJECT	
Petition request under *Education Code* (*EC*) sections 60421(d) and 60200(g) by **Lake Tahoe Unified School District** to purchase Instructional Resources (*Everyday Mathematics,* c. 2001, kindergarten through grade three, and c. 2002, grades four through six) using Instructional Materials Funding Realignment Program (IMFRP) monies. Waiver Number: 14-5-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ Approval ☐ Approval with conditions ☒ Denial

The California Department of Education recommends denial of this petition request based upon declines in district assessment scores in mathematics in grades three and four from 2002 to 2004.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Since 2001, four IMF petitions, 12 Schiff-Bustamante waiver requests, and 15 IMFRP petitions have been submitted to the State Board of Education (SBE) for the *Everyday Mathematics* program. Waivers for non-adopted mathematics programs were specifically addressed by the SBE's Schiff-Bustamante Waiver Policy (#99-06), but no specific policies have been adopted regarding IMFRP petitions. Twenty-nine of the 31 prior waiver/petition requests were approved by the SBE (with another also being presented at the current SBE meeting), most with the condition that districts supplement the *Everyday Mathematics* program to ensure that all mathematics content standards are met.

This is the district's second request for a waiver/petition for *Everyday Mathematics.* The district submitted an earlier IMFRP petition for this same program, and it was approved by the SBE in February 2003.

SUMMARY OF KEY ISSUES

While no SBE policy currently exists for petitions under the IMFRP, language within the IMFRP in *Education Code* Section 60421(d) specifically authorizes the SBE to grant waivers for the purchase of non-adopted materials with IMFRP funds.

Following earlier petition requests to purchase the *Everyday Mathematics* program using Instructional Materials Fund funds, the SBE asked a Curriculum Commissioner to review the 2002 edition of the *Everyday Mathematics* program for grades four through six. The Commissioner found in her report to the SBE that there were numerous areas where the mathematics standards were not met, particularly in grade four. Pursuant to this recommendation the SBE acted to approve these

petition requests but with the condition that the districts demonstrate supplemental coverage of these standards.

This district's six elementary schools have Academic Performance Index rankings from the third through the eighth deciles; five of the six schools met their growth targets for 2004. The district has provided assessment data that indicates performance in mathematics at about the state average. The 2004 Mathematics California Standards Test results for the district showed performance above the state average for second and fifth grade, but below the state average for third and fourth grade. Complete assessment data are provided in an attachment to the district's request.

The CDE recommends denial of this petition request based upon declines in district assessment scores in mathematics in grades three and four from 2002 to 2004.

Authority for Petition: *EC* sections 60421(d) and 60200(g)

Period of request: July 1, 2005, through June 30, 2007

Local board approval date(s): May 10, 2005

Public hearing held on date(s): May 10, 2005

Public hearing advertised by (choose one or more):
☒ posting in a newspaper ☒ posting at each school ☒ other (specify)
District list-serve, e-mail, and Web site.

FISCAL ANALYSIS (AS APPROPRIATE)

Annual estimated district expenditures for the *Everyday Mathematics* program, kindergarten through grade six (consumables): **$80,000**
District's total 2004-05 IMFRP: **$185,000**
Percentage of IMFRP included in this petition request: **43 percent**

BACKGROUND INFORMATION

Action Item: Some documentation is available for Web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or SBE Office.

Attachments:

- Petition Request (6 pages)
- Appendix B – Testing and ADP data (15 pages)

ITEM #W-24

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **General Waiver**

SUBJECT	
Request by **Lodi Unified School District** to waive portions of *Education Code* (*EC*) Section 51222(a), related to the statutory minimum of 400 minutes of physical education required each ten days for grades nine through 12 in order to implement a block schedule at **McNair High School**. Waiver Number: 12-5-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ **Approval** ☒ **Approval with conditions** ☐ **Denial**

This waiver meets four of the six criteria cited in State Board of Education (SBE) Policy # 99-03 and approval is recommended on the condition that:

- By October 1, 2005, the district meet criteria number two by describes a method by which it will monitor students; maintenance of a personal exercise program during the weeks the student is not participating in a physical education course. The necessary evidence to demonstrate the implementation of the monitoring program will include complete information on the training provided to teachers and students, copies of completed student physical activity logs, criteria for monitoring and providing feedback to students, student participation rate data, and program evaluation information.

- By January 15, 2006, the district meet the criteria number five by developing and implementing physical education course content in rhythms/dance, gymnastics/ tumbling, and combatives. The necessary evidence to demonstrate the physical education program is in compliance with the *California Code of Regulations (CCR), Title 5,* Section 10060, will include course objectives, assessment strategies, units of instruction, and course outlines and schedules for all physical education courses.

- Students receive physical education instruction a minimum of 18 weeks in 70-90 minute daily periods during the regular school year.

- The district provides evidence that alternative day scheduling for physical education rather than alternative term scheduling has been thoroughly investigated. Reasons why alternative day scheduling will not work are clearly explained.

- The district provides information that shows the physical education program is aligned with the *Physical Education Framework* (provides a sequential, articulated, age-appropriate program).

- All ninth grade students are prepared for and participate in the physical performance testing program during the months of February, March, April, or May as specified in *EC* Section 60800.

- *EC* Section 33051(c) will apply. The district need not reapply for the waiver as long as the information stated in the request remains current.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

EC Section 51222 establishes requirements for minimum instructional minutes of physical education, 400 minutes every ten school days at grades seven through twelve. SBE Policy #99-03 establishes waiver guidelines related to minimum physical education instructional minutes for the purpose of implementing a block schedule.

Lodi Unified does not currently meet all of these guidelines, and is requesting a second waiver (12-5-2005) at the July SBE Meeting, for the testing program statutory timelines (which itself is a SBE guideline) so this waiver is not scheduled for the consent calendar.

SUMMARY OF KEY ISSUES

Ronald McNair High School is a new school opening in August 2005. A four-by-four block schedule is planned for implementation, and the district thus requests a waiver of *EC* Section 51222(a) for physical education instructional minutes.

The school has provided evidence that it meets four of the six criteria outlined in SBE Policy # 99-03 for granting a waiver for block scheduling. At present, only two thirds of the faculty for McNair High School has been hired and assigned to the new school site.

The two unmet criteria can be successfully met with additional time for school staff to develop the physical activity monitoring program, and develop and design physical education courses that meet the course content requirements outlined in *CCR, Title 5,* Section 10060.

The department is recommending approval of this waiver with conditions as above.

Authority for Waiver: *EC* Section 33050

Period of request: 7/1/05 to 6/30/07

Local board approval date(s): 4/5/05

Public hearing held on date(s): 4/5/05

Bargaining unit(s) consulted on date(s): 1/10/2005

Name of bargaining unit/representative(s) consulted: Mike Klarer, Lodi Educators Association

Position of bargaining unit(s) (choose only one):
☐ Neutral ☒ Support ☐ Oppose
Comments (if appropriate):

Public hearing advertised by (choose one or more):

☐ posting in a newspaper ☐ posting at each school ☒ other (District Office, John Muir Elementary School)

Advisory committee(s) consulted: District Curriculum Council

Objections raised (choose one): ☐ None ☒ **Objections are as follows**:

See attached Minutes: Of 23 votes, 16 were in favor of the waiver, four were opposed and three abstained. The district's summary on the waiver states that four of the 23 members "support physical education over 180 days."

Date(s) consulted: January 13, 2005

FISCAL ANALYSIS (AS APPROPRIATE)

Approval of this waiver will have no fiscal impact.

BACKGROUND INFORMATION

Action Item: Some documentation is available for Web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or SBE Office.

Attachments:

- Attachment A - State Board of Education Waiver Policy (4 pages)
- General Waiver Request (5 pages)
- Curriculum Council Minutes of January 13, 2005 (2 pages)

California State Board of Education Policy

POLICY #
99-03
DATE
June 1999

WAIVER GUIDELINES

Physical Education Requirements

REFERENCES

Education Code Section 33050 et seq.

HISTORICAL NOTES

Adopted July 1984. Amended February 1990 and June 1999.

Statutory Provisions

Education Code Section 51210 (elementary minutes requirement); Education Code Section 51222 (secondary minutes requirement); and Education Code Section 51225.3 (a)(1)(F) (high school graduation requirement). These sections require that locally adopted courses of study at the elementary and secondary levels include physical education; specify the minimum amount of physical education minutes to be provided to students; and describe the two-course high school physical education graduation requirement.

The physical education minutes required are:

- Elementary grades 1-6, minimum of 200 minutes each ten days
- Secondary grades 7-12, minimum of 400 minutes each ten days
- Elementary school districts grades 1-8, minimum of 200 minutes each ten days

Background

The intent of these *Education Code* sections is to have daily physical education available in all grade levels and the equivalent of two years of physical education required for high school graduation.

Elementary Grade Waiver Criteria

- No waivers will be granted.

Middle/Junior High School Waiver Criteria (Block Schedule)

- The State Board of Education will consider waivers for those middle schools/junior high schools that share a campus and/or physical education facilities with a neighboring secondary school operating on a block schedule. Middle school/junior high schools must also meet the secondary school waiver criteria #1-4 and #6 listed below.

Secondary School Waiver Criteria (must meet all criteria)

1. Students are in physical education a minimum of 18 weeks in 70-90 minute daily periods during the regular school year.

2. The district describes a method by which it will monitor students' maintenance of a personal exercise program during the weeks the student is not participating in a physical education course[1].

3. The district provides evidence that alternate day scheduling for physical education rather than alternate term scheduling has been thoroughly investigated. Reasons why alternate day scheduling will not work are clearly explained.

4. The district provides information that shows the physical education program is aligned with the *Physical Education Framework* (provides a sequential, articulated, age-appropriate program).

5. The district provides information that shows the physical education program (in a senior or four-year high school) is in compliance with *California Code of Regulations, Title 5,* Article 3.1, Section 10060.[2]

6. Students are prepared for and participate in the physical performance testing as specified in the *Education Code.*[3]

Rationale for Waiver Guidelines Regarding Physical Education Requirements

> "We are paying a tremendous price for the physical inactivity epidemic affecting our country. People are paying with pain and suffering and society pays with money and lost productivity." - Dr. David Satcher, Former U.S. Surgeon General

Inactivity is a leading cause of preventable death. Inactivity and poor diet cause at least 300,000 deaths a year in the United States. Only tobacco use causes more preventable deaths. People begin to acquire and establish patterns of health-related behaviors during childhood and adolescence; thus young people should be encouraged to engage in physical activity. The prevalence of overweight is at an all-time high among children and adolescents. The percentage of young people who are overweight has more than doubled in the past 30 years; and many young people already have risk factors for chronic diseases associated with adult morbidity and mortality (Centers for Disease Control and Prevention, 1997).

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[1] For example, activity logs signed by parents/guardians; consistent recorded participation in active club, intramural, and interscholastic games, sports and dance. The *Physical Education Framework* (p.45) states that each ninth grade student should set personal goals for health and fitness and participate in an individualized fitness program. The *Framework* goes on to state (p.48) that each tenth grade student should design and implement a personal fitness program that relates to total wellness.

[2] Section 10060 lists criteria by which each school district shall appraise the quality of their high school physical education programs and states that the physical education course of study provides instruction in aquatics, gymnastics, individual and dual sports, team sports, combatives, rhythms and dance, effects of physical activity, and mechanics of body movement.

[3] *Education Code* Section 60800 mandates testing of each pupil in grades 5, 7, and 9 during the months of March, April, or May of each year.

Well-designed physical education curricula will promote a lifelong physically active lifestyle that can enhance longevity and quality of life; reduce cardiovascular disease, cancer, non-insulin-dependent diabetes mellitus, osteoarthritis, osteoporosis, accidental falls, and obesity; and contribute to mental and social well-being (U.S. Department of Health and Human Services, 1996). Regular physical activity in childhood and adolescence improves strength and endurance; helps build healthy bones and muscles; helps control weight; reduces anxiety and stress; and may improve blood pressure and cholesterol levels (Centers for Disease Control and Prevention, 1997).

Based on an extensive review of research and practice, the Centers for Disease Control and Prevention recommends that *schools should require daily physical education in grades K-12* (Centers for Disease Control and Prevention, 1997). There can be no doubt that school-based physical education can make an important contribution to the health of the next generation of Americans. Quality school-based physical education programs are supported by policies from numerous organizations and agencies including the American Academy of Pediatrics, the American College of Sports Medicine, the American Heart Association, the American Medical Association, the Centers for Disease Control and Prevention, the National Education Goals Panel, and the U.S. Department of Health and Human Services (Health is Academic, 1998).

In addition to the health benefits, there is growing evidence that regular physical activity enhances learning and school achievement. In the same way that exercise benefits the muscles, heart, lung and bones, it also strengthens key areas of the brain. Physical activity fuels the brain with oxygen, enhances connections between neurons and assists in memory. Children in daily physical activity have shown superior academic performance and attitude toward school. Exercise has been shown to improve scores on short-term memory, reaction time and creativity; and young persons who exercised daily outperformed other students on exams. Projects in Canada revealed that when physical education time was increased, academic scores went up (Jensen, 1998).

California was the first state to require daily physical education in public elementary schools. In the middle part of this century California was a national leader in physical education programs. However, during the past two decades, physical education staffing and programs have suffered serious erosion. State fitness tests results in 1989 and 1990 indicated that less than one fourth of California students could achieve 4 out of 5 fitness standards.

Responding to the growing body of research supporting the benefits of physical activity, the California Legislature recently amended Section 60800 of the *Education Code* which states in part: "It is the intent of the Legislature that school administrators, physical educators, health care services personnel, classroom teachers, secondary school coaches, health educators, and counselors, whose central task is to foster the physical and mental well-being of children, are encouraged to make a firm commitment to incorporate into the curriculum, when appropriate, the health and performance benefits of regular appropriate physical activity" (SB 896, Chapter 1066, Statutes of 1998).

How much physical activity do young people need? Yong persons benefit from moderate physical activity on most, if not all, days of the week. Depending on the intensity of the physical

activity, a minimum of time per day ranges from 15 minutes to 45 minutes, and increasing the frequency, intensity and time of the activity can bring even more health benefits (Centers for Disease Control and Prevention, 1997). Many of the beneficial effects of exercise training – from both endurance and resistance activities – diminish within 2 weeks of physical activity is substantially reduced (U.S. Department of Health and Human Services, 1996).

For many years, California has mandated grade level time provisions for physical education that allow scheduling flexibility for schools while ensuring the integrity of **regular** physical activity to benefit students:

- 200 minutes per 10 school days for grades 1 through 6 (Education Code Section 51210)
- 400 minutes per 10 school days for grades 7 through 12 (Education Code Section 51222)

Since 1978 students have been allowed an exemption from physical education for any two years during grades ten through twelve (Education Code Section 51241). Current state law also mandates that a health-related fitness test be administered to every student in grades five, seven, and nine during the months of March, April, or May.

Flexibility in the minute requirements for physical education classes as well as flexibility in the required months for spring testing provide opportunities for many variable scheduling options, including alternate day block scheduling, while ensuring regular physical activity for students.

Recently, however, schools have begun to submit requests to waive the time requirements for physical education in order to pursue term block schedules. Term block schedules tend to deprive students of physical education for many weeks, typically a trimester or a semester. There is no evidence that term block scheduling is superior to alternate day block scheduling in relation to student achievement. Yet evidence does exist that inactivity for a term can be detrimental to the health of students.

Furthermore, term block scheduling has a negative impact regarding the state testing program if students in grades five, seven, and nine are not enrolled in physical education classes during the months of March, April or May. Pulling these students out of other subject area classes during the required months for fitness testing creates difficulties with scheduling, staffing, supervising, and providing locker room and change facilities as well as preparing students for testing. In addition, class time is lost in the other subject area. To waive students from the testing requirement or to alter the dates of testing beyond the given time period would reduce the reliability of the statewide results that are reported to the Legislature.
If school personnel elect to shift to term block scheduling for most subject areas, it is still possible to team or match physical education with another course, such as a course in health education or the visual and performing arts, in order to provide alternate day block schedules for these selected courses.

Therefore, when submitting a waiver, a school should provide evidence of having thoroughly explored alternate day block scheduling for physical education. Convincing rationale should be provided for rejecting alternate day block scheduling in favor of term block scheduling. The school should provide a concrete plan to ensure that the students' need for *regular physical*

activity will be met throughout each school year. Finally, the school should provide a concrete plan to ensure that all students in the designated grades will participate in the mandated health-related fitness test during the designated testing months.

In summary, when considering school requests for waivers from physical education time requirements, the Department of Education staff recommends that the Board of Education support:

- Student physical activity on a daily/weekly basis to ensure student health; and

- The mandates of the California Health-Related Fitness Test, as part of California's assessment system, to obtain reliable and informative statewide data.

References

Centers for Disease Control and Prevention. (1997) Guidelines for School and Community Programs to Promote Lifelong Physical Activity Among Young People. Atlanta, GA: U.S. Department of Health and Human Services.

Jensen, E. (1998) Teaching With The Brain In Mind. Alexandria, VA: Association for Supervision and Curriculum Development.

Marx, E., & Wooley, S. (Ed.) (1998). Health Is Academic: A Guide to Coordinated School Health Programs. New York: Teacher's College Press.

U.S. Department of Health and Human Services. (1996) Physical Activity and Health: A Report of the Surgeon General. Atlanta, GA: U.S. Department of Health and Human Services.

ITEM #W-25

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **General Waiver**

SUBJECT	
Request by **Lodi Unified School District** to waive *Education Code (EC*) Section 60800(a), to allow students taking Physical Education in the first term of a block schedule to take the State Physical Performance Tests in December rather than the current window of February through May. Waiver Number: 13-5-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ **Approval** ☒ **Approval with conditions** ☐ **Denial**

That: 1) The waiver to implement a block schedule at McNair High School is approved; 2) McNair High School physical fitness test data will be submitted to the state contractor at the same time as the complete district physical fitness test file; and 3) EC 33051(c) will apply.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

In May 1999 the State Board of Education (SBE) denied a waiver of the physical testing timeline for a district implementing block schedules.

SUMMARY OF KEY ISSUES

McNair High School is a new school in the Lodi District, which will be opening on a block schedule in July, 2005, if their waiver request Number 12-5-2005, also on the July 1005 SBE agenda is approved.

Students will take physical education in either the first or second term of the school year. Under current law, students taking physical education in the first term must take the State Physical Performance Test during the months of February through May.

The district is requesting a waiver to permit students who are enrolled in the first term of the school year to be tested during the month of December of each school year. This will provide more accurate information as to these students' current levels of fitness.

The department recommends approval on the condition that:1) The waiver to implement a block schedule at McNair High School is approved, and 2) McNair High School physical fitness test data will be submitted to the state contractor at the same time as the complete district physical fitness test file.

Authority for Waiver: *Education Code* (EC) Section 33050

Period of request: 7-1-05 to 6-30-07

Local board approval date(s): 4-5-05

Public hearing held on date(s): 4-5-05

Bargaining unit(s) consulted on date(s): 1-10-05

Name of bargaining unit/representative(s) consulted: Mike Klarer

Position of bargaining unit(s) (choose only one):
☐ Neutral ☒ Support ☐ Oppose
Comments (if appropriate):

Public hearing advertised by (choose one or more):
☐ posting in a newspaper ☐ posting at each school ☒ other (specify)

District Office, John Muir Elementary

Advisory committee(s) consulted: Advisory committee consisting of 23 members

Objections raised (choose one): ☒ None ☐ Objections are as follows:

Date(s) consulted: 1-13-05

FISCAL ANALYSIS (AS APPROPRIATE)

No fiscal impact.

Attachments:
- General Waiver Request (2 pages)
- Letter from James S. Davis (1 page)

ITEM #W-26

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Specific Waiver**

SUBJECT	
Request by **North Monterey County Unified School District** to waive *Education Code (EC)* Section 56362(c), allowing the caseload of the resource specialist to exceed the maximum caseload of 28 students by no more than four students (32 maximum). **Ellen Jackson** is assigned to **Elkhorn Elementary School**. Waiver Number: 30-4-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ Approval ☒ Approval with conditions ☐ Denial

That the District provide additional aide assistance for 6.3 hours per day to Ellen Jackson, the affected resource specialist (RS), who is over her caseload.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Both *EC* 56101 and *California Code of Regulations (CCR), Title 5*, Section 3100, allow the State Board of Education (SBE) to approve the RS caseload waivers to exceed the maximum caseload of 28 students by no more than four students. However, there are specific requirements pertain to these waivers; if the requirements are not met, the waiver must be denied.

A RS is a credentialed teacher who provides instruction and services to students with Individualized Education Programs that are with regular education teachers for the majority of the school day. An RS coordinates special education services with the regular school programs for his or her students. Statute limits RS caseload to no more than 28 pupils, but the SBE may grant waivers of the maximum as discussed above.

SUMMARY OF KEY ISSUES

CCR, Title 5, Section 3100 states that an affected resource specialist will have the assistance of an instructional aide at least five hours daily whenever that resource specialist's caseload exceeds the statutory minimum during the waiver's effective period. Ellen Jackson, RS, will have a caseload of no more than 32 students for the last three months of the school year 2004-05. Ms. Jackson is assigned to Elkhorn Elementary School in the North Monterey County Unified School District. The District will provide the services of an instructional aide for at least 6.3 hours per day.

She agreed per telephone conversation on May 26, 2005, to this increase in her caseload of 28 students by no more than four students. The District is in the process of hiring another RS to provide special education services to students and states that approval of this waiver will provide a grace period to ensure special education services

will not be interrupted.

Nicki M. Bowen, bargaining unit representative, stated opposition to this waiver. She feels that "according to the contract these issues need to be negotiated by union reps, and agreed upon as a bargaining unit, not be individual circumstances."

Although the bargaining unit opposes this waiver, the regulation which controls the conditions of approval reads as follows:

> *CCR Title 5*, Section 3100(d)(4), The waiver was agreed to by any affected resource specialist, and the bargaining unit, if any, to which the resource specialist belongs participated in the waiver's development.

Thus the California Department of Education is recommending approval of this waiver. In addition, the request only covers the time period from March 15, 2005 to June 10, 2005.

Authority for the Waiver: *EC* sections 56101 and 56362(c) and *CCR, Title 5*, Section 3100(d)(4)

Period of request: March 15, 2005 to June 10, 2005

Local board approval date(s): 4/21/05

Bargaining unit(s) consulted on date(s): 3/16/05

Name of bargaining unit(s)/representative(s): North Monterey Federation of Teachers, Nicki M. Bowen

Position of bargaining unit(s) (choose only one):

☐ Neutral ☐ Support ☒ Oppose

Ms. N. Bowen states on the application, "According to contract these issues to be negotiated by union reps, and agreed upon as a bargaining unit, not be individual circumstance." This statement was confirmed by a telephone conservation on May 26, 2005.

FISCAL ANALYSIS (AS APPROPRIATE)

If this waiver is denied, the District may have to employ additional staff in a manner that does not promote the best interests of affected students. The District is in the process of hiring another RS to provide special education services to students. This waiver will provide a grace period to ensure special education services will not be interrupted.

BACKGROUND INFORMATION

Action Item: Some documentation is available for Web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or SBE Office.

Attachment:

- Specific Waiver Request (2 pages)

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Federal Waiver**

SUBJECT	
Request by **Clovis Unified School District** to waive the No Child Left Behind Act (NCLB); Title IV, Part A, Section 4115 (a)(1)(c), to use Safe and Drug Free Schools and Communities funds to support the cost of *D.A.R.E. (Drug Abuse Resistance Education) Elementary Program,* grades five and six. Waiver Number: Fed-4-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☐ Approval ☐ Approval with conditions ☒ Denial

The *D.A.R.E.* curriculum does not meet the Board's criteria, nor does it meet the criteria of the waiver authority granted to the State Board of Education in NCLB, Title IV, Part A, section 4115.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

In March 2004, the State Board of Education (SBE) approved a waiver with conditions for Clovis Unified School District, approving the use of *Take Charge of Your Life* curriculum in the seventh and ninth grades only (Fed-18-2003). This is a program developed and being evaluated by the University of Akron in Ohio.

At that time, the district had also requested a waiver for the *D.A.R.E*. curriculum in grades 5 and 6, but withdrew that portion of the request before it was sent to the SBE, as those grade levels do not meet the Board's criteria, nor does it meet the criteria of NCLB, Title IV, Part A, sections 4115(a)(1)(C) and 4115(a)(3).

The current waiver makes reference to the *D.A.R.E*. curriculum and to the previously approved *Take Charge of Your Life* program. However, the *D.A.R.E*. curriculum used in grades five and six is an entirely different program than the seventh and ninth grade program called *Take Charge of Your Life*. The elementary *D.A.R.E.* program is not developed or evaluated by the University of Akron in Ohio. The district is again requesting to use federal funds for the *D.A.R.E.* curriculum in grades five and six with this current waiver.

SUMMARY OF KEY ISSUES

SBE Waiver Policy #03-01 requires that a program or activity supported with Safe and Drug Free Schools and Community (SDFSC) funds meet the Principles of Effectiveness. The SBE policy further states that SDFSC funds must be used to support programs or activities that effectively reduce alcohol, tobacco, or other drug use, based

on evidence provided by scientific research. SBE Policy 03-01 includes reference to the list of "Science-Based Programs," that are supported by scientific evidence that the program reduces violence and illegal drug use as required by statute.

The elementary *D.A.R.E*. curriculum referred to in the applicant's waiver request is not on the "Science-Based Programs" list, nor is it on the "Promising Programs" list. The waiver application for the *D.A.R.E.* curriculum does not meet the Board's criteria, nor does it meet the criteria of NCLB, Title IV, Part A, section 4115, and is recommended for denial on that basis. (Copy of Federal statute is attached)

The waiver application from the Clovis Unified School District regarding use of the elementary *D.A.R.E*. program in fifth and sixth grades was reviewed to ensure compliance with the three major criteria described in SBE policy 03-01 that must be met in order for the waiver to be approved by the Board. The waiver application's success in meeting each of the three criteria is described as follows:

1. Is the program innovative?

The elementary *D.A.R.E*. program for use with grades five and six continues to provide specific information about the consequences of substance abuse. As stated in the applicant's request for waiver, delivery of the current program was changed to a series of nine lessons rather than 17 lessons, and emphasizing more interactive instruction making the program consistent with more commonly implemented prevention programs. Although these modification allows the elementary *D.A.R.E*. program to conform to the delivery of more commonly implemented prevention programs, the elementary *D.A.R.E.* program content was not developed as part of new program evaluation or scientific research. The changes made make the program less innovative. There are numerous science-based prevention programs with proven effectiveness using interactive instruction techniques already available.

The elementary *D.A.R.E*. program for use with grades five and six cannot be considered innovative compared to other prevention programs. The program modifications lack any new research to support how the need for such modifications was determined. The program changes do not constitute a new program and therefore, the program does not meet the board's criteria in this regard.

2. Does the program demonstrate substantial likelihood of success?

Previous evaluations indicate that *D.A.R.E.* has not been effective in reducing drug use.

Dr. Denise Hallfors, Ph.D., University of North Carolina, Chapel Hill, summarized the findings of thirteen studies of the elementary D.A.R.E. program available at that time for a report in *Getting Results, Update 2* (2001). Dr. Hallfors concluded that:

> …there is little or no evidence that D.A.R.E. has an impact on behavior (i.e., prevents drug use) either one year after the program or five years

> later. The goal of drug prevention programs is to prevent actual drug use; therefore, *D.A.R.E.* cannot be considered an effective program.

CDE's Safe and Healthy Kid Program Office asked the California Healthy Kids Resource Center director, Deborah Wood, Ph.D., to acquire a copy of the latest *D.A.R.E.* program evaluations, and based on the scientific evidence presented by the evaluations; determine if the new program demonstrates substantial likelihood of success. Dr. Wood's conclusion is that:

> Since 2001, two additional published studies and one unpublished interim report on *D.A.R.E.* are available. These additional studies do not provide evidence at this time to change the conclusions reported in *Getting Results, Update 2* (2001).

The full text of Dr. Wood's report is attached.

The Clovis Unified School District's waiver request included a proposal for an investigation entitled *Cross-national Comparison of Implementation Fidelity and Effectiveness of the Delivery of the DARE Elementary and Middle School Curricula: Mexico and the United States July 1, 2004 through June 30, 2008*. CDE staff contacted the principal investigator of the proposed study, Dr. Zili Sloboda, seeking information about the proposed study and more specifically, the *D.A.R.E* curriculum for fifth and sixth grades. According to Dr. Sloboda:

> Our study is only of the seventh and ninth grade portions of *Taking Charge of Your Life* that were developed under the direction of Dr. Richard Hawthorne, a Senior Researcher at our Institute for Health and Social Policy. With regards to the Cross National Study, unfortunately the U.S. Department of State, the agency that was providing funding for the study, did not have sufficient funds for us to complete it with the rigor that we had proposed.

Based upon the evidence cited above, the elementary *D.A.R.E.* program does not meet the State Board's criteria for demonstrating the likelihood of success.

3. Is there a plan and timeline for submitting the program for review and recognition?

As confirmed by Dr. Sloboda in the attached e-mail, the proposed study, under the guidance of the Institute for Health and Social Policy, the University of Akron, did not include a study of the fifth and sixth grades *D.A.R.E.* curriculum and in fact, the proposed study is no longer funded.

At this time, to CDE's knowledge, scientific evidence to determine the effectiveness of the program is not being collected. There is no plan proposed with this waiver request to submit the elementary *D.A.R.E.* program for review and possible designation as a

science based program. Therefore, this application does not meet the State Board's criteria for review and recognition by a reputable organization.

Summary

The waiver application for the *D.A.R.E.* curriculum does not meet the Board's criteria, nor does it meet the criteria of NCLB, Title IV, Part A, Section 4115, and is recommended for denial on that basis.

Authority for Waiver: NCLB, Title IV, Part A, sections 4115(a) (1)(C) and 4115(a)(3).

Period of request: 09-01-05 to 09-01-07

Local board approval date(s): 04-13-05

FISCAL ANALYSIS (AS APPROPRIATE)

Waiver denial will increase the amount of NCLB, Title IV, Part A funds available to support science-based and proven-effective alcohol, tobacco, other drug and violence prevention programs consistent with the LEA's approved LEA Plan.

BACKGROUND INFORMATION

Attachments:

- NCLB Act, Title IV, Part A, sections 4115(a)(1)(C) and 4115(a)(3) (1 page)
- California Healthy Kids Resource Center Letter from Dr. Wood. (5 pages)
- E-mail response from Dr. Sloboda (2 pages)
- Federal Waiver Request (4 pages)

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **General Waiver**

SUBJECT	
Request by **San Juan Unified School District** to waive portions of *Education Code (EC)* sections 17455, 17465, 17466, 17469, 17471, 17472, 17473, and 17475, specific provisions for Sale/Lease of Surplus Property. Approval of the waiver would speed the process faster than allowed by statute, emphasize the proposed usage for the property in the selection, rather than the "highest bid," and eliminate the "oral bid" process. The four district properties for which the waiver is requested are elementary school sites: Roberts, Creekside, Littlejohn, and Sunrise. Waiver Number: 26-5-2005	☒ **Action** ☐ **Consent**

RECOMMENDATION

☒ **Approval** ☐ **Approval with conditions** ☐ **Denial**

The District shall be granted the waiver for disposition of the four sites listed only on the condition that the District will:

1. enforce a shorter time line of 30 days rather than the statutory 60 days for purposes of the notice requirements in *EC* 17465 (c), (d)(2), (e) and (g);
2. enforce a shorter time line of two weeks rather than three weeks for the public meeting to open sealed bids, and to allow the resolution describing the property sale or lease to be based on specific terms described by the school board, rather than a minimum price or rental fee as described in *EC* 17466;
3. enforce a shorter time line for public notice to 10 days, instead of 15 days, and two weeks, instead of three weeks, for newspaper notice in *EC* 17469;
4. be allowed to forgo the public notice requirements when leasing property for less than $2000 a month rather than the $50 a month limit in *EC* 17471;
5. evaluate bids between normal board meetings (14 days) rather than the statutory 10 days required by *EC* 17475, so special meetings do not have to be called and due diligence in regard to the offers may be completed;
6. be granted the waiver to apply to the sale or lease only of the four properties above, for two years less one day, so that *EC* 33051(c) will not apply.

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

At its May 2005 Board meeting and September 2004 Board meeting, the State Board of Education (SBE) approved identical sale and lease waiver requests by the San Jose Unified School District for six pieces of property. At its March 2005 meeting, the SBE approved a sale and lease waiver request for the Santa Barbara High School District.

SUMMARY OF KEY ISSUES

Under the provisions of *Education Code* sections 33050-33053, the San Juan Unified School District requests that specific portions of the *Education Code* sections relating to the sale and disposition of district property be waived in order to maximize community support by involving them in assessing the best tenant for the property and allow the district and the community flexibility to consider community service, and not just revenue, as criteria for bid selection. In all cases bidding would remain competitive and open to the public. Additionally, the District wishes to accelerate the process for accepting bids on district property in order to maximize flexibility to negotiate contracts in an ever-softening real estate market and in order to complete negotiations quickly so as to minimize disruptions associated with rearranging facility usage during the school year. As one end to this goal, oral bids will not be accepted since this last-minute bidding method can negate the thoughtful, written bids and cause further delay. To do so, waivers and/or amendments of specific portions of the *Education Code* are hereby requested. The specific portions of relevant *Education Code* sections to be waived or amended follow:

Section 17455. The governing board of any school district may sell any real property belonging to the school district or may lease for a term not exceeding 99 years, any real property, together with any personal property located thereon, belonging to the school district which is not or will not be needed by the district for school classroom buildings at the time of delivery of title or possession. The sale or lease may be made without first taking a vote of the electors of the district, ~~and shall be made in the manner provided by this article.~~

Section 17465 (c). Upon adoption of the resolution, the governing board shall notify, in writing, other districts or the county office, as specified in subdivision (b), of its intent to lease vacant classrooms. The notice shall describe the vacant classrooms, shall specify that the lease shall not exceed 99 years and that the lease payment and other terms of the lease are subject to negotiation, and shall state that the offer to lease is valid for no more than ~~60~~ 30 days after receipt thereof.

Section 17465 (d)(2). Expiration of the ~~60-day~~ 30-day period prescribed by subdivision (c).

Section 17465 (e). An entity desiring to lease the vacant classroom shall, within ~~60~~30 days from receipt of the notification, inform the governing board, in writing, of its intent to lease or not to lease the classroom.

Section 17465 (g). If the governing board and the entity desiring to lease the classroom are unable to complete negotiations for the lease and arrive at a mutually satisfactory lease within the same ~~60-day~~ 30-day period that the entity has to inform the governing board of its intent to lease or not lease, the governing board may lease the classroom in accordance with the provisions of this article.

Section 17466. Before ordering the sale or lease of any property the governing board, in a regular open meeting, by a two-thirds vote of all its members, shall adopt a

resolution, declaring its intention to sell or lease the property, as the case may be. The resolution shall describe the property proposed to be sold or leased in such a manner as to identify it and shall specify the ~~minimum price or rental and the~~ terms upon which it will be sold or leased and the commission, or rate thereof, if any, which the board will pay to a licensed real estate broker out of the minimum price or rental. The resolution shall fix a time not less than ~~three~~ two weeks thereafter for a public meeting of the governing board to be held at its regular place of meeting, at which sealed proposals to purchase or lease will be received and considered.

Section 17469. Notice of the adoption of the resolution and of the time and place of holding the meeting shall be given by posting copies of the resolution signed by the board, or by a majority thereof, in three public places in the district, not less than ~~15~~10 days before the date of the meeting, and by publishing the notice not less than once a week for ~~three~~ two successive weeks before the meeting in a newspaper of general circulation published in the county in which the district or any part of the district is situated, if any such newspaper is published therein.

Section 17471. Whenever it is proposed to lease real property and the governing board unanimously determines in the resolution that in its opinion, the monthly rental value of the property does not exceed the sum of ~~fifty dollars ($50)~~, two thousand dollars ($2000) , the resolution need not be posted and may, before the date of the meeting, be published in two successive issues of a weekly newspaper or in five successive issues of a daily newspaper. The newspaper in which the notice is published shall be….

Section 17472. At the time and place fixed in the resolution for the meeting of the governing body, all sealed proposals which have been received shall, in a public session, be opened, examined, and declared by the board. Of the proposals submitted which conform to all terms and conditions specified in the resolution of intention to sell or to lease and which are made by reasonable bidders, ~~the proposal which is the highest , after deducting~~ a proposal after deducting there from the commission, if any, to be paid to a licensed real estate broker in connection therewith, shall be finally accepted, unless a higher oral bid is accepted or the board rejects all bids.

Section 17473. entire section (regarding oral bids) to be waived

Section 17475. The final acceptance by the governing body may be made either at the same session or at any adjourned session of the same meeting ~~held within the10 days next following.~~

Authority for Waiver: *Education Code (EC)* Section 33050

Period of request: July 2005 through June 2006

Local board approval date(s): May 24, 2005

Public hearing held on date(s): May 24, 2005

Bargaining unit(s) consulted on date(s): May 17, 2005

Name of bargaining unit/representative(s) consulted: CSEA-Nancy Waltz; SJTA-Joe Ray; Supervisors – Jim Kurtz

Position of bargaining unit(s) (choose only one):
☐ Neutral ☒ Support ☐ Oppose
Comments (if appropriate):

Public hearing advertised by (choose one or more):
☒ posting in a newspaper ☐ posting at each school ☐ other (specify)

Advisory committee(s) consulted: 7-11 Advisory Committee

Objections raised (choose one): ☒ None ☐ Objections are as follows:

Date(s) consulted: March 7, 2005

FISCAL ANALYSIS (AS APPROPRIATE)

The flexibility in property disposition requested herein will allow the district to maximize revenue flow as it adjusts to the exigencies of declining enrollment.

BACKGROUND INFORMATION

Action Item: Some documentation is available for web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or State Board Office.

Attachments:

- General Waiver Request (5 pages)

ITEM #W-29

CALIFORNIA STATE BOARD OF EDUCATION

JULY 2005 AGENDA

☒ **Specific Waiver**

SUBJECT	
Request by various School Districts to waive *Education Code* (EC) Section 49550, the State Meal Mandate during the Summer School Session. Waiver Number: Various (See Table on Page 2 of 3) Note: More districts may be added by last minute memorandum	☒ **Action** ☐ **Consent**

RECOMMENDATION

☒ Approval ☐ Approval with conditions ☐ Denial

SUMMARY OF PREVIOUS STATE BOARD OF EDUCATION DISCUSSION AND ACTION

Waivers fully meeting the statutory criteria usually go to the State Board of Education's consent calendar.

SUMMARY OF KEY ISSUES

EC Section 49550 states that each needy child who attends a public school be provided one nutritionally adequate free or reduced-price meal every school day.

EC 49548 allows a waiver of *EC* Section 49550 during summer school if the district seeking the waiver meets *at least two* of the following four criteria:

1) The summer school session is less than four hours duration and is completed by noon, allowing pupils to go home during the lunch period.
2) Less than 10 percent of needy pupils attending the summer school session are at the schoolsite for more than three hours per day.
3) A Summer Food Service Program for Children site is available within the school attendance area.
4) Serving meals during the summer school session would result in a financial loss to the school district, documented by the district, in an amount equal to one-third of the food service net cash resources or, if those cash resources are nonexistent, an amount equivalent to one month's operating costs.

Please note: Some of these school districts met criteria 3 as outlined above. However, many of the Summer Food Service Program (SFSP) for Children sites are greater than one mile from the summer school site. Any distance greater than one mile is too far for students to have to walk to obtain a meal at a SFSP site.

CDE is sponsoring legislation, Assembly Bill 1392/Umberg, that would modify the summer meal waiver criteria. The changes this bill proposes support California's policy

that "No Child shall go hungry at school... " (*EC* 49530[b]). The Legislature has found that nutrition during regular school days and school breaks is one of California's highest priorities. (*EC* 49490, 49511,49530, 49547, and 49550.3[a]).
The proposed legislation tightens the criteria for a waiver by including a requirement that a summer food service program site be within one mile of a summer school site serving high school grades. This distance is reduced to ½ mile for elementary and middle school grades.

Authority for the Waiver: *EC* Section 49548

Period of request: See table below

Local board approval date(s): See table below

Bargaining unit(s) consulted on date(s): Not required for summer meal waivers.

Name of bargaining unit(s)/representative(s): Not required for summer meal waivers.

Position of bargaining unit(s) (choose only one): Not required for summer meal waivers.

☐ Neutral ☐ Support ☐ Oppose

Comments: The districts listed below have requested a waiver of *EC* Section 49550 for the summer of 2005, and have certified their compliance with all required conditions necessary to obtain a waiver.

Waiver Number	District Name	Effective Period of Request(s)	Local Board Approval	Criteria Being Met
20-5-2005	**Dixie SD**	06/22/05 to 07/19/05	05/10/05	1 & 2 2 hr 59 min
25-5-2005	**Durham Unified SD**	06/13/05 to 07/01/05	06/08/05	1 & 2 3 hr
11-5-2005	**Bass Lake Jt. Un ESD**	06/20/05 to 07/15/05	05/11/05	1 & 4 3 hr 55 min

Waiver Number	District Name	Effective Period of Request(s)	Local Board Approval	Criteria Being Met
10-5-2005	**McCabe Un ESD**	06/20/05 to 07/08/05	05/10/05	1 & 4 3 hr 15 min
4-6-2005	**Susanville SD**	06/13/05 to 07/15/05	02/16/05	1 & 2 3 hr
19-5-2005	**Fieldbrook ESD**	06/20/05 to 07/15/05	05/24/05	1, 2 & 4 3 hr
8-6-2005	**Mission Union ESD**	06/13/05 to 07/01/05	06/06/05	1 & 2 2 hr 55 min
9-6-2005	**Victor ESD**	06/27/05 to 08/19/05	06/29/05	1 & 2 3 hr
12-6-2005	**Needles USD**	06/01/05 to 07/05/05	06/01/05	1 & 3 3 hr 55 min

FISCAL ANALYSIS (AS APPROPRIATE)

Approval of the waiver may reduce the draw on Proposition 98 funds at the State level. Local district finances may be affected.

BACKGROUND INFORMATION

Action Item: Some documentation is available for web viewing. Waiver forms and other hard copy documents are available for viewing at the Waiver Office or State Board Office.

State of California **Department of Education**

LAST MINUTE MEMORANDUM

DATE: July 6, 2005

TO: MEMBERS, STATE BOARD OF EDUCATION

FROM: Judy Pinegar, Education Administrator
Waier Office

RE: Item No. W-29

SUBJECT: Request by various school districts to waive *Education Code (EC)* Section 49550, the State Meal Mandate during Summer School Session.

Listed below are two additional districts that are to be added to Item number W-29.

Ross Valley--Recommended for approval:

Waiver Number	District Name	Effective Period of Request(s)	Local Board Approval	Criteria Being Met
24-6-2005	**Ross Valley SD**	06/20/05 To 07/20/05	07/21/05	1 & 4 3 hr 55 min

Beverly Hills SD--Recommended for approval with conditions:

The district must offer meals to all students participating in the “Extended School Year” Special Education program that operates during the summer months.

Waiver Number	District Name	Effective Period of Request(s)	Local Board Approval	Criteria Being Met
16-6-2005	**Beverly Hills SD**	06/28/05 To 07/29/05	06/14/05	1, 2 2 hr 30 min