

CAPISTRANO UNIFIED SCHOOL DISTRICT  
33122 Valle Road  
San Juan Capistrano, CA 92675

BOARD OF TRUSTEES  
Regular Meeting

January 22, 2014

Closed Session 6:00 p.m.  
Open Session 7:00 p.m.

**AGENDA**

**CLOSED SESSION AT 6:00 P.M.**

1. **CALL TO ORDER**
2. **CLOSED SESSION COMMENTS**
3. **CLOSED SESSION** (as authorized by law)

**A. CONFERENCE WITH REAL PROPERTY NEGOTIATORS**

Dr. Joseph M. Farley/Clark Hampton/John Forney/District Legal Counsel Sukhi Ahluwalia  
Lease negotiations with representatives from Oxford Academy  
Charter School for portions of property at 23000 Via Santa Maria in  
Mission Viejo, California  
(Pursuant to Government Code §54954.5)

**B. STUDENT EXPULSIONS**

Deliberations of Findings of Fact and Recommendations  
(Pursuant to Education Code §48918{c} and §35145)

**EXHIBITS 3B1-B5**

**PUBLIC HEARINGS:**

- |                 |   |
|-----------------|---|
| Agenda Item #1  | Capistrano Connections Academy Charter Petition Renewal   |
| Agenda Item #3  | Community Roots Academy Charter Petition Renewal  |
| Agenda Item #5  | Oxford Preparatory Academy Charter Petition Renewal   |
| Agenda Item #7  | Instructional Materials Recommended for Adoption-HS Social Science-AP European History                            |
| Agenda Item #9  | Instructional Materials Recommended for Adoption-HS Science-Honors Anatomy & Physiology                           |
| Agenda Item #11 | Instructional Materials Recommended for Adoption-Higher Level Physics for the International Baccalaureate Program |

**RECORDING OF SCHOOL BOARD MEETINGS**

In accordance with Board Policy 9324, Board Minutes, all Regular School Board Meetings will be audio recorded

## **OPEN SESSION AT 7:00 P.M.**

### **PLEDGE OF ALLEGIANCE**

### **ADOPTION OF THE AGENDA – ROLL CALL**

### **REPORT ON CLOSED SESSION ACTION**

### **SPECIAL RECOGNITIONS**

*Erik Silberman – Created the Voluntary iPad Academy at Aliso Niguel High School*  
*Student Body President's Report – San Clemente High School*

### **BOARD AND SUPERINTENDENT COMMENTS**

#### **ORAL COMMUNICATIONS (Non-Agenda Items)**

Oral Communications will occur immediately following Board and Superintendent Comments. The total time for Oral Communications shall be twenty (20) minutes. Individual presentations are limited to a maximum of three (3) minutes per individual.

#### **PUBLIC HEARING**

#### **1. PUBLIC HEARING: CAPISTRANO CONNECTIONS ACADEMY CHARTER PETITION RENEWAL: INFORMATION/ DISCUSSION**

The Board will conduct a public hearing on Capistrano Connections Academy Charter Petition renewal.

***CUSD Strategic Plan Pillar 3: Academic Achievement & Enrichment***

***Contact: Julie Hatchel, Assistant Superintendent, Education Services, Elementary***

##### **Staff Recommendation**

It is recommended the Board President open the public hearing, determine if members of the public have submitted requests to speak on the item, and after hearing any speakers, formally close the public hearing.

#### **2. CAPISTRANO CONNECTIONS ACADEMY CHARTER PETITION RENEWAL: DISCUSSION/ ACTION**

The District approved the initial Capistrano Connections Academy (CCA) Charter Petition on June 14, 2004. The District granted a five-year approval of the charter petition, beginning with the 2004-2005 school year, and a subsequent five-year renewal on May 11, 2009. CCA submitted a request to renew its charter petition on December 20, 2013. Approval of this item will formally accept receipt of the charter petition. In accordance with Education Code §47605(b), the District will hold a public hearing on the provisions of the charter to consider the level of support for the petition by parents, teachers, and employees of the District no later than 30 days after receiving the petition and will bring to the Board a recommendation for consideration of approval of the petition within 60 days of receipt of the petition.

***CUSD Strategic Plan Pillar 3: Academic Achievement & Enrichment***

***Contact: Julie Hatchel, Assistant Superintendent, Education Services, Elementary***

##### **Staff Recommendation**

It is recommended the Board President recognize Julie Hatchel, Assistant Superintendent, Education Services, Elementary, to present this item.

Following discussion, it is recommended the Board of Trustees accept receipt of the Capistrano Connections Academy Charter Petition.

Motion by \_\_\_\_\_ Seconded by \_\_\_\_\_

**3. PUBLIC HEARING: COMMUNITY ROOTS ACADEMY CHARTER PETITION RENEWAL:** INFORMATION/  
DISCUSSION

The Board will conduct a public hearing on Community Roots Academy Charter petition renewal.

***CUSD Strategic Plan Pillar 3: Academic Achievement & Enrichment***

***Contact: Julie Hatchel, Assistant Superintendent, Education Services, Elementary***

Staff Recommendation

It is recommended the Board President open the public hearing, determine if members of the public have submitted requests to speak on the item, and after hearing any speakers, formally close the public hearing.

**4. COMMUNITY ROOTS ACADEMY CHARTER PETITION RENEWAL:** DISCUSSION/  
ACTION

The District approved the initial Community Roots Academy (CRA) Charter Petition on September 14, 2010. The District granted a three-year approval of the charter petition, beginning with the 2011-2012 school year. CRA submitted a request to renew its charter petition on December 20, 2013. Approval of this item will formally accept receipt of the charter petition. In accordance with Education Code §47605(b), the District will hold a public hearing on the provisions of the charter to consider the level of support for the petition by parents, teachers, and employees of the District no later than 30 days after receiving the petition and will bring to the Board a recommendation for consideration of approval of the petition within 60 days of receipt of the petition.

***CUSD Strategic Plan Pillar 3: Academic Achievement & Enrichment***

***Contact: Julie Hatchel, Assistant Superintendent, Education Services, Elementary***

Staff Recommendation

It is recommended the Board President recognize Julie Hatchel, Assistant Superintendent, Education Services, Elementary, to present this item.

Following discussion, it is recommended the Board of Trustees accept receipt of the Community Roots Academy Charter Petition.

Motion by \_\_\_\_\_ Seconded by \_\_\_\_\_

**5. PUBLIC HEARING: OXFORD PREPARATORY ACADEMY CHARTER PETITION RENEWAL:** INFORMATION/  
DISCUSSION

The Board will conduct a public hearing on Oxford Preparatory Academy Charter petition renewal.

***CUSD Strategic Plan Pillar 3: Academic Achievement & Enrichment***

***Contact: Julie Hatchel, Assistant Superintendent, Education Services, Elementary***

Staff Recommendation

It is recommended the Board President open the public hearing, determine if members of the public have submitted requests to speak on the item, and after hearing any speakers, formally close the public hearing.

6. **OXFORD PREPARATORY ACADEMY CHARTER PETITION RENEWAL:** DISCUSSION/  
ACTION
- The District received the initial Oxford Preparatory Academy – South Orange County (OPA-SOC) Charter Petition on October 31, 2010. The District granted a three-year approval of the charter petition, beginning with the 2011-2012 school year. OPA-SOC submitted a request to renew its charter petition on December 27, 2013. Approval of this item will formally accept receipt of the charter petition. In accordance with Education Code §47605(b), the District will hold a public hearing on the provisions of the charter to consider the level of support for the petition by parents, teachers, and employees of the District no later than 30 days after receiving the petition and will bring to the Board a recommendation for consideration of approval of the petition within 60 days of receipt of the petition.
- CUSD Strategic Plan Pillar 3: Academic Achievement & Enrichment***  
***Contact: Julie Hatchel, Assistant Superintendent, Education Services, Elementary***

Staff Recommendation

It is recommended the Board President recognize Julie Hatchel, Assistant Superintendent, Education Services, Elementary, to present this item.

Following discussion, it is recommended the Board of Trustees accept receipt of the Oxford Preparatory Academy – South Orange County Charter Petition.

Motion by \_\_\_\_\_ Seconded by \_\_\_\_\_

7. **PUBLIC HEARING: INSTRUCTIONAL MATERIALS RECOMMENDED FOR ADOPTION: HIGH SCHOOL SOCIAL SCIENCE – AP EUROPEAN HISTORY:** INFORMATION/  
DISCUSSION
- The Board will conduct a public hearing on instructional materials recommended for adoption: high school social science – AP European History.
- CUSD Strategic Plan Pillar 3: Academic Achievement & Enrichment***  
***Contact: Michelle Le Patner, Assistant Superintendent, Education Services, Secondary***

Staff Recommendation

It is recommended the Board President open the public hearing, determine if members of the public have submitted requests to speak on the item, and after hearing any speakers, formally close the public hearing.

8. **INSTRUCTIONAL MATERIALS RECOMMENDED FOR ADOPTION: HIGH SCHOOL SOCIAL SCIENCE – AP EUROPEAN HISTORY:** DISCUSSION/  
ACTION
- San Clemente High School is requesting the adoption of *The Daughter of Time* written by Josephine Tey; published by Simon & Schuster ©1951, 1979 for high school social science – AP European History. This title would be adopted for a seven-year period. Purchase of this supplemental title would be paid with site funds.
- CUSD Strategic Plan Pillar 3: Academic Achievement & Enrichment***  
***Contact: Michelle Le Patner, Assistant Superintendent, Education Services, Secondary***

Staff Recommendation

It is recommended the Board President recognize Michelle Le Patner, Assistant Superintendent, Education Services, Secondary, to present this item.

Following discussion, it is recommended the Board of Trustees approve the adoption of *The Daughter of Time* written by Josephine Tey; published by Simon & Schuster ©1951, 1979 for high school social science – AP European History.

Motion by \_\_\_\_\_ Seconded by \_\_\_\_\_

9. **PUBLIC HEARING: INSTRUCTIONAL MATERIALS RECOMMENDED FOR ADOPTION: HIGH SCHOOL SCIENCE – HONORS ANATOMY & PHYSIOLOGY:** INFORMATION/ DISCUSSION

The Board will conduct a public hearing on instructional materials recommended for adoption: high school science – Honors Anatomy & Physiology.

***CUSD Strategic Plan Pillar 3: Academic Achievement & Enrichment***

***Contact: Michelle Le Patner, Assistant Superintendent, Education Services, Secondary***

Staff Recommendation

It is recommended the Board President open the public hearing, determine if members of the public have submitted requests to speak on the item, and after hearing any speakers, formally close the public hearing.

10. **INSTRUCTIONAL MATERIALS RECOMMENDED FOR ADOPTION: HIGH SCHOOL SCIENCE – HONORS ANATOMY & PHYSIOLOGY:** DISCUSSION/ ACTION

San Clemente High School is requesting the adoption of *Sports, Exercise and Health Science for the IB Diploma* written by John Sproule; published by Oxford University Press ©2012 for high school science – Honors Anatomy & Physiology. This title would be adopted for a seven-year period. Purchase of this supplemental title would be paid with site funds.

***CUSD Strategic Plan Pillar 3: Academic Achievement & Enrichment***

***Contact: Michelle Le Patner, Assistant Superintendent, Education Services, Secondary***

Staff Recommendation

It is recommended the Board President recognize Michelle Le Patner, Assistant Superintendent, Education Services, Secondary, to present this item.

Following discussion, it is recommended the Board of Trustees approve the adoption of *Sports, Exercise and Health Science for the IB Diploma* written by John Sproule; published by Oxford University Press ©2012 for high school science – Honors Anatomy & Physiology.

Motion by \_\_\_\_\_ Seconded by \_\_\_\_\_

11. **PUBLIC HEARING: INSTRUCTIONAL MATERIALS RECOMMENDED FOR ADOPTION: HIGH SCHOOL SCIENCE – HIGHER LEVEL PHYSICS FOR THE INTERNATIONAL BACCALAUREATE PROGRAM:** INFORMATION/ DISCUSSION

The Board will conduct a public hearing on instructional materials recommended for adoption: high school science – Higher Level Physics for the International Baccalaureate program.

***CUSD Strategic Plan Pillar 3: Academic Achievement & Enrichment***

***Contact: Michelle Le Patner, Assistant Superintendent, Education Services, Secondary***

Staff Recommendation

It is recommended the Board President open the public hearing, determine if members of the public have submitted requests to speak on the item, and after hearing any speakers, formally close the public hearing.

12. **INSTRUCTIONAL MATERIALS RECOMMENDED FOR ADOPTION: HIGH SCHOOL SCIENCE – HIGHER LEVEL PHYSICS FOR THE INTERNATIONAL BACCALAUREATE PROGRAM:** DISCUSSION/ ACTION

San Clemente High School is requesting the adoption of *Higher Level Physics for the IB Diploma* written by Chris Hamper; published by Pearson Education ©2009 for high school science – Higher Level Physics for the International Baccalaureate program. This title would be adopted for a seven-year period. Purchase of this supplemental title would be paid with site funds.

***CUSD Strategic Plan Pillar 3: Academic Achievement & Enrichment***

***Contact: Michelle Le Patner, Assistant Superintendent, Education Services, Secondary***

Staff Recommendation

It is recommended the Board President recognize Michelle Le Patner, Assistant Superintendent, Education Services, Secondary, to present this item.

Following discussion, it is recommended the Board of Trustees approve the adoption of *Higher Level Physics for the IB Diploma* written by Chris Hamper; published by Pearson Education ©2009 for high school science – Higher Level Physics for the International Baccalaureate program.

Motion by \_\_\_\_\_ Seconded by \_\_\_\_\_

**DISCUSSION/ACTION ITEMS**

**13. SPECIAL EDUCATION COMMUNITY ADVISORY COMMITTEE ANNUAL REPORT:**

California Education Code §§56190-56194 specifies that each Special Education Local Plan Area must establish a Community Advisory Committee (CAC) with parents of students with special needs forming the majority of membership. Other members include parents of other students in the District, general education and special education teachers, school personnel, representatives of public and private agencies, and persons concerned with individuals with exceptional needs. CAC members are appointed by the Board of Trustees for a period of two years in an advisory capacity. CAC responsibilities include: advising the District on the plan for special education, recommending annual priorities, assisting in parent education, recruiting parents and other volunteers, encouraging community involvement in special education, supporting activities on behalf of individuals with special needs, and assisting in parent awareness of the importance of regular school attendance. This presentation will provide the CAC highlights of 2012-2013, establish the CAC goals for 2014, and recommend special education priorities for the District.

***CUSD Strategic Plan Pillar 1: Community Relations***

***Contact: Sara Jocham, Assistant Superintendent, SELPA & Special Education Operations***

Staff Recommendation

It is recommended the Board President recognize Sara Jocham, Assistant Superintendent, SELPA and Special Education Operations, to present information on this item and answer any questions Trustees may have. This is an information item only and no Board action is necessary.

**14. PRESENTATION AND RECEIPT OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDING JUNE 30, 2013:**

State law requires each school district in California have an annual audit conducted by a state-certified independent auditor. The audit is conducted according to generally accepted auditing standards, specific guidelines, and procedures set by the State Controller's office. Under state law, annual fiscal audits are neither accepted nor rejected by a board, but merely received by the district. For record keeping purposes, the Board of Trustees has annually adopted a motion indicating recognition of receipt of the annual audit report. This agenda item pertains to the presentation of the 2012-2013 fiscal year Annual Financial Report to the Board of Trustees. The Annual Financial Report for the fiscal year ending June 30, 2013, was completed by the firm Vavrinek, Trine, Day & Co, LLP, Certified Public Accountants.

***CUSD Strategic Plan Pillar 5: Effective Operations***

***Contact: Clark Hampton, Deputy Superintendent, Business and Support Services***

Staff Recommendation

It is recommended the Board President recognize Clark Hampton, Deputy Superintendent, Business and Support Services, who will introduce a partner from the audit firm Vavrinek, Trine, Day & Co., LLP to present a summary of the audit report for the year ending June 30, 2013.

INFORMATION/  
DISCUSSION

Page 1

**EXHIBIT 13**

DISCUSSION/  
ACTION

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**EXHIBIT 14**

Following discussion, it is recommended the Board of Trustees receive the Annual Financial Report for the District for the fiscal year ending June 30, 2013.

Motion by \_\_\_\_\_ Seconded by \_\_\_\_\_

**15. REPORT ON THE SALE OF SPECIAL TAX BONDS FOR CFD NO. 2005-1, WHISPERING HILLS:**

At the August 28, 2013, Board meeting, Trustees received a presentation on a needed first sale of bonds for CFD No. 2005-1, Whispering Hills. Subsequently, at the September 25, 2013, Board meeting, Trustees authorized the sale of the bonds. The bond sale was completed on October 24, 2013. This presentation will describe the results of the bond sale based on an analysis by the District's financial advisor, Government Financial Strategies, as well as provide an update on the planned second phase bond issuance.

***CUSD Strategic Plan Pillar 5: Effective Operations***

***Contact: Clark Hampton, Deputy Superintendent, Business and Support Services***

Staff Recommendation

It is recommended the Board President recognize Clark Hampton, Deputy Superintendent, Business and Support Services, to present information on this item and answer any questions Trustees may have. This is an information item only and no Board action is necessary.

**16. RESOLUTION NO. 1314-32, APPROVAL OF WIDE AREA NETWORK SERVICES REQUEST FOR PROPOSALS PROCESS:**

Resolution No. 1314-32 authorizes the District to utilize the Request for Proposals (RFP) process to acquire technology and telecommunications related products and services taking into account specific requirements and evaluation criteria in addition to cost as allowed by Public Contract Code §20118.2 and Federal E-Rate guidelines. The District's current contract is expiring June 30, 2014. The District is seeking proposals for wide area network service to maintain the existing speeds/capacity at 53 school and District facilities, and gain the capability to increase the speed/capacity throughout the contract term. Given the specialized and critical nature of the wide area network service, the District is requesting Board approval to publish an RFP with the following evaluation components (a) The Vendor's performance based on K-12 references – 10 points, (b) Past experience with CUSD – 5 points, (c) Products proposed/speed of service – 25 points, (d) Cost of service – 45 points, and (e) Local availability and support – 15 points. The RFP will be published in January. The recommendation for award would be brought back to the Board of Trustees after the selection process concludes.

***CUSD Strategic Plan Pillar 5: Effective Operations***

***Contact: Clark Hampton, Deputy Superintendent, Business and Support Services***

Staff Recommendation

It is recommended the Board President recognize Clark Hampton, Deputy Superintendent, Business and Support Services, to present this item.

Following discussion, it is recommended the Board of Trustees approve Resolution No. 1314-32, Approval of Wide Area Network Services Request for Proposals Process.

Motion by \_\_\_\_\_ Seconded by \_\_\_\_\_

**ROLL CALL:**

Student Advisor Leilah Rodriguez \_\_\_\_

Trustee Addonizio \_\_\_\_\_

Trustee Bryson \_\_\_\_\_

Trustee Hanacek \_\_\_\_\_

Trustee Hatton \_\_\_\_\_

Trustee Pritchard \_\_\_\_\_

Trustee Reardon \_\_\_\_\_

Trustee Alpay \_\_\_\_\_

INFORMATION/  
DISCUSSION

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**EXHIBIT 15**

DISCUSSION/  
ACTION

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**EXHIBIT 16**

**17. TALEGA COMMUNITY FACILITY DISTRICT NO. 90-2 IA 2002-1 REFINANCING SAVINGS RECONSIDERATION:**

At the December 11, 2013, Board meeting, Trustees requested that the earlier Board decision to retain the bond refinancing savings in Talega Community Facility District (CFD) 90-2 IA 2002-1 be reconsidered.

***CUSD Strategic Plan Pillar 5: Effective Operations***

***Contact: Clark Hampton, Deputy Superintendent, Business and Support Services***

**Staff Recommendation**

It is recommended the Board President recognize Clark Hampton, Deputy Superintendent, Business and Support Services, to present this item.

Following discussion, it is recommended the Board of Trustees take action to transfer savings from the recent refinancing of the CFD No. 90-2 IA 2002-1 to a reduction in taxpayer assessments (referenced as Scenario 1 in the Exhibit).

Motion by \_\_\_\_\_ Seconded by \_\_\_\_\_

**18. TALEGA COMMUNITY FACILITY DISTRICT NO. 90-2:**

Speakers have addressed the Board of Trustees concerning Talega Community Facility District (CFD) 90-2 during recent Board meetings. The CFD was refinanced in 2006, generating \$4.7 million in interest savings that are held in a special tax fund. The funds are available for authorized facilities, consistent with the formation documents for the CFD.

***CUSD Strategic Plan Pillar 5: Effective Operations***

***Contact: Clark Hampton, Deputy Superintendent, Business and Support Services***

**Staff Recommendation**

It is recommended the Board President recognize Clark Hampton, Deputy Superintendent, Business and Support Services, to present information on this item and answer any questions Trustees may have. This is an information item only and no Board action is necessary.

**19. GOVERNOR'S JANUARY BUDGET PROPOSAL FOR FISCAL YEAR 2014-2015:**

On January 9, 2014, Governor Brown released his 2014-2015 fiscal year budget proposal. On January 15, 2014, staff attended the School Services of California Governor's Budget Workshop. The 2014-2015 budget calendar identifies the Board meeting on January 22 as an opportunity for staff to present a report to the Board regarding the Governor's January budget proposal. A verbal report is scheduled due to the shortness of time between the School Services workshop on January 15 and the Board meeting on January 22. Printed information concerning Governor Brown's proposal will be distributed when it is available.

***CUSD Strategic Plan Pillar 5: Effective Operations***

***Contact: Clark Hampton, Deputy Superintendent, Business and Support Services***

**Staff Recommendation**

It is recommended the Board President recognize Clark Hampton, Deputy Superintendent, Business and Support Services, to present information on this item and answer any questions Trustees may have. This is an information item only and no Board action is necessary.

DISCUSSION/  
ACTION

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**EXHIBIT 17**

INFORMATION/  
DISCUSSION

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**EXHIBIT 18**

INFORMATION/  
DISCUSSION



**20. SELECTION OF SOUTH COAST REGIONAL OCCUPATIONAL PROGRAM BOARD REPRESENTATIVES:**

DISCUSSION/  
ACTION

The South Coast Regional Occupational Program (ROP) Board of Trustees consists of two board members from each of the Capistrano and Laguna Beach Unified Districts. Trustees Alpay and Reardon currently serve as representatives for 2014 with Trustee Bryson serving as the alternate. Trustee Alpay informed the Board at the December 11, 2013, Board meeting that he was stepping down from the position due to his selection as President of the Board of Trustees for 2014. Therefore, the Board needs to select a replacement for Trustee Alpay's ROP seat beginning with the February 20 meeting. The ROP Board currently meets the third Thursday of the month at 8:30 a.m. and typically does not have board meetings in April, July, and September. There is no financial impact.

*CUSD Strategic Plan Pillar 5: Effective Operations*

*Contact: Joseph M. Farley, Superintendent*

Staff Recommendation

It is recommended the Board select one of its members to serve as Trustee Alpay's replacement on the ROP board.

Motion by \_\_\_\_\_ Seconded by \_\_\_\_\_

**CONSENT CALENDAR**

All matters listed under the Consent Calendar are considered by the Board to be routine and will be enacted by the Board in one motion in the form listed below. There will be no discussion of these items prior to the time the Board votes on the motion unless members of the Board, staff, or the public request specific items to be discussed and/or removed from the Consent Calendar. The Superintendent and the staff recommend approval of all consent Calendar items.

**CURRICULUM & INSTRUCTION**

**21. EXPULSION READMISSIONS:**

Approval to readmit students from expulsion. Due to the confidential nature of this item, the supporting information for this item is provided to Trustees under separate cover.

*CUSD Strategic Plan Pillar 2: Safe and Healthy Schools*

*Contact: Michelle Le Patner, Assistant Superintendent, Education Services, Secondary*

**BUSINESS & SUPPORT SERVICES**

**22. PURCHASE ORDERS, COMMERCIAL WARRANTS, AND PREVIOUSLY BOARD-APPROVED BIDS AND CONTRACTS:**

Page 139  
**EXHIBIT 22**

Approval of purchase orders (Attachment 1) and commercial warrants (Attachment 2). The expenditures related to the listed purchase orders and commercial warrants included in this item were previously authorized as part of the District's budget approval process. The purchase orders total \$1,864,227.70 and the commercial warrants total \$8,476,766.19. Attachment 3 is a list of previously Board-approved bids and contracts to assist in the review of the purchase order and commercial warrant listings. Attachment 4 is a list of previously Board approved by vendor warrants exceeding \$250,000.

*CUSD Strategic Plan Pillar 5: Effective Operations*

*Contact: Clark Hampton, Deputy Superintendent, Business and Support Services*

**23. INDEPENDENT CONTRACTOR, PROFESSIONAL SERVICES, FIELD SERVICE, AND MASTER CONTRACT AGREEMENTS:**

Page 175  
**EXHIBIT 23**

Approval of the District standardized Independent Contractor, Professional Services, Master Contract, and Field Service Agreements. Due to state budget cuts to schools over the last several years, staff requests contractors to reduce their fees for services by ten percent. The expenditures related to the listed agreements were previously authorized as part of the District's budget approval process. The exhibit shows four new agreements totaling \$48,849, three new agreement ratifications totaling \$22,000, one amendment totaling \$2,500, and nine ratified amendments to existing agreements totaling \$233,514.04. Due to the size of the contract documents, the General Conditions for each type of agreement are posted online on the District's Board Agendas and Supporting Documentation page.

*CUSD Strategic Plan Pillar 2: Safe and Healthy Schools*

*CUSD Strategic Plan Pillar 3: Academic Achievement & Enrichment*

*CUSD Strategic Plan Pillar 5: Effective Operations*

*Contact: Clark Hampton, Deputy Superintendent, Business and Support Services*

**24. SPECIAL EDUCATION INFORMAL DISPUTE RESOLUTION AGREEMENTS:**

Approval of the ratification of special education Informal Dispute Resolution Agreement Case #080813, Case #081013, and Case #123213. Due to the confidential nature of the agreements, supporting information is provided to Trustees under separate cover.

*CUSD Strategic Plan Pillar 3: Academic Achievement & Enrichment*

*Contact: Sara Jocham, Assistant Superintendent, SELPA and Special Education Operations*

**25. SPECIAL EDUCATION SETTLEMENT AGREEMENT:**

Approval of the ratification of special education Settlement Agreement Case #2013101079. Due to the confidential nature of the agreement, supporting information is provided to Trustees under separate cover.

*CUSD Strategic Plan Pillar 3: Academic Achievement & Enrichment*

*Contact: Sara Jocham, Assistant Superintendent, SELPA and Special Education Operations*

**26. AMENDMENT TO THE SOFTWARE LICENSE AND SUPPORT AGREEMENT – ILLUMINATE EDUCATION, INCORPORATED:**

Page 251  
**EXHIBIT 26**

Approval of the ratification of the Amendment to the Software License and Support Agreement with Illuminate Education, Incorporated. This amendment adds the availability of a test question database to use in conjunction with the District's use of the data and assessment management software. The amendment increases the license fees by \$1.50 per student or \$63,450, funded by Lottery, Title 1, and Testing funds, effective July 1, 2013.

*CUSD Strategic Plan Pillar 3: Academic Achievement & Enrichment*

*Contact: Clark Hampton, Deputy Superintendent, Business and Support Services*

**27. ADVERTISE REQUEST FOR PROPOSAL NO. 6-1314, CREDIT RECOVERY SOFTWARE PROGRAM:**

Approval to advertise Request for Proposal (RFP) No. 6-1314 for a credit recovery software program. The District is searching for a comprehensive, integrated, full-featured program using a web-based architecture. This RFP will provide a competitive process to solicit a program with a prescriptive component, training in its effective use, technical support, and staff development in meeting the needs of all District students. The total annual expenditures under this contract are estimated to be \$275,000, funded from Adult Education Tier III funds. Due to the size of the RFP package, the documentation will be posted online on the District Board Agendas and Supporting Documentation page.

*CUSD Strategic Plan Pillar 5: Effective Operations*

*Contact: Clark Hampton, Deputy Superintendent, Business and Support Services*

**28. AWARD REQUEST FOR PROPOSALS NO. 8-1314, STATE SCHOOL BUILDING PROGRAM ADVISOR, SCHOOL FACILITY CONSULTANTS:**

Page 265  
**EXHIBIT 28**

Approval of the award of Request for Proposals No. 8-1314, State School Building Program Advisor to School Facility Consultants. Fifteen companies registered and downloaded documents. The District received two proposals. School Facility Consultants was selected based on the company's competence and experience in assisting districts with the State School Building Program and its competitive fee schedule.

The District requires services to assist in its participation in the State School Building Program. This contract provides for services at an hourly rate on an as-needed basis, not to exceed \$56,000 annually. This contract is funded by the State School Building Program funds, including specific project funds as projects are developed. The contract term is January 23, 2014, through January 22, 2015, with four one-year-renewal periods at the option of the Board of Trustees. The proposal, evaluation criteria, and rating sheets are available in the Purchasing Department for review. For more information, please contact Terry Fluent, Director, Purchasing, at 234-9436.

*CUSD Strategic Plan Pillar 5: Effective Operations*

*Contact: Clark Hampton, Deputy Superintendent, Business and Support Services*

**29. ADVERTISE REQUEST FOR PROPOSAL NO. 10-1314, WIDE AREA NETWORK SERVICES:**

Approval to advertise Request for Proposal (RFP) No. 10-1314 for wide area network services. The current contract for services expires June 30, 2014. This RFP will provide a competitive process to solicit the most current and effective services available for use throughout the District. The total annual expenditures after E-Rate discounts under this contract are estimated to be \$275,000, funded from the general fund. Due to the size of the proposal package, the documents will be posted online on the District Board Agendas and Supporting Documentation page.

*CUSD Strategic Plan Pillar 5: Effective Operations*

*Contact: Clark Hampton, Deputy Superintendent, Business and Support Services*

**PERSONNEL SERVICES**

**30. RESIGNATIONS/RETIREMENTS/EMPLOYMENT – CLASSIFIED EMPLOYEES:**

Page 301  
**EXHIBIT 30**

Approval of the activity list for employment, separation, and additional assignments of classified employees. These positions will be charged to the appropriate fund and are included in the adopted budget.

*CUSD Strategic Plan Pillar 5: Effective Operations*

*Contact: Jodee Brentlinger, Assistant Superintendent, Personnel Services*

**31. RESIGNATIONS/RETIREMENTS/EMPLOYMENT – CERTIFICATED EMPLOYEES:**

Page 307  
**EXHIBIT 31**

Approval of the activity list for employment, separation, and additional assignments of certificated employees. These positions will be charged to the appropriate fund and are included in the adopted budget.

*CUSD Strategic Plan Pillar 5: Effective Operations*

*Contact: Jodee Brentlinger, Assistant Superintendent, Personnel Services*

Motion by \_\_\_\_\_

Seconded by \_\_\_\_\_

ROLL CALL:

Student Advisor Leilah Rodriguez \_\_\_\_

Trustee Addonizio \_\_\_\_\_

Trustee Bryson \_\_\_\_\_

Trustee Hanacek \_\_\_\_\_

Trustee Hatton \_\_\_\_\_

Trustee Pritchard \_\_\_\_\_

Trustee Reardon \_\_\_\_\_

Trustee Alpay \_\_\_\_\_

**NOTE: BY USING A ROLL CALL VOTE FOR THE CONSENT CALENDAR, IT WILL MEET THE NEED FOR ACTION ITEMS WHICH REQUIRE A SIMPLE MOTION OR ROLL CALL VOTE.**

### **ADJOURNMENT**

Motion by \_\_\_\_\_

Seconded by \_\_\_\_\_

**THE NEXT REGULAR MEETING OF THE BOARD OF TRUSTEES IS WEDNESDAY,  
FEBRUARY 12, 2014, 7:00 P.M. AT THE CAPISTRANO UNIFIED SCHOOL DISTRICT  
OFFICE BOARD ROOM, 33122 VALLE ROAD, SAN JUAN CAPISTRANO, CALIFORNIA**

For information regarding Capistrano Unified School District, please visit our website: [www.capousd.org](http://www.capousd.org)

## **INSTRUCTIONS FOR PRESENTATIONS TO THE BOARD BY PARENTS AND CITIZENS PRESENT AT THIS MEETING**

We are pleased you can be with us at this meeting, and we hope you will return often. Your visit assures us of continuing community interest in our schools.

The members of the Board of Trustees of this District are locally elected state officials, who serve four-year terms of office, and who are responsible for the educational program of our community from grades kindergarten through twelve. They are required to conduct programs of the schools in accordance with the State of California Constitution, the State Education Code, and other laws relating to schools enacted by the Legislature, and policies and procedures which this Board adopts.

The Board is a policy-making body whose actions are guided by the school district's Mission and Goals. Administration of the District is delegated to a professional administrative staff headed by the Superintendent.

The agenda and its extensive background material are studied by each member of the Board for at least two days preceding the meeting. Board Members can call the administrative staff for clarification on any item, and many of the items on the agenda were discussed by the Board during previous meetings. These procedures enable the Board to act more effectively on agenda items than would otherwise be possible.

### **WHAT TO DO IF YOU WISH TO ADDRESS THE BOARD OF TRUSTEES**

**ITEMS ON THE AGENDA.** Any person may address the Board concerning any item on the agenda and may, at the discretion of the Board, be granted three (3) minutes to make a presentation to the Board at the time a specific item is under discussion. However, the time assigned for individual presentations could be fewer than three (3) minutes depending upon the total number of speakers who wish to address a specific agenda topic. Prior to the opening of the meeting, a Request to Address the Board card (located in the foyer) should be completed and submitted to the Secretary of the Board. The total time devoted to presentations to the Board shall not exceed twenty (20) minutes, unless additional time is granted by the Board. All presentations shall be heard by the Board prior to the formal discussion of the agenda topic under consideration. Once an agenda item has been opened for public comment, no additional "Request to Address the Board of Trustees" cards shall be accepted for that topic.

**ORAL COMMUNICATIONS (Non-Agenda Items).** Citizens may address the Board on any item not appearing on the agenda. Individual presentations are limited to three (3) minutes per individual, with twenty (20) minutes in total being devoted for this purpose, but could be less if there are a large number of Oral Communication speakers. Legally, the Board may not take action on items raised by speakers under Oral Communications. However, at its discretion, the Board may refer items to the administration for follow-up or place topics on a future Board agenda.

**PUBLIC HEARINGS.** Anytime the Board schedules a separate public hearing on any given topic, it shall not hear speakers on that topic before the public hearing, except as to the scheduling of the hearing, nor shall it hear speakers after the hearing, except as to changes in the policy or recommended actions which are directed at the time of the hearing.

**CLOSED SESSION.** In accordance with Education Code §35146 and Government Code §54957, the Board may recess to Closed Session to discuss personnel matters which they consider inadvisable to take up in a public meeting.

#### **REASONABLE ACCOMMODATION**

*In order to help ensure participation in the meeting of disabled individuals, appropriate disability-related accommodations or modifications shall be provided by the Board, upon request, in accordance with the Americans with Disabilities Act (ADA). Persons with a disability who require a disability-related accommodation or modification, including auxiliary aids and services in order to participate in a Board meeting, shall contact the Superintendent or designee in writing by noon on the Friday before the scheduled meeting. Such notification shall provide school district personnel time to make reasonable arrangements to assure accessibility to the meeting.*

2013

# Special Education Community Advisory Committee Annual Report 2013

*Ms. Lightle's Oakgrove Elementary SDC*

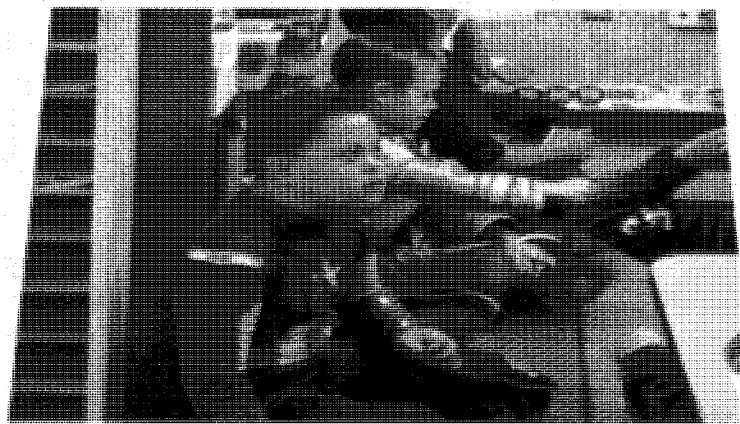


EXHIBIT 13

Page 1 of 5

## Role of CAC

The Community Advisory Committee (CAC) is an assembly of volunteers appointed in an advisory capacity by the Board of Trustees of the Special Education Local Plan Area (SELPA). The CAC is comprised of parents, community members, District personnel and persons concerned with the needs of individuals with disabilities who come together to provide support, parent training, and to bring about positive changes in the educational system. One of the main roles of the CAC is to assist in advising the District of the priorities of the 4,890 students who are currently served with special education services in the District.

## CAC Mission

To foster positive connections and awareness of special education among students, parents, and the District while providing guidance in special education so all students become successful life-long learners.

## Role of the Individualized Education Program

Mandated by law, at least once per year, parents, teachers, and support personnel hold a meeting to create an updated contract on how individualized supports, accommodations, or modifications will be implemented to support the child. This is called the Individualized Education Program (IEP). In the IEP, goals are created to meet the unique needs of the student, along with placement and service recommendations, for an appropriate education plan. This meeting is the most common and primary way interaction occurs between the special education parent community and the District.

## Ability Awareness Programs

A primary focus for the CAC is the implementation of programs which increase awareness of special students in order to foster improved relationships with their community. These events bring positive attention and awareness to those who are disabled, or differently abled. Programs include Best Buddies, lunch

buddies, assembly speakers, and full-day events including hands-on activities and speakers, which create a better understanding of the differences we all face.

## Successes of 2012-2013

- Held nine monthly meetings open to the public where parents, community experts, and administrators came together to discuss programs and services, develop open communication, report on issues, share successes, and field concerns in the District.
- Compiled a comprehensive digital Ability Awareness Program Guide to assist school site representatives who can choose from a menu of programs and speakers to conduct an event at their school site.
- Convened a task force under direction of Assistant Superintendent, SELPA and Special Education Operations, Sara Jocham, to institute a plan to provide draft IEP goals, reports, and assessments to requesting parents at least 48 hours prior to IEP meetings. This is to ensure parents have opportunity to prepare for and meaningfully participate in their child's educational program.
- CAC was honored to have involvement from the Board of Trustees this past year. Thank you to Trustee Ellen Addonizio, Trustee Amy Hanacek, Trustee Jim Reardon, and Dr. Farley for joining our meetings.
- Increased school site liaisons by 10 percent and continue to recruit new school site chairs.
- Implemented online presence, launched Facebook webpage to connect with more parents and provide access to agendas, minutes, and calendar of events.
- Two CAC members along with District administrative staff participated in a Legislative Information Day in Sacramento on May 1, 2013. Hosted by State SELPA administrators, this day brought together CAC members, State SELPA leaders, and elected officials to educate and advocate on behalf of special education students. The event included training for CAC members and a march to the Capitol to meet with local State Senators and Assembly members to present State SELPA's position on legislation affecting special



education and local funding. Parents shared the impact of legislative decisions on a personal basis.

- Monthly parent education programs including:
  - CAC board members lead an Ability Awareness Program training for school site representatives at 24 schools.
  - Guy Forseman, mathematician, special education and gifted educator, lead parents through an innovative hands-on math class using manipulates to enhance learning for special and general education students.
  - Mike Tincup, Ph.D., former Program Specialist in Irvine Unified School District and former Lead Psychologist in the District presented practical ideas to applying technology and computer-based interventions for improved reading, organizational skills, and executive function.
  - Scott Carl, Lead Behaviorist with Behavioral Support Partnership provided a workshop on effective strategies to increase positive behaviors in the home and community with our children.
  - Michelle Benham, Executive Director, Assessment and Research in the District helped parents better understand State standardized testing and program improvement and how it relates to special education.
  - Sara Young, Director, Informal Dispute Resolution Specialist in the District shared the process to resolve IEP conflict and avoid due process.
  - Analee Kredel, Program Specialist, Orange County Department of Education reviewed Social Skills Strategies.
  - Sara Jocham, Assistant Superintendent, SELPA and Special Education Operations presented highlights and the results of recent program reviews of special education transportation, adult transition program and middle school STEPS programs.
  - Team of Advocates for Special Kids (TASK), presented an evening workshop outlining the most up-to-date iDevices Apps for learning, with a focus on early learning, reading, writing tools, math, spelling, communication, fine motor skills, social and life skills.

## Goals for Coming Year

- Increase membership and participation in Ability Awareness Programs.
- Explore the feasibility of a districtwide “Week of Kindness” including disability awareness, character counts, and addressing bullying.
- Continued collaboration with the District on IEP meeting improvement to allow parents to feel welcome, informed, and at ease, reducing conflict and need for additional IEP meetings.
- Ensure implementation of the 48-hour request for documents by creating a plan to educate and inform families that they have the right to ask for documentation in advance of an IEP meeting.
- Continue to build knowledge and understanding of “literacy”, from basic foundational skills, to research-based strategies and approaches used to encourage student reading. Focus on understanding the vernacular used within educational circles to help parents understand literacy development as a whole, along with how it pertains to their individual student.
- Create a plan to ensure parents receive CAC information at each annual IEP meeting so they are aware of the committee and the educational opportunities.
- Provide educational resources to District parents, bringing in community experts and District leaders to share updates of current best practices, tips, and strategies to increase success for our special students.



CAPISTRANO UNIFIED SCHOOL DISTRICT  
San Juan Capistrano, California

January 22, 2014

**PRESENTATION AND RECEIPT OF THE  
ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 2013**

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**BACKGROUND INFORMATION**

State law requires each school district in California have an annual audit conducted by a state-certified independent auditor. The audit is conducted according to generally accepted auditing standards, specific guidelines, and procedures set by the State Controller's office. This audit, when completed, is to be presented to Trustees at a public meeting.

Under state law, annual fiscal audits are neither accepted nor rejected by a board, but merely received by the district. For record keeping purposes, the Board of Trustees has annually adopted a motion indicating recognition of receipt of the annual audit report.

**CURRENT CONSIDERATION**

This item pertains to the presentation of the 2012-2013 fiscal year Annual Financial Report to the Board of Trustees. The Annual Financial Report for the fiscal year ending June 30, 2013, was completed by the firm Vavrinek, Trine, Day & Co, LLP, Certified Public Accountants.

The audit firm is required to make any recommendations regarding state and federal compliance issues as well as items that are appropriate for improving the fiscal or internal controls of the District. The 2012-2013 fiscal year Annual Financial Report contained no findings. Details relating to prior year findings, recommendations, and current status can be found on pages 90, 91 and 92 of the audit report.

The auditor also provides a letter to District management that presents items observed during the audit process where improvements could be made to internal controls and operational efficiencies. The letter, found on pages 93, 94, and 95 of the audit report, lists observations found in the area of Associated Student Body accounts. Business Services and Education Services staff members, as appropriate, are working with school sites and relevant District departments to ensure improvements are made.

**FINANCIAL IMPLICATIONS**

There is no financial impact.

EXHIBIT 14

**STAFF RECOMMENDATION**

It is recommended the Board President recognize Clark Hampton, Deputy Superintendent, Business and Support Services, who will introduce a partner from the audit firm Vavrinek, Trine, Day & Co., LLP to present a summary of the audit report for the year ending June 30, 2013.

Following discussion, it is recommended the Board of Trustees receive the Annual Financial Report for the District for the fiscal year ending June 30, 2013.



**CAPISTRANO UNIFIED  
SCHOOL DISTRICT**

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**ANNUAL FINANCIAL REPORT**

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**JUNE 30, 2013**

# CAPISTRANO UNIFIED SCHOOL DISTRICT

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# CAPISTRANO UNIFIED SCHOOL DISTRICT

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***FINANCIAL SECTION***

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## INDEPENDENT AUDITORS' REPORT

Governing Board  
Capistrano Unified School District  
San Juan Capistrano, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Capistrano Unified School District (the District) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Standards and Procedures for Audits of California K-12 Local Education Agencies 2012-2013*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Capistrano Unified School District, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis on pages 5 through 14 and budgetary comparison and other postemployment benefit information on pages 62 and 63, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Capistrano Unified School District's basic financial statements. The accompanying supplementary information such as the Schedule of Expenditures of Federal Awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the other supplementary information, as listed on the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2013, on our consideration of the Capistrano Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Capistrano Unified School District's internal control over financial reporting and compliance.

*Vavrinck, Irwin, Pong & Co., LLP*

Rancho Cucamonga, California  
December 9, 2013



## CAPISTRANO UNIFIED SCHOOL DISTRICT

33122 VALLE ROAD, SAN JUAN CAPISTRANO CA 92675  
TELEPHONE: (949) 234-9200/FAX: 248-9563 [www.capousd.org](http://www.capousd.org)

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GARY PRITCHARD, PH. D.

JIM REARDON

SUPERINTENDENT  
JOSEPH M. FARLEY, ED.D.

This section of Capistrano Unified School District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2013. Please read it in conjunction with the District's financial statements, which immediately follow this section.

### OVERVIEW OF THE FINANCIAL STATEMENTS

#### The Financial Statements

The financial statements presented herein include all of the activities of the District and its component units using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The *Government-Wide Financial Statements* present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the District (including capital assets), as well as all liabilities (including long-term obligations). Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The *Fund Financial Statements* include statements for each of the three categories of activities: governmental, proprietary, and fiduciary.

The *Governmental Activities* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

The *Fiduciary Activities* are prepared using the economic resources measurement focus and the accrual basis of accounting.

*Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements* is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the Capistrano Unified School District.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2013

---

### REPORTING THE DISTRICT AS A WHOLE

#### The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include all assets and liabilities of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. Net position is the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position will serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The relationship between revenues and expenses is the District's *operating results*. Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, the District reports all of its services in the following category:

**Governmental Activities** - This includes the education of kindergarten through grade twelve students, adult education students, the operation of child development activities, and the on-going effort to improve and maintain buildings and sites. Property taxes, State income taxes, user fees, interest income, Federal, State, and local grants, as well as general obligation bonds, finance these activities.

### REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

#### Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

## CAPISTRANO UNIFIED SCHOOL DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2013

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**Governmental Funds** - Most of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

**Proprietary Funds** - When the District charges users for the services it provides, whether to outside customers or to other departments within the District, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the *Statement of Net Position* and the *Statement of Revenues, Expenses, and Changes in Fund Net Position*. We use internal service funds to report activities that provide supplies and services for the District's other programs and activities, such as the District's Self-Insurance Fund. The internal service funds are reported with governmental activities in the government-wide financial statements.

#### THE DISTRICT AS A TRUSTEE

##### Reporting the District's Fiduciary Responsibilities

The District is the trustee, or *fiduciary*, for funds held on behalf of others, such as our funds for associated student body activities, and special tax assessments collected on behalf of the Community Facility Districts (CFDs) for the repayment of debt. The District's fiduciary activities are reported in the *Statements of Fiduciary Net Position*. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2013

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### FINANCIAL HIGHLIGHTS

#### THE DISTRICT AS A WHOLE

##### Net Position

The District's net position was \$697.6 million for the fiscal year ended June 30, 2013. Of this amount, \$22.9 million was unrestricted. Restricted net position are reported separately to show legal constraints from debt covenants and enabling legislation that limit the governing board's ability to use those net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.

**Table 1**

(Amounts in millions)

	Governmental Activities	
	2013	2012
<b>Assets</b>		
Current and other assets	\$ 139.9	\$ 149.2
Capital assets	719.8	728.9
<b>Total Assets</b>	<b>859.7</b>	<b>878.1</b>
<b>Liabilities</b>		
Current liabilities	41.7	55.1
Long-term obligations	120.4	114.4
<b>Total Liabilities</b>	<b>162.1</b>	<b>169.5</b>
<b>Net Position</b>		
Net investment in capital assets	648.6	650.9
Restricted	26.1	52.8
Unrestricted	22.9	4.9
<b>Total Net Position</b>	<b>\$ 697.6</b>	<b>\$ 708.6</b>

The \$22.9 million in unrestricted net position of governmental activities represents the accumulated results of all past years' operations.



# CAPISTRANO UNIFIED SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2013

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### Changes in Net Position

The results of this year's operations for the District as a whole are reported in the *Statement of Activities* on page 16. Table 2 takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the year.

**Table 2**

(Amounts in millions)

	Governmental Activities	
	2013	2012
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 9.4	\$ 8.2
Operating grants and contributions	61.5	73.9
Capital grants and contributions	-	3.0
General revenues:		
Federal and State aid not restricted	46.4	71.4
Property taxes	257.0	233.6
Other general revenues	25.7	33.4
<b>Total Revenues</b>	<b>400.0</b>	<b>423.5</b>
<b>Expenses</b>		
Instruction-related	310.7	327.8
Student support services	38.8	40.3
Administration	14.5	15.9
Maintenance and operations	32.5	31.8
Other	14.5	22.6
<b>Total Expenses</b>	<b>411.0</b>	<b>438.4</b>
<b>Change in Net Position</b>	<b>\$ (11.0)</b>	<b>\$ (14.9)</b>

### Governmental Activities

As reported in the *Statement of Activities* on page 16, the cost of all of our governmental activities this year was \$411.0 million. The amount that our local taxpayers ultimately financed for these activities through local property taxes was \$257.0 million. The District also collected \$9.4 million in charges for services from those that benefited from the programs. Other government agencies and organizations subsidized certain programs with grants and contributions (\$61.5 million). We paid for the remaining "public benefit" portion of our governmental activities with \$72.1 million in unrestricted State and Federal funds, and with other revenues, such as gifts, interest, and general entitlements.

In Table 3, we have presented the total cost and net cost of each of the District's largest functions: instruction-related, student support services, administration, maintenance and operations, unallocated depreciation, and all other functions. As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2013

**Table 3**

(Amounts in millions)	Total Cost of Services		Net Cost of Services	
	2013	2012	2013	2012
Instruction-related	\$ 310.7	\$ 327.8	\$ 268.5	\$ 269.5
Student support services	38.8	40.3	20.1	21.2
Administration	14.5	15.9	12.1	13.7
Maintenance and operations	32.5	31.8	32.5	31.7
Other	14.5	22.6	7.0	22.6
<b>Total</b>	<b>\$ 411.0</b>	<b>\$ 438.4</b>	<b>\$ 340.2</b>	<b>\$ 358.7</b>

### THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$86.1 million, which is an increase of \$2.7 million from last year (Table 4).

**Table 4**

(Amounts in millions)	Balances and Activity			
	July 1, 2012	Revenues	Expenditures	June 30, 2013
General Fund	\$ 20.5	\$ 368.8	\$ 365.0	\$ 24.3
Capital Project Fund for Blended Component Units	31.8	8.5	11.8	28.5
Child Development Fund	0.8	4.8	5.2	0.4
Cafeteria Fund	3.2	10.2	9.4	4.0
Building Fund	5.1	31.1	31.3	4.9
Capital Facilities Fund	4.5	2.5	0.8	6.2
County School Facilities Fund	2.1	0.1	-	2.2
Special Reserve Fund for Capital Outlay Projects	8.9	3.5	1.9	10.5
Bond Interest and Redemption Fund	4.0	5.3	4.2	5.1
Debt Service Fund	2.5	21.8	24.3	-
<b>Total</b>	<b>\$ 83.4</b>	<b>\$ 456.6</b>	<b>\$ 453.9</b>	<b>\$ 86.1</b>

The primary reasons for the increase in the combined fund balances are due to changes within the General Fund.

- Our General Fund is our principal operating fund. The balance in the General Fund increased from \$20.5 million to \$24.3 million as a result of unspent mental health grant money plus other categorical funds.

## **CAPISTRANO UNIFIED SCHOOL DISTRICT**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2013**

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#### **General Fund Budgetary Highlights**

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the 2012-2013 budget was adopted in September 2013. (A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report on page 62).

The District adopted its budget for the 2012-2013 school year in June 2012. The District's final budget incorporated:

1. Carrying-forward estimated actual amounts from the prior year's budget, and utilizing assumptions provided by the Orange County Department of Education.
2. District-generated enrollment projections.
3. District-specific assumptions with respect to revenues and expenditures.
4. Tier III categorical flexibility.
5. AB 1200, which mandates that the District prove solvency in the current fiscal year and two years out.

The District officially revised its budget on five occasions:

1. September 2012, which incorporated the application of carryover from the fiscal year end 2011-2012.
2. December 2012, which incorporated the changes in average daily attendance (ADA) funding and additional programmatic funding, based on the First Interim Report.
3. March 2013, which incorporated further changes and refinements to ADA and programmatic funding based on the Second Interim Report.
4. June 2013, which incorporated additional changes and refinements to ADA and programmatic funding, based on the 2012-2013 Estimated Actuals, and the adoption of the 2013-2014 budget.
5. September 2013, which incorporated the fiscal year-end changes to ADA and programmatic funding, as well as activity reflected in the unaudited financials.

Annual changes in employee salaries, based on the movement within step, column, and longevity were factored into the budget adoption for the 2012-2013 fiscal year along with any negotiated reductions.

## CAPISTRANO UNIFIED SCHOOL DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2013

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#### CAPITAL ASSET AND DEBT ADMINISTRATION

##### Capital Assets

At June 30, 2013, the District had \$719.8 million in a broad range of capital assets (net of depreciation), including land, buildings, furniture, and equipment. This amount represents a net decrease (including additions, deductions, and depreciation) of approximately \$9.1 million, or 1.2 percent, from last year (Table 5).

**Table 5**

(Amounts in millions)

	Governmental Activities	
	2013	2012
Land and construction in progress	\$ 294.9	\$ 294.2
Buildings and improvements	418.7	427.7
Equipment	6.2	7.0
<b>Total</b>	<b>\$ 719.8</b>	<b>\$ 728.9</b>

This year's major additions included the following:

- Completion of stadium and pool at San Juan Hills High School.
- Completion of Newhart Middle School Multi Purpose Room.

The decrease between 2012 and 2013 in capital assets (\$9.1 million) is attributed to current year additions to accumulated depreciation although asset additions to construction in progress offset some of the accumulated depreciation. No new debt was issued for these activities.

A limited number of capital projects are planned for the 2013-2014 year. Planning for future potential capital initiatives is ongoing. The District plans to acquire a modest amount of additional capitalized supplies, equipment, and furnishings during the 2013-2014 year. We present more detailed information about our capital assets in Note 4 to the financial statements.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2013

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### Long-Term Obligations

At the end of this year, the District had \$120.4 million in long-term obligations versus \$114.4 million last year, an increase of 5.2 percent. Those obligations consisted of:

**Table 6**

(Amounts in millions)

	Governmental Activities	
	2013	2012
General obligation bonds - net (financed with property taxes)	\$ 53.7	\$ 55.1
Certificates of participation	19.9	22.9
Compensated absences	2.9	3.2
Capitalized lease obligations	2.3	4.8
Developer fee agreement	0.2	0.5
Other postemployment benefits (OPEB)	23.2	19.4
Supplemental early retirement plan (SERP)	9.6	-
Claims liability	8.6	8.5
<b>Total</b>	<b>\$ 120.4</b>	<b>\$ 114.4</b>

The State limits the amount of general obligation debt that districts can issue to five percent of the assessed value of all taxable property within the District's boundaries. The District's outstanding general obligation debt of \$53.7 million is significantly below this \$3.3 billion statutorily-imposed limit.

Other obligations include certificates of participation, compensated absences, capitalized lease obligations, developer fee agreement, other postemployment benefits and claims liability. We present more detailed information regarding our long-term obligations in Note 10 of the financial statements.

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

At the June 27, 2012 Board meeting, the Board of Trustees adopted the Final Budget for the 2012-2013 school year which reflected the enacted State budget including the assumptions for revenue based upon the Governor's tax initiative proposal. In considering the District budget for the 2012-2013 year, the Board of Trustees and management used the following criteria and assumptions:

#### **2012-2013 Budget Adoption:**

Cost of Living Adjustment (COLA)	3.24%
Average Daily Attendance (prior year)	49,204
ADA Growth / (Decrease)	(394)
Base Revenue Limit	\$6,704.18
Revenue Limit Deficit	28.814%
 Funded Revenue Limit	 \$4,772.44
Lottery Funding per ADA (combined)	\$142.00

## CAPISTRANO UNIFIED SCHOOL DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2013

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The State mandates a minimum two percent reserve for a district the size of Capistrano Unified School District. In June 2013 which was the latest budget revision for the 2012-2013 fiscal year the reserve for economic uncertainty was 2.89 percent, or \$10.45 million. The remaining ending fund balance is reserved for local, State, and Federal restricted purposes, in addition to other operational needs. Additionally, the assumptions used to calculate the fund balance above were revised as necessary for the Estimated Actuals financial report as noted below:

#### 2012-2013 Estimated Actuals

Cost of Living Adjustment (COLA)	3.24%
Average Daily Attendance (prior year)	49,248
ADA Growth / (Decrease)	(350)
Base Revenue Limit	\$6,704.18
Revenue Limit Deficit	22.272%
Funded Revenue Limit	\$5,209.71
Lottery Funding per ADA (combined)	\$154.00

The effects of the economic recession and the slow recovery continue to impact the District budget during the 2012-2013 fiscal year. With the preparation of the District's Estimated Actuals Financial Report, the District has maintained a balanced budget for 2012-2013. The District conservatively projects needed ongoing negotiated budget reductions of approximately \$16.8 million in 2013-2014 assuming the Governor's proposal for LCFF funding is not implemented.

With the passage of Proposition 30 school districts do not need to make the drastic mid-year cuts originally proposed, however there is no new funding for schools and districts are essentially 'flat funded' in the current fiscal year. The tax increases are temporary and districts are still funded significantly below 2007-2008 levels. The 2013-2014 State Budget is scheduled to be released in January 2013 and districts are advised to assume no funding increases including the assumption of no funded COLA for the 2013-2014 fiscal year. The passage of Proposition 30 will eventually improve districts' cash flow however the effects will not be felt until June 2013 or later.

#### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact those listed below at Capistrano Unified School District, 33122 Valle Road, San Juan Capistrano, California, 92675:

Clark Hampton, Deputy Superintendent, Business and Support Services, 949-234-9211, [cdhampton@capousd.org](mailto:cdhampton@capousd.org) and Philippa Geiger, Executive Director, Fiscal Services, 949-234-9316, [pkgeiger@capousd.org](mailto:pkgeiger@capousd.org).

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## STATEMENT OF NET POSITION JUNE 30, 2013

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Deposits and investments	\$ 104,493,328
Receivables	33,921,310
Prepaid expenses	8,382
Stores inventories	274,369
Deferred amount on refunding	1,164,913
Capital assets	
Land and construction in progress	294,880,554
Other capital assets	700,699,342
Less: accumulated depreciation	(275,773,335)
Total Capital Assets	<u>719,806,561</u>
<b>Total Assets</b>	<u>859,668,863</u>
<b>LIABILITIES</b>	
Accounts payable	25,476,964
Accrued interest payable	445,488
Deferred revenue	792,036
Current loans	15,000,000
Long-term obligations	
Current portion of long-term obligations	12,996,367
Noncurrent portion of long-term obligations	<u>107,394,921</u>
Total Long-Term Obligations	<u>120,391,288</u>
<b>Total Liabilities</b>	<u>162,105,776</u>
<b>NET POSITION</b>	
Net investment in capital assets	648,604,676
Restricted for:	
Debt service	4,688,274
Capital projects	8,323,630
Educational programs	6,076,172
Other activities	6,940,715
Unrestricted	<u>22,929,620</u>
<b>Total Net Position</b>	<u><u>\$ 697,563,087</u></u>

The accompanying notes are an integral part of these financial statements.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2013

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<b>Governmental Activities:</b>					
Instruction	\$ 273,338,068	\$ 273,235	\$ 34,898,951	\$ 6,940	\$ (238,158,942)
Instruction-related activities:					
Supervision of instruction	9,336,234	54,188	6,017,960	-	(3,264,086)
Instructional library, media, and technology	1,762,562	182	92,020	-	(1,670,360)
School site administration	26,257,980	38,857	793,713	-	(25,425,410)
Pupil services:					
Home-to-school transportation	9,416,767	412,826	2,491,342	-	(6,512,599)
Food services	9,086,377	4,666,471	4,878,866	-	458,960
All other pupil services	20,297,290	34,105	6,230,124	-	(14,033,061)
Administration:					
Data processing	4,213,148	-	-	-	(4,213,148)
All other administration	10,264,851	231,733	2,119,741	-	(7,913,377)
Plant services	32,531,805	5,512	20,741	-	(32,505,552)
Facility acquisition and construction	1,667,534	-	-	-	(1,667,534)
Ancillary services	2,278,038	-	-	-	(2,278,038)
Community services	8,838	-	-	-	(8,838)
Enterprise services	1,316,542	-	-	-	(1,316,542)
Interest on long-term obligations	3,725,537	-	-	-	(3,725,537)
Other outgo	5,537,134	3,652,018	3,907,810	-	2,022,694
<b>Total Governmental Activities</b>	<b>\$ 411,038,705</b>	<b>\$ 9,369,127</b>	<b>\$ 61,451,268</b>	<b>\$ 6,940</b>	<b>(340,211,370)</b>
General revenues and subventions:					
Property taxes, levied for general purposes					248,905,248
Property taxes, levied for debt service					5,286,188
Taxes levied for other specific purposes					2,808,165
Federal and State aid not restricted to specific purposes					46,445,212
Interest and investment earnings					297,519
Miscellaneous					25,428,110
<b>Subtotal, General Revenues</b>					<b>329,170,442</b>
<b>Change in Net Position</b>					<b>(11,040,928)</b>
Net Position - Beginning					708,604,015
Net Position - Ending					<b>\$ 697,563,087</b>

The accompanying notes are an integral part of these financial statements.



# CAPISTRANO UNIFIED SCHOOL DISTRICT

## GOVERNMENTAL FUNDS BALANCE SHEET JUNE 30, 2013

	General Fund	Capital Project Fund for Blended Component Units	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Deposits and investments	\$ 30,697,045	\$ 29,863,308	\$ 32,913,815	\$ 93,474,168
Receivables	31,601,839	45	2,258,508	33,860,392
Due from other funds	595,109	-	10,766	605,875
Prepaid expenditures	8,382	-	-	8,382
Stores inventories	104,455	-	169,914	274,369
<b>Total Assets</b>	<b>\$ 63,006,830</b>	<b>\$ 29,863,353</b>	<b>\$ 35,353,003</b>	<b>\$ 128,223,186</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 22,904,925	\$ 863,088	\$ 1,360,611	\$ 25,128,624
Due to other funds	528,355	466,761	240,986	1,236,102
Current loans	15,000,000	-	-	15,000,000
Deferred revenue	235,026	-	557,010	792,036
<b>Total Liabilities</b>	<b>38,668,306</b>	<b>1,329,849</b>	<b>2,158,607</b>	<b>42,156,762</b>
<b>Fund Balances:</b>				
Nonspendable	287,837	-	182,664	470,501
Restricted	6,076,172	28,533,504	22,571,345	57,181,021
Assigned	5,639,810	-	10,440,387	16,080,197
Unassigned	12,334,705	-	-	12,334,705
<b>Total Fund Balances</b>	<b>24,338,524</b>	<b>28,533,504</b>	<b>33,194,396</b>	<b>86,066,424</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 63,006,830</b>	<b>\$ 29,863,353</b>	<b>\$ 35,353,003</b>	<b>\$ 128,223,186</b>

The accompanying notes are an integral part of these financial statements.

## CAPISTRANO UNIFIED SCHOOL DISTRICT

### RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2013

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<b>Total Fund Balance - Governmental Funds</b>		<b>\$ 86,066,424</b>
<b>Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:</b>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is:	\$ 995,579,896	
Accumulated depreciation is:	<u>(275,773,335)</u>	
Net Capital Assets		719,806,561
Expenditures relating to issuance of debt of next fiscal year were recognized on modified accrual basis, but are not recognized on the accrual basis.		1,164,913
In governmental funds, unmatured interest on long-term obligations is recognized in the period when it is due. On the government-wide financial statements, unmatured interest on long-term obligations is recognized when it is incurred.		(445,488)
An Internal Service Fund is used by the District's management to charge the costs of the workers' compensation insurance program to the individual funds. The assets and liabilities of the Internal Service Fund are included with governmental activities.		2,730,694
Long-term obligations, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Long-term obligations at year-end consist of:		
General obligation bonds	39,579,930	
Premium on bonds	3,590,003	
Certificates of participation	19,635,000	
Premium on certificates	271,349	
Capital leases payable	2,295,524	
Other postemployment benefits (OPEB)	23,157,533	
Compensated absences (vacations)	2,889,939	
Developer fee agreement	195,900	
Supplemental Early Retirement Incentive	9,606,728	
In addition, the District has issued "capital appreciation" general obligation bonds. The accretion of interest on unmatured general obligation bonds to date is the following:		
	<u>10,538,111</u>	
Total Long-Term Obligations		<u>(111,760,017)</u>
<b>Total Net Position - Governmental Activities</b>		<b><u>\$ 697,563,087</u></b>

The accompanying notes are an integral part of these financial statements.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Capital Project Fund for Blended Component Units	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Revenue limit sources	\$ 256,983,688	\$ -	\$ -	\$ 256,983,688
Federal sources	17,478,271	-	5,084,968	22,563,239
Other State sources	84,034,177	-	2,377,594	86,411,771
Other local sources	10,342,755	8,574,584	18,829,415	37,746,754
<b>Total Revenues</b>	<b>368,838,891</b>	<b>8,574,584</b>	<b>26,291,977</b>	<b>403,705,452</b>
<b>EXPENDITURES</b>				
Current				
Instruction	238,923,549	-	3,527,210	242,450,759
Instruction-related activities:				
Supervision of instruction	8,750,362	-	553,496	9,303,858
Instructional library, media and technology	1,748,136	-	-	1,748,136
School site administration	25,721,156	-	452,746	26,173,902
Pupil services:				
Home-to-school transportation	8,863,962	-	-	8,863,962
Food services	-	-	9,031,237	9,031,237
All other pupil services	19,766,017	-	382,135	20,148,152
Administration:				
Data processing	3,998,769	-	-	3,998,769
All other administration	9,662,796	-	576,864	10,239,660
Plant services	31,672,308	-	110,400	31,782,708
Facility acquisition and construction	67,498	11,838,499	869,487	12,775,484
Ancillary services	2,249,517	-	-	2,249,517
Community services	8,838	-	-	8,838
Other outgo	9,380,790	-	-	9,380,790
Enterprise services	1,278,687	-	-	1,278,687
Debt service				
Principal	2,547,630	-	3,331,880	5,879,510
Interest and other	382,680	-	2,178,404	2,561,084
<b>Total Expenditures</b>	<b>365,022,695</b>	<b>11,838,499</b>	<b>21,013,859</b>	<b>397,875,053</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>3,816,196</b>	<b>(3,263,915)</b>	<b>5,278,118</b>	<b>5,830,399</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	1,792,499	1,792,499
Other sources - proceeds of bonds	-	-	19,917,182	19,917,182
Other sources - proceeds of refunding bonds	-	-	31,177,966	31,177,966
Transfers out	-	-	(1,792,499)	(1,792,499)
Other uses - payment to refunded bond escrow agent	-	-	(54,264,705)	(54,264,705)
<b>Net Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(3,169,557)</b>	<b>(3,169,557)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>3,816,196</b>	<b>(3,263,915)</b>	<b>2,108,561</b>	<b>2,660,842</b>
<b>Fund Balances - Beginning</b>	<b>20,522,328</b>	<b>31,797,419</b>	<b>31,085,835</b>	<b>83,405,582</b>
<b>Fund Balances - Ending</b>	<b>\$ 24,338,524</b>	<b>\$ 28,533,504</b>	<b>\$ 33,194,396</b>	<b>\$ 86,066,424</b>

The accompanying notes are an integral part of these financial statements.

## CAPISTRANO UNIFIED SCHOOL DISTRICT

### RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2013

---

**Total Net Change in Fund Balances - Governmental Funds** **\$ 2,660,842**  
**Amounts Reported for Governmental Activities in the Statement of**  
**Activities are Different Because:**

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities. This is the amount by which depreciation exceeds capital outlays in the period.

Depreciation expense	\$ (20,254,965)	
Capital outlays	<u>11,131,177</u>	
Net Expense Adjustment		(9,123,788)

Contributions for other postemployment benefits (OPEB) are recorded as an expense in the governmental funds when paid. However, the difference between the annual OPEB cost and the actual contribution made, if less, is recorded in the government-wide statements as an expense. The actual amount of the contribution was less than the annual OPEB cost. (3,761,112)

In the Statement of Activities, certain operating expenses - compensated absences (vacations) and special termination benefits (supplemental early retirement plan) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, special termination benefits paid were less than the amounts added by \$9,606,728. Vacation used was more than the amounts earned by \$336,904. (9,269,824)

Governmental funds report the effects of premiums, discounts, issuance costs, and the deferred amount on a refunding when the debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities. This is the net effect of these related items:

Premium on issuance	(4,005,148)	
Deferred amount on refunding	<u>1,209,705</u>	
Combined adjustment		(2,795,443)

Proceeds received from issuance of debt is a revenue in the governmental funds, but it increases long-term liabilities in the Statement of Net Assets and does not affect the Statement of Activities. This year the District issued general obligation and certificates of participation refunding bonds.

Issuance of general obligation bonds	(27,455,000)
Issuance of certificates of participation	(19,635,000)

The accompanying notes are an integral part of these financial statements.

## CAPISTRANO UNIFIED SCHOOL DISTRICT

### RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES, Continued FOR THE YEAR ENDED JUNE 30, 2013

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Payment of principal on long-term obligations is an expenditure in the governmental funds, but it reduces long-term obligations in the Statement of Net Position and does not affect the Statement of Activities:

General obligation bonds	\$ 33,385,000
Certificates of participation	22,845,000
Capital lease obligations	2,547,630
Developer fee agreement	156,880

Governmental funds report the effect of premiums, discounts, issuance costs, and deferred costs on a refunding when the debt is first issued, whereas, the amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of the amortization of the related items:

Amortization of premium on general obligation bonds	\$ 340,971	
Amortization of deferred costs of issuance	(721,853)	
Amortization of premium on certificates of participation	10,833	
Amortization of deferred amount on refunding	(44,792)	
Combined adjustment		(414,841)

Interest on long-term obligations is recorded as an expenditure in the funds when it is due; however, in the Statement of Activities, interest expense is recognized as the interest accrues, regardless of when it is due. The additional interest reported in the Statement of Activities is a result of two factors. First, accrued interest on general obligation bonds and certificates of participation decreased by \$401,840. Second, \$1,151,452 of additional accumulated interest was accreted on the District's "capital appreciation" general obligation bonds.

(749,612)

An Internal Service Fund is used by the District's management to charge the costs of the workers' compensation and property and liability insurance programs and the health and welfare benefit program to the individual funds. The net revenue of the Internal Service Fund is reported with governmental activities.

568,340

#### Change in Net Position of Governmental Activities

\$ (11,040,928)

The accompanying notes are an integral part of these financial statements.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## PROPRIETARY FUNDS STATEMENT OF NET POSITION JUNE 30, 2013

	<b>Governmental Activities - Internal Service Fund</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
Deposits and investments	\$ 11,019,160
Receivables	60,918
Due from other funds	630,449
<b>Total Current Assets</b>	<b>11,710,527</b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts payable	348,340
Due to other funds	222
Current portion of claims liability	3,978,202
<b>Total Current Liabilities</b>	<b>4,326,764</b>
<b>Noncurrent Liabilities</b>	
Noncurrent portion of claims liability	4,653,069
<b>Total Liabilities</b>	<b>8,979,833</b>
<b>NET POSITION</b>	
Restricted	2,730,694
<b>Total Net Position</b>	<b>\$ 2,730,694</b>

The accompanying notes are an integral part of these financial statements.

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**PROPRIETARY FUNDS**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN FUND NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2013**

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	<b>Governmental Activities - Internal Service Fund</b>
<b>OPERATING REVENUES</b>	
Charges to other funds	\$ 54,470,208
All other fees and contracts	94,179
<b>Total Operating Revenues</b>	<u>54,564,387</u>
<b>OPERATING EXPENSES</b>	
Payroll costs	366,645
Professional and contract services	53,652,278
Supplies and materials	18,926
<b>Total Operating Expenses</b>	<u>54,037,849</u>
<b>Operating Income</b>	<u>526,538</u>
<b>NONOPERATING REVENUES</b>	
Interest income	41,802
<b>Change in Net Position</b>	<u>568,340</u>
<b>Total Net Position - Beginning</b>	2,162,354
<b>Total Net Position - Ending</b>	<u><u>\$ 2,730,694</u></u>

The accompanying notes are an integral part of these financial statements.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## PROPRIETARY FUNDS STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2013

	<b>Governmental Activities - Internal Service Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash receipts from interfund services provided	\$ 54,286,948
Other operating cash receipts	70,172
Cash payments to employees for services	(366,645)
Cash payments for interfund services used	(51,845,918)
Other operating cash payments	(1,743,136)
Net Cash Provided by Operating Activities	<u>401,421</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest on investments	<u>41,802</u>
Net Increase in Cash and Cash Equivalents	443,223
Cash and Cash Equivalents - Beginning	10,575,937
Cash and Cash Equivalents - Ending	<u><u>\$ 11,019,160</u></u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Operating income	\$ 526,538
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in assets and liabilities:	
Accounts receivable	(24,007)
Due from other funds	(183,260)
Accounts payable	74,929
Due to other funds	1,196
Claims liability	6,025
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u><u>\$ 401,421</u></u>

The accompanying notes are an integral part of these financial statements.



# CAPISTRANO UNIFIED SCHOOL DISTRICT

## FIDUCIARY FUNDS STATEMENT OF NET POSITION JUNE 30, 2013

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	<u>Agency Funds</u>
<b>ASSETS</b>	
Deposits and investments	\$ 53,327,375
Receivables	1,046,020
<b>Total Assets</b>	<u>\$ 54,373,395</u>
<b>LIABILITIES</b>	
Accounts payable	\$ 296,523
Due to student groups	4,829,189
Due to bondholders	49,247,683
<b>Total Liabilities</b>	<u>\$ 54,373,395</u>

The accompanying notes are an integral part of these financial statements.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Financial Reporting Entity

The Capistrano Unified School District (the District) was unified in 1965 under the laws of the State of California. The District operates under a locally elected seven-member Board form of government and provides educational services to grades kindergarten through twelve as mandated by the State and/or Federal agencies. The District operates thirty six elementary schools, ten middle schools, two kindergarten through eighth grade schools, six high schools, one continuation high school, one adult education school and an independent study program.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For Capistrano Unified School District, this includes general operations, food service, and student related activities of the District.

#### Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units may be other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. For financial reporting purposes, the component units described below have a financial and operational relationship which meets the reporting entity definition criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, and thus are included in the financial statements of the District. The component units, although legally separate entities, are reported in the financial statements using the blended presentation method as if they were part of the District's operations because the governing board of the component units is essentially the same as the governing board of the District.

The Capistrano Unified School District School Facilities Corporation's (the Corporation) financial activity is presented in the financial statements as the Debt Service Fund. Certificates of participation issued by the Corporation are included as long-term obligations in the government-wide financial statements. The Community Facilities Districts of the Capistrano Unified School District's (the CFDs) financial activity is presented in the financial statements as the Capital Project Fund for Blended Component Units and as an Agency Fund. Long-term obligations of the CFDs do not represent obligations of the District and thus are not included in the government-wide financial statements. Individually-prepared financial statements are not available for the Corporation or the CFDs.

#### Other Related Entities

**Charter School** The District has approved a charter for Journey Charter School, Opportunities for Learning Charter School, Community Roots Academy, Oxford Preparatory Academy – South Orange, and Capistrano Connections Academy pursuant to *Education Code* Section 47605. The Charter Schools are direct-funded and are not considered component units of the District.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

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### **Basis of Presentation - Fund Accounting**

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into three broad fund categories: governmental, proprietary, and fiduciary.

**Governmental Funds** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds:

### **Major Governmental Funds**

**General Fund** The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

One fund currently defined as a special revenue fund in the California State Accounting Manual (CSAM) does not meet the GASB Statement No. 54 special revenue fund definition. Specifically, Fund 20, Special Reserve Fund for Postemployment Benefits, is not substantially composed of restricted or committed revenue sources. While this fund is authorized by statute and will remain open for internal reporting purposes, this fund functions effectively as an extensions of the General Fund, and accordingly has been combined with the General Fund for presentation in these audited financial statements.

In addition, under the flexibility provisions of current statute that allow certain formerly restricted revenues to be used for any educational purpose, Fund 11, Adult Education Fund and Fund 14, Deferred Maintenance Fund do not currently meet the definition of special revenue funds as these funds are no longer primarily composed of restricted or committed revenue sources.

As the District has not taken formal action to commit the flexed revenues formerly restricted to these programs to the continued operation of the original programs, the revenues within these funds would be considered to be available for general educational purposes, resulting in Fund 11, Adult Education Fund and Fund 14, Deferred Maintenance Fund being combined with the General Fund for presentation in these audited financial statements.

As a result, the General Fund reflects an increase in assets, fund balance, revenues and expenditures of \$3,719,516, \$2,945,010, \$3,665,040, and \$1,894,008, respectively.

**Capital Project Fund for Blended Component Units** The Capital Project Fund for Blended Component Units 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 District under generally accepted accounting principles (GAAP).

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

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### Non-Major Governmental Funds

**Special Revenue Funds** The Special Revenue funds are established to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities and that compose a substantial portion of the inflows of the fund. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

**Child Development Fund** The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.

**Cafeteria Fund** The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).

**Capital Project Funds** The Capital Project funds are used to account for financial resources that are restricted, committed, or assigned to the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

**Building Fund** The Building 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.

**Capital Facilities Fund** The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* Sections 17620-17626). Expenditures 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).

**County School Facilities Fund** The County School Facilities 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), the 2004 State School Facilities Fund (Proposition 55), or the 2006 State Schools Facilities Fund (Proposition 1D) 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.).

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

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**Special Reserve Fund for Capital Outlay Projects** The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

**Debt Service Funds** The Debt Service funds are used to account for the accumulation of restricted, committed, or assigned resources for and the payment of principal and interest on general long-term debt.

**Bond Interest and Redemption Fund** The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a District (*Education Code* Sections 15125-15262).

**Debt Service Fund** This fund is used for the accumulation of resources for and the retirement of principal and interest on certificates of participation.

**Proprietary Funds** 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 local education agency, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting and are classified as enterprise or internal service. The District has the following proprietary funds:

**Internal Service Fund** Internal service funds may be used to account for goods or services provided to other funds of the District on a cost reimbursement basis. The District operates workers' compensation and property and liability insurance programs that are accounted for in the Internal Service Fund. In addition, the District's health and welfare benefit programs are accounted for in the Internal Service Fund.

**Fiduciary Funds** Fiduciary funds are used to account for assets held in trustee or agent capacity for others that cannot be used to support the District's own programs. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. 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.

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The District's agency fund accounts for student body activities (ASB) and receipt of special taxes for payment of non-obligatory debt required to the CFDs.

### **Basis of Accounting - Measurement Focus**

**Government-Wide Financial Statements** The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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The government-wide Statement of Activities presents a comparison between expenses, both direct and indirect, of the District and for each governmental function, and excludes fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the Statement of Activities, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the internal service fund the restrictions on their net asset use.

**Fund Financial Statements** Fund financial statements report detailed information about the District. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major governmental funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements.

**Governmental Funds** All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

**Proprietary Funds** Proprietary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of this fund are included in the statement of net position. The statement of changes in fund net position presents increases (revenues) and decreases (expenses) in net total assets. The statement of cash flows provides information about how the District finances and meets the cash flow needs of its proprietary fund.

**Fiduciary Funds** Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the District.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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**Revenues – Exchange and Non-Exchange Transactions** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts 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 districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**Deferred Revenue** Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Certain grants received before the eligibility requirements are met are recorded as deferred revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as deferred revenue.

**Expenses/Expenditures** On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the entity-wide statements.

### **Cash and Cash Equivalents**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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### **Investments**

Investments held at June 30, 2013, with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

### **Prepaid Expenditures (Expenses)**

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures when incurred.

### **Stores Inventories**

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the weighted average basis. The costs of inventory items are recorded as expenditures in the governmental and fiduciary funds when used.

### **Capital Assets and Depreciation**

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$15,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at estimated fair market value on the date donated.

Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 50 years; improvements/infrastructure, 5 to 50 years; equipment, 5 to 20 years.

### **Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the governmental activities column of the Statement of Net Position.



# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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### **Compensated Absences**

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

### **Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and other long-term obligations are recognized as liabilities in the governmental fund financial statements when due.

### **Deferred Issuance Costs, Premiums and Discounts**

In the government-wide financial statements and in the proprietary fund type financial statements, long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method.

### **Current Loans**

Current loans consist of amounts outstanding at June 30, 2013, for a loan from County Treasurer. The loan was issued as short-term obligations to provide cash flow needs. This liability is offset with cash deposits in the County Treasurer, which have been set aside to repay the loan.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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### **Fund Balances - Governmental Funds**

As of June 30, 2013, fund balances of the governmental funds are classified as follows:

**Nonspendable** - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**Restricted** - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Assigned** - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the governing board or chief business officer/assistant superintendent of business services may assign amounts for specific purposes.

**Unassigned** - all other spendable amounts.

### **Spending Order Policy**

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

### **Net Position**

Net position represents the difference between assets and liabilities. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$26,028,791 of restricted net position, which is restricted by enabling legislation.

### **Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the District, these revenues are charges to other funds for administration of the workers' compensation, property and liability, and health and welfare programs. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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### Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the Statement of Activities.

### Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

### Budgetary Data

The budgetary process is prescribed by provisions of the California *Education Code* and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For budget purposes, on behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

### Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Orange bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

### Changes in Accounting Principles

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This Statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined those elements as a consumption of net assets by the government that is applicable to a future reporting period, and an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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Concepts Statement No. 4 also identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets.

The District has implemented the provisions of this Statement for the year ended June 30, 2013.

### **New Accounting Pronouncements**

In March 2012, the GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined the elements included in financial statements, including deferred outflows of resources and deferred inflows of resources. In addition, Concepts Statement 4 provides that reporting a deferred outflow of resources or a deferred inflow of resources should be limited to those instances identified by the Board in authoritative pronouncements that are established after applicable due process. Prior to the issuance of this Statement, only two such pronouncements have been issued. Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, requires the reporting of a deferred outflow of resources or a deferred inflow of resources for the changes in fair value of hedging derivative instruments, and Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, requires a deferred inflow of resources to be reported by a transferor government in a qualifying service concession arrangement. This Statement amends the financial statement element classification of certain items previously reported as assets and liabilities to be consistent with the definitions in Concepts Statement 4. This Statement also provides other financial reporting guidance related to the impact of the financial statement elements deferred outflows of resources and deferred inflows of resources, such as changes in the determination of the major fund calculations and limiting the use of the term *deferred* in financial statement presentations.

The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2012. Early implementation is encouraged.

In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

## CAPISTRANO UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement.

The scope of this Statement addresses accounting and financial reporting for pensions that are provided to the employees of state and local governmental employers through pension plans that are administered through trusts that have the following characteristics:

- Contributions from employers and non-employer contributing entities to the pension plan and earnings on those contributions are irrevocable.
- Pension plan assets are dedicated to providing pensions to plan members in accordance with the benefit terms.
- Pension plan assets are legally protected from the creditors of employers, non-employer contributing entities, and the pension plan administrator. If the plan is a defined benefit pension plan, plan assets also are legally protected from creditors of the plan members.

This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

Note disclosure and required supplementary information requirements about pensions also are addressed. Distinctions are made regarding the particular requirements for employers based on the number of employers whose employees are provided with pensions through the pension plan and whether pension obligations and pension plan assets are shared. Employers are classified in one of the following categories for purposes of this Statement:

- Single employers are those whose employees are provided with defined benefit pensions through single-employer pension plans - pension plans in which pensions are provided to the employees of only one employer (as defined in this Statement).
- Agent employers are those whose employees are provided with defined benefit pensions through agent multiple-employer pension plans - pension plans in which plan assets are pooled for investment purposes but separate accounts are maintained for each individual employer so that each employer's share of the pooled assets is legally available to pay the benefits of only its employees.
- Cost-sharing employers are those whose employees are provided with defined benefit pensions through cost-sharing multiple-employer pension plans - pension plans in which the pension obligations to the employees of more than one employer are pooled and plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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In addition, this Statement details the recognition and disclosure requirements for employers with liabilities (payables) to a defined benefit pension plan and for employers whose employees are provided with defined contribution pensions. This Statement also addresses circumstances in which a non-employer entity has a legal requirement to make contributions directly to a pension plan.

This Statement is effective for fiscal years beginning after June 15, 2014. Early implementation is encouraged.

### NOTE 2 - DEPOSITS AND INVESTMENTS

#### Summary of Deposits and Investments

Deposits and investments as of June 30, 2013, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 104,493,328
Fiduciary funds	<u>53,327,375</u>
Total Deposits and Investments	<u>\$ 157,820,703</u>

Deposits and investments as of June 30, 2013, consist of the following:

Cash on hand and in banks	\$ 13,108,330
Cash in revolving	867,750
Investments	<u>143,844,623</u>
Total Deposits and Investments	<u>\$ 157,820,703</u>

#### Policies and Practices

The District is authorized under *California Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium-term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

**Investment in County Treasury** - The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

## CAPISTRANO UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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**Investment in the State Investment Pool** - The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by *California Government Code* Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the District's investment in the pool is reported in the accompanying financial statement at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which is recorded on the amortized cost basis.

#### General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

### Authorized Under Debt Agreements

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
U.S. Treasury Obligations	N/A	None	None
Federal Housing Administration Debentures	N/A	None	None
Federal Home Loan Mortgage Corporation	N/A	None	None
Participation Certificates - Senior Debt Obligations	N/A	None	None
Farm Credit Banks Bonds and Notes	N/A	None	None
Federal Home Loan Banks Consolidated Debt Obligations	N/A	None	None
Federal National Mortgage Association Senior Debt Obligations	N/A	None	None
Student Loan Marketing Association Senior Debt Obligations	N/A	None	None
Financing Corporation Debt Obligations	N/A	None	None
Resolution Funding Corporation Debt Obligations	N/A	None	None
Certificates of Deposit, Time Deposits, Bankers' Acceptances	30 days	None	None
Commercial Paper	270 days	None	None
Deposit Accounts	N/A	None	None
Money Market Funds	N/A	None	None
Registered State Bonds, Notes, Warrants	N/A	None	None
Local Agency Bonds, Notes, Warrants	N/A	None	None
Repurchase Agreements	N/A	None	None
Investment Agreements	N/A	None	None

### Interest Rate Risk and Credit Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the Orange County Investment Pool and LAIF. For all other investments, the District manages its exposure by purchasing a combination of shorter term and longer term investments and by limiting the total amount invested in any one issuer.

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the actual rating as of the year-end for each investment type.



# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuation and the actual rating as of year-end for each investment is provided by the following schedule that shows the distribution of the District's investment by maturity:

Investment Type	Cost Basis	Fair Value	Maturity Date/ Average Maturity in Days	Moody's Rating
Orange County Investment Pool	\$ 70,706,119	\$ 70,846,547	300	Aaa
Local Agency Investment Fund (LAIF)	528,824	528,968	278	Aaa
First American Government Obligations Fund Class Y	64,247,666	64,247,666	54	Aaa
AIG Matched Funding Corp. Investment Agreement	2,218,000	2,218,000	9/1/2023	*
Bayerische Landesbank Girozentrale - Investment Agreement <sup>1</sup>	635,750	635,750	9/1/2014	*
FSA Capital Management Service GIC Investment <sup>1</sup>	5,508,264	5,508,264	8/25/2020	*
Total	<u>\$ 143,844,623</u>	<u>\$ 143,985,195</u>		

\* Not rated, nor required to be rated

<sup>1</sup> Investment balance relates to amounts that will be used to repay non-obligatory debt of CFDs, as discussed in Note 12.

### Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the *California Government Code* requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2013, the District had a bank balance of \$14,301,564 that was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the District.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

### Custodial Credit Risk - Investments

This is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The District has an investment agreement with FSA Capital Management Services that is reported in the Debt Service Fund. In addition, the financial statements reflect various investment agreements held in fiduciary funds related to the CFDs. A stipulation for each investment agreement requires the collateralization of each investment agreement. As a result, respective collateral agents for the investment agreements hold securities representing 102 percent of the outstanding principal amount of the investment agreement on behalf of the trustee, U.S. Bank. As such, investment agreements with a cost of \$8,362,014, are subject to custodial credit risk exposure because the related securities are uninsured, unregistered and held by counterparty's trust department or agent but not in the name of the District.

### NOTE 3 - RECEIVABLES

Receivables at June 30, 2013, consisted of intergovernmental grants, entitlements, interest and other local sources. All receivables are considered collectible in full.

	General Fund	Capital Project Fund for Blended Component Units	Non-Major Governmental Funds	Internal Service Fund	Total Governmental Activities	Fiduciary Funds
Federal Government						
Categorical aid	\$ 6,970,236	\$ -	\$ 796,421	\$ -	\$ 7,766,657	\$ -
State Government						
Apportionment	3,278,937	-	-	-	3,278,937	-
Categorical aid	3,573,617	-	260,052	-	3,833,669	-
Lottery	4,092,010	-	-	-	4,092,010	-
Special education	8,556,626	-	-	-	8,556,626	-
Local Government						
Interest	6,632	45	4,713	539	11,929	153,119
Property taxes	-	-	-	-	-	892,901
Other Local Sources	5,123,781	-	1,197,322	60,379	6,381,482	-
Total	<u>\$ 31,601,839</u>	<u>\$ 45</u>	<u>\$ 2,258,508</u>	<u>\$ 60,918</u>	<u>\$ 33,921,310</u>	<u>\$ 1,046,020</u>

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

### NOTE 4 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2013, was as follows:

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<b>Governmental Activities</b>				
Capital Assets Not Being Depreciated:				
Land	\$ 278,778,330	\$ -	\$ -	\$ 278,778,330
Construction in progress	15,401,169	10,639,368	9,938,313	16,102,224
Total Capital Assets Not Being Depreciated	294,179,499	10,639,368	9,938,313	294,880,554
Capital Assets Being Depreciated:				
Land improvements	41,265,201	-	-	41,265,201
Buildings and improvements	624,580,293	9,938,313	-	634,518,606
Furniture and equipment	24,423,726	491,809	-	24,915,535
Total Capital Assets Being Depreciated	690,269,220	10,430,122	-	700,699,342
Total Capital Assets	984,448,719	21,069,490	9,938,313	995,579,896
Less Accumulated Depreciation:				
Land improvements	10,849,731	2,063,260	-	12,912,991
Buildings and improvements	227,264,329	16,852,763	-	244,117,092
Furniture and equipment	17,404,310	1,338,942	-	18,743,252
Total Accumulated Depreciation	255,518,370	20,254,965	-	275,773,335
Governmental Activities Capital Assets, Net	\$ 728,930,349	\$ 814,525	\$ 9,938,313	\$ 719,806,561

Depreciation expense was charged to governmental activities as follows:

<b>Governmental Activities</b>	
Instruction	\$ 18,938,392
Home-to-school transportation	506,374
Data processing	202,550
Plant services	607,649
Total Depreciation Expenses Governmental Activities	<u>\$ 20,254,965</u>

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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### NOTE 5 - INTERFUND TRANSACTIONS

#### Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2013, between major and non-major governmental funds and internal service funds:

Due To	Due From				Total
	General Fund	Capital Project Fund for Blended Component Units	Non-Major Governmental Funds	Internal Service Fund	
General Fund	\$ -	\$ 466,761	\$ 128,126	\$ 222	\$ 595,109
Non-Major Governmental Funds	10,640	-	126	-	10,766
Internal Service Fund	517,715	-	112,734	-	630,449
Total	<u>\$ 528,355</u>	<u>\$ 466,761</u>	<u>\$ 240,986</u>	<u>\$ 222</u>	<u>\$ 1,236,324</u>

The General Fund owes \$509,016 to the Internal Service Fund for workers' compensation and health and welfare benefit expenditures.

The Capital Project Fund for Blended Component Units owes \$466,761 to the General Fund for administrative costs.

The Child Development Non-Major Governmental Fund owes \$84,158 to the General Fund for payroll related and indirect costs.

The Cafeteria Non-Major Governmental Fund owes \$43,733 to the General Fund for payroll, retiree benefits, and indirect costs.

The Child Development Non-Major Governmental Fund owes \$36,354 to the Internal Service Fund for workers' compensation and health and welfare benefit expenditures.

The Cafeteria Non-Major Governmental Fund owes \$74,315 to the Internal Service Fund for workers' compensation and health and welfare benefit expenditures.

All remaining balances resulted from the time lag between the date that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments are made between funds.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

### Operating Transfers

Interfund transfers for the year ended June 30, 2013, consisted of the following:

Transfer To	Transfer From Non-Major Governmental Funds
Non-Major Governmental Funds	\$ 1,792,499
The Special Reserve Fund for Capital Outlay Projects Non-Major Governmental Fund transferred to the Debt Service Non-Major Governmental Fund for debt service payments.	
	\$ 1,792,499

### NOTE 6 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2013, consisted of the following:

	General Fund	Capital Project Fund for Blended Component Units	Non-Major Governmental Funds	Internal Service Fund	Total Governmental Activities	Fiduciary Funds
Salaries and benefits	\$ 13,872,876	\$ -	\$ 827,892	\$ 12,131	\$ 14,712,899	\$ -
State apportionment	-	-	-	-	-	-
Supplies	537,880	-	375,909	64	913,853	-
Services	5,491,168	-	156,475	336,145	5,983,788	31,320
Capital outlay	71,176	798,150	-	-	869,326	74,799
Other payables	2,931,825	64,938	335	-	2,997,098	190,404
Total	\$ 22,904,925	\$ 863,088	\$ 1,360,611	\$ 348,340	\$ 25,476,964	\$ 296,523

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

### NOTE 7 - DEFERRED REVENUE

Deferred revenue at June 30, 2013, consisted of the following:

	General Fund	Non-Major Governmental Funds	Total
Federal financial assistance	\$ 122,500	\$ -	\$ 122,500
State categorical aid	41,117	-	41,117
Other local	71,409	557,010	628,419
Total	<u>\$ 235,026</u>	<u>\$ 557,010</u>	<u>\$ 792,036</u>

### NOTE 8 - TAX AND REVENUE ANTICIPATION NOTES (TRANS)

The changes in the District's Tax and Revenue Anticipation Notes consisted of the following:

Issue Date	Rate	Maturity Date	Outstanding July 1, 2012	Additions	Payments	Outstanding June 30, 2013
2/9/2012	2.00%	12/31/2012	\$ 12,500,000	\$ -	\$ 12,500,000	\$ -
7/1/2012	2.00%	4/26/2013	-	72,425,000	72,425,000	-
			<u>\$ 12,500,000</u>	<u>\$ 72,425,000</u>	<u>\$ 84,925,000</u>	<u>\$ -</u>

### NOTE 9 - LOAN FROM COUNTY TREASURER

The District requested a temporary transfer of \$15,000,000 from the Educational Money Market Funds in custody of the Orange County Treasurer which are certified to be necessary to provide funds for meeting the obligations incurred for maintenance purposes for the District for the 2012-2013 fiscal year pursuant to the resolution of the governing board of the District adopted on March 11, 2013, pursuant to California Constitution Article XVI, Section 6. Funds will be used for operational expenses and current payroll. Repayment terms require full amount to be paid with interest by October 31, 2013. Interest on the loan will accrue and be payable by the District at a rate equal to the gross rate the Orange County Educational Investment Pool is earning for the same period from the date of the temporary transfer plus five basis point until the entire loan and applicable interest is repaid. At June 30, 2013, the current loan balance was \$15,000,000.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

### NOTE 10 - LONG-TERM OBLIGATIONS

#### Summary

The changes in the District's long-term obligations during the year consisted of the following:

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013	Due in One Year
General obligation bonds	\$ 54,896,589	\$ 28,606,452	\$ 33,385,000	\$ 50,118,041	\$ 4,470,000
Premium on bonds	208,008	3,722,966	340,971	3,590,003	-
2002 Certificates of Participation	22,845,000	-	22,845,000	-	-
2012 Refunding Certificates of Participation	-	19,635,000	-	19,635,000	1,390,000
Premium on COP	-	282,182	10,833	271,349	-
Compensated absences	3,226,843	-	336,904	2,889,939	-
Capital leases payable	4,843,154	-	2,547,630	2,295,524	756,483
Developer fee agreement	352,780	-	156,880	195,900	-
Other postemployment benefits (OPEB)	19,396,421	5,898,261	2,137,149	23,157,533	-
Supplemental early retirement plan (SERP)	-	12,008,410	2,401,682	9,606,728	2,401,682
Claims liability	8,625,246	3,984,227	3,978,202	8,631,271	3,978,202
	<u>\$ 114,394,041</u>	<u>\$ 74,137,498</u>	<u>\$ 68,140,251</u>	<u>\$ 120,391,288</u>	<u>\$ 12,996,367</u>

Payments on the General Obligation Bonds are made by the Bond Interest and Redemption Fund with local property tax revenues. Payments on the Certificates of Participation are made by the Debt Service Fund. Capital leases are paid by the General Fund, Child Development Fund, and Capital Facilities Fund. Payments on the Developer Fee Agreement are made by the Capital Facilities Fund. The compensated absences and OPEB will be paid by the fund for which the employee worked. The supplemental early retirement plan will be paid by the General Fund. The claims liability will be paid by the Internal Service Fund.

#### Bonded Debt

The outstanding general obligation bonded debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2012	Issued	Accreted	Redeemed	Bonds Outstanding June 30, 2013
2/2000	8/2024	5.00-6.25%	\$17,400,000	\$ 14,090,000	\$ -	\$ -	\$ 14,090,000	\$ -
2/2001	8/2025	4.00-5.10%	29,999,930	25,816,589	-	1,151,452	4,305,000	22,663,041
7/2002	8/2026	3.00-5.125%	17,600,000	14,990,000	-	-	14,990,000	-
12/2012	8/2026	3.00-4.00%	27,455,000	-	27,455,000	-	-	27,455,000
				<u>\$ 54,896,589</u>	<u>\$ 27,455,000</u>	<u>\$ 1,151,452</u>	<u>\$ 33,385,000</u>	<u>\$ 50,118,041</u>

## **CAPISTRANO UNIFIED SCHOOL DISTRICT**

### **NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013**

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#### **1999 General Obligation Bonds, Series A**

In February 2000, the Capistrano Unified School District issued the 1999 General Obligation Bonds, Series A in the amount of \$17,400,000. As a result of the issuance of the 2012 General Obligation Refunding Bonds, the remaining balance of these bonds has been refunded. As of June 30, 2013, the principal balance outstanding was \$0.

#### **1999 General Obligation Bonds, Series B**

In February 2001, the Capistrano Unified School District issued both current and capital appreciation, 1999 General Obligation Bonds, Series B in the amount of \$29,999,930, with the value of the capital appreciation bonds accreting \$22,550,070, and an aggregate debt service balance of \$52,550,000. The bonds have a final maturity occurring on August 1, 2025, with interest rates ranging from 4.00 to 5.10 percent. The bonds were issued for the acquisition, construction, and repair of schools. As a result of the issuance of the 2012 General Obligation Refunding Bonds, a partial funding of \$2,230,000 was affected for these bonds. As of June 30, 2013, the principal balance outstanding was \$22,663,041.

#### **1999 General Obligation Bonds, Series C**

In July 2002, the Capistrano Unified School District issued the 1999 General Obligation Bonds, Series C in the amount of \$17,600,000. As a result of the issuance of the 2012 General Obligation Refunding Bonds, the remaining balance of these bonds has been refunded. As of June 30, 2013, the principal balance outstanding was \$0.

#### **2012 General Obligation Refunding Bonds**

In December 2012, the Capistrano Unified School District issued the \$27,455,000 of 2012 General Obligation Refunding Bonds. The current interest bonds mature August 1, 2026, with interest yields of 3.00 to 4.00 percent. The bonds were issued at an aggregate price of \$31,177,966 (representing the principal amount of \$27,455,000 plus an original issue premium of \$3,722,966 less cost of issuance of \$336,695).

Proceeds from the bonds were to be used to advance refund the District's outstanding 1999 General Obligation Bonds, Series A, a portion of the District's outstanding 1999 General Obligation Bonds, Series B, the District's outstanding General Obligations Bonds, Series C, and pay costs associated with the issuance of the bonds. The prepayment for these refunding bonds occurred December 19, 2012.

The refunding of debt resulted in a decrease in debt service payments of \$7,623,472. The transaction resulted in an economic gain (difference between the present value of the debt service on the old and the new certificates) of \$7,463,092. The advance refunding met the requirements of an in-substance defeasance and the associated liabilities were removed from the District's financial statements.

At June 30, 2013, the principal balance outstanding on the 2012 General Obligation Refunding Bonds, was \$27,455,000.



## CAPISTRANO UNIFIED SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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#### Debt Service Requirements to Maturity

The bonds mature through 2027 as follows:

Fiscal Year	Principal Including Accreted Interest	Accreted Interest	Current Interest to Maturity	Total
2014	\$ 4,470,000	\$ -	\$ 910,400	\$ 5,380,400
2015	3,580,149	154,851	823,250	4,558,250
2016	3,608,244	271,756	781,700	4,661,700
2017	3,627,858	392,142	737,525	4,757,525
2018	3,654,449	515,551	690,650	4,860,650
2019-2023	18,956,538	6,068,462	2,486,050	27,511,050
2024-2027	12,220,803	4,609,197	499,000	17,329,000
Total	<u>\$ 50,118,041</u>	<u>\$ 12,011,959</u>	<u>\$ 6,928,575</u>	<u>\$ 69,058,575</u>

#### 2002 Certificates of Participation

In April 2002, the Capistrano Unified School District Facilities Corporation issued the 2002 Certificates of Participation in the amount of \$31,950,000, pursuant to a lease agreement between the Corporation and the District. As a result of the issuance of the 2012 General Obligation Refunding Bonds, the remaining balance of these bonds has been refunded. As of June 30, 2013, the principal balance outstanding was \$0.

#### 2012 Refunding Certificates of Participation

In November 2012, the Capistrano Unified School District issued the \$19,635,000 of 2012 Refunding Certificates of Participation, pursuant to a lease agreement between the Corporation and the District. Under the agreement, the District will lease certain District property to the Corporation and will lease the property back from the Corporation. The current interest certificates have a final maturity occurring on August 1, 2025, with interest yields of 1.00 to 3.00 percent. The certificates were issued at an aggregate price of \$19,319,921 (representing the principal amount of \$19,635,000 plus an original issue premium of \$282,182 less cost of issuance of \$597,261).

Proceeds from the bonds were to be used to advance refund the District's outstanding 2002 Certificates of Participation and pay costs associated with the issuance of the certificates. The prepayment for these refunding occurred December 1, 2012.

The refunding of debt resulted in a decrease in debt service payments of \$5,745,497. The transaction resulted in an economic gain (difference between the present value of the debt service on the old and the new certificates) of \$3,191,953. The advance refunding met the requirements of an in-substance defeasance and the associated liabilities were removed from the District's financial statements.

At June 30, 2013, the principal balance outstanding on the 2012 Refunding Certificates of Participation, was \$19,635,000.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

The certificates mature through 2026 as follows:

Year Ending June 30,	Principal	Interest	Total
2014	\$ 1,390,000	\$ 411,348	\$ 1,801,348
2015	1,440,000	368,898	1,808,898
2016	1,485,000	332,448	1,817,448
2017	1,515,000	310,023	1,825,023
2018	1,545,000	287,000	1,832,000
2019-2023	8,370,000	939,692	9,309,692
2024-2026	3,890,000	104,592	3,994,592
Total	<u>\$ 19,635,000</u>	<u>\$ 2,754,001</u>	<u>\$ 22,389,001</u>

### Accumulated Unpaid Employee Vacation

The long-term portion of accumulated unpaid employee vacation for the District at June 30, 2013, amounted to \$2,889,939.

### Capital Leases

The District has entered into agreements to lease various equipment. Such agreements are, in substance, purchases (capital leases) and are reported as capital lease obligations. The District's liability on lease agreements with options to purchase is summarized below:

	Equipment
Balance, July 1, 2012	\$ 5,375,833
Payments	(2,930,309)
Balance, June 30, 2013	<u>\$ 2,445,524</u>

The capital leases have minimum lease payments as follows:

Year Ending June 30,	Lease Payment
2014	\$ 828,457
2015	785,733
2016	731,702
2017	49,816
2018	49,816
Total	<u>2,445,524</u>
Less: Amount Representing Interest	<u>150,000</u>
Present Value of Minimum Lease Payments	<u>\$ 2,295,524</u>

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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### Developer Fee Agreement

The District has entered into an "Interim Fee Agreement" with S & S Construction, which establishes a credit bank for permits issued in the Country Village area. The credits issued will be applied to the land acquisition of the Laguna Niguel Elementary School site. Should the agreement be abandoned, the credit bank would be converted into actual fees. During 2001-2002, the District applied the credit bank towards the purchase of the school site in the County Village area. The credit bank was exhausted and a liability was established to reflect the balance due on the site purchase. S & S Construction will reduce the District's liability with future developer fee credits. As of June 30, 2013, the outstanding balance on the site purchase was \$195,900.

### Other Postemployment Benefits (OPEB) Obligation

The District's annual required contribution for the year ended June 30, 2013, was \$6,130,097, and contributions made by the District during the year were \$2,137,149. Interest on the net OPEB obligation and adjustments to the annual required contribution were \$969,721 and (\$1,201,557), respectively, which resulted in an increase to the net OPEB obligation of \$3,761,112. As of June 30, 2013, the net OPEB obligation was \$23,157,533. See Note 14 for additional information regarding the OPEB obligation and the postemployment benefits plan.

### Supplemental Early Retirement Plan (SERP)

During the 2012-2013 school year, the District adopted a supplemental early retirement plan whereby certain eligible certificated non-management employees are provided an annuity to supplement the retirement benefits they are entitled to through their respective retirement systems. The criteria for participation are as follows: employees must be a minimum of 54 years of age with five years of service to the District. The annuities offered to the employees are to be paid over a five-year period. The annuities, which were purchased for 158 employees who retired during the 2012-2013 school year, were purchased from Pacific Life Insurance Company. The supplemental early retirement plans constitutes the outstanding liability noted below.

Year Ending June 30,	Amount
2014	\$ 2,401,682
2015	2,401,682
2016	2,401,682
2017	2,401,682
Total	<u>\$ 9,606,728</u>

### Claims Liability

Liabilities associated with workers' compensation claims and property and liability claims are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are based upon estimated ultimate cost of settling the claims, considering recent claim settlement trends including the frequency and amount of payouts and other economic and social factors. The liability for worker's compensation claims and property and liability claims is reported in the Internal Service Fund. The outstanding claims liability at June 30, 2013, amounted to \$8,631,271.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

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### NOTE 11 - EXPENDITURES (BUDGET VERSUS ACTUAL)

At June 30, 2013, the following District major fund exceeded the budgeted amount in total as follows:

	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund	\$ 358,666,772	\$ 365,022,695	* \$ 6,355,923

\* Includes on behalf payments of \$9,993,798, in addition to expenditures of \$2,945,010 due to the consolidation of Fund 11, Adult Education Fund, Fund 14, Deferred Maintenance Fund, and Fund 20, Special Reserve Fund for Postemployment Benefits for reporting purposes into the General Fund.

### NOTE 12 - NON-OBLIGATORY DEBT

Non-obligatory debt relates to debt issuances by the Community Facilities Districts as authorized by the Mello-Roos Community Facilities Act of 1982 as amended, and the Mark-Roos Local Bond Pooling Act of 1985, and are payable from special taxes levied on property within the Community Facilities Districts according to a methodology approved by the voters within the District. Neither the faith and credit nor taxing power of the District is pledged to the payment of the bonds. Reserves have been established from the bond proceeds to meet delinquencies should they occur. If delinquencies occur beyond the amounts held in those reserves, the District has no duty to pay the delinquency out of any available funds of the District. The District acts solely as an agent for those paying taxes levied and the bondholders, and may initiate foreclosure proceedings. Special assessment debt of \$269,485,790 as of June 30, 2013, does not represent debt of the District and, as such, does not appear in the accompanying basic financial statements.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

### NOTE 13 - FUND BALANCES

Fund balances are composed of the following elements:

	General Fund	Capital Project Fund for Blended Component Units	Non-Major Governmental Funds	Total
Nonspendable				
Revolving cash	\$ 175,000	\$ -	\$ 12,750	\$ 187,750
Stores inventories	104,455	-	169,914	274,369
Prepaid expenditures	8,382	-	-	8,382
Total Nonspendable	287,837	-	182,664	470,501
Restricted				
Legally restricted programs	6,076,172	-	4,210,021	10,286,193
Capital projects	-	28,533,504	13,227,562	41,761,066
Debt services	-	-	5,133,762	5,133,762
Total Restricted	6,076,172	28,533,504	22,571,345	57,181,021
Assigned				
Gift donations	1,995,668	-	-	1,995,668
Teacher development	204,370	-	-	204,370
Library abatement	51,032	-	-	51,032
Site allocations	443,730	-	-	443,730
Deferred maintenance	2,376,674	-	-	2,376,674
Adult education	489,983	-	-	489,983
Retiree benefits	78,353	-	-	78,353
Capital projects	-	-	10,440,387	10,440,387
Total Assigned	5,639,810	-	10,440,387	16,080,197
Unassigned				
Reserve for economic uncertainties	7,296,000	-	-	7,296,000
Remaining unassigned	5,038,705	-	-	5,038,705
Total Unassigned	12,334,705	-	-	12,334,705
Total	\$ 24,338,524	\$ 28,533,504	\$ 33,194,396	\$ 86,066,424

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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### NOTE 14 - POSTEMPLOYMENT HEALTH CARE PLAN AND OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION

#### Plan Description

The Postemployment Benefits Plan (the Plan) is a single-employer defined benefit healthcare plan administered by the Capistrano Unified School District. The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Eligible retirees are those individuals who retired on or after attaining the age of 53 for classified retirees or 55 for certificated retirees and have at least 10 years of service with the District. Benefits will continue for these retirees until they reach the age of 65. Membership of the Plan consists of 451 retirees and beneficiaries currently receiving benefits, 70 terminated Plan members entitled to but not yet receiving benefits, and 3,058 active Plan members.

#### Contribution Information

The contribution requirements of plan members and the District are established and may be amended by the District and the Capistrano Unified Education Association (CUEA), the local California Service Employees Association (CSEA), and unrepresented groups. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually through the agreements between the District, CUEA, CSEA and the unrepresented groups. For fiscal year 2012-2013, the District contributed \$2,137,149 to the Plan, all of which was used for current premiums (approximately 70 percent of total premiums). Plan members receiving benefits contributed \$931,191, or approximately 30 percent of the total premiums.

#### Annual OPEB Cost and Net OPEB Obligation

The District's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) (or funding excess) over a period not to exceed 30 years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation to the Plan:

Annual required contribution	\$ 6,130,097
Interest on net OPEB obligation	969,721
Adjustment to annual required contribution	(1,201,557)
Annual OPEB cost (expense)	5,898,261
Contributions made	(2,137,149)
Increase in net OPEB obligation	3,761,112
Net OPEB obligation, beginning of year	19,396,421
Net OPEB obligation, end of year	<u>\$ 23,157,533</u>

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

### Trend Information

Trend information for annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation is as follows:

Year Ended June 30,	Annual OPEB Cost	Actual Contribution	Percentage Contributed	Net OPEB Obligation
2011	\$ 6,022,044	\$ 2,193,306	36%	\$ 15,766,750
2012	5,941,625	2,311,954	39%	19,396,421
2013	5,898,261	2,137,149	36%	23,157,533

### Funded Status and Funding Progress

A schedule of funding progress as of the most recent actuarial valuation is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Unprojected Unit Credit (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b - a] / c)
July 1, 2011	\$ -	\$ 49,680,278	\$ 49,680,278	0%	\$ 227,932,753	22%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, investment returns, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of Plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

### Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2011, actuarial valuation, the unprojected unit credit method was used. The actuarial assumptions included a 5 percent investment rate of return (net of administrative expenses), based on the plan being funded in an irrevocable employee benefit trust invested in a combined equity and fixed income portfolio. Healthcare cost trend rates ranged from an initial five percent to an ultimate rate of eleven percent. The cost trend rate used for the Dental and Vision programs was five percent. The UAAL is being amortized at a level dollar method. The remaining amortization period at June 30, 2013, was 23 years.

## **CAPISTRANO UNIFIED SCHOOL DISTRICT**

### **NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013**

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#### **NOTE 15 - RISK MANAGEMENT**

##### **Property and Liability**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2013, the District contracted with Alliance of Schools Cooperative Insurance Programs (ASCIP) for property and liability insurance coverage. Excess liability coverage is obtained through participation in Schools Excess Liability Fund (SELF) (through ASCIP). Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year. In addition, property and liability claims for which the District retains the risk of loss (claims below the District's retained limits), are administered by the Self-Insurance Fund.

##### **Workers' Compensation**

Beginning in 2009, the District has established a fund to self-insure itself for workers' compensation coverage. The workers' compensation experience of the District was calculated and applied to a premium rate, which was utilized to charge funds for the administration of the program. Excess liability coverage for workers' compensation claims is provided through the purchase of commercial insurance.

##### **Employee Medical Benefits**

The District has contracted with the Metropolitan Employee Benefit Association (MEBA), an employee/employer benefits trust to provide employee medical and surgical benefits. MEBA obtains benefit programs on behalf of the District through the purchase of commercial insurance. Rates are set through an annual calculation process. The District pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating districts.

##### **Claims Liabilities**

The District records an estimated liability for indemnity torts and other claims against the District. Claims liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and an estimate for claims incurred, but not reported based on historical experience.



# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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### Unpaid Claims Liabilities

The fund establishes a liability for both reported and unreported events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represent the changes in approximate aggregate liabilities for the District from July 1, 2011 to June 30, 2013 (in thousands):

	Workers' Compensation	Property and Liability	Total
Liability Balance, July 1, 2011	\$ 7,941,096	\$ 596,754	\$ 8,537,850
Claims and changes in estimates	3,469,847	212,931	3,682,778
Claims payments	(3,024,635)	(570,747)	(3,595,382)
Liability Balance, June 30, 2012	8,386,308	238,938	8,625,246
Claims and changes in estimates	3,136,813	847,414	3,984,227
Claims payments	(3,316,017)	(662,185)	(3,978,202)
Liability Balance, June 30, 2013	\$ 8,207,104	\$ 424,167	\$ 8,631,271
Assets available to pay claims at June 30, 2013	\$ 10,155,488	\$ 1,555,039	\$ 11,710,527

### NOTE 16 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

#### CalSTRS

##### Plan Description

The District contributes to CalSTRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 100 Waterfront Place, West Sacramento, California 95605.

##### Funding Policy

Active plan members are required to contribute 8.0 percent of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2012-2013 was 8.25 percent of annual payroll. The contribution requirements of the plan members are established by State statute. The District's contributions to CalSTRS for the fiscal years ending June 30, 2013, 2012, and 2011, were \$14,727,500, \$16,147,369, and \$15,953,953, respectively, and equal 100 percent of the required contributions for each year.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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### CalPERS

#### Plan Description

The District contributes to the School Employer Pool under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and survivor benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95811.

#### Funding Policy

Active plan members are required to contribute 7.0 percent of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2012-2013 was 11.417 percent of covered payroll. The contribution requirements of the plan members are established by State statute. The District's contributions to CalPERS for the fiscal years ending June 30, 2013, 2012, and 2011, were \$5,642,008, \$5,661,881, and \$5,441,835, respectively, and equal 100 percent of the required contributions for each year.

#### Public Agency Retirement System (PARS)

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by Social Security or an alternative plan. The District has elected to use the PARS as its alternative plan. Contributions made by the District and an employee vest immediately. The District contributes 1.3 percent of an employee's gross earnings. An employee is required to contribute 6.2 percent of his or her gross earnings to the pension plan. The District's contribution to PARS for the fiscal year ended June 30, 2013, was \$130,375.

#### On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$9,993,798 (5.176 percent of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been excluded from the calculation of available reserves, and have not been included in the budgeted amounts reported in the *General Fund - Budgetary Comparison Schedule*.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

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### NOTE 17 - COMMITMENTS AND CONTINGENCIES

#### Grants

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2013.

#### Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2013.

#### Operating Leases

The District is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations. These leases have, therefore, not been accounted for as capital leases.

The following is a schedule, by years, for future minimum rental payments required under operating leases that have remaining non-cancelable lease terms in excess of one year as of June 30, 2013.

Year Ending June 30,	Lease Payment
2014	\$ 571,728
2015	571,728
2016	571,728
2017	571,728
Total	<u>\$ 2,286,912</u>

Rental expenditures for the year ended June 30, 2013 amounted to \$571,728.

#### Construction Commitments

As of June 30, 2013, the District had the following commitments with respect to the unfinished capital projects:

Capital Project	Remaining Construction Commitment	Expected Date of Completion
Capistrano Valley High School - Performing Arts Center	<u>\$ 600,000</u>	09/30/13

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

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### NOTE 18 - PARTICIPATION IN PUBLIC ENTITY RISK POOLS, JOINT POWERS AUTHORITIES AND OTHER RELATED PARTY TRANSACTIONS

The District is a member of ASCIP public entity risk pool and Capistrano-Laguna Beach Regional Occupational Program (CLBROP) and Orange County Special Education Legal Alliance (OCSELA) joint powers authorities (JPA's). Payments for the District's regional occupational program and special education legal services are paid to the JPA's. The District pays an annual premium to ASCIP for its property and liability and excess liability coverage. The relationships between the District, the pools, and the JPA's are such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are generally available from the respective entities.

During the year ended June 30, 2013, the District made payments of \$1,739,187, \$3,106,014, and \$9,743 to ASCIP, CLBROP, and OCSELA, respectively for purposes described above.

### NOTE 19 - SUBSEQUENT EVENTS

#### Series 2013 Special Tax Refunding Bonds

On July 17, 2013, the Community Facilities District No. 92-1 of the Capistrano Unified School District issued \$14,430,000 of Series 2013 Special Tax Refunding Bonds. The current interest bonds mature September 1, 2022, with interest yields of 2.00 to 5.00 percent. Proceeds from the bonds will be used to refund the Community Facilities District 92-1 and pay costs associated with the issuance of the bonds.

#### Series 2013 Special Tax Refunding Bonds

On July 17, 2013, the Community Facilities District No. 90-2 of the Capistrano Unified School District issued \$43,110,000 of Series 2013 Special Tax Refunding Bonds. The current interest bonds mature September 1, 2032, with interest yields of 3.00 to 5.00 percent. Proceeds from the bonds will be used to refund the Community Facilities District 90-2 and pay costs associated with the issuance of the bonds.

#### Series 2013 Special Tax Bonds

On November 6, 2013, the Community Facilities District No. 2005-1 of the Capistrano Unified School District issued \$8,190,000 of Series 2013 Special Tax Bonds. The current interest bonds mature September 1, 2043, with interest yields of 2.00 to 5.56 percent. Proceeds from the bonds will be used to pay a portion of the cost of the acquisition of property on which the San Juan Hills High School has been constructed to finance certain public improvements for the City of San Juan Capistrano, to fund the reserve for the bonds and pay costs associated with the issuance of the bonds.

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***REQUIRED SUPPLEMENTARY INFORMATION***

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# CAPISTRANO UNIFIED SCHOOL DISTRICT

## GENERAL FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variances -
	Original	Final	(GAAP Basis)	Positive (Negative) Final to Actual
<b>REVENUES</b>				
Revenue limit sources	\$ 235,345,742	\$ 257,124,523	\$ 256,983,688	\$ (140,835)
Federal sources	18,269,484	20,822,278	17,478,271	(3,344,007)
Other State sources	66,343,703	71,315,341	84,034,177	12,718,836
Other local sources	4,246,288	8,419,005	10,342,755	1,923,750
<b>Total Revenues <sup>1</sup></b>	<b>324,205,217</b>	<b>357,681,147</b>	<b>368,838,891</b>	<b>11,157,744</b>
<b>EXPENDITURES</b>				
Current				
Certificated salaries	161,144,729	177,791,227	177,034,980	756,247
Classified salaries	47,733,387	53,553,715	54,075,552	(521,837)
Employee benefits	75,131,696	75,360,542	85,475,140	(10,114,598)
Books and supplies	15,038,921	10,674,257	8,305,611	2,368,646
Services and operating expenditures	29,830,603	30,420,795	29,295,296	1,125,499
Capital outlay	557,732	460,800	461,808	(1,008)
Other outgo	9,437,790	10,405,436	10,374,308	31,128
<b>Total Expenditures <sup>1</sup></b>	<b>338,874,858</b>	<b>358,666,772</b>	<b>365,022,695</b>	<b>(6,355,923)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(14,669,641)</b>	<b>(985,625)</b>	<b>3,816,196</b>	<b>4,801,821</b>
<b>Other Financing Sources</b>				
Transfers in	2,761,057	2,111,057	-	(2,111,057)
Transfers out	-	1,000,000	-	(1,000,000)
<b>Net Financing Sources</b>	<b>2,761,057</b>	<b>3,111,057</b>	<b>-</b>	<b>(3,111,057)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(11,908,584)</b>	<b>2,125,432</b>	<b>3,816,196</b>	<b>1,690,764</b>
<b>Fund Balance - Beginning</b>	<b>20,522,328</b>	<b>20,522,328</b>	<b>20,522,328</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 8,613,744</b>	<b>\$ 22,647,760</b>	<b>\$ 24,338,524</b>	<b>\$ 1,690,764</b>

<sup>1</sup> On behalf payments of \$9,993,798 are included in the actual revenues and expenditures, but have not been included in the budgeted amounts. In addition, due to the consolidation of Fund 11, Adult Education Fund, Fund 14, Deferred Maintenance Fund, and Fund 20, Special Reserve Fund for Postemployment Benefits for reporting purposes into the General Fund, additional revenues and expenditures pertaining to these other funds are included in the Actual (GAAP Basis) revenues and expenditures, however are not included in the original and final General Fund budgets.

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**SCHEDULES OF OTHER POSTEMPLOYMENT BENEFITS (OPEB)  
FUNDING PROGRESS  
FOR THE YEAR ENDED JUNE 30, 2013**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) - Unprojected Unit Credit (b)</b>	<b>Unfunded AAL (UAAL) (b - a)</b>	<b>Funded Ratio (a / b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b - a) / c)</b>
July 1, 2008	\$ -	\$ 48,670,245	\$ 48,670,245	0.00%	\$ 247,740,822	20%
July 1, 2010	-	51,500,839	51,500,839	0.00%	244,565,717	21%
July 1, 2011	-	49,680,278	49,680,287	0.00%	227,932,753	22%

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***SUPPLEMENTARY INFORMATION***

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# CAPISTRANO UNIFIED SCHOOL DISTRICT

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Indian Education	84.060A	[1]	\$ 43,829
Passed through California Department of Education (CDE):			
Adult Basic Education and ESL	84.002A	14508	125,480
Adult Secondary Education	84.002A	13978	85,332
Adult English Literacy and Civics Education	84.002A	14109	109,511
No Child Left Behind Act (NCLB)			
Title I, Part A - Basic Grants Low Income and Neglected	84.010	14329	3,915,719
Title I, Part G - Advanced Placement Test Fee Reimbursement Program	84.330	14831	16,910
Title II, Part A - Improving Teacher Quality	84.367	14341	782,870
Title II, Part D - Enhancing Education Through Technology Formula Grants	84.318	14334	12,193
Title III, Part A - Limited English Proficient Student Program	84.365	14346	444,886
Individuals with Disabilities Education Act (IDEA)			
Special Education Cluster (IDEA):			
Local Assistance Entitlement	84.027A	13379	7,716,665
Local Assistance Entitlement, Private Schools	84.027	10115	142,575
Preschool Grants	84.173	13430	202,674
Preschool Local Entitlement	84.027A	13682	484,740
Preschool Staff Development	84.173A	13431	2,880
Mental Health Allocation Plan	84.027A	14468	955,304
Subtotal Special Education Cluster (IDEA)			<u>9,504,838</u>
Early Intervention Grants	84.181	23761	51,074
Carl D. Perkins Vocational and Technical Education Act			
Adult Education	84.048	14893	240,035
Passed through California Department of Rehabilitation:			
Workability II, Transition Partnership	84.126A	10006	637,802
Total U.S. Department of Education			<u>15,970,479</u>

[1] Direct-award, no PCA number.

See accompanying note to supplementary information.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Medicaid Cluster			
Passed through California Department of Health Services:			
Medi-Cal Billing Options	93.778	10013	\$ 614,811
Passed through Orange County Department of Education (OCDE):			
Medi-Cal Administrative Activities	93.778	10060	832,391
Subtotal Medicaid Cluster			<u>1,447,202</u>
Child Development: Federal Child Care, Center-Based			<u>149,671</u>
Subtotal U.S. Department of Health and Services			<u>1,596,873</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed through CDE:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	13396	3,659,429
Basic School Breakfast Program	10.553	13390	42,446
Especially Needy Breakfast Program	10.553	13526	675,078
Meal Supplements	10.556	13392	115,146
Commodities	10.555	13396	263,506
Subtotal Child Nutrition Cluster			<u>4,755,605</u>
Child and Adult Care Food Program	10.558	13665	<u>179,692</u>
Subtotal U.S. Department of Agriculture			<u>4,935,297</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
FEMA Public Assistance Grant	93.036	10014	15,794
Total Expenditures of Federal Awards			<u>\$ 22,518,443</u>

See accompanying note to supplementary information.

## CAPISTRANO UNIFIED SCHOOL DISTRICT

### LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE JUNE 30, 2013

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#### ORGANIZATION

The Capistrano Unified School District was unified in 1965 under the laws of the State of California. The District operates under a locally elected seven-member Board form of government and provides educational services to grades kindergarten through twelve as mandated by the State and/or Federal agencies. The District operates thirty six elementary schools, ten middle schools, two kindergarten through eighth grade schools, six high schools, one continuation high school, one adult education school and an independent study program. There were no boundary changes during the year.

#### GOVERNING BOARD

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
John Alpay	President	2016
Lynn Hatton	Vice President	2014
Anna Bryson	Clerk	2014
Ellen M. Addonizio	Member	2014
Amy Hanacek	Member	2016
Dr. Gary Pritchard	Member	2016
Jim Reardon	Member	2016

#### ADMINISTRATION

Dr. Joseph M. Farley	Superintendent
Clark Hampton	Deputy Superintendent, Business and Support Services
Jodee Brentlinger	Assistant Superintendent, Personnel Services
Julie Hatchel	Assistant Superintendent, Elementary Education Services
Michelle LePatner	Assistant Superintendent, Secondary Education Services
Sara Jocham	Assistant Superintendent, Special Education

See accompanying note to supplementary information.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## SCHEDULE OF AVERAGE DAILY ATTENDANCE FOR THE YEAR ENDED JUNE 30, 2013

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		Final Report	
		Second Period Report	Annual Report
ELEMENTARY			
Kindergarten		3,189	3,191
First through third		10,516	10,523
Fourth through sixth		11,066	11,067
Seventh and eighth		7,625	7,612
Home and hospital		4	5
Special education		661	658
Total Elementary		33,061	33,056
SECONDARY			
Regular classes		14,874	14,788
Continuation education		187	184
Home and hospital		3	6
Special education		340	330
Community day school		9	9
Total Secondary		15,413	15,317
Total K-12		48,474	48,373

See accompanying note to supplementary information.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## SCHEDULE OF INSTRUCTIONAL TIME FOR THE YEAR ENDED JUNE 30, 2013

Grade Level	1982-83	Reduced	1986-87	Reduced	2012-13	Number of Days		Status
	Actual	1982-83	Minutes	1986-87	Actual	Traditional	Multitrack	
	Minutes	Minutes	Requirement	Requirement	Minutes	Calendar	Calendar	
Kindergarten	31,500	30,625	36,000	35,000	35,119	175	-	Complied
Grades 1 - 3	45,340	44,081	50,400	49,000				
Grade 1					49,425	175	-	Complied
Grade 2					49,425	175	-	Complied
Grade 3					49,425	175	-	Complied
Grades 4 - 6	53,356	51,874	54,000	52,500				
Grade 4					52,647	175	-	Complied
Grade 5					52,647	175	-	Complied
Grade 6					57,213	175	-	Complied
Grades 7 - 8	53,245	51,766	54,000	52,500				
Grade 7					57,213	175	-	Complied
Grade 8					57,213	175	-	Complied
Grades 9 - 12	58,998	57,359	64,800	63,000				
Grade 9					63,014	175	-	Complied
Grade 10					63,014	175	-	Complied
Grade 11					63,014	175	-	Complied
Grade 12					63,014	175	-	Complied

See accompanying note to supplementary information.

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013**

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There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2013.

See accompanying note to supplementary information.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2013

	(Budget) 2014 <sup>1</sup>	2013	2012	2011
GENERAL FUND <sup>4</sup>				
Revenues	\$ 368,339,328	\$ 363,062,434	\$ 375,843,189	\$ 375,783,868
Other sources	2,111,057	2,111,057	6,342,751	5,612,427
Total Revenues and Other Sources	370,450,385	365,173,491	382,185,940	381,396,295
Expenditures	374,226,423	362,128,687	390,284,761	380,509,510
Other uses and transfers out	-	1,000,000	-	-
Total Expenditures and Other Uses	374,226,423	363,128,687	390,284,761	380,509,510
INCREASE (DECREASE) IN FUND BALANCE	\$ (3,776,038)	\$ 2,044,804	\$ (8,098,821)	\$ 886,785
ENDING FUND BALANCE	\$ 17,617,476	\$ 21,393,514	\$ 19,348,710	\$ 27,447,531
AVAILABLE RESERVES <sup>2</sup>	\$ 9,304,572	\$ 12,334,705	\$ 10,469,210	\$ 17,908,120
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO <sup>3</sup>	2.49%	3.49%	2.75%	4.81%
LONG-TERM OBLIGATIONS	N/A	\$ 120,391,288	\$ 114,394,041	\$ 112,023,452
K-12 AVERAGE DAILY ATTENDANCE AT P-2	48,337	48,474	48,717	49,375

The General Fund balance has decreased by \$6,054,017 over the past two years. The fiscal year 2013-2014 budget projects a further decrease of \$3,776,038 (17.7 percent). For a district this size, the State recommends available reserves of at least two percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years, however, anticipates incurring an operating deficit during the 2013-2014 fiscal year. Total long-term obligations have increased by \$8,367,836 over the past two years.

Average daily attendance has decreased by 901 over the past two years. Additional decline of 137 ADA is anticipated during fiscal year 2013-2014.

<sup>1</sup> Budget 2014 is included for analytical purposes only and has not been subjected to audit.

<sup>2</sup> Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the General Fund.

<sup>3</sup> On behalf payments of \$9,993,798, \$9,433,496, and \$8,239,482, have been excluded from the calculation of available reserves for the fiscal years ending June 30, 2013, 2012, and 2011, respectively.

<sup>4</sup> General Fund amounts do not include activity related to the consolidation of the Adult Education Fund, the Deferred Maintenance Fund, and the Special Reserve Fund for Postemployment Benefits as required by GASB Statement No. 54.

See accompanying note to supplementary information.

## CAPISTRANO UNIFIED SCHOOL DISTRICT

### SCHEDULE OF CHARTER SCHOOLS FOR THE YEAR ENDED JUNE 30, 2013

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Name of Charter School	Included in Audit Report
Journey (Charter Number 6117758)	No
Opportunities for Learning-Capistrano (Charter Number 6120356)	No
Capistrano Connections Academy (Charter Number 106765)	No
Community Roots Academy (Charter Number 123729)	No
Oxford Preparatory Academy - South Orange (Charter Number 124743)	No

See accompanying note to supplementary information.



# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET JUNE 30, 2013

	Child Development Fund	Cafeteria Fund	Building Fund	Capital Facilities Fund
<b>ASSETS</b>				
Deposits and investments	\$ 577,407	\$ 3,990,761	\$ 4,978,167	\$ 5,639,279
Receivables	655,052	832,268	927	767,996
Due from other funds	7,653	-	-	3,113
Stores inventories	-	169,914	-	-
<b>Total Assets</b>	<b>\$ 1,240,112</b>	<b>\$ 4,992,943</b>	<b>\$ 4,979,094</b>	<b>\$ 6,410,388</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 498,131	\$ 546,668	\$ 75,162	\$ 235,614
Due to other funds	120,512	118,049	-	2,425
Deferred revenue	234,123	322,887	-	-
<b>Total Liabilities</b>	<b>852,766</b>	<b>987,604</b>	<b>75,162</b>	<b>238,039</b>
<b>Fund Balances:</b>				
Nonspendable	-	182,664	-	-
Restricted	387,346	3,822,675	4,903,932	6,172,349
Assigned	-	-	-	-
<b>Total Fund Balances</b>	<b>387,346</b>	<b>4,005,339</b>	<b>4,903,932</b>	<b>6,172,349</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,240,112</b>	<b>\$ 4,992,943</b>	<b>\$ 4,979,094</b>	<b>\$ 6,410,388</b>

See accompanying note to supplementary information.

County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Debt Service Fund	Total Non-Major Governmental Funds
\$ 2,150,882	\$ 10,443,557	\$ 5,133,760	\$ 2	\$ 32,913,815
399	1,866	-	-	2,258,508
-	-	-	-	10,766
-	-	-	-	169,914
<u>\$ 2,151,281</u>	<u>\$ 10,445,423</u>	<u>\$ 5,133,760</u>	<u>\$ 2</u>	<u>\$ 35,353,003</u>
\$ -	\$ 5,036	\$ -	\$ -	\$ 1,360,611
-	-	-	-	240,986
-	-	-	-	557,010
<u>-</u>	<u>5,036</u>	<u>-</u>	<u>-</u>	<u>2,158,607</u>
-	-	-	-	182,664
2,151,281	-	5,133,760	2	22,571,345
-	10,440,387	-	-	10,440,387
<u>2,151,281</u>	<u>10,440,387</u>	<u>5,133,760</u>	<u>2</u>	<u>33,194,396</u>
<u>\$ 2,151,281</u>	<u>\$ 10,445,423</u>	<u>\$ 5,133,760</u>	<u>\$ 2</u>	<u>\$ 35,353,003</u>

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2013

	Child Development Fund	Cafeteria Fund	Building Fund	Capital Facilities Fund
<b>REVENUES</b>				
Federal sources	\$ 149,671	\$ 4,935,297	\$ -	\$ -
Other State sources	1,970,914	368,024	-	-
Other local sources	2,653,235	4,885,794	15,048	2,484,805
<b>Total Revenues</b>	<b>4,773,820</b>	<b>10,189,115</b>	<b>15,048</b>	<b>2,484,805</b>
<b>EXPENDITURES</b>				
Current				
Instruction	3,527,210	-	-	-
Instruction-related activities:				
Supervision of instruction	553,496	-	-	-
School site administration	452,746	-	-	-
Pupil services:				
Food services	23,203	9,008,034	-	-
All other pupil services	382,135	-	-	-
Administration:				
All other administration	207,254	369,610	-	-
Plant services	61,380	-	-	-
Facility acquisition and construction	-	-	211,009	654,278
Debt service				
Principal	-	-	-	156,880
Interest and other	-	-	336,695	-
<b>Total Expenditures</b>	<b>5,207,424</b>	<b>9,377,644</b>	<b>547,704</b>	<b>811,158</b>
<b>Excess (Deficiency) of</b>				
<b>Revenues Over Expenditures</b>	<b>(433,604)</b>	<b>811,471</b>	<b>(532,656)</b>	<b>1,673,647</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Other sources - proceeds of bonds				
Other sources - proceeds of refunding bonds	-	-	31,177,966	-
Transfers out	-	-	-	-
Other uses - payment to refunded bond escrow agent	-	-	(30,841,271)	-
<b>Net Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>336,695</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(433,604)</b>	<b>811,471</b>	<b>(195,961)</b>	<b>1,673,647</b>
<b>Fund Balances - Beginning</b>	<b>820,950</b>	<b>3,193,868</b>	<b>5,099,893</b>	<b>4,498,702</b>
<b>Fund Balances - Ending</b>	<b>\$ 387,346</b>	<b>\$ 4,005,339</b>	<b>\$ 4,903,932</b>	<b>\$ 6,172,349</b>

See accompanying note to supplementary information.

County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Debt Service Fund	Total Non-Major Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 5,084,968
-	-	38,656	-	2,377,594
6,940	3,452,114	5,259,073	72,406	18,829,415
6,940	3,452,114	5,297,729	72,406	26,291,977
-	-	-	-	3,527,210
-	-	-	-	553,496
-	-	-	-	452,746
-	-	-	-	9,031,237
-	-	-	-	382,135
-	-	-	-	576,864
-	49,020	-	-	110,400
(20,384)	24,584	-	-	869,487
-	-	3,175,000	-	3,331,880
-	-	1,015,142	826,567	2,178,404
(20,384)	73,604	4,190,142	826,567	21,013,859
27,324	3,378,510	1,107,587	(754,161)	5,278,118
-	-	-	1,792,499	1,792,499
-	-	-	19,917,182	19,917,182
-	-	-	-	31,177,966
-	(1,792,499)	-	-	(1,792,499)
-	-	-	(23,423,434)	(54,264,705)
-	(1,792,499)	-	(1,713,753)	(3,169,557)
27,324	1,586,011	1,107,587	(2,467,914)	2,108,561
2,123,957	8,854,376	4,026,173	2,467,916	31,085,835
\$ 2,151,281	\$ 10,440,387	\$ 5,133,760	\$ 2	\$ 33,194,396

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## GENERAL FUND SELECTED FINANCIAL INFORMATION THREE-YEAR SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES OF FUND BALANCE FOR THE YEAR ENDED JUNE 30, 2013

(Amounts in thousands)	Actual Results for the Years					
	2012-2013		2011-2012		2010-2011	
	Amount	Percent of Revenue	Amount	Percent of Revenue	Amount	Percent of Revenue
<b>REVENUES</b>						
Federal revenue	\$ 17,158	4.7	\$ 30,065	8.0	\$ 25,071	6.7
State and local revenue included in revenue limit	256,984	70.8	257,897	68.6	262,949	70.0
Other State revenue	80,531	22.2	79,001	21.0	79,019	21.0
Other local revenue	8,390	2.3	8,880	2.4	8,745	2.3
Total Revenues	<u>363,063</u>	<u>100.0</u>	<u>375,843</u>	<u>100.0</u>	<u>375,784</u>	<u>100.0</u>
<b>EXPENDITURES</b>						
Salaries and Benefits						
Certificated salaries	175,902	48.5	192,444	51.2	189,803	50.5
Classified salaries	53,553	14.8	57,023	15.2	55,414	14.7
Employee benefits	85,152	23.4	88,571	23.5	83,168	22.1
Total Salaries and Benefits	314,607	86.7	338,038	89.9	328,385	87.3
Books and supplies	8,293	2.3	8,950	2.4	10,018	2.7
Contracts and operating expenses	28,488	7.8	28,157	7.5	29,217	7.8
Capital outlay	459	0.1	4,281	1.1	2,794	0.7
Other outgo	10,282	2.8	10,859	2.9	10,096	2.7
Total Expenditures	<u>362,129</u>	<u>99.7</u>	<u>390,285</u>	<u>103.8</u>	<u>380,510</u>	<u>101.2</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	934	0.3	(14,442)	(3.8)	(4,726)	(1.2)
<b>OTHER FINANCING SOURCES (USES)</b>						
Net Financing Sources (Uses)	1,111	0.3	6,343	1.7	5,613	1.5
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	2,045	0.6	(8,099)	(2.1)	887	0.3
<b>FUND BALANCE, BEGINNING</b>	19,349		27,448		26,561	
<b>FUND BALANCE, ENDING</b>	<u>\$ 21,394</u>		<u>\$ 19,349</u>		<u>\$ 27,448</u>	

See accompanying note to supplementary information.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## CAFETERIA FUND SELECTED FINANCIAL INFORMATION THREE-YEAR SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE YEAR ENDED JUNE 30, 2013

(Dollar amounts in thousands)

	Actual Results for the Years					
	2012-2013		2011-2012		2010-2011	
	Amount	Percent of Revenue	Amount	Percent of Revenue	Amount	Percent of Revenue
<b>REVENUES</b>						
Federal	\$ 4,935	48.4	\$ 5,010	46.7	\$ 4,795	43.0
State meal program	368	3.6	368	3.4	368	3.3
Food sales	4,862	47.7	5,301	49.4	5,868	52.7
Other	24	0.3	55	0.5	109	1.0
Total Revenues	10,189	100.0	10,734	100.0	11,140	100.0
<b>EXPENDITURES</b>						
Salaries and employee benefits	4,774	46.8	5,076	47.3	5,075	45.6
Food	3,939	38.7	4,350	40.5	4,358	39.1
Supplies	92	0.9	192	1.8	116	1.0
Other	573	5.6	752	7.0	865	7.8
Total Expenditures	9,378	92.0	10,370	96.6	10,414	93.5
INCREASE IN FUND BALANCE	811	8.0	364	3.4	726	6.5
FUND BALANCE, BEGINNING	3,194		2,830		2,104	
FUND BALANCE, ENDING	\$ 4,005		\$ 3,194		\$ 2,830	

\* \* \* \* \*

### TYPE 'A' LUNCH/BREAKFAST PARTICIPATION

	2012-2013		2011-2012		2010-2011	
	Amount	Percent	Amount	Percent	Amount	Percent
<b>TYPE 'A' LUNCHES</b>						
Paid	914,102	42.8	1,019,103	44.5	1,263,604	49.4
Reduced price	192,604	9.0	210,659	9.2	218,867	8.6
Free	1,027,558	48.2	1,058,388	46.3	1,072,583	42.0
Total Lunches	2,134,264	100.0	2,288,150	100.0	2,555,054	100.0
<b>BREAKFAST</b>						
Paid	43,530	10.0	59,445	13.3	100,340	20.7
Reduced price	35,586	8.2	37,406	8.4	41,503	8.6
Free	355,781	81.8	350,253	78.3	343,126	70.7
Total Breakfast	434,897	100.0	447,104	100.0	484,969	100.0

See accompanying note to supplementary information.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2013

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### NOTE 1 - PURPOSE OF SCHEDULES

#### Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the United States Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The following schedule provides reconciliation between revenues reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amounts consist primarily of Medi-Cal Billing Option funds which have been recorded in the prior period as revenues, but were unspent. These unspent balances have been expended in the current period. In addition, FEMA Public Assistance Grant Funds have recorded in the current period as revenues that have not been expended as of June 30, 2013. This unspent balance is reported as a legally restricted ending balance within the General Fund.

	CFDA Number	Amount
Total Federal Revenues From the Statement of Revenues, Expenditures, and Changes in Fund Balances:		\$ 22,563,239
Medi-Cal Billing Options	93.778	(56,774)
FEMA Public Assistance Grant	97.036	11,978
Total Schedule of Expenditures of Federal Awards		<u>\$ 22,518,443</u>

#### Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

#### Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

# CAPISTRANO UNIFIED SCHOOL DISTRICT

## NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2013

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### **Schedule of Instructional Time**

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46200 through 46206.

Districts must maintain their instructional minutes at either the 1982-83 actual minutes or the 1986-87 requirements, whichever is greater, as required by *Education Code* Section 46201.

### **Reconciliation of Annual Financial and Budget Report With Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

### **Schedule of Financial Trends and Analysis**

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

### **Schedule of Charter Schools**

This schedule lists all Charter Schools chartered by the School District and displays information for each Charter School on whether or not the Charter School is included in the School District audit.

### **Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances**

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances are included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.

### **General Fund Selected Financial Information**

This schedule provides a comparison of revenues and expenditures as a percentage of total revenue for the General Fund for the past three years.

### **Cafeteria Fund Selected Financial Information**

This schedule provides a comparison of revenues and expenditures as a percentage of total revenue for the cafeteria fund for the past three years.



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***INDEPENDENT AUDITORS' REPORTS***

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Governing Board  
Capistrano Unified School District  
San Juan Capistrano, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Capistrano Unified School District (the District) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Capistrano Unified School District's basic financial statements, and have issued our report thereon dated December 9, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Capistrano Unified School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Capistrano Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Capistrano Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Capistrano Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Capistrano Unified School District in a separate letter dated December 9, 2013.

## **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Vavrinck, Irino, Day & Co., LLP*

Rancho Cucamonga, California  
December 9, 2013



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

Governing Board  
Capistrano Unified School District  
San Juan Capistrano, California

**Report on Compliance for Each Major Federal Program**

We have audited Capistrano Unified School District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Capistrano Unified School District's (the District) major Federal programs for the year ended June 30, 2013. Capistrano Unified School District's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Capistrano Unified School District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about Capistrano Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of Capistrano Unified School District's compliance.

## Opinion on Each Major Federal Program

In our opinion, Capistrano Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2013.

## Report on Internal Control Over Compliance

Management of Capistrano Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Capistrano Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Capistrano Unified School District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Varrinck, Irine, Pay & Co., LLP*

Rancho Cucamonga, California  
December 9, 2013



## INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Governing Board  
Capistrano Unified School District  
San Juan Capistrano, California

### Report on State Compliance

We have audited Capistrano Unified School District's compliance with the types of compliance requirements as identified in the *Standards and Procedures for Audits of California K-12 Local Educational Agencies 2012-2013* that could have a direct and material effect on each of the Capistrano Unified School District's State government programs as noted below for the year ended June 30, 2013.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its State's programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance of each of the Capistrano Unified School District's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Standards and Procedures for Audits of California K-12 Local Educational Agencies 2012-2013*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the applicable government programs noted below. An audit includes examining, on a test basis, evidence about Capistrano Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Capistrano Unified School District's compliance with those requirements.

### Unmodified Opinion

In our opinion, Capistrano Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the government programs noted below that were audited for the year ended June 30, 2013.

In connection with the audit referred to above, we selected and tested transactions and records to determine the Capistrano Unified School District's compliance with the State laws and regulations applicable to the following items:

	Procedures in Audit Guide	Procedures Performed
Attendance Accounting:		
Attendance Reporting	6	Yes
Teacher Certification and Misassignments	3	Yes
Kindergarten Continuance	3	Yes
Independent Study	23	Yes
Continuation Education	10	Yes, see below
Instructional Time:		
School Districts	6	Yes
County Offices of Education	3	Not applicable
Instructional Materials:		
General Requirements	8	Yes
Ratios of Administrative Employees to Teachers	1	Yes
Classroom Teacher Salaries	1	Yes
Early Retirement Incentive	4	Not applicable
Gann Limit Calculation	1	Yes
School Accountability Report Card	3	Yes
Juvenile Court Schools	8	Not applicable
Class Size Reduction Program (including in charter schools):		
General Requirements	7	Yes
Option One Classes	3	Yes
Option Two Classes	4	Yes
Districts or Charter Schools With Only One School Serving K-3	4	Not applicable
After School Education and Safety Program:		
General Requirements	4	Yes
After School	5	Yes
Before School	6	Not applicable
Charter Schools:		
Contemporaneous Records of Attendance	1	Not applicable
Mode of Instruction	1	Not applicable
Non Classroom-Based Instruction/Independent Study	15	Not applicable
Determination of Funding for Non Classroom-Based Instruction	3	Not applicable
Annual Instruction Minutes Classroom-Based	4	Not applicable

We did not perform procedures for Work Experience because the District does not offer this program.

*Vavrinek, Irwin, Poy & Co., LLP*

Rancho Cucamonga, California  
December 9, 2013

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***SCHEDULE OF FINDINGS AND QUESTIONED COSTS***

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## CAPISTRANO UNIFIED SCHOOL DISTRICT

### SUMMARY OF AUDITORS' RESULTS FOR THE YEAR ENDED JUNE 30, 2013

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#### FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

#### FEDERAL AWARDS

Internal control over major programs:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Type of auditors' report issued on compliance for major programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?	<u>No</u>

#### Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.367</u>	<u>Title II, Part A - Improving Teacher Quality</u>
<u>84.027A, 84.027, 84.173A,</u>	
<u>84.173</u>	<u>Special Education Cluster (IDEA)</u>
<u>10.553, 10.555, 10.556</u>	<u>Child Nutrition Cluster</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 675,553</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

#### STATE AWARDS

Type of auditors' report issued on compliance for programs:	<u>Unmodified</u>
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**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2013**

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None reported.

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2013**

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None reported.

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**STATE AWARDS FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2013**

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None reported.

## CAPISTRANO UNIFIED SCHOOL DISTRICT

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2013

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Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's schedule of financial statement findings.

**2012-1 40000**

#### ***AFTER SCHOOL EDUCATION AND SAFETY PROGRAM (ASES)***

##### *Attendance Records and Reporting*

##### **Criteria or Specific Requirements**

Compliance requirements mandate that schools maintain adequate source documents supporting the number of students served by the program as reported semiannually to the California Department of Education (CDE). Additionally, adequate documentation must be maintained which support attendance participation consistent with early release and late start policies.

##### **Condition**

There is inadequate documentation indicating actual student participation in the ASES Program. The auditor noted 318 instances during the month of March where students have signed out early but did not have an early release form or specify a reason for the release.

##### **Questioned Costs**

There were no questioned costs associated with the condition found.

##### **Context**

The condition identified was determined through review of attendance records from two of five sites for the after school program.

##### **Effect**

Conditions identified make the program's attendance recording and reporting procedure difficult. Ultimately, these deficiencies affect the District's ability to report an accurate number of students served to the State in the required semi-annual attendance reports. The District appears to be unable to demonstrate its compliance with California *Education Code* Section 8483(a)(1), with respect to the attendance reporting requirements of after school components of the program. Per *Education Code* Section 8483.7, the CDE may terminate a grant that does not comply with fiscal reporting, attendance reporting, or outcomes reporting requirements. CDE may also withhold the grant allocation for a program if the prior year reporting is outstanding.

##### **Cause**

It appears that the condition identified has materialized as a result of the absence of standardized attendance recording and reporting procedures in the District's department responsible for administering the program.

## **CAPISTRANO UNIFIED SCHOOL DISTRICT**

### **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2013**

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#### **Recommendation**

The District may want to consider revising procedures used to take attendance. Revised procedures should incorporate standardized procedures that are necessary to record and report attendance related to the ASES program that are accurate and consistent. The District should clearly communicate its expectation for attendance documentation to all program administrators in order to prevent future non-compliance issues.

#### **Current Status**

Implemented.



Governing Board  
Capistrano Unified School District  
San Juan Capistrano, California

In planning and performing our audit of the financial statements of Capistrano Unified School District for the year ended June 30, 2013, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we noted matters that are opportunities for strengthening internal controls and operating efficiency. The following items represent conditions noted by our audit that we consider important enough to bring to your attention. This letter does not affect our report dated December 9, 2013, on the financial statements of Capistrano Unified School District.

#### ***ACCOUNTS RECEIVABLE***

##### **Observation**

During the review of the invoiced accounts receivable detail, it was noted that the detail comprised of receivables over a year old. Although the balances of these receivables appeared to be minimal, it was difficult to identify the specific prior year receivables. The District currently does not have a procedure that would allow them to identify aged receivables and determine if they will be collected or should be written off.

##### **Recommendation**

The District should implement a system that allows District personnel to identify the age of receivables within their invoice system. By being able to determine how long a receivable has been outstanding, the District will better be able to determine the likeliness of the receivable being collected. Receivables that have been outstanding for a period longer than a year should be written off, unless there are special circumstances surrounding that receivable. Implementing a system to identify aged receivables will also ensure that the accounts receivable invoiced will be collected in a timely manner and the correct balance will be reflected on the financial statements.

***ASSOCIATED STUDENT BODY (ASB)***

***San Clemente High School***

**Observations**

During the auditor's review of internal controls for the Associated Student Body, the auditor noted the following findings:

1. The activities clerk is often the only person who counts the money after the cash collection. The practice of having only one person responsible for counting cash severely increases the risk of theft and unintentional errors.
2. ASB minutes did not indicate approval for fundraiser tested.
3. Two out of eight deposits tested were not made in a timely manner.
4. One disbursement did not have receiving documentation.

**Recommendations**

1. The District should establish a procedure to ensure that two employees are present whenever cash collections are being counted and receipted. This helps safeguard the cash collections against theft and reduces the risk of unintentional errors.
2. Fundraisers should be initially discussed by the ASB council, advisors, and related personnel. In addition, discussions and approval should be recorded in the ASB minutes for record purposes.
3. At a minimum, deposits should be made weekly to minimize the amount of cash held at the site. During weeks of high cash activity there may be a need to make more than one deposit.
4. All expenditures should indicate whether the items purchases have been received. This can be noted with a stamp, signature, packing slip, etc. This reduces the risk of items being paid for but not received.

***Tesoro High School***

**Observations**

During testing of internal controls for ASB, the auditor noted the following findings:

1. The activities clerk is often the only person who counts the money after cash collection. The practice of having only one person responsible for counting cash severely increases the risk of theft and unintentional errors.
2. Revenue potential forms lack completeness.
3. Beginning and ending ticket numbers and ticket sales forms tested did not agree to the ticket numbers on the ticket control log.
4. One disbursement tested lacked an invoice.

**Recommendations**

1. The District should establish a procedure to ensure that two employees are present whenever cash collections are being counted and receipted. This helps safeguard the cash collections against theft and reduces the risk of unintentional errors.



2. Revenue potential forms are vital internal control tools and should be used to document revenues, expenditures, potential revenue, and actual revenue. This allows an analysis of the fundraiser to be conducted, indicating to the staff the success or failure of the completed project. The revenue potential also indicates weak control areas in the fund-raising procedures at the site, including lost or stolen merchandise, problems with collecting all moneys due, and so forth. The site administrator should ensure that these forms are properly pre-approved by the ASB council prior to the start of the event. In addition, all forms must be completed and reviewed at the conclusion of the event including the accuracy of amounts reported.
3. The ticket sales forms should be reviewed for accuracy including comparing the monies collected to the tickets sold to the ticket control log. The mathematical accuracy of the sales recap should be double checked and the cash shortage and overage should be clearly documented. Should the cash variance be large, an explanation should be stated on the form.
4. The site should maintain proper documentation of expenditures including invoices and receipts. ASB should ensure that all disbursement requests are supported by adequate invoices prior to the checks being issued. This will identify and prevent potential misappropriation of ASB funds.

***Marco Foster Middle School***

**Observation**

Revenue potential forms are not being used to document and control fund-raising activities as they occur. These forms supply an element of internal controls without which it is difficult to determine the success of a fundraiser and to track money as it is spent and received.

**Recommendation**

Revenue potential forms are vital internal control tools and should be used to document revenues, expenditures, potential revenue, and actual revenue. This allows an analysis of the fundraiser to be conducted, indicating to the staff the success or failure of the completed project. The revenue potential also indicates weak control areas in the fund-raising procedures at the site, including lost or stolen merchandise, problems with collecting all moneys due and so forth. The site administrator should ensure that these forms are properly pre-approved by the ASB council prior to the start of the event. In addition, all forms must be completed and reviewed at the conclusion of the event including the accuracy of amounts reported.

We will review the status of the current year observations during our next audit engagement.

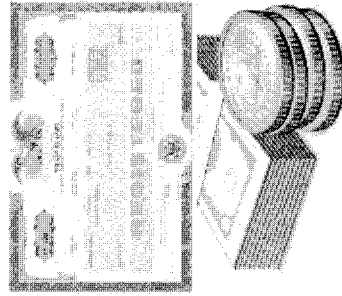
*Vavrinek, Irvine, Papp & Co., LLP*

Rancho Cucamonga, California  
December 9, 2013

# Capistrano Unified School District



## Report on the Sale of \$8.19 Million of Special Tax Bonds for CFD 2005-1 Whispering Hills

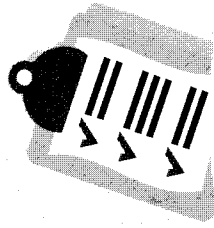


Presented by Lori Raineri  
January 22, 2014

EXHIBIT 15

## **Tonight's Agenda**

- **Results of Bond Issuance for CFD 2005-1 Whispering Hills**
- **Planned Phase 2 Bond Issuance for Whispering Hills**
- **Recommended Next Steps**



# CFD 2005-1 “Whispering Hills”

- “Rancho San Juan” Development
  - “Valinda” Homes
  - “Mirador” Homes

- South of San Juan Hills High
- 272 acres total
- 60 acres for development

- 140 SF homes planned
- 15 custom lots planned

- \$30 million bonds authorized



## First Phase of Bonds

- Depends on taxation from developed property only
  - 64 units for FY 2013-14 (permits pulled by 1/1)
  - 74 units thereafter (permits pulled by 6/14)
  - Taxes will escalate 2% annually<sup>(1)</sup>
- Proceeds from the bonds are to be allocated as follows:<sup>(2)</sup>
  - Upfront costs, reimbursements, and reserve fund
  - 60% of remainder goes to Developer as partial payment for portion of purchase price for San Juan Hills High School site (\$6 million interest-free obligation)
  - 40% remaining goes to City of San Juan Capistrano for City Facilities

(1) Per CFD 2005-1 Rate and Method of Apportionment

(2) Per First Amended Mitigation Agreement

# Bond Issuance Process

■ Financing best practices as published by the Government Finance Officers Association (GFOA) indicated a negotiated sale would be best to price the interest rates in this case.

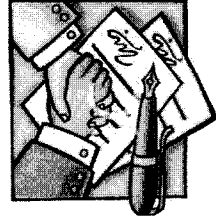
— Due to credit perception and lack of CFD history

■ Following an RFP process consistent with GFOA best practices, De La Rosa & Co. was selected as the underwriter.

■ Preliminary pricing negotiation on October 23.

— Review of market overall

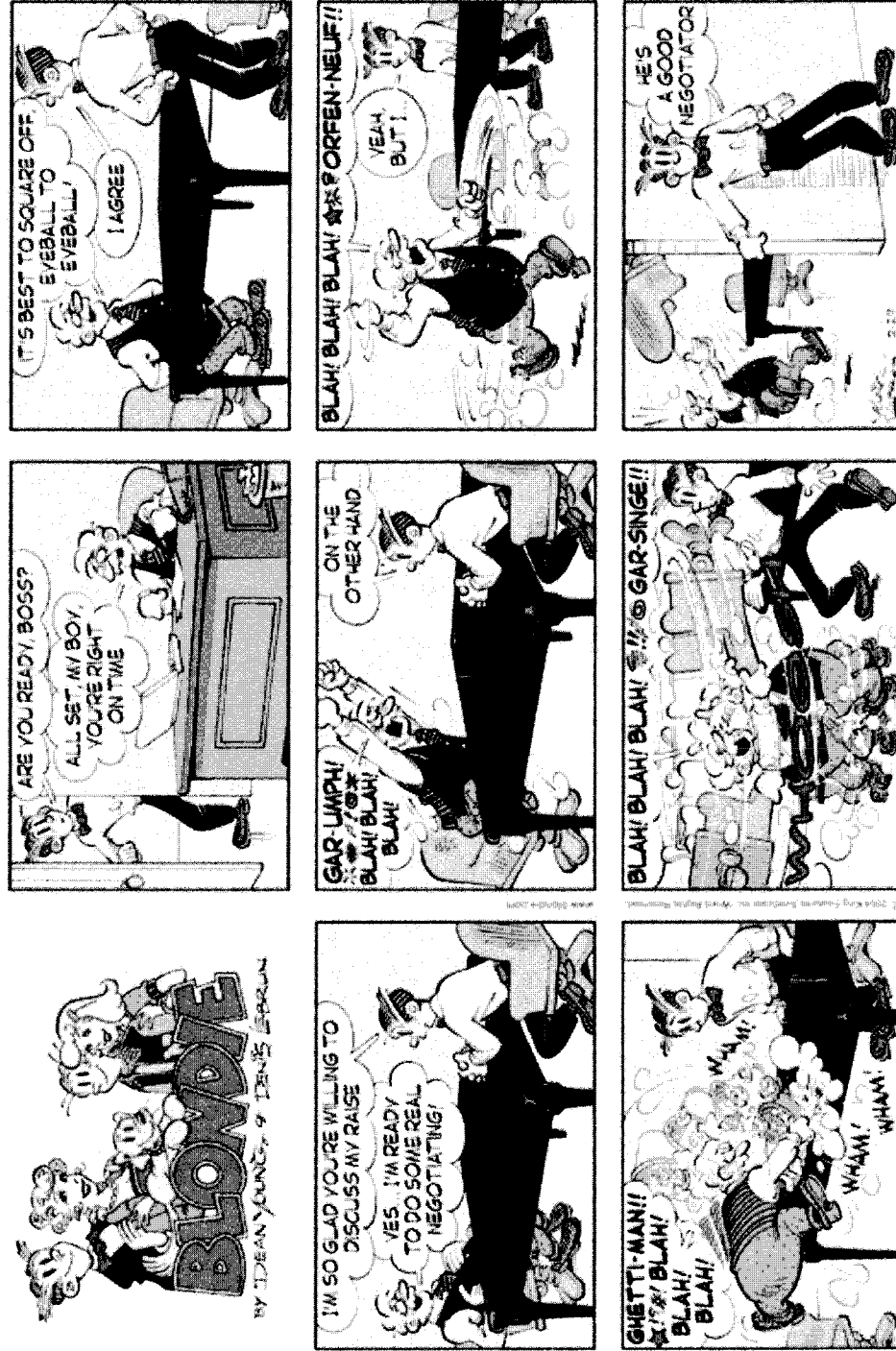
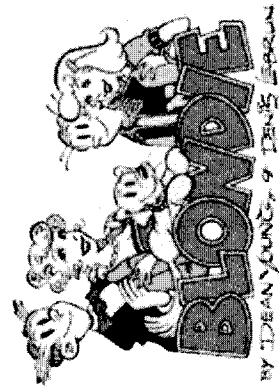
— Comparison of proposed interest rates to other bond sales



■ Final pricing negotiation on October 24.

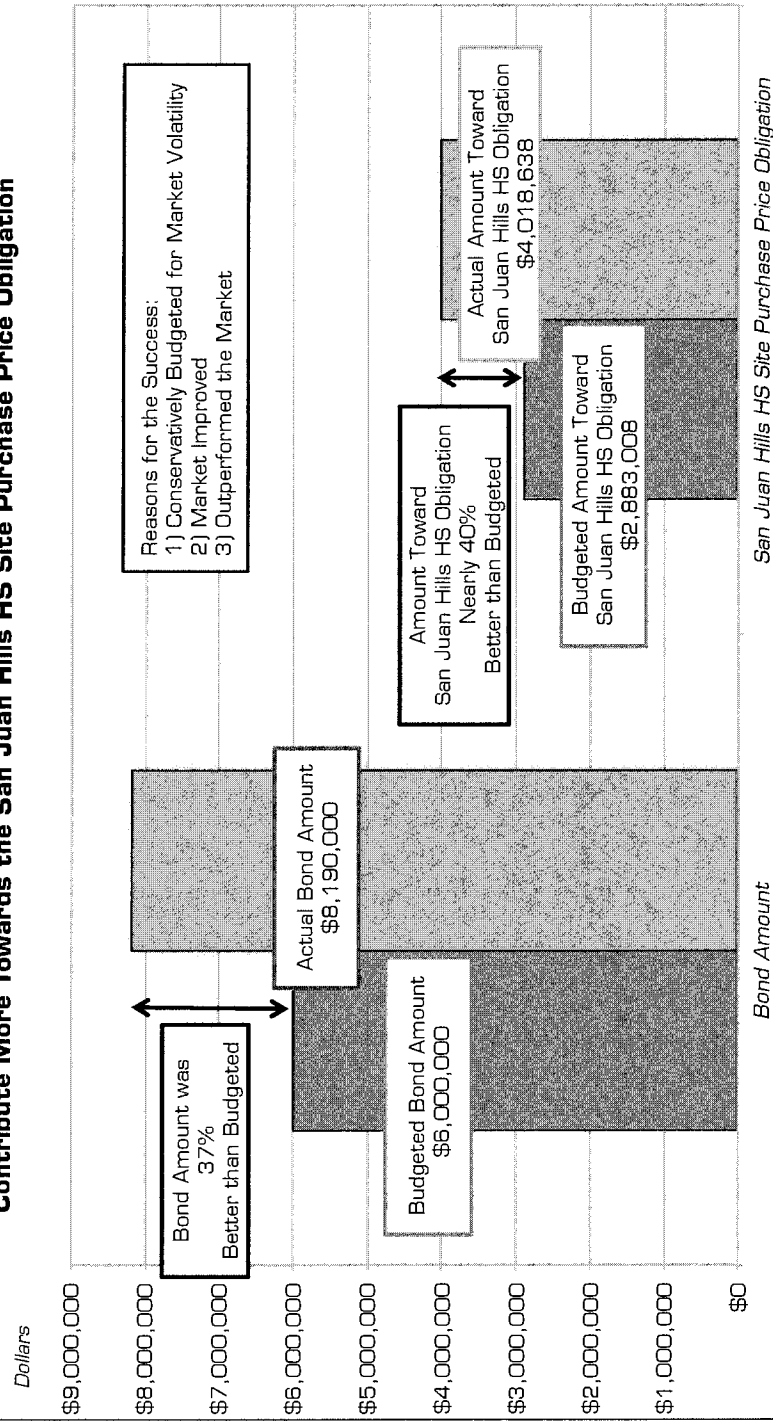
— Final interest rates agreed to and locked

# Good Negotiation?



# Success!

## The District Was Able to Issue More Bonds Within its Limited CFD Revenue, and Contribute More Towards the San Juan Hills HS Site Purchase Price Obligation

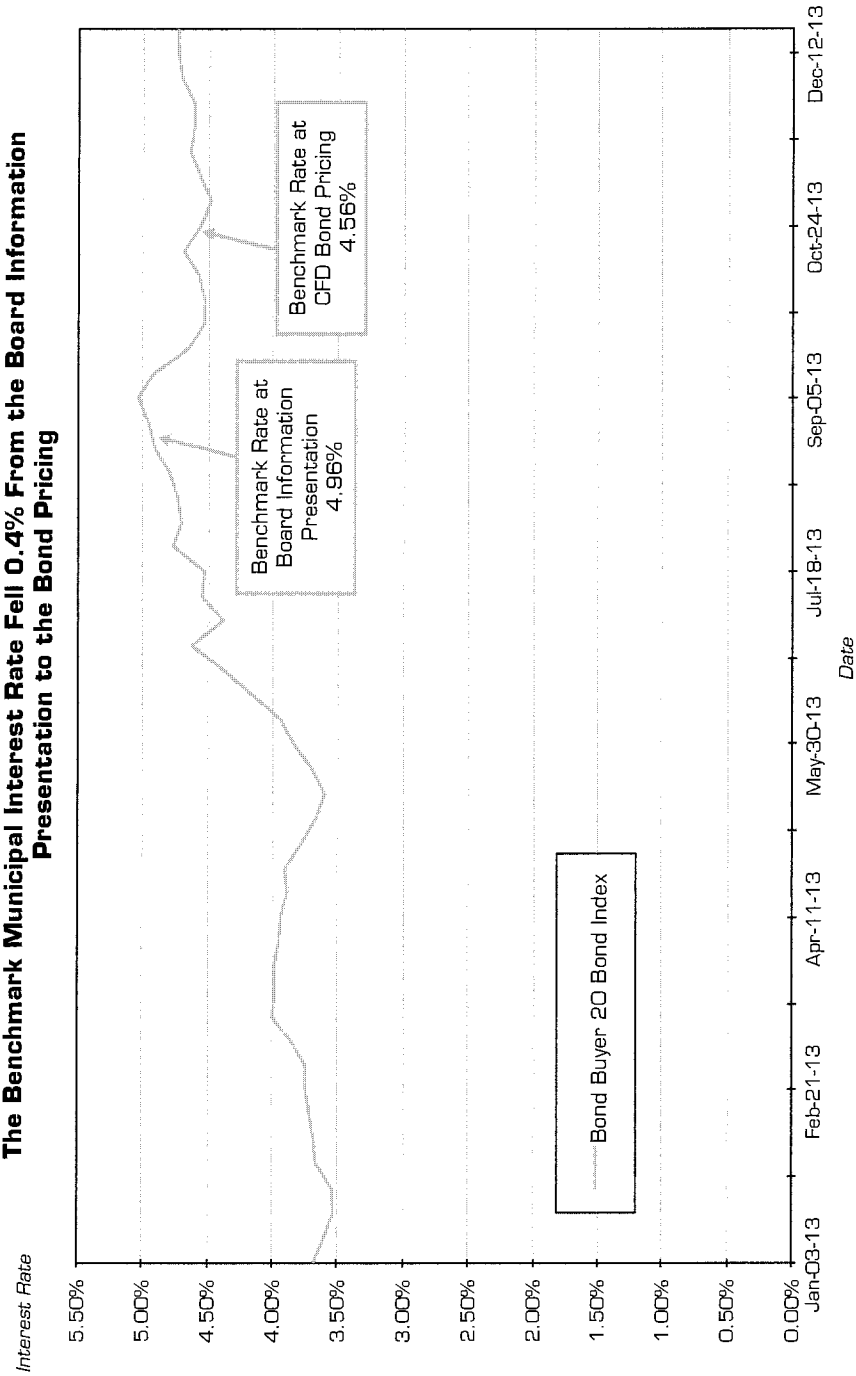


Notes: budgeted amounts from Board information presentation dated 8/28/13.



# Bond Market Conditions

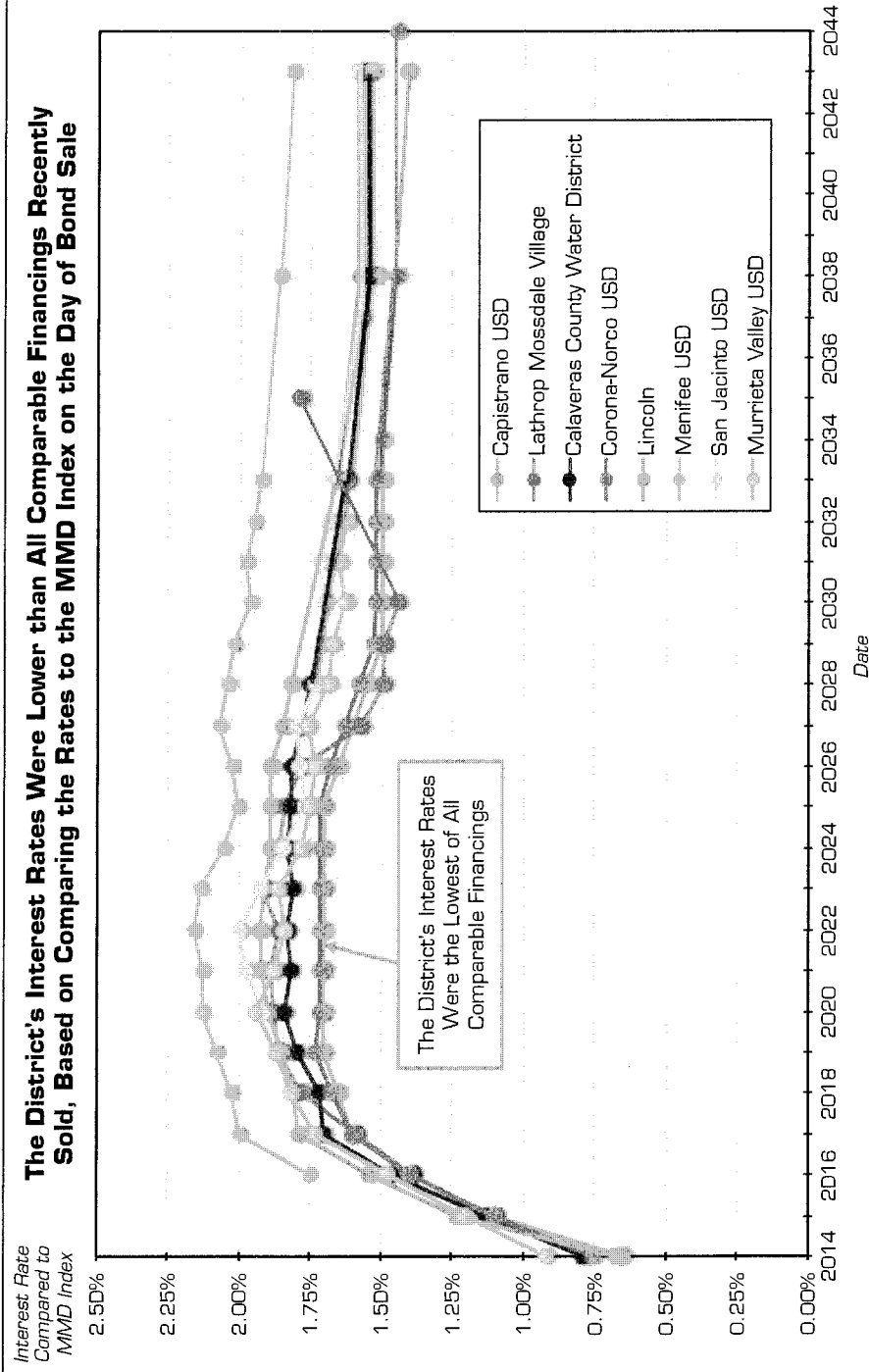
**The Benchmark Municipal Interest Rate Fell 0.4% From the Board Information Presentation to the Bond Pricing**



Notes: The 20 Bond Index consists of 20 general obligation bonds that mature in 20 years and is compiled every Thursday. The average rating of the 20 bonds is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Rating Service AA.

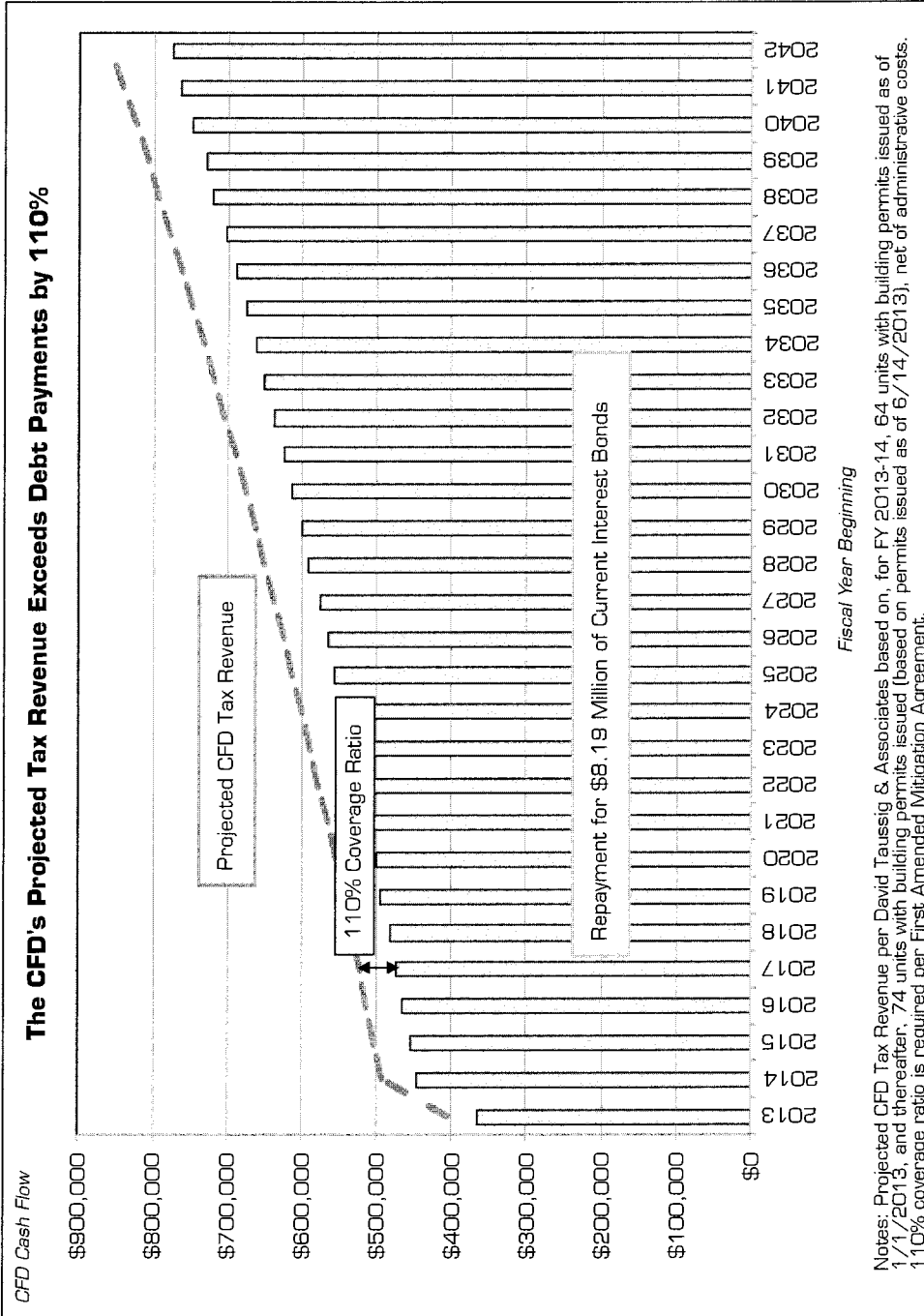
# Performance Against the Market

**The District's Interest Rates Were Lower than All Comparable Financings Recently Sold, Based on Comparing the Rates to the MMD Index on the Day of Bond Sale**



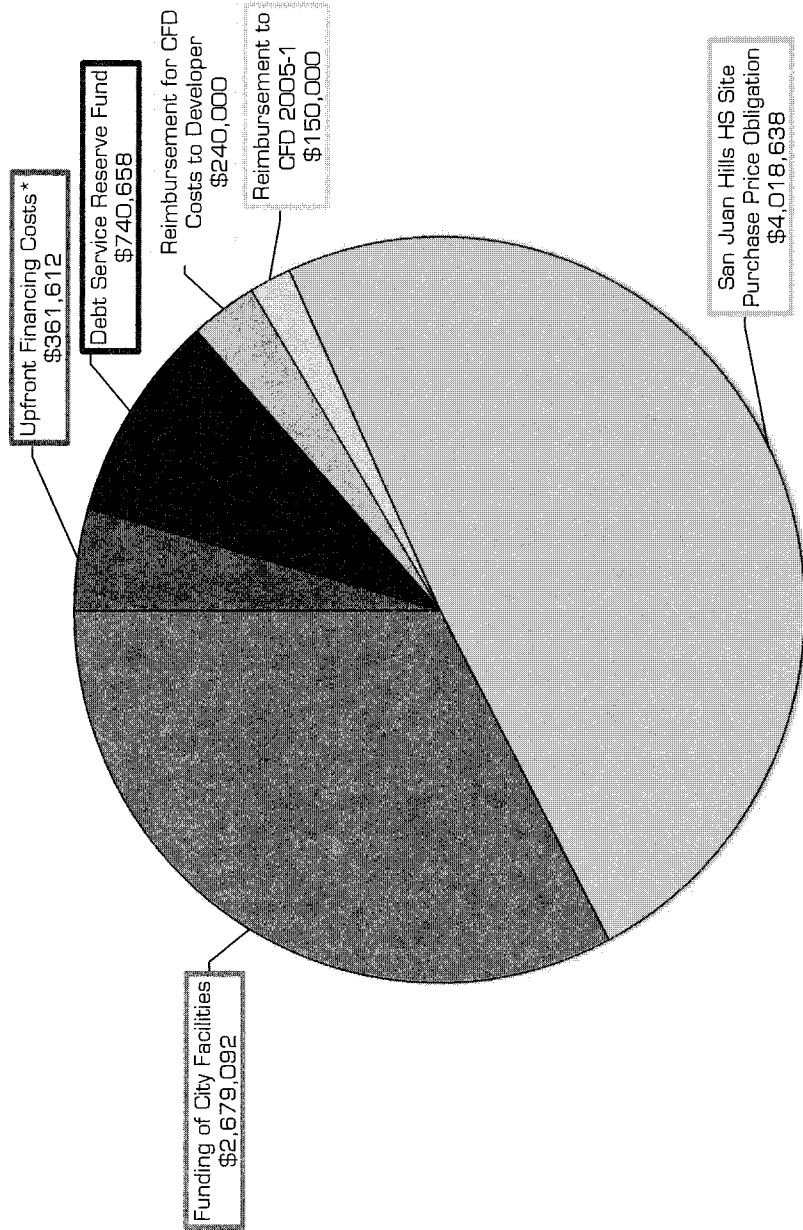
Notes: Comparable financings based on unrated, uninsured special tax bonds with similar credit of less than \$20 million and sold within two months of pricing by California public agencies. MMD stands for Municipal Market Data and is an index of the market yield curve published daily.

# \$8.19 Million of Bonds Issued



# Allocation of Bond Funds

## Over \$4 Million of the District's \$6 Million San Juan Hills High School Site Purchase Price Obligation Has Been Satisfied



Notes: \* Upfront financing costs include original issue discount, underwriter's discount and costs of issuance. Allocations for reimbursements and 60%-40% split of available funds between San Juan Hills HS Site Purchase Price Obligation and Funding of City Facilities per First Amended Mitigation Agreement.

## Second Phase of Bonds

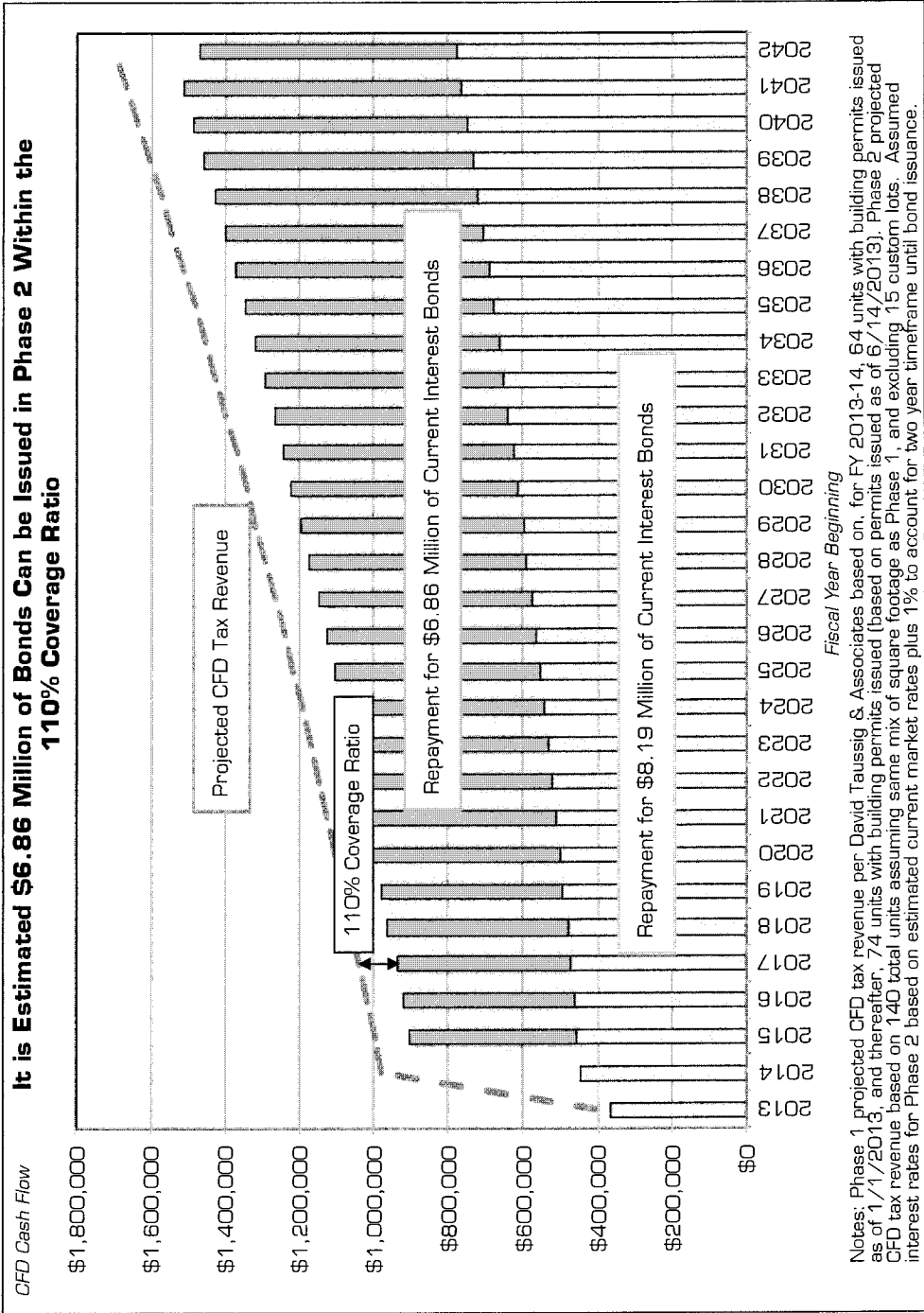
- Continues to depend on tax from developed property only
  - 140 units expected to be sold by early 2016
  - Bond issuance planned for FY 2015-16
  - Taxes will continue to escalate 2% annually<sup>(1)</sup>
- Proceeds from the bonds are to be allocated as follows:<sup>(2)</sup>
  - Upfront costs and reserve fund
  - 60% of remainder, until \$6 million paid in total, goes to Developer as payment for portion of purchase price for San Juan Hills High School site
  - 40% of remainder goes to City of San Juan Capistrano for city facilities
  - Remainder goes to District for school facilities

(1) Per CFD 2005-1 Rate and Method of Apportionment

(2) Per First Amended Mitigation Agreement

# Just Under \$7 Million Estimated for Phase 2

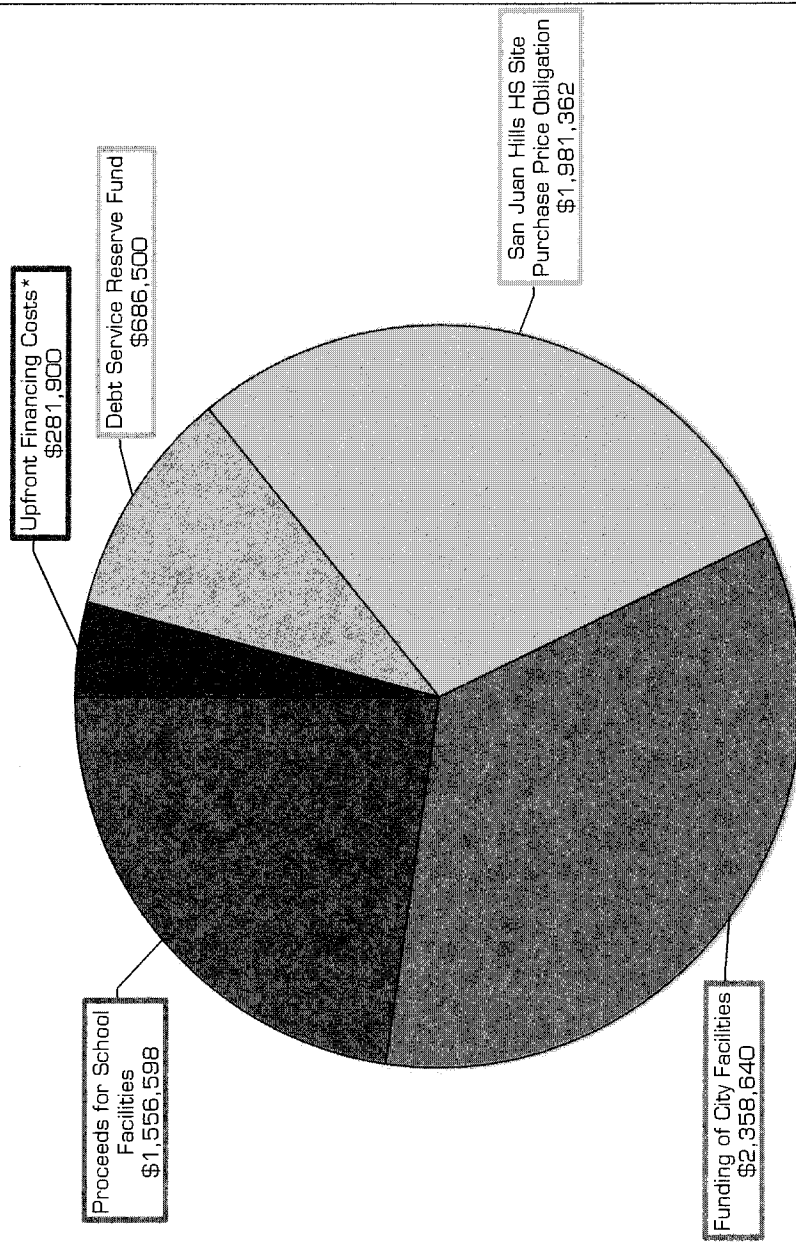
**It is Estimated \$6.86 Million of Bonds Can be Issued in Phase 2 Within the 110% Coverage Ratio**



Notes: Phase 1 projected CFD tax revenue per David Taussig & Associates based on, for FY 2013-14, 64 units with building permits issued as of 1/1/2013, and thereafter, 74 units with building permits issued (based on permits issued as of 6/14/2013). Phase 2 projected CFD tax revenue based on 140 total units assuming same mix of square footage as Phase 1, and excluding 15 custom lots. Assumed interest rates for Phase 2 based on estimated current market rates plus 1% to account for two year timeframe until bond issuance.

# **\$1.5 Million for Schools in FY 2015-16**

**Over \$1.5 Million of the Phase 2 Bond Issuance is Estimated to Be Available for Facilities Projects**



Notes: \*Upfront financing costs include original issue discount, underwriter's discount and costs of issuance. Allocations based on First Amended Mitigation Agreement.

# Review of Recent Changes to Bond Portfolio

Series	Bond Structure	New Money Issuance	Refunding Issuance
A	CIBs	\$17,400,000	\$0
B	CIBs	\$17,875,000	\$0
C	CABs	\$12,124,930	\$0
2012 Rtg	CIBs	\$17,600,000	\$0
2012 Rtg	CIBs	\$64,999,930	\$27,455,000

Series	Bond Structure	New Money Issuance	Refunding Issuance
1997	CIBs	\$11,005,000	\$0
2002	CIBs	\$31,950,000	\$0
2012 Rtg	CIBs	\$0	\$19,635,000
2012 Rtg	CIBs	\$42,955,000	\$0

Series	Bond Structure	New Money Issuance	Refunding Issuance
2003	CIBs	\$43,605,000	\$0
2013 Rtg	CIBs	\$6,070,000	\$0
2013 Rtg	CIBs	\$0	\$43,110,000
2013 Rtg	CIBs	\$49,675,000	\$43,110,000

Series	Bond Structure	New Money Issuance	Refunding Issuance
1993	CIBs	\$8,515,000	\$0
1997	CIBs	\$12,500,000	\$0
1998	CIBs	\$8,747,089	\$22,612,911
2013 Rtg	CIBs	\$0	\$14,430,000
2013 Rtg	CIBs	\$29,762,089	\$37,042,911

Series	Bond Structure	New Money Issuance	Refunding Issuance
A	CIBs	\$17,400,000	\$0
B	CIBs	\$17,875,000	\$0
C	CABs	\$12,124,930	\$0
2012 Rtg	CIBs	\$17,600,000	\$0
2012 Rtg	CIBs	\$64,999,930	\$27,455,000

Series	Bond Structure	New Money Issuance	Refunding Issuance
2003	CIBs	\$43,605,000	\$0
2013 Rtg	CIBs	\$6,070,000	\$0
2013 Rtg	CIBs	\$0	\$43,110,000
2013 Rtg	CIBs	\$49,675,000	\$43,110,000

Series	Bond Structure	New Money Issuance	Refunding Issuance
2013	CIBs	\$8,190,000	\$0
2013	CIBs	\$8,190,000	\$0

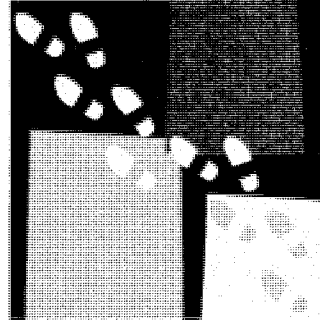


## Recommended Next Steps

- Developer will notify the District when 140<sup>th</sup> unit of CFD 2005-1 is expected to be sold.
  - Information update presentation to the Board.

- Upcoming Board Meeting: consideration of a plan to wind down Community Facilities Districts.

- *Questions?*



# Planets Don't Always Align

Real Life Adventures





CAPISTRANO UNIFIED SCHOOL DISTRICT  
San Juan Capistrano, California

**RESOLUTION NO. 1314-32**

**APPROVAL OF WIDE AREA NETWORK SERVICES RFP PROCESS**

*WHEREAS*, the Capistrano Unified School District (District) wishes to procure Metro Ethernet-type broadband services in support of their Wide Area Network for E-Rate Funding Year 17.

*WHEREAS*, Wide Area Network Services are of a specialized and unique nature; and

*WHEREAS*, Wide Area Network Services are undergoing significant and constant changes to incorporate increased speeds and capacity as well as support Common Core Standards and the Smarter Balanced Assessment; and

*WHEREAS*, the District's current contract for Wide Area Network Services has ended; and

*WHEREAS*, there has been a proliferation of services and products to support these changes; and

*WHEREAS*, pursuant to Public Contract Code §20118.2, school districts are allowed to acquire technology and telecommunications related products and services through a Request for Proposal (RFP) process that takes into account the ability to increase bandwidth to meet demand, and other factors, in addition to cost.

*NOW THEREFORE BE IT RESOLVED* the Board of Trustees of the Capistrano Unified School District does hereby:

1. Find and determine the District's proposed procurement of Wide Area Network Services qualify under Public Contract Code §20118.2 and is hereby authorized by the Board.
2. Authorize and approve the following evaluation factors and the maximum points assigned to each factor: (a) The Vendor's performance based on K-12 references – 10 points, (b) Past experience with CUSD – 5 points, (c) Products proposed/speed of service – 25 points, (d) Cost of service – 45 points, and (e) Local availability and support – 15 points.
3. Order the award of the RFP and authorization for the District to enter into a contract with the selected provider shall be taken by separate Board action.

AYES: ( )

NOES ( )

ABSENT ( )

ABSTAIN ( )

I, Joseph M. Farley, Ed.D., Secretary of the Capistrano Unified School District Board of Trustees, hereby certify that the above and foregoing Resolution was duly and regularly adopted by the said Board at the meeting on the 22nd day of January, 2014, by a roll call vote.

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Gary Pritchard, Ph.D.  
Clerk of the Board of Trustees

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Joseph M. Farley, Ed.D.  
Superintendent  
Secretary of the Board of Trustees

**"Empowering  
Students for  
Success"**



# **Reconsideration of Community Facility District Refinancing Savings 90-2 IA 2002-1 Talega**

**January 22, 2014**

# Background

- At the August 14, 2013, regular Board meeting, Trustees were presented with scenarios to consider addressing savings from refinancing two Community Facility Districts(CFDs), 92-1 Las Flores and 90-2 Improvement Area 2002-1 (Talega Improvement Area)
  - The Board voted for scenario 4 for 92-1
  - The Board voted for scenario 2 for 90-2 IA 2002-1
- At the December 11, 2013, regular Board meeting, the Board approved reconsidering the item



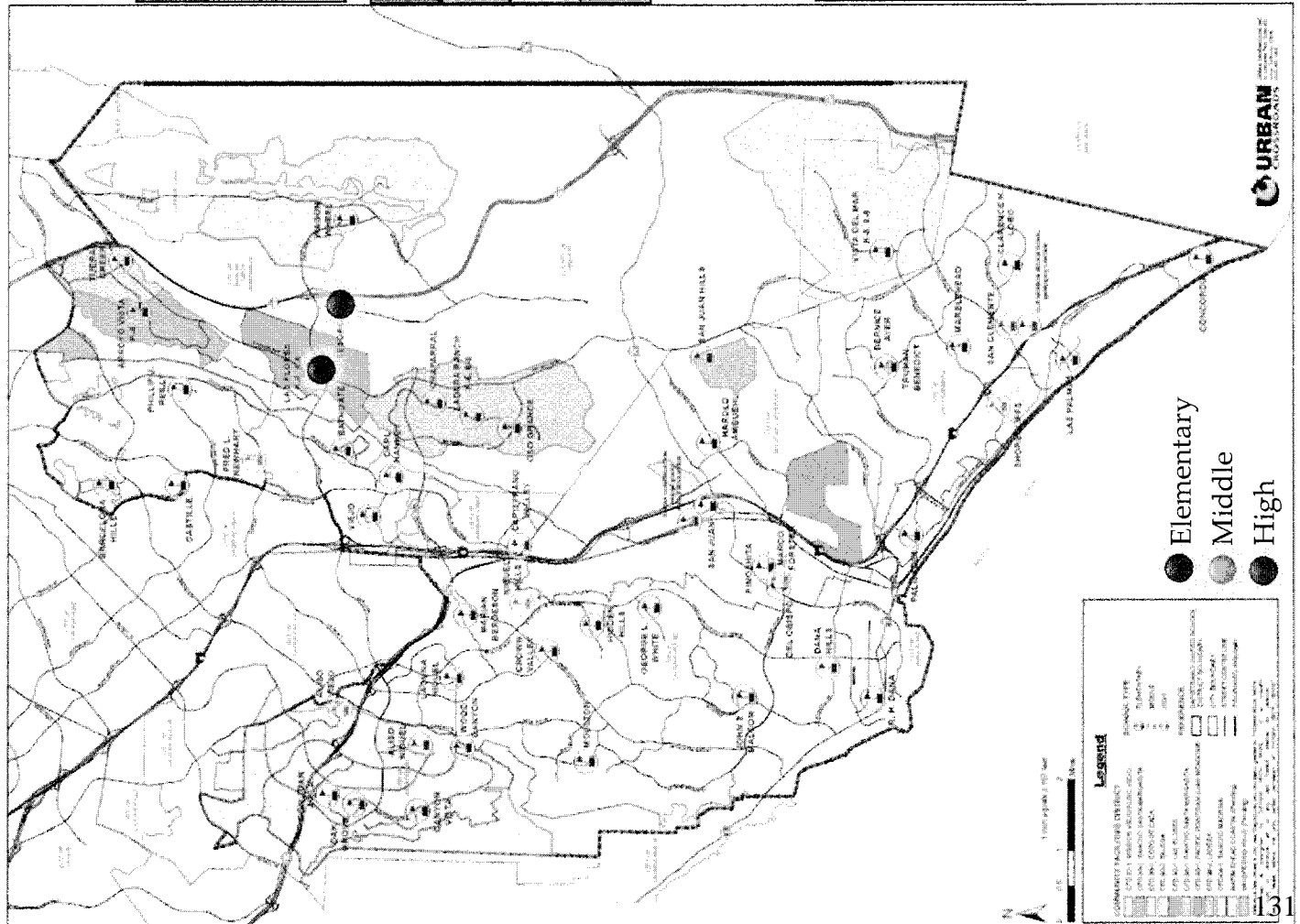
# 92-1 Las Flores

CFD Terms		
Bond Maturity	2023	
Tax Term	N/A	

Identified Site Needs (Master Plan)*		
Code Updates		\$854,870
Renovation		\$6,080,860
Total Identified		\$6,935,730

\*Does not include site work, minimum essential facilities, classroom replacement, or deferred maintenance estimates

Available Funds		
2012-2013 Transfer		\$664,093
2013-2014 Beginning Balance		\$6,417,529





# 92-1 (Las Flores)

## Scenarios for Consideration

- **Scenario 1 – Savings Goes to Reduce Levy**
  - \$166 reduction in average assessment
  - No change in extra funding for facilities
- **Scenario 2 – Savings Goes to Facilities**
  - No change in assessment
  - About \$4 million in additional funds for facilities between 2014 and when bonds are paid off in 2023
- **Scenario 3 – Savings Goes 50 percent to Reduce Levy, 50 percent to Facilities**
  - \$83 reduction in average assessment
  - About \$2 million in additional funds for facilities between 2014 and when bonds are paid off in 2023
- **Scenario 4 – Savings Goes to Reduce Levy, Levy additional \$120,000 to Account for Lost Reserve Fund Interest Earnings**
  - \$97 reduction in average assessment
  - About \$3.2 million in additional funds for facilities between 2014 and when bond are paid off in 2023



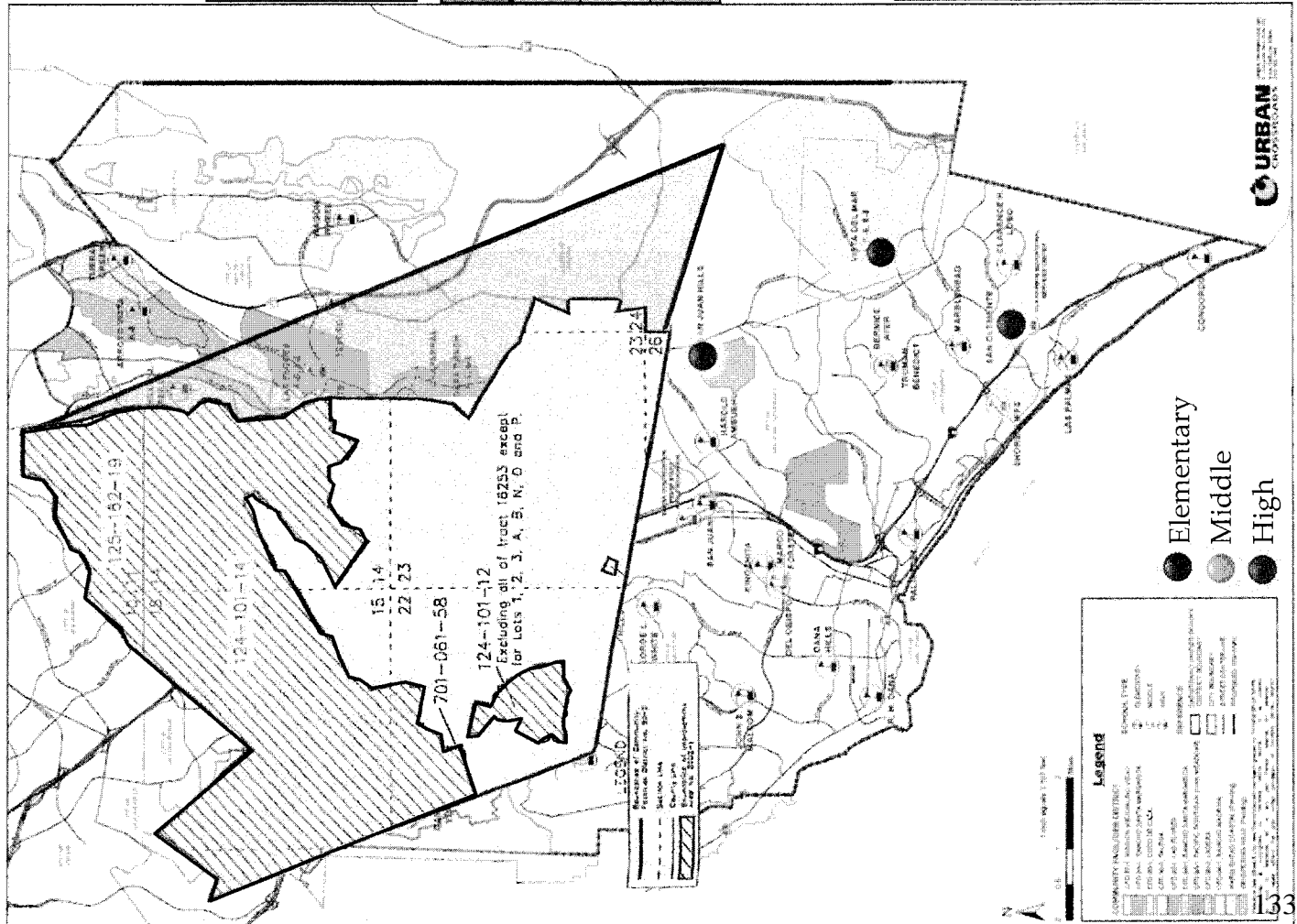
# 90-2 Talega/

CFD Terms (IA 2002 highlighted)	
Bond Maturity	2032 / 2033
Tax Term	2036-2037 / 2044-2045

Identified Site Needs (Master Plan)*	
Code Updates	\$2,351,735
Renovation	\$9,237,521
<b>Total Identified</b>	<b>\$11,589,256</b>

\*Does not include site work, minimum essential facilities, classroom replacement, or deferred maintenance estimates

Available Funds		
2012-2013 Transfer	90-2 IA2002-1	\$1,085,788 \$229,827
2013-2014 Beginning Balance	90-2 IA2002-1	\$5,090,802 \$1,082,518



## 90-2 Improvement Area 2002-1 (Talega) Original Scenarios for Consideration

- **Scenario 1 – Savings Goes to Reduce Levy**
  - \$314 reduction in average assessment
  - No change in extra funding for facilities
- **Scenario 2 – Savings Goes to Facilities**
  - No change in assessment (other than yearly 2 percent increase)
  - About \$17 million in additional funds for facilities between 2014 and when bonds are paid off in 2033
- **Scenario 3 – Savings Goes 50 percent to Reduce Levy, 50 percent to Facilities**
  - \$157 reduction in average assessment
  - About \$8.5 million in additional funds for facilities between 2014 and when bonds are paid off in 2033



# 90-2 Improvement Area 2002-1 (Talega)

## Scenarios for Reconsideration

- **Scenario 1 – Savings Goes to Reduce Levy**
  - \$314 reduction in average assessment
  - No change in extra funding for facilities
- **Scenario 2 – Savings Goes to Facilities**
  - No change in assessment (other than usual yearly 2 percent increase)
  - About \$17 million in additional funds for facilities between 2014 and when bonds are paid off in 2033
- **Scenario 3 – Savings Goes 50 percent to Reduce Levy, 50 percent to Facilities**
  - \$157 reduction in average assessment
  - About \$8.5 million in additional funds for facilities between 2014 and when bonds are paid off in 2033



CAPISTRANO UNIFIED SCHOOL DISTRICT  
San Juan Capistrano, California

January 22, 2014

**TALEGA COMMUNITY FACILITY DISTRICT NO. 90-2**

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This item was still being prepared by staff when the agenda went to print. The supporting documentation will be distributed to Trustees and posted on the web by Friday, January 17, 2014.

# Background

- The Talega Development has two CFDs
  - 90-2
  - 90-2 Improvement Area 2002-1
- In 2006, The Board of Trustees approved the refinancing of the bonds issued for CFD 90-2
- The refinancing resulted in interest savings on the bond of about \$4.7 million over the life of the bond payments from 2006-2007 to 2031-2032
- At the same time these bonds were refinanced, the Board passed a resolution (0506-73) lowering the total bond authorization and shortening the term of the levy







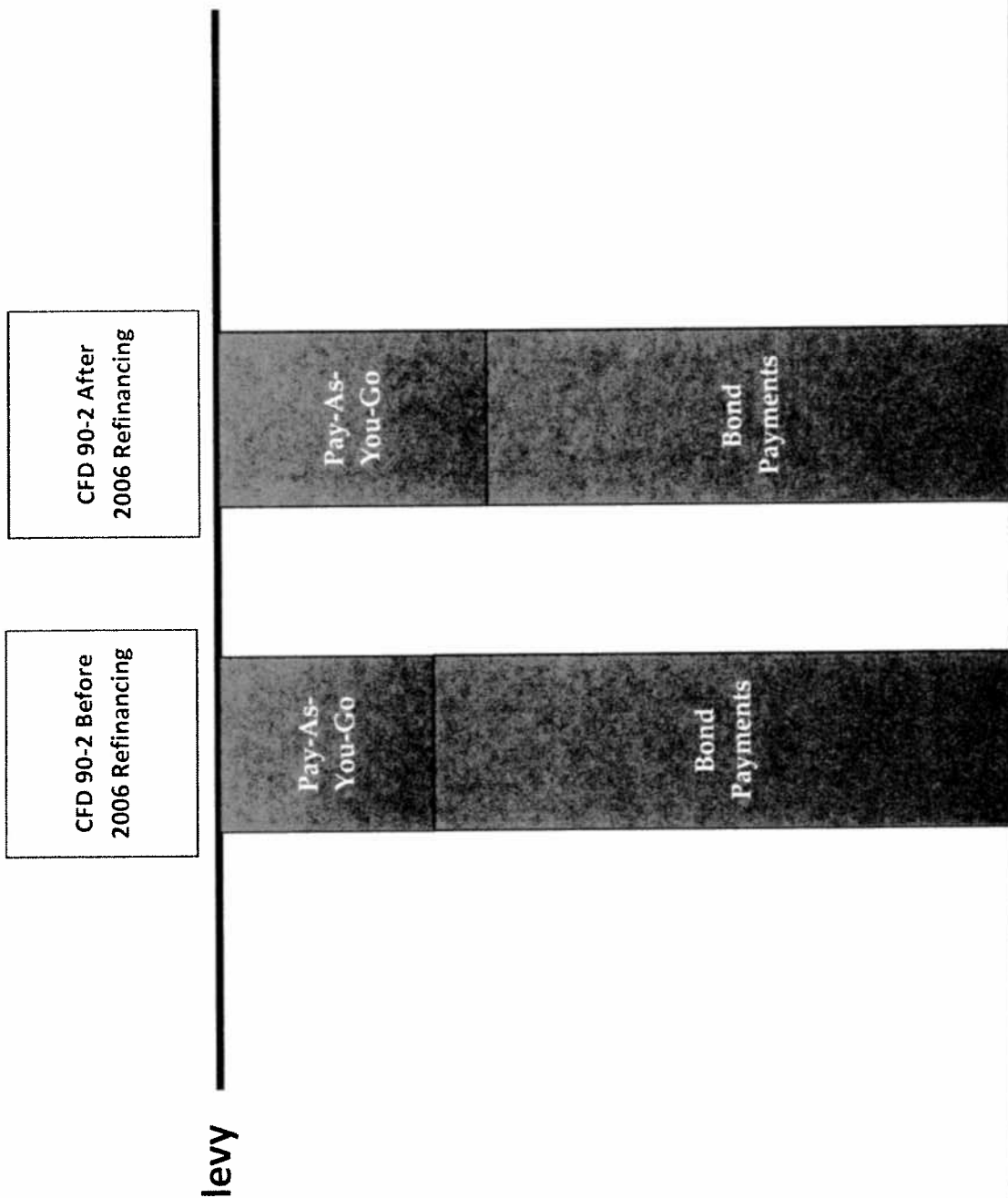
# Refinancing Savings

\$4.7 million  
savings is  
over term of  
bond

Debt Service for					
Fiscal Year Series		Debt Service for		Debt Service for	
2001 Bonds		2002 Bonds		2006 Refunding	
Fiscal Year	Series	Series	Series	Bonds Savings	Savings
2006 - 2007	\$ 1,436,098	\$ 1,074,566	\$ 2,369,564	\$ 141,100	
2007 - 2008	1,465,080	1,098,236	2,418,764	144,553	
2008 - 2009	1,497,430	1,115,686	2,465,364	147,753	
2009 - 2010	1,527,640	1,137,086	2,514,364	150,363	
2010 - 2011	1,555,680	1,162,099	2,565,564	152,215	
2011 - 2012	1,586,430	1,185,349	2,618,764	153,015	
2012 - 2013	1,619,525	1,211,934	2,673,764	157,695	
2013 - 2014	1,649,775	1,236,334	2,725,364	160,745	
2014 - 2015	1,682,080	1,258,291	2,773,564	166,808	
2015 - 2016	1,716,080	1,288,104	2,835,851	168,333	
2016 - 2017	1,751,400	1,309,991	2,890,901	170,490	
2017 - 2018	1,787,650	1,334,401	2,946,226	175,825	
2018 - 2019	1,824,425	1,360,801	3,004,914	180,313	
2019 - 2020	1,861,113	1,389,251	3,071,914	178,450	
2020 - 2021	1,898,300	1,414,456	3,128,226	184,530	
2021 - 2022	1,935,706	1,446,556	3,193,646	188,616	
2022 - 2023	1,973,050	1,474,838	3,252,906	194,981	
2023 - 2024	2,012,250	1,504,300	3,319,031	197,519	
2024 - 2025	2,055,281	1,533,700	3,388,181	200,800	
2025 - 2026	2,096,556	1,563,600	3,454,906	205,250	
2026 - 2027	2,135,781	1,598,700	3,528,981	205,500	
2027 - 2028	2,177,663	1,628,400	3,596,419	209,644	
2028 - 2029	2,221,613	1,662,700	3,670,069	214,244	
2029 - 2030	2,267,044	1,696,000	3,739,238	223,806	
2030 - 2031	2,313,369	1,728,000	3,818,694	222,675	
2031 - 2032	-	4,123,400	3,902,513	220,888	
Total	\$ 46,047,018	\$ 38,536,780	\$ 79,867,690	\$ 4,716,107	



# CFD Refinancing Overview







Board of Trustees Purchase Order Listing  
\*===== Fiscal Year: 2013-14 =====\*  
Board of Trustees Meeting.....JANUARY 22, 2014

The following purchase orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the following Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

PO No.	Fund	Vendor	Description	Amount
5329	87	B & H PHOTOGRAPHY	NonCapEq/Fac Acq /CVHS	948.09
5330	87	DAVID TAUSSIG ASSOC INC	Serv& Op/Fac Acq /Dstrctwd	5,000.00
5331	98	COUNTY OF ORANGE	Serv& Op/Fac Acq /SJHHS	6,507.31
3 Purchase Orders				\$12,455.40

EXHIBIT 22

Attachment 1

Page 1 of 7

Board of Trustees Purchase Order Listing  
\*===== Fiscal Year: 2013-14 =====\*  
Board of Trustees Meeting.....JANUARY 22, 2014

The following purchase orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the following Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

PO No.	Fund	Vendor	Description	Amount
332999	1	CALIFORNIA WESTERN VISUALS	NonCapEq/Instrctn/Benedict	15,997.51
333000	1	ETS - CAHSEE	Serv& Op/PuplTest/Dstrctwd	13,492.00
333001	1	SOUND IMAGE	Rntl:Oth/RR:Bldgs/Dstrctwd	13,635.51
333002	70	EXECUTIVE ENVIRONMENTAL SVCS	Serv& Op/Enterprs/Dstrctwd	1,843.63
333003	1	STATE OF CALIFORNIA	Serv& Op/Saf&Trng/Dstrctwd	257.50
333004	1	CAMCOR INC	InstMtls/Enterprs/Tesoro	8,313.41
333005	1	VALIANT IMC	InstMtls/Instrctn/LF Elem	408.24
333006	1	THE WRITER LEARNING SYSTEMS	InstMtls/SEOthIns/Dstrctwd	275.72
333007	1	KEY GOVERNMENT FINANCE INC	Debt Ser/Dbt Serv/Dstrctwd	50,741.08
			Debt-Int/Dbt Serv/Dstrctwd	3,290.28
333008	1	SCHOLASTIC	InstMtls/Instrctn/LadraElm	588.51
333009	1	PERMA-BOUND	InstMtls/Instrctn/MFMS	536.64
333010		VOID	VOID	0.00
333011	1	APPERSON EDUCATION PRODUCTS	InstMtls/Instrctn/CVHS	663.75
333012	1	ELLIPSIS	InstMtls/Instrctn/Tijeras	31.95
333013	1	LAKESHORE LEARNING MATERIALS	InstMtls/Instrctn/Tijeras	584.82
333014	1	LAKESHORE LEARNING MATERIALS	InstMtls/Instrctn/Viejo	408.35
333015	1	NASCO WEST	InstMtls/Instrctn/Tijeras	905.97
333016	1	BERTRAND'S HORN IMPROVEMENT	InstMtls/Instrctn/SCHS	522.65
333017	1	SCHOLASTIC	InstMtls/Instrctn/Crn Vlly	187.40
333018	1	HANDWRITING W/O TEARS	InstMtls/Instrctn/Crn Vlly	608.88
333019	1	BERTRANDS HORN IMPROVEMENT	InstMtls/Instrctn/BAMS	500.00
333020	1	WORD WRIGHT	Serv& Op/Instrctn/ANHS	215.76
333021	1	STARBUCK TRUCK REFINISHING INC	Rntl:Oth/PuplTran/Dstrctwd	4,865.00
333022	1	STARBUCK TRUCK REFINISHING INC	Rntl:Oth/PuplTran/Dstrctwd	910.00
333023		VOID	VOID	0.00
333024	1	P A THOMPSON ENGINEERING CO	Rntl:Oth/RR:Bldgs/Tesoro	42,606.57
333025	12	WAL MART L.N.	SpplsNonI/Sch Adm /Dstrctwd	847.00
333026	1	NASCO WEST	InstMtls/Instrctn/FNMS	527.13
333027	1	ULTRASOUND AUDIO INC.	NonCapEq/Enterprs/Tesoro	57,459.78
333028	1	SOUTHWEST SCHOOL SUPPLY	SpplsNonI/Sch Adm /Tesoro	67.99
333029	1	J W PEPPER-LOS ANGELES	InstMtls/Instrctn/ArroyoMS	1,439.37
333030	1	VERNIER SOFTWARE	InstMtls/Instrctn/SCHS	567.72
333031		VOID	VOID	0.00
333032	1	MERCER TOOL CORP.	InstMtls/Instrctn/ANHS	991.20
333033	1	SOUTH COAST FIRE PROTECTION	Rntl:Oth/RR:Bldgs/Dstrctwd	5,312.02
333034	1	EXECUTIVE ENVIRONMENTAL SVCS	Rntl:Oth/RR:Bldgs/Crn Vlly	2,656.11
333035	1	LA HABRA FENCE CO INC	Rntl:Oth/RR:Bldgs/SCHS	4,733.00
333036	1	LA HABRA FENCE CO INC	Rntl:Oth/RR:Bldgs/Hiddn Hl	3,657.00
333037	12	CULVER-NEWLIN	NonCapEq/SupvAdmn/Dstrctwd	4,781.59
333038	1	SOUTHWEST SCHOOL SUPPLY	SpplsNonI/Sch Adm /Viejo	864.21
333039	1	ACADEMIC THERAPY PUBL	SpplsNonI/PsychSer/Dstrctwd	2,490.80
333040	1	CULVER-NEWLIN	InstMtls/Enterprs/Tesoro	229.13
333041	1	QUALITY TOWING	Rntl:Oth/RR:Bldgs/Dstrctwd	770.00
333042	1	PRINT & BIND 4 LESS	NonCapEq/Grph Art/Dstrctwd	12,400.00

Board of Trustees Purchase Order Listing  
\*===== Fiscal Year: 2013-14 =====\*  
Board of Trustees Meeting.....JANUARY 22, 2014

PO No.	Fund	Vendor	Description	Amount
333043	1	BUNDY, KEN & LINDA	Serv& Op/SE0thIns/Dstrctwd	12,600.00
333044	1	WESTED	InstMtls/Instrctn/Dstrctwd	62.91
333045	1	APPLE COMPUTER INC	InstMtls/SE0thIns/Dstrctwd	325.92
333046	1	HEINEMANN	InstMtls/Instrctn/Dstrctwd	1,706.96
333047	1	APPLE COMPUTER INC	NonCapEq/Sch Adm /Dstrctwd	10,416.00
333048	1	CHOAN, CEDRIC AND CAROLINE	Serv& Op/Aid:Inst/Dstrctwd	46,000.00
333049		VOID	VOID	0.00
333050	1	CENTER FOR AUTISM RESEARCH	NPA /NPA /Dstrctwd	5,059.00
			Sub NPA /NPA /Dstrctwd	1,061.00
333051	1	ROZENBERG, ABBY	NPA /NPA /Dstrctwd	9,000.00
333052	1	CAESAR'S APPLIANCE	Rntl:Oth/RR:Bldgs/Dstrctwd	2,500.00
333053	1	PHONAK INC	SpplsNonI/HlthServ/Dstrctwd	1,105.40
333054	1	PRO-ED	SpplsNonI/HlthServ/Dstrctwd	148.68
333055		VOID	VOID	0.00
333056		VOID	VOID	0.00
333057	1	STAPLES ADVANTAGE	SpplsNonI/HlthServ/Dstrctwd	33.07
333058	1	SADDLEBACK VALLEY USD	FieldTrp/Instrctn/Marblehd	990.00
333059	1	MISSION SAN JUAN CAPISTRANO	FieldTrp/Instrctn/Viejo	441.00
333060	25	DOLINKA GROUP LLC	Serv& Op/Fac Acq /Dstrctwd	8,200.00
333061		VOID	VOID	0.00
333062	1	ACT EDUCATION AND WORKFORCE	Serv& Op/PuplTest/Dstrctwd	250.00
333063	1	COLLINS BUSINESS EQUIPMENT	Rnt&Repr/Aid:Inst/Dstrctwd	750.00
333064	1	DELL COMPUTER	InstMtls/Instrctn/Las Palm	92.33
333065	1	BIO RAD LABORATORIES	InstMtls/Instrctn/SCHS	329.84
333066	1	EDUCATIONAL INNOVATIONS	InstMtls/Instrctn/SCHS	106.62
333067	1	PC MALL GOV	SpplsNonI/Sch Adm /Tesoro	103.38
333068	1	APPLE COMPUTER INC	SpplsNonI/HlthServ/Dstrctwd	1,949.76
333069	1	INSIGHT SYSTEMS EXCHANGE	SpplsNonI/Enterprs/NHMS	2,332.80
333070	1	HERITAGE MUSEUM OF OC	FieldTrp/Instrctn/Concordi	990.00
333071	1	OCEAN INSTITUTE	FieldTrp/Instrctn/Concordi	2,760.00
333072	1	ENABLING DEVICES	InstMtls/SE0thIns/Dstrctwd	133.43
333073	1	READ NATURALLY	InstMtls/Instrctn/Las Palm	147.50
333074		VOID	VOID	0.00
333075	1	UC REGENTS	Conf:Ins/Instrctn/Tesoro	400.00
333076	1	SCHOOL SERVICES OF CALIFORNIA	CnfrNonI/SuppSvcs/Dstrctwd	175.00
			CnfrNonI/Bus/Fisc/Dstrctwd	525.00
			CnfrNonI/SupvAdmn/Dstrctwd	350.00
			CnfrNonI/Prsnl:HR/Dstrctwd	175.00
333077	1	ORANGE COUNTY DEPT OF EDUCAT	CnfrNonI/SupvAdmn/Dstrctwd	100.00
333078	1	JTAYLOR EDUCATION	Serv& Op/Instrctn/Las Palm	209.09
333079	1	BUSWEST	Ppl Tran/PuplTran/Dstrctwd	9,900.00
			Rntl:Oth/PuplTran/Dstrctwd	5,100.00
333080		VOID	VOID	0.00
333081	1	LENAHAN, MICHAEL	Serv& Op/Instrctn/Fatima	100.00
333082	1	PLANK ROAD PUBLISHING	InstMtls/Instrctn/Dstrctwd	47.75
333083	1	DELL COMPUTER	InstMtls/SE0thIns/Dstrctwd	75.59
333084	1	BSN SPORTS	NonCapEq/CurAthlt/Tesoro	1,478.59
333085	1	VERNIER SOFTWARE	InstMtls/Instrctn/ANHS	756.99
333086	1	REEL LUMBER	InstMtls/Instrctn/FNMS	2,500.00
333087	1	FARLEY, JOSEPH M	InstMtls/Instrctn/VarSites	398.08

Board of Trustees Purchase Order Listing  
\*===== Fiscal Year: 2013-14 =====\*  
Board of Trustees Meeting.....JANUARY 22, 2014

PO No.	Fund	Vendor	Description	Amount
333088	1	PC MALL GOV	SpplsNonI/SupvAdmn/Dstrctwd	107.83
333089	1	CULVER-NEWLIN	InstMtls/Instrctn/Dstrctwd	6,191.64
333090	1	CDWG Inc	NonCapEq/Instrctn/Dstrctwd	1,133.68
333091	1	SHI	Serv& Op/TIS /Dstrctwd	54.40
333092	1	DELL COMPUTER	SpplsNonI/TIS /Dstrctwd	538.92
333093	1	INSIGHT SYSTEMS EXCHANGE	SpplsNonI/RR:Bldgs/Dstrctwd	676.08
333094	1	INSIGHT SYSTEMS EXCHANGE	SpplsNonI/RR:Bldgs/Dstrctwd	907.20
333095	1	BENS ASPHALT	Rntl:Oth/RR:Bldgs/Hiddn Hl	5,525.00
333096	1	PACIFIC SUPPLY COMPANY	Rntl:Oth/RR:Bldgs/SCHS	2,150.69
333097	1	B & H PHOTOGRAPHY	InstMtls/Instrctn/Dstrctwd	429.84
333098	1	LAW OFFICES OF MAUREEN GRAVES	Legal /SupvAdmn/Dstrctwd	10,000.00
			Serv& Op/SE0thIns/Dstrctwd	1,500.00
333099	1	SAPCO	SpplsNonI/AcadmAdv/SJHHS	38.35
333100	1	FORD AAA STUDENT AUTO SK	Serv& Op/Instrctn/ANHS	135.00
333101	1	FOLLETT EDUCATIONAL SERVICES	InstMtls/Instrctn/OsoGrand	26.64
333102	1	TROXELL COMMUNICATIONS INC	SpplsNonI/Sch Adm /Wagon Wh	386.66
333103	1	CAMCOR INC	NonCapEq/Instrctn/Tesoro	1,597.49
333104	1	NCS PEARSON	SpplsNonI/Spch Aud/Dstrctwd	3,661.51
333105	1	CREATIVE COOKBOOK COMPANY	InstMtls/Instrctn/AVMS	1,264.00
333106		VOID	VOID	0.00
333107	1	SAN DIEGO COUNTY	Serv& Op/Dist Veh/Dstrctwd	6,992.00
333108	11	AMERICAN COUNCIL ON EDUCATION	Serv& Op/Instrctn/Dstrctwd	506.00
333109		VOID	VOID	0.00
333110	1	SOUTHWEST SCHOOL SUPPLY	InstMtls/Instrctn/SCHS	96.94
333111		VOID	VOID	0.00
333112		VOID	VOID	0.00
333113	1	INTERACTIVE EDUCATIONAL VIDEO	InstMtls/Instrctn/ANHS	749.91
			InstMtls/Enterprs/ANHS	1,733.24
333114	1	JIM'S MUSIC CENTER	InstMtls/Instrctn/ArroyoMS	219.00
333115	1	DBQ PROJECT, THE	InstMtls/Instrctn/LRMS	1,508.00
333116	1	STAPLES ADVANTAGE	InstMtls/Instrctn/SCHS	60.02
333117	1	SCHOLASTIC	InstMtls/Instrctn/Lgna Nig	1,112.40
333118	1	FOLLETT LIBRARY RESOURCES	InstMtls/Instrctn/Bathgate	360.75
333119	1	ORANGE COUNTY ACADEMIC DECA	Serv& Op/Instrctn/SJHHS	735.00
333120	1	HERITAGE SCHOOLS INC	Residtl /NPS /Dstrctwd	15,096.00
			Sub MHBC/NPS /Dstrctwd	50,618.40
			Sub MHBC/PsychSer/Dstrctwd	17,250.00
333121	1	CAMCOR INC	SpplsNonI/Enterprs/HankeyMS	1,467.07
333122	1	PEARSON EDUCATION	SpplsNonI/SupvAdmn/Dstrctwd	957.70
333123	1	KENNEY, ROBERT AND MARIE	Serv& Op/Aid:Inst/Dstrctwd	15,000.00
333124	1	ROBERT & SHERIE SAMUELIAN	Serv& Op/NPS /Dstrctwd	95,000.00
			Serv& Op/Spch Aud/Dstrctwd	3,500.00
			Legal /SupvAdmn/Dstrctwd	1,500.00
333125	1	SOCIAL THINKING PUBLISHING	InstMtls/Instrctn/Benedict	175.71
333126		VOID	VOID	0.00
333127	1	CHANNING L BETE CO INC	InstMtls/Instrctn/FNMS	52.60
333128		VOID	VOID	0.00
333129	1	JFK TRANSPORTATION CO INC	Charter /DW Undst/Dstrctwd	10,000.00
333130	1	FOLLETT EDUCATIONAL SERVICES	InstMtls/SE0thIns/Dstrctwd	10.61
333131	1	PACIFIC PLUMBING COMPANY OF	Rntl:Oth/RR:Bldgs/SJHHS	5,400.00



Board of Trustees Purchase Order Listing  
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PO No.	Fund	Vendor	Description	Amount
333132	1	WAXIE	SpplsNonI/PuplTran/Dstrctwd	123.90
333133	1	PACIFIC PLUMBING COMPANY OF	SpplsNonI/RR:Bldgs/DHHS	9,840.00
333134	1	JOSTENS	SpplsNonI/Sch Adm /CVHS	4,000.00
333135	1	PACIFIC COAST SIGHTSEEING	Charter /DW Undst/Dstrctwd	10,000.00
333136	1	PACIFIC PLUMBING COMPANY OF	Rntl:Oth/RR:Bldgs/Dstrctwd	21,279.00
333137	68	DEPT OF INDUSTRIAL RELATIONS	Serv& Op/Enterprs/Dstrctwd	80,372.90
333138	1	CULVER-NEWLIN	SpplsNonI/Sch Adm /LFMS	166.32
333139	1	CULVER-NEWLIN	InstMtls/Instrctn/Las Palm	270.00
333140	1	SAFETY KLEEN CORP	Serv& Op/Saf&Trng/Dstrctwd	6,300.00
333141	1	CONCRETE COATING SPECIALISTS	Rntl:Oth/RR:Bldgs/DHHS	3,951.00
333142	1	APPLE COMPUTER INC	InstMtls/Instrctn/Wagon Wh	3,808.32
333143	1	INSIGHT SYSTEMS EXCHANGE	InstMtls/Instrctn/Wagon Wh	1,360.80
333144	1	DELL COMPUTER	SpplsNonI/Sch Adm /Ambuehl	444.32
333145		VOID	VOID	0.00
333146	1	LINGUI SYSTEMS INC	SpplsNonI/Spch Aud/Dstrctwd	525.74
333147	1	INSIGHT SYSTEMS EXCHANGE	NonCapEq/Enterprs/AVMS	896.40
333148	1	SMART & FINAL IRIS #399	InstMtls/Instrctn/SCHS	300.00
333149	1	ORANGE COUNTY DEPT OF EDUCAT	Serv& Op/Instrctn/CVHS	265.00
333150	1	S & S WORLDWIDE	InstMtls/Instrctn/Crn Vlly	118.07
333151	1	CERTIFIED TRANSPORTATION	Charter /DW Undst/Dstrctwd	10,000.00
333152	1	AAA ELECTRIC MOTOR SALES	SpplsNonI/RR:Bldgs/Dstrctwd	5,000.00
333153	1	ACCREDITING COMM F/SCHLS	SpplsNonI/Sch Adm /CVHS	70.00
333154	1	TRANSPORTATION CHARTER SERVICE	Charter /DW Undst/Dstrctwd	10,000.00
333155	1	INSIGHT SYSTEMS EXCHANGE	InstMtls/Enterprs/Tesoro	2,366.28
333156	1	VEX ROBOTICS INC	InstMtls/Instrctn/OsoGrand	339.40
333157	1	SMART & FINAL IRIS #399	SpplsNonI/GuidCnsl/RH Dana	150.00
333158	1	CORNERSTONE THERAPIES	NPA /NPA Hlth/Dstrctwd	1,400.00
333159	1	DELL COMPUTER	NonCapEq/TIS /Dstrctwd	1,278.69
333160	1	BLIND CHILDREN'S LEARNING	NPS /NPS /Dstrctwd	24,999.00
			Sub NPS /NPS /Dstrctwd	4,542.00
333161	1	ORANGE COUNTY DEPT OF EDUCAT	Serv& Op/Instrctn/Benedict	4,583.00
333162	1	APPLE COMPUTER INC	NonCapEq/Instrctn/OsoGrand	8,464.27
333163	1	INSIGHT SYSTEMS EXCHANGE	NonCapEq/Instrctn/RH Dana	7,192.80
333164	12	CONTROLTEC INC	Serv& Op/Sch Adm /Dstrctwd	250.00
333165	1	APPLE COMPUTER INC	NonCapEq/Instrctn/LF Elem	7,635.36
333166	25	ATKINSON ANDELSON LOYA	Legal /Fac Acq /Dstrctwd	50,000.00
333167	1	CALIFORNIA WEEKLY EXPLORER INC	FieldTrp/Instrctn/Tijeras	1,045.00
333168	1	SUNBURST DIGITAL INC	InstMtls/Instrctn/Lgna Nig	99.95
333169	1	UC REGENTS	Conf:Ins/Instrctn/DHHS	400.00
333170	1	HERITAGE MUSEUM OF OC	FieldTrp/Instrctn/Tijeras	676.00
333171	1	SCHOOL SERVICES OF CALIFORNIA	CnfrNonI/SupvAdmn/Dstrctwd	175.00
333172		VOID	VOID	0.00
333173	1	DISCOVERING SCIENCE COMPANY	CnsltSvs/Instrctn/Del Obis	10,710.00
333174	1	CMC SOUTH	Serv& Op/Instrctn/St Edwrd	155.00
333175	1	CMC SOUTH	Serv& Op/Instrctn/St Edwrd	195.00
333176	1	DISCOVERY SCIENCE CENTER	CnsltSvs/Instrctn/GrgWhite	741.00
333177	1	VINCENT FALL & ASSOCIATES	CnfrNonI/GuidCnsl/BAMS	49.50
333178	1	#1 IN LEARNING ONLINE INC	CnsltSvs/Instrctn/Dstrctwd	7,341.20
333179	1	VINCENT FALL & ASSOCIATES	CnfrNonI/GuidCnsl/FNMS	49.50
333180	1	ALPEN SPRUCE LLC	Serv& Op/TIS /Dstrctwd	21,569.87

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PO No.	Fund	Vendor	Description	Amount
333181	1	FLINN SCIENTIFIC INC	InstMtls/Instrctn/SCHS	1,896.17
333182	1	NASCO WEST	InstMtls/Instrctn/CanViste	298.35
333183	1	WARDS NATURAL SCIENCE	InstMtls/Instrctn/SCHS	313.04
333184	1	W W GRAINGER INC	InstMtls/Instrctn/MFMS	113.32
333185	1	PATTERSON MEDICAL/ SAMMONS	SpplsNonI/HlthServ/Dstrctwd	691.79
333186	1	PRO-ED	Serv& Op/SE0thIns/Dstrctwd	1,080.00
333187	1	OTICON	NonCapEq/HlthServ/Dstrctwd	1,904.76
333188		VOID	VOID	0.00
333189	1	PACIFIC NORTHWEST PUBLISHING	SpplsNonI/Sch Adm /Dstrctwd	82.08
333190	1	SOUTHWEST SCHOOL SUPPLY	InstMtls/Instrctn/Concordi	300.00
333191	1	SOUTHWEST SCHOOL SUPPLY	InstMtls/Instrctn/SMS	48.91
333192	1	CETA	FieldTrp/Enterprs/MFMS	2,123.50
333193	1	SOUTHWEST SCHOOL SUPPLY	SpplsNonI/Sch Adm /SMS	29.57
333194	1	INSIGHT SYSTEMS EXCHANGE	InstMtls/SDCInstr/LFMS	3,042.36
333195	1	INSIGHT SYSTEMS EXCHANGE	InstMtls/Instrctn/LF Elem	151.20
333196	1	INSIGHT SYSTEMS EXCHANGE	InstMtls/Instrctn/Wagon Wh	676.08
333197	1	INSIGHT SYSTEMS EXCHANGE	InstMtls/Instrctn/AVMS	338.04
333198	1	INSIGHT SYSTEMS EXCHANGE	SpplsNonI/Enterprs/Dstrctwd	2,721.60
333199	1	INSIGHT SYSTEMS EXCHANGE	InstMtls/Instrctn/Reilly	907.20
333200	1	APPLE COMPUTER INC	InstMtls/Instrctn/LFMS	1,955.52
333201	1	APPLE COMPUTER INC	NonCapEq/SDCInstr/Tesoro	541.92
333202	1	IMAGINE LEARNING	InstMtls/Instrctn/Dstrctwd	23,220.00
333203	1	DELL COMPUTER	SpplsNonI/TIS /Dstrctwd	68.52
333204	1	PC MALL GOV	Serv& Op/Instrctn/LFMS	2,412.40
333205	1	SOUTHWEST SCHOOL SUPPLY	InstMtls/Instrctn/Viejo	2,000.00
333206	1	SOUTHWEST SCHOOL SUPPLY	SpplsNonI/Sch Adm /Don Juan	2,000.00
333207	1	ILLUMINATE EDUCATION	CnfrNonI/SupvAdmn/Dstrctwd	259.00
333208	1	PALI MOUNTAIN INSTITUTE	FieldTrp/Instrctn/Benedict	42,410.00
333209	1	MISSION SAN JUAN CAPISTRANO	FieldTrp/Instrctn/Don Juan	1,668.00
333210	1	ACORN MEDIA	SpplsNonI/TIS /Dstrctwd	122.28
333211	1	REALLY GOOD STUFF	InstMtls/Instrctn/LadraElm	58.30
333212	1	CAMCOR INC	InstMtls/Instrctn/Castille	1,956.10
333213	1	PATHWAY COMMUNICATIONS LTD.	InstMtls/Instrctn/Castille	341.28
333214	1	BARRETT-ROBINSON INC	InstMtls/Instrctn/Castille	18.96
333215	1	GOLDEN STAR TECHNOLOGY INC.	InstMtls/Instrctn/Castille	95.73
333216	1	AVES AUDIO VISUAL SYSTEMS	InstMtls/Instrctn/Castille	219.59
333217	1	CAMCOR INC	InstMtls/Instrctn/ArroyoMS	399.37
333218	1	PATHWAY COMMUNICATIONS LTD.	NonCapEq/Instrctn/Reilly	1,766.45
333219	1	CAMCOR INC	InstMtls/Instrctn/Tesoro	3,594.36
333220	1	PATHWAY COMMUNICATIONS LTD.	NonCapEq/Enterprs/NHMS	1,766.45
333221	1	ARTURO J. ADDEMAN	NonCapEq/Instrctn/MFMS	6,776.00
333222	1	PEARSON EDUCATION	InstMtls/Instrctn/Dstrctwd	4,376.85
333223	1	AARDVARK CLAY	InstMtls/Instrctn/Tesoro	245.48
333224	1	CONTEMPORARY SERVICES CORP.	Serv& Op/Enterprs/Tesoro	20,000.00
333225	1	CONTEMPORARY SERVICES CORP.	Serv& Op/Enterprs/DHHS	10,000.00
333226	1	JOSTENS	SpplsNonI/Sch Adm /Tesoro	6,000.00
333227	1	JOSTENS	SpplsNonI/Sch Adm /SCHS	6,000.00
333228	1	JOSTENS	SpplsNonI/Sch Adm /SJHHS	6,000.00
333229	1	JOSTENS	SpplsNonI/Sch Adm /DHHS	6,000.00
333230	1	BENS ASPHALT	Rntl:Oth/RR:Bldgs/ANHS	64,427.50

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PO No.	Fund	Vendor	Description	Amount
333231	1	BENS ASPHALT	Rntl:Oth/RR:Bldgs/Chaparal	18,421.75
333232	1	SCHOOL OUTFITTERS.COM	InstMtls/Instrctn/Tesoro	859.33
333233	1	BENS ASPHALT	Rntl:Oth/RR:Bldgs/Serra	9,300.00
333234	1	BENS ASPHALT	Rntl:Oth/RR:Bldgs/Ambuehl	17,403.65
333235	1	LA HABRA FENCE CO INC	Rntl:Oth/RR:Bldgs/AVMS	4,262.00
333236	1	LA HABRA FENCE CO INC	Rntl:Oth/RR:Bldgs/ANHS	6,287.00
333237	1	NASCO WEST	InstMtls/Instrctn/Wagon Wh	549.07
333238	1	NASCO WEST	InstMtls/Instrctn/CVHS	60.54
333239	1	PACIFIC ROOFING SYSTEMS	Rntl:Oth/RR:Bldgs/Bergeson	12,308.00
333240	1	PACIFIC ROOFING SYSTEMS	Rntl:Oth/RR:Bldgs/Bergeson	12,308.00
333241	1	ABOVE ALL NAMES CONSTRUCTION	Rntl:Oth/RR:Bldgs/ANHS	30,936.15
333242	1	ABOVE ALL NAMES CONSTRUCTION	Rntl:Oth/RR:Bldgs/Dstrctwd	2,312.00
333243	1	SPORTS FACILITIES GROUP INC	Rntl:Oth/RR:Bldgs/Viejo	10,292.00
333244	1	PROSURFACE	Rntl:Oth/RR:Bldgs/DHHS	1,490.00
333245	1	CULVER-NEWLIN	SpplsNonI/HlthServ/Dstrctwd	275.40
333246	1	MARKERBOARD PEOPLE	InstMtls/Instrctn/Del Obis	1,062.00
333247	1	TIME FOR KIDS	InstMtls/Instrctn/Hiddn Hl	468.00
333248	1	LOVE AND LOGIC INSTITUTE	CnfrNonI/Sch Adm /Castille	99.00
333249	1	ORANGE COUNTY DEPT OF EDUCAT	Serv& Op/Instrctn/Castille	49,920.00
333250	1	LEGOLAND	FieldTrp/Instrctn/VdelMarE	1,632.00
333251	1	IRVINE PARK RAILROAD	FieldTrp/Instrctn/Benedict	1,778.00
333252	1	IMAGE 2000	InstMtls/Instrctn/Tesoro	894.24
333253	1	IMAGE 2000	NonCapEq/Instrctn/Las Palm	2,910.60
333254	68	ACCESS TECHNOLOGY SOLUTIONS	SpplsNonI/Enterprs/Dstrctwd	662.60
333255	1	OFFICE DEPOT	SpplsNonI/Purch /Dstrctwd	156.05
333256	1	HITT MARKING DEVICE	SpplsNonI/SupvAdmn/Dstrctwd	56.33
333257	1	SNAP-ON TOOLS CORP	InstMtls/Instrctn/SCHS	9,296.21
333258	1	MUNICIPAL UNDERGROUND SERVICES	Rntl:Oth/RR:Bldgs/Dstrctwd	20,000.00
333259	1	VEX ROBOTICS INC	InstMtls/Instrctn/FNMS	597.38
333260	1	GENERAL BINDING CORP	InstMtls/SE0thIns/Dstrctwd	12.46
333261	1	NETWORK HARDWARE RESALE	Serv& Op/TIS /Dstrctwd	4,620.00
333262	1	CDWG Inc	InstMtls/Enterprs/Tesoro	50.58
333263	1	APPLE COMPUTER INC	InstMtls/SE0thIns/Dstrctwd	651.84
333264	1	INSIGHT SYSTEMS EXCHANGE	InstMtls/Instrctn/ArroyoEl	777.60
			InstMtls/Instrctn/ArroyoMS	1,166.40
333265	1	TRITON AIR INC	Rnt&Repr/CurAthlt/SCHS	578.44
333266	1	PEARSON EDUCATION	SpplsNonI/SupvAdmn/Dstrctwd	1,183.64
333267	1	MOORE'S SEWING MACHINE	Rntl:Oth/RR:Bldgs/Dstrctwd	15,000.00
333268	1	CA LEAGUE MIDDLE SCHOOL	CnfrNonI/Sch Adm /LRMS	210.00
333269	1	TROXELL COMMUNICATIONS INC	NonCapEq/Instrctn/Dstrctwd	29,948.40
333270	1	DELL COMPUTER	NonCapEq/Instrctn/Dstrctwd	26,346.06
333271	1	CDWG Inc	NonCapEq/Instrctn/Dstrctwd	218,301.87
333272	1	BEARCOM	SpplsNonI/Sch Adm /Viejo	1,603.69
333273	1	THYSSEN ELEVATOR CORPORATION	Rntl:Oth/RR:Bldgs/Dstrctwd	34,287.30
333274	1	CALIF STEEPLEJACK & PAINTING	Rntl:Oth/RR:Bldgs/Dstrctwd	20,000.00
333275	1	A Z BUS SALES INC	Ppl Tran/PuplTran/Dstrctwd	57,898.95
333276	1	BENS ASPHALT	Rntl:Oth/RR:Bldgs/Dstrctwd	3,122.00

260 Purchase Orders \$1,851,772.30



Board of Trustees Warrant Listing  
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Warrant Number	Name of Payee	Reference Number	Amount
192245	A Z BUS SALES INC	PO-330865	2,173.84
		PO-330885	2,067.51
192246	ALISO NIGUEL AUTO CARE	PO-332505	1,426.03
192247	ALISO VIEJO AUTO SERVICE	PO-332067	1,289.09
192248	APPLE COMPUTER INC	PO-331837	6,764.60
		PO-331939	1,649.90
		PO-332421	125.28
192249	BATTERIES PLUS	PO-330237	631.26
		PO-331932	154.43
192250	BIO RAD LABORATORIES	PO-332428	236.72
192251	BLAIRS TOWING INC	PO-332339	1,075.00
192252	CAL-STATE AUTO PARTS INC	PO-331558	1,398.79
192253	CAMCOR INC	PO-332296	1,996.86
		PO-332600	5,788.20
		PO-332648	1,956.09
192254	CDW GOVERNMENT	PO-330083	52.37
192255	CHEVROLET OF IRVINE	PO-332062	143.78
192256	COMPLETE OFFICE OF CA	PO-330088	104.46
		PO-330362	11.11
		PO-330384	157.55
		PO-330718	37.33
		PO-331777	55.83
		PO-331973	58.24
192257	CROWN VALLEY TRANS	PO-331629	1,680.80
192258	CULVER-NEWLIN	PO-331317	3,701.16
192259	DANIELS TIRE SERVICE	PO-330869	4,961.60
192260	DBQ PROJECT, THE	PO-332707	540.00
192261	DELL MARKETING L P	PO-332771	97.14
192262	DPF FILTERS INC.	PO-331505	960.00
192263	ECOLAB	PO-332904	800.00
192264	ECOLAB PEST ELIMINATION	CL-131675	960.00
192265	ECOLOGY TIRE	PO-331926	135.00
192266	FACTORY MOTOR PARTS	PO-331557	1,856.44
192267	FEDERAL EXPRESS CORP	PO-330159	253.19
192268	FOLLETT LIBRARY RESOURCES	PO-331202	169.05
192269	FREEWAY AUTO SUPPLY	PO-330860	518.99
192270	FRICTION MATERIALS CO.	PO-330870	2,214.82
192271	LEARNING A-Z	PO-331622	1,019.40
192272	FOLLETT EDUCATIONAL SVC	PO-331184	1,694.00
192273	COMMUNITY CARE LICENSING	PO-332737	25.00
192274	CITY OF SAN JUAN CAPISTRANO	PO-330226	6,644.82
192275	CONSOLIDATED ELECT DISTR	PO-330433	667.05
192276	PROFESSIONAL INTEGRATION LLC	PO-332152	10,108.80
192277	SAN DIEGO GAS & ELECTRIC	PO-330248	29,169.67
192278	SANTA MARGARITA WATER	PO-330247	3,398.44

Attachment 2

Board of Trustees Warrant Listing  
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Warrant Number	Name of Payee	Reference Number	Amount
192279	SO CAL GAS CO	PO-330249	58.85
192280	SO COAST WATER DIST	PO-330224	5,484.16
192281	SOUTHERN CALIFORNIA EDISON	PO-330250	36,437.11
192282	BENS ASPHALT	PO-332599	9,735.00
		PO-332604	8,212.70
192283	DECISIONINSITE LLC	PO-324274	3,000.00
192284	ORANGE COUNTY REGISTER	PO-332874	537.00
192285	AMERICAN LOGISTICS COMPANY LLC	PO-331258	14,500.25
192286	CALIFORNIA BANK & TRUST	PO-332593	971.40
192287	CALIFORNIA WEEKLY EXPLORER INC	PO-330442	2,040.00
192288	XEROX CORPORATION	PO-331881	50,790.60
		PO-331882	573.14
		PO-331884	213,430.04
		PO-331964	102,911.04
192289	BERRY, SCOTT AND/OR JAIME	PO-332396	1,431.10
192290	CRARY, BRENDA	PO-330011	4,224.60
192291	DEVEREUX CLEO WALLACE	PO-332859	7,718.48
192292	DORES, PAUL ALAN	PO-330007	2,700.00
192293	FERREN, MATTHEW & KATIE	CL-130856	557.00
192294	KIDS INSTITUTE FOR DEVELOPMENT	PO-332601	6,424.65
192295	MARDAN CENTER OF ED	PO-330629	3,096.00
		PO-330652	3,096.00
		PO-332003	2,924.00
		PO-332004	2,924.00
192296	OCEANVIEW SCHOOL	PO-330634	3,844.00
		PO-330712	3,392.00
		PO-330727	2,912.00
		PO-330728	1,300.00
		PO-330729	4,084.00
		PO-330734	3,604.00
		PO-330735	3,604.00
		PO-330739	3,392.00
		PO-330740	3,844.00
		PO-331859	3,586.00
		PO-332001	3,604.00
		PO-332362	3,604.00
		PO-332363	3,604.00
		PO-332387	3,752.00
		PO-332860	900.00
192297	ORANGE COUNTY THERAPY SERVICE	PO-330010	4,640.00
192298	PATLAN, MARK & LINDA	PO-332463	16,745.00
192299	PATTERSON, PAMELA	PO-330771	1,695.00
192300	PYRAMID AUTISM CENTER	PO-330628	3,825.00
192301	ROZENBERG, ABBY	PO-332854	1,400.00
192302	SALAMIRAD, ALI & JODY	PO-332065	1,625.00

Board of Trustees Warrant Listing  
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Warrant Number	Name of Payee	Reference Number	Amount
192303	SPEECH & LANGUAGE DEVEL	PO-330642	3,959.00
		PO-331680	6,120.00
		PO-331853	5,562.50
		PO-332858	4,440.00
192304	STRUM, DENISE AND/OR ROBERT	PO-332821	848.41
192305	TERI INC	PO-331991	5,307.28
192306	WINGARD, RICHARD AND LORENA	PO-330831	1,000.00
192307	HARBOTTLE LAW GROUP	PO-330824	1,649.79
192308	VAVRINEK TRINE DAY & CO LLP	PO-331700	7,200.00
192309	BOGNAR, CATHERINE M.	PV-141888	115.00
192310	COLLINGS, JANICE	PV-141889	235.21
192311	FEESER, JENNIFER	PV-141890	194.91
192312	HOLLIDAY, SUSAN	PV-141891	459.90
192313	OCMC	PO-332355	500.00
192314	OLSON, STACEY	PV-141892	481.03
192315	ORANGE COUNTY DEPT OF EDUCATIO	PO-331526	300.00
		PO-332472	25.00
		PO-332673	25.00
192316	RICHARDS INSTITUTE	PV-141887	3,000.00
192317	N-SYNCH TECHNOLOGIES	CL-131611	285.03
		CL-131612	143.32
192318	NASCO WEST	CL-131435	48.05
192319	PRO-ED	CL-131615	74.70
192320	SCHOLASTIC EDUCATION INC	CL-131600	323.68
		CL-131601	132.72
		CL-131619	97,527.50
		CL-131620	41,797.50
192321	FARLEY, JOSEPH M	PV-141931	398.08
192322	STATE BD EQUALIZATION	PV-141930	1,150.00
192323	CAPISTRANO UNIFIED SCHOOL DIST	PO-330320	49,620.29
192324	UNUM LIFE INSURANCE	PO-330339	9,124.56
192325	CORVEL CORPORATION	PO-330400	23,382.75
192326	W W GRAINGER INC	-	
		PO-330499	19,879.84
192327	W W GRAINGER INC	-	
		PO-330499	27,850.20
192328	W W GRAINGER INC	PO-330499	4,707.31
192329	ADAMS, KARA	PV-141893	107.24
192330	ALZAMORA, LUCERO	PV-141894	455.62
192331	ARKEE, SHEILA	PV-141895	379.68
192332	BALOGH, DAVID/MICHELLE	PV-141897	227.81
192333	BANNERMAN, CARY & KELLY	PV-141898	176.73
192334	BAUER, ADAM OR GINA	PV-141899	94.92
192335	BELLOMO, PHILIP &/OR KATHY	PV-141900	267.58
192336	BOUCLY, CHRISTOPHER & DAWNIEL	PV-141901	258.54

Board of Trustees Warrant Listing  
\*===== Fiscal Year: 2013-14 =====\*  
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Warrant Number	Name of Payee	Reference Number	Amount
192337	BOYD, VALERIE	PV-141902	112.10
192338	BRENNAN, JILL	PV-141904	80.68
192339	BRESSLER, ERIC & KATHY	PV-141903	132.89
192340	CANET, DONALD OR ERIN	PV-141905	256.28
192341	CIPOLLONE, JOSEPH & DEBRA	PV-141906	197.52
192342	CLARK, BRIAN OR YOLANDA	PV-141907	135.78
192343	COON, MATTHEW/ERIKA	PV-141908	256.28
192344	CROWELL, BRIDGETTE	PV-141909	635.51
192345	CUHADAROGLU, MEHMET OR BELGIN	PV-141910	1,317.58
192346	DECK, JUSTIN OR MARISSA	PV-141911	650.66
192347	DESHAZER, ALEX OR DARCY	PV-141912	232.55
192348	FRAIZER, JERRY & KATHERINE	PV-141913	200.69
192349	GARCIA, ROSALINA	PV-141896	214.52
192350	HOGGATT, ROBERT/VERONICA	PV-141914	263.97
192351	HYLTON, CHRIS OR HERMINIA	PV-141915	221.48
192352	LE, CHAU & TRAN, TU	PV-141918	348.04
192353	SUTHERLAND, STEPHEN & RACHEL	PV-141916	126.56
192354	TRAN, CHAU & LUONG, PHUONG	PV-141919	205.66
192355	TRITZ, RICHARD &/OR JULIE	PV-141920	138.99
192356	WILLIAMS, GINI	PV-141921	90.17
192357	YUEN, ALBERT & TONG, CHARLENE	PV-141922	117.07
192358	ZABOROWSKI, JEFF AND WENDY	PV-141923	133.79
192359	CMRS-TMS	PO-330158	35,000.00
192360	MAIL FINANCE	PO-330502	1,103.73
192361	MCGRAW HILL COMPANIES	PO-332538	1,026.22
192362	MENTORING MINDS	PO-332287	34.80
192363	MERCURY DISPOSAL SYSTEM INC	PO-331085	1,053.56
192364	MOBILE COMM REPAIR INC	PO-331139	319.90
		PO-332608	118.80
192365	NASCO WEST	PO-330542	310.27
		PO-331809	1,447.05
		PO-331894	2,088.77
		PO-332106	69.77
		PO-332111	34.04
		PO-332294	575.24
		PO-332627	814.14
192366	NILES BIOLOGICAL	PO-331956	236.61
192367	ONE STOP BINDERY	PO-330150	425.00
192368	ORANGE COUNTY DEPT OF EDUCATIO	PO-330783	3,700.00
192369	ORANGE COUNTY PROBATION DEPT	PO-331221	750.00
192370	ORANGE COUNTY REGISTER	PO-332768	1,790.16



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Warrant Number	Name of Payee	Reference Number	Amount
192371	PATHWAY COMMUNICATIONS LTD.	PO-332151	6,412.99
		PO-332174	642.82
		PO-332175	482.11
		PO-332177	5,299.34
		PO-332374	426.61
		PO-332572	89.13
192372	PHONAK INC	PO-332564	157.39
		PO-332693	122.07
192373	PITNEY BOWES/PRESORT SERVICES	PO-330153	689.70
192374	PRECISION DATA PRODUCTS	PO-332790	39.16
192375	PRECISION SPEEDOMETER SR	PO-332984	836.02
192376	PROGRESSIVE MANUFACTURING	PO-332767	456.60
192377	PRUDENTIAL OVERALL SUP	PO-330144	65.72
192378	ROBOTEVENTS	PO-332314	100.00
192379	SCOTT FORESMAN	PO-331464	268.27
		PO-332537	1,585.66
192380	SEHI COMPUTER	PO-330086	495.45
192381	SPORTS FACILITIES GROUP INC	PO-332553	2,258.04
192382	SUPER DUPER INC.	PO-332105	21.23
192383	SWEETMAN SYSTEMS	PO-330975	7,133.80
192384	THYSSENKRUPP ELEVATOR CORP	PO-331669	1,681.50
192385	TOP-USA CORPORATION	PO-332628	162.78
192386	ULINE	PO-330154	447.12
		PO-330176	186.63
		PO-332418	368.28
		PO-332633	251.97
192387	VICTORY PADDLE/SCHOOL PASSES	PO-332738	35.45
192388	WARDS NATURAL SCIENCE	PO-331090	157.46
192389	ADDEMAN, ARTURO J	PO-331996	5,803.00
192390	AMER PRINTING HS BLIND	PO-330724	514.00
		PO-330726	1,028.00
192391	B & H PHOTOGRAPHY	PO-332534	405.03
		PO-332689	390.04
192392	BADEN SPORTS INC	PO-331936	351.32
192393	CAMCOR INC	PO-332649	42.94
192394	CULVER-NEWLIN	PO-332594	149.04
		PO-332615	430.70
192395	HERFF JONES INC	PO-332559	391.12
192396	IXL LEARNING INC	PO-332729	3,000.00
192397	KELLY PAPER COMPANY	PO-330151	5,857.16
192398	LA HABRA FENCE CO INC	PO-332598	8,876.00
		PO-332843	4,194.00
		PO-332844	2,401.00
192399	LEARNING A-Z	PO-332349	699.65
		PO-332438	99.95

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Warrant Number	Name of Payee	Reference Number	Amount
192400	LESLIES SWIMMING POOL SUPPLY	PO-330217	281.30
192401	LA HABRA FENCE CO INC	PO-332846	5,164.00
192402	CARLOS GUZMAN INC	PO-332902	200.00
192403	HERITAGE MUSEUM OF OC	PO-332968	520.00
192404	MISSION SAN JUAN CAPISTRANO	PO-332972	553.50
192405	MUNICIPAL UNDERGROUND SERVICES	PO-331667	900.00
192406	SMART & FINAL	PO-330323	276.55
		PO-330366	260.12
		PO-330508	101.19
		PO-330515	120.10
		PO-331016	105.77
		PO-331347	189.07
		PO-331513	35.46
		PO-331516	138.08
		PO-331830	119.18
		PO-332155	519.19
		PO-332703	414.30
192407	SPORT CHALET	PO-331895	3,607.27
192408	VERIZON WIRELESS	PO-330161	3,045.72
		PO-331944	251.99
192409	WAL MART COMMUNITY/GEGRB	PO-330664	26.06
		PO-331692	163.53
		PO-331933	119.55
		PO-331934	282.39
192410	NCS PEARSON	PO-332415	836.52
192411	WAL MART COMMUNITY/GEGRB	PO-332431	149.03
192412	SPARKLETTS	PO-331579	14.35
192413	TRAVIS SOFTWARE	PO-332938	1,425.00
192414	ELEMEN, BEANCA	PV-141932	114.00
192415	GOSSELIN, ERIC	PV-141933	101.76
		PV-141934	54.32
192416	SCHOLL, STEVEN C	PV-141935	53.46
192417	STONE, KAYDIN	PV-141936	15.00
192418	DAWN JOHNSON	PV-141947	46.33
192419	DE ACUTIS, LISA	PV-141939	22.04
192420	DUNN, CHRISTINE	PV-141940	76.28
192421	DYE, JANETTE	PV-141941	2.26
192422	ELKINS, KAREN	PV-141942	194.36
192423	GELSINGER, STEVE	PV-141943	139.56
192424	GILMORE, SHELLEY	PV-141944	103.96
192425	HARMAN, NANCY	PV-141945	141.25
192426	HAWKINS, TRACY D.	PV-141946	14.13
192427	KAROLYS, ANDREA	PV-141949	257.08
192428	KELLMAN, KATHLEEN	PV-141950	144.64
192429	LUEHE, CHRISTOPHER	PV-141951	35.60

Board of Trustees Warrant Listing  
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Warrant Number	Name of Payee	Reference Number	Amount
192430	MATIENZO, NINA RIE	PV-141957	95.49
192431	MITCHELL, KAREN P	PV-141958	243.52
192432	O'DONOVAN, LINDA	PV-141959	12.43
192433	O'TONER, ERIC M	PV-141960	23.73
192434	RAZI, TARA	PV-141961	27.12
192435	ROCHE, ANN	PV-141962	186.45
192436	SEPE, CHRISTINA	PV-141964	9.04
192437	SUNICO, MA REGINA	PV-141963	73.45
192438	TRAN, PHI	PV-141965	6.78
192439	TRUEBLOOD, MELINDA	PV-141966	77.97
192440	WADA, LISA	PV-141967	18.65
192441	WOBST, JUDY	PV-141968	23.73
192442	YOTA, DENISE	PV-141969	51.98
192443	AFSHAR, AFRINA	PV-141937	25.99
192444	AZPETITIA, ROSALBA	PV-141938	13.56
192445	EASTMAN, STEPHEN & TARA	PV-141970	238.66
192446	ESPINO, JUAN/MAYRA	PV-141971	55.60
192447	FINCH, JASON/NICOLETTE	PV-141972	171.76
192448	GAU, MARY	PV-141973	298.32
192449	HAWORTH, MARK & JENNIFER	PV-141974	151.87
192450	JOHNSON, EDWIN OR MELISS	PV-141975	550.54
192451	JONES, DANNY & NANCY	PV-141976	407.93
192452	KLEIN, JIM & JASKOWIAK, JANNY	PV-141977	341.71
192453	KUEMERLE, IAN OR JENNIFER	PV-141978	602.06
192454	LAW, YUET	PV-141979	203.40
192455	LEVENDOSKI, RICHARD OR LEA	PV-141981	665.57
192456	LEWIS, ROB & LANI	PV-141982	42.26
192457	LIEBERT, THOMAS &	PV-141983	47.01
192458	LOUIE, DARRYL OR CATHERINE	PV-141980	339.23
192459	MACIBORSKI, MIKE OR STEPHANIE	PV-141984	198.88
192460	MARTIN, GINA	PV-141985	668.96
192461	MILLER, JEREMY & SUMMER	PV-141986	249.50
192462	MOHEB, MEHRDAD & NASR, NAHID	PV-141987	110.74
192463	NGUYEN, TRISHA T.	PV-141988	268.94
192464	NOXON, LISA C	PV-141989	94.92
192465	O'CONNOR, BRENDAN & JACQUELINE	PV-141990	532.45
192466	OSBORNE, RICHARD & DAYNA	PV-141991	167.47
192467	PETERSEN, DAVID OR LORIE	PV-141992	158.99
192468	RADZINS, JOHN & MEREDITH	PV-141993	341.71
192469	RAMOS, ELLIOT/SEPULVEDA, LYCEL	PV-141995	235.04
192470	RANGEL, CYNTHIA	PV-141996	299.00
192471	RICHMOND, HEIDI	PV-141997	203.85
192472	RODAS, PHILLIP AND CAROLYN	PV-141998	145.43
192473	ROTH, JAY &/OR KERI	PV-141999	284.76
192474	SCHWARTZ, TONY OR STEPHANIE	PV-142000	299.00

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Warrant Number	Name of Payee	Reference Number	Amount
192475	SEAL, SOMNATH & PUJA	PV-142001	367.92
192476	SOTO, MARTHA/RODOLFO	PV-142002	289.51
192477	STEBENNE, STUART/LISA	PV-142003	223.06
192478	BOYS TOWN CALIFORNIA INC.	PO-330803	1,872.00
192479	BRAD PUGH	PO-332966	514.00
192480	CENTER FOR AUTISM RESEARCH	PO-332358	1,341.60
192481	CHRISTOPHER & CATHERINE EVANS	PO-330760	2,913.75
192482	DAVID AND MARY KARPUS	PO-332066	854.29
192483	GARCIA, IRMA R.	PO-330003	3,531.00
192484	GOODWILL INDUSTRIES OF ORANGE	PO-330755	3,150.00
192485	HEAR NOW DBA ABRAMSON	PO-330719	2,783.75
192486	PROVIDENCE SPEECH AND	PO-330833	1,690.00
192487	CONVERSA INCORPORATED	PO-332392	3,420.00
192488	CRARY, BRENDA	PO-330763	50.00
192489	GARCIA, IRMA R.	PO-330764	138.00
192490	PROFESSIONAL TUTORS OF AMERICA	PO-332623	68.75
192491	STROUD, KEITH R	PO-331423	301.00
192492	BARRETT, JANET S	PV-141952	17.29
192493	BUREAU EDUC & RESEARCH	PO-332758	2,795.00
192494	CARPIO, FREDERICK	PV-141953	270.96
192495	CCIS	PO-332651	410.00
192496	CSTA	PO-332257	214.00
192497	DAVIS, JEREMY	PV-141954	468.72
192498	PEREZ, DEANNA	PV-141955	842.90
192499	SAN BERNARDINO CNTY SUPER SCHL	PO-332990	600.00
192500	SAN DIEGO COUNTY SUPT OF SCH	PO-331652	55.00
192501	SANCHEZ, LYNN	PV-141956	75.00
192502	DANNIS WOLIVER KELLEY	PO-332851	73.50
192503	STUTZ ARTIANO SHINOFF & HOLTZ	PO-331133	14,000.89
192504	CONSOLIDATED ELECT DISTR	PO-330433	215.74
192505	MOULTON NIGUEL WATER	PO-330245	2,282.39
192506	SAN DIEGO GAS & ELECTRIC	PO-330248	95,561.59
192507	SANTA MARGARITA WATER	PO-330247	4,274.35
192508	SO CAL GAS CO	PO-330249	9,051.97
192509	SOUTH COAST FIRE PROTECTION	PO-333033	5,312.02
192510	SOUTHERN CALIFORNIA EDISON	PO-330250	39,729.87
192511	TONY PAINTING	PO-332781	10,350.00
192512	VIRTUAL WATER SERVICES	PO-331247	775.80
192513	CORVEL CORPORATION	PO-330313	75,583.21
192514	CHLIC-CHICAGO	PO-330333	30,438.75
		PO-330336	14,944.54
192515	BERGMAN DACEY GOLDSMITH	PO-332491	264.57
192516	CITY OF SAN CLEMENTE	PO-330227	26,798.94
192517	CITY OF SAN JUAN CAPISTRANO	PO-330226	7,391.32
192518	CR&R INCORPORATED	PO-331121	14,265.07

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Warrant Number	Name of Payee	Reference Number	Amount
192519	MOULTON NIGUEL WATER	PO-330245	4,220.85
192520	PACIFIC PLUMBING COMPANY OF	PO-331262	584.02
192521	SAN DIEGO GAS & ELECTRIC	PO-330248	63,994.21
192522	SANTA MARGARITA WATER	PO-330247	1,212.07
192523	SOUTHERN CALIFORNIA EDISON	PO-330250	39,203.54
192524	DOLINKA GROUP LLC	PO-332191	1,300.00
192525	MAR VAC ELECTRONICS	PO-330216	199.80
192526	MILLER MECHANICAL	PO-331563	5,475.88
192527	MISSION AUTO SERVICE	PO-332068	957.30
192528	MOBILE COMM REPAIR INC	PO-331099	5,026.33
		PO-332900	1,224.72
192529	NASCO WEST	PO-332569	1,372.41
		PO-332636	849.23
192530	NEOPOST USA INC	PO-330438	395.28
192531	OFFICE DEPOT	PO-330363	56.25
		PO-331517	2,935.00
192532	PATHWAY COMMUNICATIONS LTD.	PO-332603	1,766.45
192533	PERMA-BOUND	PO-331915	4,991.97
		PO-332733	590.54
192534	PHONAK INC	PO-332805	157.39
192535	POSITIVE PROMOTIONS	PO-332774	432.94
192536	PRUDENTIAL OVERALL SUP	PO-330144	65.72
192537	QUALITY TOWING	PO-333041	770.00
192538	R&S SOIL PRODUCTS INC	PO-330244	4,865.60
192539	RADIO SHACK	PO-330197	43.18
192540	RICKS TRAILER SUPPLY	PO-331321	120.00
192541	RIDDELL/ALL AMERICAN	PO-332072	2,149.20
192542	SCHOOL OUTFITTERS.COM	PO-332715	691.18
192543	SCOTT FORESMAN	PO-332195	2,378.48
		PO-332366	2,378.48
192544	SMART & FINAL	PO-330323	54.59
		PO-331513	76.90
		PO-331830	51.57
		PO-332495	103.34
192545	SO OREGON EDUC SERVICE DIST	PO-332716	285.00
192546	SOUTH COAST FAMILY MEDI CENTER	PO-330710	2,479.00
192547	SOUTH COAST MEDICAL GROUP	PO-330715	704.00
192548	SPORTS FACILITIES GROUP INC	PO-331236	1,022.00
192549	STARFALL EDUCATION	PO-332732	270.00
192550	SUPPLY LINE BUILDING MATERIALS	PO-330212	20.52
192551	TEACHER CREATED MATERIALS	PO-332836	556.46
192552	THINKING MAPS INC	PO-332804	6,868.80
192553	TONY'S LOCKSMITH SERVICE	PO-331562	162.50
192554	TUTTLE-CLICK FORD	PO-331337	984.39
192555	VISTA PAINT CORP	PO-330174	152.52

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Warrant Number	Name of Payee	Reference Number	Amount
192556	WAXIE	PO-330205	3,327.15
		PO-331146	4,975.90
192557	OFFICE DEPOT	PO-331053	81.97
192558	MOBILE COMM REPAIR INC	PO-332899	204.12
192559	FORD AAA STUDENT AUTO SK	PO-333100	135.00
192560	GOLDEN STAR TECHNOLOGY INC.	PO-332849	95.74
192561	GOPHER ATHLETIC/SPORTS	PO-331691	158.86
		PO-331829	554.24
		PO-331985	175.52
		PO-332150	742.40
		PO-332632	430.86
		PO-332759	255.97
		PO-332786	2,105.52
		PO-332815	619.16
		PO-332873	85.31
192562	HENRY SCHEIN INC	PO-332728	829.73
192563	HITT MARKING DEVICE	PO-332765	40.62
192564	IBBS	PO-331705	820.56
192565	IMAGE 2000	PO-331550	380.00
192566	IMAGE MARKET	PO-332690	726.35
		PO-332838	149.25
192567	INSIGHT SYSTEMS EXCHANGE	PO-332670	1,940.80
		PO-332678	336.77
		PO-332696	16,164.48
192568	INTERSTATE BATTERIES	PO-331556	632.76
192569	IPC USA	PO-331042	24,591.76
192570	JIM'S MUSIC CENTER	PO-332042	1,504.44
		PO-332570	1,959.00
192571	JOHN DEERE LANDSCAPES	PO-330417	1,774.91
192572	JOSTENS	PO-332519	2,530.92
192573	KENNYS AUTO UPHOLSTERY	PO-331639	418.80
192574	KOCE-TV FOUNDATION	PO-332714	1,984.80
192575	LAKESHORE LEARNING MATLS	PO-331360	1,374.28
		PO-332827	92.31
192576	LAWNMOWERS ETC	PO-331572	3,481.43
192577	LIBERTY FLAGS	PO-332813	175.04
192578	LIFETRENDS GROUP	PO-332750	285.65
192579	LOCAL JANITORIAL & VACUUM	PO-330206	181.27
192580	PEPPER-LOS ANGELES, J W	PO-331921	70.41
192581	IRON MOUNTAIN	PO-330399	707.47
192582	AVILA, THERESE	PV-142019	81.93
192583	BENE, CHERI	PV-142020	172.33
192584	BRANNON, DESIREE	PV-142021	108.48
192585	CARUCCI, LINDSAY	PV-142022	47.46
192586	CHRISTMAN-STURM, TRACY	PV-142024	94.92

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Warrant Number	Name of Payee	Reference Number	Amount
192587	CLIFT, LYNNETTE I	PV-142025	67.80
192588	COX, LINDA	PV-142026	114.70
192589	CROSS, MINDY	PV-142027	139.00
192590	DAGLEY, JEANA	PV-142029	64.41
192591	DARAKJIAN, CAROLE	PV-142028	107.92
192592	DAVIS, DANIELLE	PV-142030	245.21
192593	ENGELSON, EMILY	PV-142032	74.58
192594	ENRIQUEZ, MICHELLE L	PV-142033	66.67
192595	EXWORTHY, MARK	PV-142034	189.28
192596	FFRENCH, ANDREA	PV-142035	124.30
192597	FLYNN, MARGARET	PV-142036	92.66
192598	GILL, ARVINDER	PV-142037	120.91
192599	GINSBERG-BROWN, CLAUDIA	PV-142038	120.35
192600	GONG, PHOEBE	PV-142039	122.04
192601	GROVES, LISA	PV-142040	25.99
192602	HANAFORD, LAURA	PV-142041	47.46
192603	HAYES, NATALIE	PV-142042	19.21
192604	JIMENEZ, DENISE	PV-142043	64.41
192605	KERINS, TRACY	PV-142044	25.43
192606	MANDERBACH, KAREN	PV-142045	71.19
192607	MAYFIELD, DAVIDA	PV-142046	43.51
192608	MORROW, ELYSE	PV-142047	70.63
192609	NAPORA, NOELLE	PV-142049	164.98
192610	NORRIS, MAUREEN	PV-142050	64.41
192611	PARKER, LAURA	PV-142052	73.45
192612	RAFF, DEIDRE	PV-142053	137.30
192613	RASHIDI, AKRAM KIM	PV-142054	76.84
192614	SANTOS, CHRIS	PV-142055	36.73
192615	SHAH, RANA	PV-142048	66.67
192616	SIELING, TARA	PV-142056	159.33
192617	WALSH, EILEEN	PV-142057	71.19
192618	WESTON, KELLY	PV-142058	55.37
192619	DEMPSEY, PATRICE	PV-142031	161.59
192620	ADAMSON, CORAL	PV-142076	118.65
192621	BALLESTEROS, CIRA	PV-142059	119.22
192622	BARTALUZZI, SAMUEL	PV-142060	11.30
192623	BIRKINSHAW, SANDY	PV-142077	122.04
192624	BLAIR, TAMMY	PV-142078	71.19
192625	BRADLEY, JUDITH S	PV-142062	99.44
192626	BROOKMAN, JOSEPH	PV-142079	205.66
192627	BUCKMAN, JENNIFER	PV-142064	86.45
192628	CARDIN, PATTI	PV-142080	226.00
192629	CARLISLE, TERESA	PV-142065	19.21
192630	CAUDILL, AMANDA	PV-142081	161.59
192631	DIXON, AURORA	PV-142066	96.05

Board of Trustees Warrant Listing  
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Warrant Number	Name of Payee	Reference Number	Amount
192632	EATON, ANDREA	PV-142082	68.37
192633	FERGUSON, ERIN	PV-142083	228.83
192634	FINNSSON, JAMIE	PV-142084	24.86
192635	FRIEDLANDER, DOROTHY	PV-142085	281.94
192636	GARCIA, ROSALINA	PV-142109	241.10
192637	HAUN, BARBARA	PV-142086	103.96
192638	HIGHTOWER, SHERI	PV-142067	108.48
192639	KIMINAS, ANTHONY	PV-142068	137.86
192640	KLISTER, PAMELA	PV-142069	155.94
192641	KOPELSON, KATHLEEN	PV-142087	200.58
192642	LACHEMANN, DINA	PV-142098	60.46
192643	LAIDLEY, JOANIE	PV-142099	51.42
192644	MILLER, MARIE T.	PV-142100	33.34
192645	MORAND, CARA	PV-142101	94.36
192646	ORGILL, JANELL	PV-142102	94.92
192647	PANNING LA BATE	PV-142103	61.59
192648	RICHTSMEIER, AUNDREA	PV-142070	25.99
192649	SCHOOLER, DEBORAH	PV-142104	154.25
192650	SCHROEDER, JANICE	PV-142071	50.29
192651	SMITH, ANNE	PV-142105	107.35
192652	STURDEVANT-BROWN, LORI	PV-142106	64.41
192653	TALILI, MAILUMAI	PV-142072	209.05
192654	TROFFER, GARRETT	PV-142073	224.87
192655	WEBSTER, ANNE	PV-142074	190.41
192656	WIEDEMAN, LORI	PV-142075	149.17
192657	WOLFSON, DONNA	PV-142107	58.20
192658	WOLFSON, MEGHAN	PV-142108	93.23
192659	BROWNE, CAROLE	PV-142063	205.66
192660	JOHNSTONE SUPPLY	PO-330418	23,064.16
192661	ALPINE ACADEMY	PO-330127	11,561.70
192662	BERRY, SCOTT AND/OR JAIME	PO-332396	975.75
192663	CENTER FOR AUTISM RESEARCH	PO-331115	2,590.20
192664	DEVEREUX CLEO WALLACE	PO-332859	13,003.20
192665	DEVEREUX TEXAS TREATMENT	PO-332944	550.00
192666	GOODWILL INDUSTRIES OF ORANGE	PO-330755	6,690.00
		PO-332634	120.00
192667	KIM, CHANDRA AND/OR	PO-331723	103.41
192668	LIVINGSTON, WENDY AND/OR CECIL	PO-332717	668.89
192669	MENDE PSY.D, SYLVIA	PO-330005	10,802.63
192670	MINGUS MOUNTAIN ACADEMY	PO-330128	10,492.60
		PO-330677	10,867.60
192671	NEW HAVEN SCHOOL	PO-332266	8,529.00
192672	PARADIGM HEALTH CARE SERVICES	PO-331416	5,681.08
192673	SPECTRUM CENTER ROSSIER PARK	PO-331948	5,478.50
192674	TERI INC	PO-331991	3,618.60



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Warrant Number	Name of Payee	Reference Number	Amount
192675	YELLOWSTONE BOYS & GIRLS RANCH	PO-330750	10,671.00
		PO-330794	10,671.00
192676	CAMPCO	PO-330832	2,911.43
192677	CONTEMPORARY SERVICES CORP.	PO-331901	4,259.88
		PO-332793	3,249.50
192678	MEET THE MASTERS INC	PO-331417	2,084.56
		PO-331678	2,243.12
		PO-331995	1,000.00
192679	SAN DIEGO COUNTY	PO-333107	6,992.00
192680	ACSA'S EDUCATION LEGAL SUPPORT	PO-332796	3,200.00
192681	BENHAM, MICHELLE	PV-142088	345.00
192682	BOURNAZIAN, MAUREEN	PO-332776	368.59
192683	BRAUN, C. ANNE	PV-142089	198.20
192684	CASBO	PO-332967	205.00
192685	DAGGETT, LEIGH-ANNE	PV-142090	700.00
192686	GRANT, TRACY	PV-142093	317.94
192687	HAMPTON, CLARK	PV-142091	459.90
192688	JOCHAM, SARA	PV-142092	676.49
192689	LEIBELSHON, SARA	PV-142094	314.98
192690	PHELPS, SUSAN	PV-142095	1,073.18
192691	PRIMICIAS, MELISSA	PV-142096	22.42
		PV-142097	205.60
192692	STANISLAUS COUNTY OFFICE OF ED	PO-332217	447.00
192693	ATKINSON ANDELSON LOYA	PO-332268	12,249.43
192694	HARBOTTLE LAW GROUP	PO-330824	9,467.05
192695	CA DEPT OF TOXIC SUBSTANCES	PO-333003	257.50
192696	US BANK	PO-331424	14,814.39
192697	CAPISTRANO UNIFIED SCHOOL DIST	PO-330320	47,932.79
192698	DEPARTMENT OF JUSTICE	PO-330691	2,760.00
192699	HERITAGE MUSEUM OF OC	PO-333070	495.00
192700	KEY GOVERNMENT FINANCE INC	PO-333007	54,031.36
192701	MISSION SAN JUAN CAPISTRANO	PO-333059	220.50
192702	OCEAN INSTITUTE	PO-333071	450.00
192703	ORANGE COUNTY ACADEMIC DECA	PO-333119	735.00
192704	PALI MOUNTAIN INSTITUTE	PO-330115	15,330.00
192705	MOBILE MODULAR	PO-330403	610.00
192706	CITY OF SAN JUAN CAPISTRANO	PO-330226	1,337.48
192707	ORANGE CTY DEPT EDUC	PO-331427	4,488.49
192708	PACIFIC PLUMBING COMPANY OF	PO-331262	3,473.93
192709	SAN DIEGO GAS & ELECTRIC	PO-330248	139,900.15
192710	SANTA MARGARITA WATER	PO-330247	3,496.45
192711	SO CAL GAS CO	PO-330249	1,538.03
192712	WEST COAST ARBORISTS INC.	PV-142110	6,784.00
		PV-142111	265.00
		PV-142148	13,568.00

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Warrant Number	Name of Payee	Reference Number	Amount
192713	DOLINKA GROUP LLC	PO-333060	4,100.00
192714	US BANK CORP PAYMENT SYSTEM	-	
		PV-142140	8,062.32
192715	US BANK CORP PAYMENT SYSTEM	-	
		PV-142140	806.89
		PV-142147	8,470.13
192716	US BANK CORP PAYMENT SYSTEM	PV-142147	7,806.42
		PV-142149	4,225.93
192717	CAPISTRANO UNIFIED SCHOOL DIST	PO-330320	150,000.00
192718	METROPOLITAN EMPLOYEES	PO-330327	21,132.00
		PO-330340	3,701,748.54
192719	ANDERSON, DANE	PV-142112	130.00
192720	BESSELING, QUIRINE	PV-142114	72.00
192721	FLEITMAN, SAMUEL	PV-142116	84.00
192722	FORD, DEON	PV-142117	72.00
192723	GOMEZ, MARISOL	PV-142119	18.00
192724	GRAVES, ALEXANDER	PV-142120	80.00
192725	HINKLEY, LAUREN	PV-142121	15.00
192726	JONES, ANTONIO	PV-142122	14.00
192727	JONES, LINDSAY	PV-142123	30.20
192728	KHALADJTEHRANI, SAMMY	PV-142124	80.00
192729	LETOURNEAU, SONIA	PV-142125	76.18
192730	LITTLE, AARON	PV-142126	80.00
192731	MCCLOSKEY, PAULA	PV-142127	69.00
192732	NENAD, ISABELLE	PV-142129	20.00
192733	NOYES, JANN	PV-142130	72.00
192734	O'CONNOR, MICHAEL	PV-142131	163.00
192735	OLSON, LEONA	PV-142132	6.00
192736	ORTIZ, CINDY	PV-142128	169.99
192737	RAYMOND, SALLY	PV-142133	72.00
192738	ROSS, GRANT	PV-142134	25.00
192739	SMITH, KATELYN ANN	PV-142135	85.00
192740	TAYNE, JULIE	PV-142136	72.00
192741	TRAN, BECKY	PV-142137	284.52
192742	WATERBURY, NILSA	PV-142138	63.24
192743	WEINELL, MIKE	PV-142139	72.00
192744	DAGARIN, JEAN-MARI	PV-142115	41.49
192745	BECK, LEANNE	PV-142113	119.50
192746	MILLER MECHANICAL	CL-131221	2,548.00
		CL-131421	230.40
192747	MOBILE COMM REPAIR INC	PO-331906	204.12
192748	ORANGE COUNTY DEPT OF EDUC	CL-131439	64.67
192749	PACWEST AIR FILTER LLC	PO-330420	8,401.11
192750	RIVERSIDE PUBL CO	PO-332814	4,756.00
192751	SAF-COM SUPPLY	PO-331694	1,331.17

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Warrant Number	Name of Payee	Reference Number	Amount
192752	SAFETY KLEEN CORP	PO-333140	1,101.52
192753	SPARKLETTS	PO-330361	8.08
		PO-331023	7.24
		PO-331024	24.35
		PO-331589	8.10
		PO-331590	61.42
		PO-331601	21.13
		PO-331653	4.94
		PO-332254	5.19
192754	SPICERS PAPER CO	PO-330152	4,717.44
192755	STORMWATER INDUSTRIES INC.	PO-331904	2,100.00
192756	TIFCO INDUSTRIES	PO-330872	817.43
192757	WATERLINES TECHNOLOGIES INC	PO-331136	6,805.97
192758	WHITE CAP	PO-330172	284.12
		PO-330181	771.48
192759	YALE CHASE EQUIPMENT AND	PO-330952	1,592.35
		PO-332336	2,161.62
192760	SPARKLETTS	PO-331579	2.05
		PO-331580	12.93
		PO-331581	7.24
		PO-331583	7.24
		PO-331584	6.78
		PO-331585	8.83
		PO-331586	8.83
		PO-331587	8.83
		PO-331588	5.19
		PO-331591	6.78
		PO-331592	9.79
		PO-331594	17.66
		PO-331596	12.47
		PO-331637	10.88
		PO-331653	10.04
		PO-331865	14.52
192761	JFK TRANSPORTATION CO INC	PV-142141	910.00
192762	BUNDY, KEN & LINDA	PO-333043	6,350.00
192763	LAW OFFICES OF MAUREEN GRAVES	PO-332461	10,000.00
192764	SOLIAANT HEALTH INC	PO-331113	7,638.00
		PO-331114	6,666.50
192765	SUNBELT STAFFING LLC	PO-330488	1,732.50
192766	BESTGEN, MARY	PO-331851	880.01
192767	CONTEMPORARY SERVICES CORP.	PO-331662	5,834.76
		PO-332160	7,494.50
192768	MEET THE MASTERS INC	PO-331418	866.82
192769	COLLINS, CLINT	PV-142143	306.44
192770	HIGHTOWER, SHERI	PV-142145	378.22

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Warrant Number	Name of Payee	Reference Number	Amount
192771	LENAHAN, MICHAEL	PO-333081	100.00
192772	ORANGE COUNTY DEPT OF EDUCATIO	PO-330114	1,950.00
192773	PATTEE, TANYA	PV-142144	71.31
192774	DANNIS WOLIVER KELLEY	PO-331676	367.50
192775	BARCODE GIANT	PO-332345	274.00
192776	BERTRANDS HORN IMPROVEMENT	PO-330134	954.47
192777	CAREER CRUISING	PO-332447	595.00
192778	COMPLETE OFFICE OF CA	PO-330100	38.82
		PO-330102	237.78
		PO-330330	254.43
		PO-331777	1,031.61
192779	CREATIVE COOKBOOK COMPANY	PO-333105	1,264.00
192780	CREATIVE IMAGES	PO-331826	500.00
		PO-332410	175.00
192781	CULVER-NEWLIN	PO-331363	2,048.33
		PO-331365	2,010.05
192782	EDGENUITY	PO-330834	21,370.00
192783	GANAHL LUMBER	PO-330225	33,193.11
		PO-332280	355.74
192784	GLEN PRODUCTS	PO-330167	653.39
192785	GOLDEN RULE BINDERY	PO-331533	222.45
192786	GOLDEN STAR TECHNOLOGY INC.	PO-331325	287.22
		PO-332751	47.87
192787	GOPHER ATHLETIC/SPORTS	PO-331506	1,827.46
192788	HANDWRITING W/O TEARS	PO-332546	1,480.02
192789	HIRSCH PIPE & SUPPLY	PO-330166	11,097.25
192790	HYDRO-SCAPE PRODUCTS INC	PO-330416	747.20
192791	ITO NURSERY	PO-332146	284.25
192792	LAKESHORE LEARNING MATLS	PO-331360	893.08
192793	BROWN, SUSAN	PV-142151	59.33
192794	BRUNTON, MICHELLE	PV-142152	113.57
192795	COPPOLA, LUCI	PV-142153	128.82
192796	DE ACUTIS, LISA	PV-142154	22.04
192797	ELLISON, BRETT	PV-142155	22.60
192798	ENDER, PAMELA	PV-142156	78.54
192799	GILMORE, SHELLY	PV-142158	86.45
192800	GLIDDEN, ERIN	PV-142159	3.96
192801	GRAY, LISA	PV-142161	74.02
192802	HAACK, KATHI	PV-142163	113.57
192803	HALL, SHEILA	PV-142165	179.11
192804	HERTZ, JANA	PV-142167	64.41
192805	HERVEY, ROBIN	PV-142168	74.02
192806	HEUSER, RACHEL	PV-142170	276.85
192807	HILL, DAWN	PV-142171	145.77
192808	HOOPER, GWYNETH	PV-142172	19.78

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Warrant Number	Name of Payee	Reference Number	Amount
192809	HOWARD, ANDREA	PV-142173	132.21
192810	KERINS, TRACY	PV-142176	26.56
192811	KIMMELL, JULIE	PV-142177	154.81
192812	LEAHY, CHRISTINA	PV-142178	93.23
192813	LEDERMAN, SUE	PV-142179	36.16
192814	MCKEE, AJA	PV-142180	253.69
192815	MORRIS, LINDSEY	PV-142181	19.21
192816	NOYES, JANN	PV-142175	66.11
192817	PERRY, CYNTHIA	PV-142182	24.86
192818	PRIMICIAS, MELISSA	PV-142183	42.94
192819	RUSINKOVICH, CHERYL	PV-142184	37.29
192820	SHUMATE, DAGMAR	PV-142185	181.37
192821	SIMPSON, LORI	PV-142186	41.81
192822	SOLTIS, PAMELA	PV-142187	151.99
192823	STIRLING, ROBERT	PV-142188	83.62
192824	STRONG, KARYN	PV-142189	97.75
192825	SUNICO, MA REGINA	PV-142190	62.15
192826	TABARI, LISA SEYEDI	PV-142191	66.11
192827	TAYNE, JULIE	PV-142192	116.39
192828	TERHUNE, CYNTHIA	PV-142193	181.37
192829	THORNBURG, QUIN	PV-142194	70.06
192830	VARGAS, DAVID	PV-142195	191.54
192831	WEIS-DAUGHERTY, DENISE	PV-142196	168.94
192832	WENTZEL, KORY	PV-142197	98.31
192833	WHALEN, ANDREA	PV-142198	61.59
192834	WRAY, ALLISON	PV-142199	19.78
192835	WYNNE, LAUREN	PV-142200	53.68
192836	FREY, DEBORAH	PV-142157	37.86
192837	ADAMS, KARA	PV-142214	41.25
192838	ARKEE, SHEILA	PV-142222	253.12
192839	BANH, JULIE/NAM	PV-142223	916.93
192840	BLAIN, MATTHEW & KERRY	PV-142224	76.84
192841	BOYD, VALERIE	PV-142225	154.13
192842	CAPAY, PONCIANO OR MARIA	PV-142226	437.99
192843	CROWELL, BRIDGETTE	PV-142227	334.48
192844	DAVIS, HENRY & ELIZABETH	PV-142228	325.44
192845	ESPINO, JUAN/MAYRA	PV-142229	27.80
192846	GASPER, JASON & KAREN	PV-142230	772.24
192847	GOMPF, JUDITH	PV-142252	79.55
192848	HENRY, SAMANTHA	PV-142232	90.17
192849	HOGGATT, ROBERT/VERONICA	PV-142233	329.96
192850	HYLTON, CHRIS OR HERMINIA	PV-142234	143.96
192851	JONES, DANNY & NANCY	PV-142235	236.17
192852	LEWIS, JONATHAN & ROBYN	PV-142236	262.16
192853	LIDDLE, DREW & LESLIE	PV-142238	317.76

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Warrant Number	Name of Payee	Reference Number	Amount
192854	LIEBERT, THOMAS &	PV-142237	50.62
192855	LONGORIA, RICARDO/YVONNE	PV-142239	1,889.36
192856	LOPEZ, CELESTES	PV-142240	146.00
192857	MARTIN, GINA	PV-142241	434.82
192858	MICHEL, NANCY	PV-142243	417.65
192859	MOHEB, MEHRDAD & NASR, NAHID	PV-142244	44.30
192860	O'LEARY GUTIERREZ, MARIA	PV-142231	280.01
192861	QUENGA, JOSEPH OR TRACY	PV-142245	2,124.40
192862	RAMOS, ELLIOT/SEPULVEDA, LYCEL	PV-142246	164.53
192863	RANGEL, CYNTHIA	PV-142247	199.33
192864	RITURBAN/JOHN PAUL & ANN	PV-142248	142.15
192865	ROLING, ROGER OR MIKAIL	PV-142249	393.92
192866	SMITH, JAMES OR KIMBER	PV-142250	440.02
192867	SUTHERLAND, GARY & RACHEL	PV-142251	158.20
192868	TRAN, CHAU & LUONG, PHUONG	PV-142253	293.80
192869	TRITZ, RICHARD &/OR JULIE	PV-142254	185.32
192870	WILLIAMS, GINI	PV-142255	343.51
192871	WINKLER, JOHN & CAROL	PV-142256	142.15
192872	YUEN, ALBERT & TONG, CHARLENE	PV-142257	155.94
192873	BERKOWITZ, SUSAN	PO-332278	390.00
192874	COPPER HILLS YOUTH CENTER	PO-330126	2,308.50
192875	DEVEREUX TEXAS TREATMENT	PO-330679	12,524.12
192876	GOODWILL INDUSTRIES OF ORANGE	PO-330755	1,320.00
192877	HEAR NOW DBA ABRAMSON	PO-330719	3,060.00
192878	HERITAGE SCHOOLS INC	PO-330680	10,790.40
192879	JANNEY, MICHAEL & VANESSA	PO-331773	667.20
192880	KRANTZ, TRICIA	PO-330483	2,284.20
192881	MENDE PSY.D, SYLVIA	PV-142261	736.55
		PV-142262	337.50
192882	MOLDAUER, PAMELA S.	PO-330894	1,980.00
192883	NEW HAVEN SCHOOL	PO-332266	2,196.00
		PO-332602	6,040.95
		PO-332856	68.75
192884	ROZENBERG, ABBY	PO-333051	2,125.00
192885	SHACK-LAPPIN, CAROL	PO-330751	7,462.50
192886	THERAPEUTIC EDUCATION CENTER	PO-330130	3,150.00
		PO-330632	3,375.00
192887	CAMPCO	PO-330830	10,374.29
192888	CONTEMPORARY SERVICES CORP.	PO-333224	7,147.25
		PO-333225	4,781.13
192889	GOODWILL INDUSTRIES OF ORANGE	PO-332634	120.00
192890	KRANTZ, TRICIA	PO-330765	270.00
192891	CHANCY & BRUCE EDUC. RESOURCES	PO-332269	450.00
192892	CONTROLTEC INC	PO-333164	250.00
192893	STEIN, CHRISTINE	PO-330563	3,808.00

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Warrant Number	Name of Payee	Reference Number	Amount
192894	CAHPERD	PO-332971	199.00
192895	ELLIOT, EVANGELINE	PV-142259	50.40
192896	INTERNATIONAL BACCALAUREATE	PO-332731	699.00
192897	LEAHY JR, AUSTIN J.	PV-142263	94.00
192898	ORANGE COUNTY DEPT OF EDUCATIO	PO-332071	220.00
		PO-332079	2,025.00
		PO-332333	330.00
192899	REGENTS OF THE UNIVERSITY CA	PO-332870	400.00
		PO-332970	800.00
192900	VAN DER WAL, KATRINA	PV-142260	125.00
192901	ATKINSON ANDELSON LOYA	PO-333166	6,194.57
192902	A Z BUS SALES INC	PO-330865	1,195.55
192903	AAA ELECTRIC MOTOR SALES	PO-330411	1,593.00
192904	ADVANCED KEYBOARD TECH INC.	PO-332563	107.35
192905	AERO MARK	PO-332524	28.56
192906	AIR CONDITIONING CONTROL SYS	PO-332061	427.50
192907	ALISO NIGUEL AUTO CARE	PO-332505	749.35
192908	ALISO VIEJO AUTO SERVICE	PO-332067	476.19
192909	ALPEN SPRUCE LLC	PO-331409	9,328.26
192910	ANIMAL PEST MANAGEMENT SERVICE	PO-332103	3,355.00
192911	APPLE COMPUTER INC	PO-331634	215.89
		PO-332668	421.20
		PO-332722	8,859.55
		PO-332978	325.92
		PO-333045	325.92
192912	ARTESIA SAWDUST	PO-330210	2,342.25
192913	ASSA ABLOY ENTRANCE SYSTEM INC	PO-332903	568.71
		PO-332926	507.95
192914	ASSOC BUSINESS PRODUCTS	PO-330238	69.50
192915	BACKSEAT DRIVER & ASSOC INC	PO-332871	6,000.00
192916	BAILEY MANUFACTURING	PO-332808	152.69
192917	BATTERY SYSTEMS	PO-330947	433.19
192918	BAUDVILLE	PO-332789	60.75
192919	BAVCO	PO-332892	867.75
192920	BAYSCAN	PO-332760	184.00
192921	BEACH CITIES GLASS	PO-330234	3,295.77
192922	BEAR DATA SOLUTIONS INC.	PO-332770	3,086.81
192923	BEE MAN	PO-331234	800.00
192924	BERTRANDS HORN IMPROVEMENT	PO-330136	995.31
192925	BJ BINDERY	PO-330147	138.00
192926	BLAIRS TOWING INC	PO-332339	500.00
192927	BLOCK & COMPANY INC.	PO-332168	209.40
192928	BOYCE INDUSTRIES	PO-330547	259.15
		PO-331539	18.05
192929	BUSWEST	PO-333079	693.07

Board of Trustees Warrant Listing  
\*===== Fiscal Year: 2013-14 =====\*  
Board of Trustees Meeting.....JAN 22, 2014

Warrant Number	Name of Payee	Reference Number	Amount
192930	AMERICAN COUNCIL ON EDUCATION	PO-333108	506.00
192931	CAESAR'S APPLIANCE	PO-333052	317.36
192932	CAL-STATE AUTO PARTS INC	PO-331558	1,962.61
192933	CAMCOR INC	PO-332619	978.04
192934	CAPISTRANO CRANE SERVICE	PO-331285	555.00
192935	CAPISTRANO GOLF CARS	PO-331446	709.97
192936	CARLOS GUZMAN INC	PO-332458	5,660.30
192937	CDW GOVERNMENT	PO-330083	138.04
192938	CDW GOVERNMENT INC.	PO-332875	35,141.25
192939	CHEVROLET OF IRVINE	PO-332062	2,689.61
192940	CINTAS CORP #640	PO-331131	50.70
192941	CINTAS FIRST AID & SAFETY	PO-331130	397.24
		PO-331739	140.72
192942	CLARK SECURITY	PO-330228	1,150.44
192943	CLASSROOM SUPPLY MART	PO-332756	254.39
192944	COMPLETE OFFICE OF CA	PO-330100	2.91
		PO-330102	220.99
		PO-330330	55.72
		PO-330718	139.62
		PO-331777	1,234.38
		PO-331973	43.19
192945	COOLE SCHOOL	PO-332700	206.00
192946	CORNER TO CORNER CARPET CARE	PO-332685	1,860.00
192947	COSTCO S.J.C.	PO-331927	143.30
		PO-332960	652.94
192948	CROWN VALLEY TRANS	PO-331629	1,007.64
192949	DANIELS TIRE SERVICE	PO-330869	4,567.31
192950	DAY LITE MAINTENANCE	PO-331292	163.85
192951	DELL MARKETING L P	PO-332140	97.19
		PO-332724	255.13
		PO-332819	933.44
		PO-332877	17,187.29
		PO-332989	1,342.22
192952	DENAULT'S HARDWARE	PO-331514	150.92
192953	DENAULT'S HARDWARE	PO-330201	451.27
		PO-330863	115.72
192954	DIGITAL NETWORKS GROUP	PO-332076	1,522.43
192955	DM COLOR EXPRESS	PO-332118	2,690.55
192956	DRIVELINES INCORPORATED	PO-331640	543.20
192957	DUNN-EDWARDS CORP	PO-330229	708.82
192958	CULVER-NEWLIN	PO-332104	1,547.42
192959	1ST JON	PO-330413	425.81
192960	B & H PHOTOGRAPHY	PO-332492	6,731.98
192961	EDUPOINT EDUCATIONAL SYSTEMS	PO-332991	37,889.21
192962	ELAN PUBLISHING CO INC	PO-332881	1,745.00



Board of Trustees Warrant Listing  
\*===== Fiscal Year: 2013-14 =====\*  
Board of Trustees Meeting.....JAN 22, 2014

Warrant Number	Name of Payee	Reference Number	Amount
192963	ETA/ HAND 2 MIND	PO-332802	649.39
192964	EXECUTIVE ENVIRONMENTAL SVCS	PO-333034	2,565.11
192965	FACTORY MOTOR PARTS	PO-331557	838.24
192966	FOLLETT EDUCATIONAL SVC	PO-332208	38.28
		PO-332210	9.81
		PO-332822	232.69
192967	FREEWAY AUTO SUPPLY	PO-330860	118.58
192968	GANAHL LUMBER	PO-330225	420.46
192969	GENERAL BINDING CORP	PO-332199	101.13
		PO-333260	12.46
192970	GMF SOUND INC	PO-331568	628.12
192971	GOLDEN RULE BINDERY	PO-332609	512.06
192972	HD SUPPLY FACILITIES MAINTN	PO-330233	723.80
192973	HITT MARKING DEVICE	PO-332992	102.66
192974	HYDRO-SCAPE PRODUCTS INC	PO-330416	24.16
192975	IMAGE 2000	PO-331515	1,408.12
		PO-331550	569.65
		PO-331721	694.28
192976	INSIGHT SYSTEMS EXCHANGE	PO-332512	7,763.20
		PO-332517	336.77
		PO-332667	336.77
		PO-332669	336.77
		PO-332677	3,881.60
		PO-332761	2,296.58
192977	IPC USA	PO-331042	25,525.34
192978	JOHN DEERE LANDSCAPES	PO-330417	2,241.79
192979	KELLY PAPER COMPANY	PO-330151	1,407.19
192980	KNORR SYSTEMS INC	PO-330165	254.29-
		PO-331440	4,222.80
192981	LAKESHORE LEARNING MATLS	PO-332832	196.97
192982	LAWNMOWERS ETC	PO-331572	1,118.72
192983	LEARNING ALLY	PO-331544	395.00
192984	LINGUI SYSTEMS INC	PO-332935	125.85
192985	LOCAL JANITORIAL & VACUUM	PO-330206	295.73
192986	HARLAND TECHNOLOGY SERVICES	PO-332142	774.33
192987	EXECUTIVE ENVIRONMENTAL SVCS	PO-333002	1,843.63
192988	JOHNSTONE SUPPLY	PO-330418	13,328.01
192989	CALIFORNIA WEEKLY EXPLORER INC	PO-333167	1,045.00
192990	CAPISTRANO CONNECTIONS ACADEMY	PO-330299	814,501.76
192991	CERTIFIED TRANSPORTATION	PV-142265	5,730.95
192992	COMMUNITY ROOTS	PO-330302	145,951.00
192993	FESTIVAL OF MUSIC	PO-332773	300.00
192994	INTERNATIONAL BACCALAUREATE	PO-332509	10,660.00
192995	JOURNEY CHARTER SCHOOL	PO-330301	128,417.00
192996	MISSION SAN JUAN CAPISTRANO	PO-333209	834.00

Board of Trustees Warrant Listing  
\*===== Fiscal Year: 2013-14 =====\*  
Board of Trustees Meeting.....JAN 22, 2014

Warrant Number	Name of Payee	Reference Number	Amount
192997	OPPORTUNITY FOR LEARNING	PO-331810	52,079.00
192998	OXFORD ACADEMY	PO-330300	281,247.00
192999	PALI MOUNTAIN INSTITUTE	PO-332426	19,710.00
193000	RSCCD	PO-332869	708.00
193001	SOUTH COAST ROP	PO-331422	211,035.87
193002	DEPT OF INDUSTRIAL RELATIONS	PO-333137	80,372.90
758 Warrants			\$8,476,766.19

**Capistrano Unified School District  
Bids/RFP-Qs/Piggyback Bids**

<b>VENDOR</b>	<b>TITLE</b>	<b>BOARD APPROVAL DATE</b>
A&R Wholesale Distributors, Inc.	Bid No. 1011-14 Grocery Products	5/9/2011
A&R Wholesale Distributors, Inc.	Bid No. 1011-13 Snack and Beverage Products	5/9/2011
A&R Wholesale Distributors, Inc.	Bid No. 1314-02 Frozen Food Products	6/26/2013
Above All Names Construction Services, Incorporated	Bid No. 1112-11, Concrete Maintenance & Repair	10/26/2011
Advantage Imaging Supply, Inc.	Bid No. 1314-04 Audio Visual Equipment	7/10/2013
American Logistics Co., LLC	Bid No. 1112-04 - Outsource Transportation Service	7/27/2011
AMS.NET Inc.	California Multiple Award Schedule Contract No. 3-09-70-0291Q, Electronic Data Processing (EDP) Equipment and Service	4/13/2010
AMS.NET Inc.	Western State Contracting Alliance (WSCA) WSCA 7-08-70-13, CA Participating Addendum AR-233 Cisco Networking Communications and Maintenance	11/9/2010
AMS.NET Inc.	California Multiple Award Schedule (CMAS) Contract No. 3-11-70-0291U, Purchase and Warranty of Hardware, Software, Software Maintenance, Installation, Maintenance and Repair	5/25/2011
AMS.NET Inc.	State of Minnesota, Department of Administration, National Association of State Procurement Officials, and Western States Contracting Alliance Contract No. B27161 awarded to EMC Corp., California Participating addendum, Computer Equipment, peripherals, and related services	3/28/2012
Architectural Roofing Systems dba Pacific Roofing Systems	Bid No. 1011-10, Roofing Repairs and Maintenance	3/8/2011
Atkinson, Andelson, Loya, Rudd & Romo	RFQ No. 10-0809 General Legal Services	12/15/2009
AVES Audio Visual Systems, Inc.	Bid No. 1314-04 Audio Visual Equipment	7/10/2013
Barrett-Robinson, Inc.	Bid No. 1314-04 Audio Visual Equipment	7/10/2013
B&H Foto & Electronics Corp. dab B&H Photo Video	Bid No. 1314-04 Audio Visual Equipment	7/10/2013
Ben's Asphalt, Inc.	Bid No. 1213-03 Asphalt Paving, Seal coating and Repair	5/22/2013
Bergman Dacey Goldsmith	RFQ No. 10-0809 General Legal Services	12/15/2009
Bowie, Arneson, Wiles, and Giannone	RFQ No. 10-0809 General Legal Services	12/15/2009
CA Track & Engineering	CMAS 4-09-78-0048A - Advanced Polymer Playground Surface Rubberized Sport Surface, Synthetic Track	9/12/2011
California Western Visuals	CMAS 3-08-70-2515A, GSA No GS-35F-0087U, Smart Technologies Interactive Shite Boards Hardware and Software	6/12/2013
California Western Visuals	Bid No. 1314-04 Audio Visual Equipment	7/10/2013
Camcor, Inc	Bid No. 1314-04 Audio Visual Equipment	7/10/2013
Campus Foods	Bid 1011-14 Grocery Products	5/9/2011
CDWG	Western State Contracting Alliance (WSCA) Contract No. 7-08-70-13 Cisco Networking Communications and Maintenance	11/9/2010

**Attachment 3**

**Capistrano Unified School District  
Bids/RFP-Qs/Piggyback Bids**

<b>VENDOR</b>	<b>TITLE</b>	<b>BOARD APPROVAL DATE</b>
CDWG	State of Minnesota, Department of Administration, National Association of State Procurement Officials, and Western States Contracting Alliance Contract No. B27161 awarded to EMC Corp., California Participating addendum, Computer Equipment, peripherals, and related services	3/28/2012
CDWG	Dester Sands Unified School District Bud No. 13/14-003, Chromebooks	12/11/2013
Certified Transportation Services, Inc.	Bid No.1314-15 Co-Curricular Bus Service	12/11/2013
Cintas Corporation	RFP No. 3-1011, Uniform Service	12/7/2010
Collins & Aikman Floor covering, Inc. C&A/Tandus	Santa Monica-Malibu Unified School District Bid No. 9.10 Flooring Material District wide	5/14/2012
Concepts School and Office Furnishings	Redlands Unified School District Bid No. 4-11 Furniture, Filing, and Office Equipment	8/8/2011
Concepts School and Office Furnishings	Newport Mesa Unified School District, Bid No. 105-12, School Office Furniture	11/30/2011
Consolidated Electrical Distributors	Bid No. 1112-05 Electrical Supplies and Materials	6/29/2011
Consulting & Inspection Services	RFQ No 4-1011, DSA Approved Inspector of Record	1/11/2011
CR&R	Bid No. 1112-06 - Service to Collect, Recycle, and Dispose of Solid Waste District wide	8/8/2011
Contemporary Services Corporation	RFP No. 5-1213, Event Security Services	2/27/2013
Culver-Newlin	Redlands Unified School District Bid No. 4-11 Furniture, Filing, and Office Equipment	8/8/2011
Culver-Newlin	Newport Mesa Unified School District, Bid No. 105-12, School Office Furniture	11/30/2011
Dannis Woliver Kelley (DWK)	RFQ No. 10-0809 General Legal Services	12/15/2009
Dave Bang Associates, Inc.	Colton Joint USD Bid No. 09-01, Playground Equipment, Safety Surfacing, Outdoor Site Furnishings, DSA Shade Shelters	4/13/2010
David Taussig & Associates, Inc.	RFP No. 6-1011 Special Tax Consulting Services for Public Financing	4/11/2011
DecisionInsite	RFQ No. 6-1213, Demographic Consultant Services	3/27/2013
Dell Computer (Dell Marketing LP)	California Multiple Award Schedule Contract No. 3-94-70-0012, Purchase of Computer-Related Hardware, Software and Networking Equipment	7/21/2008
Dell Computer (Dell Marketing LP)	State of Minnesota, Department of Administration, National Association of State Procurement Officials, and Western States Contracting Alliance Contract No. B27160 awarded to Dell Marketing L.P., California Participating addendum, Computer Equipment, peripherals, and related services.	6/27/2012
Desert Business Interiors	Redlands Unified School District Bid No. 4-11 Furniture, Filing, and Office Equipment	8/8/2011
Digital Networks Group, Inc.	California Multiple Award Schedule Contract No. 3-06-702070D, Purchase and Installation of Pole Mounted Systems for Video and Audio Switching, Control, and Projector Mounting	12/8/2008

**Capistrano Unified School District  
Bids/RFP-Qs/Piggyback Bids**

<b>VENDOR</b>	<b>TITLE</b>	<b>BOARD APPROVAL DATE</b>
Digital Networks Group, Inc.	California Multiple Award Schedule Contract No. 3-12-70-2070E, General Services Administration Schedule No. GS-35F-0563U, Resale of Cisco Products and Cisco Branded Service	1/23/2013
Diversified Metal	Redlands Unified School District Bid No. 4-11 Furniture, Filing, and Office Equipment	8/8/2011
Dolinka Group	RFQ No. 5-1314 Developer Fee Consultant Services	10/9/2013
Dominos Pizza	Bid No. 1112-07 Pizza Service	8/24/2011
E. Stewart & Assoc, Inc.	Bid No. 1213-02 - Weed Abatement	5/23/2012
Fieldman Rollapp & Associates	RFQ No. 8-1011, Financial Advisory Services	1/9/2012
First Student, Incorporated	RFP No. 1314-15, Co-Curricular Bus Service	12/11/2013
Fusionstorm	State of Minnesota, Department of Administration, National Association of State Procurement Officials, and Western States Contracting Alliance Contract No. B27161 awarded to EMC Corp., California Participating addendum, Computer Equipment, peripherals, and related services.	3/28/2012
GA Dominguez	Bid No 1314-14 Movement and Reconfiguration of Relocatable Buildings	12/11/2013
Gold Star Foods	Bid No. 1011-14 Grocery Products	5/9/2011
Gold Star Foods	Bid No. 1112-03 Bakery Products	6/29/2011
Golden Star Technology, Inc dba GST	Bid No. 1314-04 Audio Visual Equipment	7/10/2013
Government Financial Services	RFQ No. 8-1011, Financial Advisory Services	1/9/2012
Great Western	Redlands Unified School District Bid No. 4-11 Furniture, Filing, and Office Equipment	8/8/2011
Harbottle Law Group	RFQ No. 10-0809 General Legal Services	12/15/2009
Hertz Furniture	Redlands Unified School District Bid No. 4-11 Furniture, Filing, and Office Equipment	8/8/2011
HMC Architects	RFQ No. 4-1314, Architectural Services	12/11/2013
Hollandia Dairy	Bid No. 1011-08 Milk and Dairy Products	3/8/2011
IBI Group	RFQ No. 4-1314, Architectural Services	12/11/2013
Illuminate Education, Inc.	RFQ No. 7-1011 Student Assessment Data Management System	5/25/2011
Insight Systems Exchange	Bid No. 1112-15 Refurbished Computer Equipment	10/24/2012
IPC (USA), Inc.	Multi-District Cooperative Bid No. 108-13, Fuel (Gasoline and Diesel)	7/24/2013
JFK Transportation, Co., Inc.	Bid No. 1314-15 Co-Curricular Bus Service	12/11/2013
Johnstone Supply	County of Orange Contract No. MA-080-1701016 - Air Conditioning, Refrigeration Equipment, Parts & Supplies	8/24/2011
Jones-Campbell Company	Glendale Unified School District Bid No. P-16 09/10 School Furnishings, Office Furnishings and Accessories	10/9/2013
Jostens	RFP No. 2-1314 High School Products and Senior Services	9/11/2013
Keenan & Associates	RFQ No. 12-0809 Insurance Broker for Capistrano Unified School District's Excess Worker's Compensation Insurance	5/11/2009

**Capistrano Unified School District  
Bids/RFP-Qs/Piggyback Bids**

<b>VENDOR</b>	<b>TITLE</b>	<b>BOARD APPROVAL DATE</b>
Knowland Construction Services	RFQ No 4-1011, DSA Approved Inspector of Record	1/11/2011
MTGL, Inc.	RFQ No. 5-1011 Special Inspections and Materials Testing	1/11/2011
Ninyo & Moore	RFQ No. 5-1011 Special Inspections and Materials Testing	1/11/2011
NvLS Professional Services, LLC	RFQ No. 2-1213, E-Rate Consultant	6/27/2012
Office & Ergonomic Solutions	Redlands Unified School District Bid No. 4-11 Furniture, Filing, and Office Equipment	8/8/2011
Office Depot	Newport-Mesa Unified School District Bid No. 109-12 Office & School Supplies and Equipment	7/9/12
Office Depot	Redlands Unified School District Bid No. 4-11 Furniture, Filing, and Office Equipment	8/8/2011
P&R Paper Supply Co.	Bid No. 1213-03 Paper and Plastic Products for Food and Nutrition Services	7/25/2012
Pacific Coast Sightseeing Tours & Charters	Bid No. 1314-15 Co-Curricular Bus Service	12/11/2013
Pacific Plumbing Co. of Santa Ana, Inc.	Bid No. 1213-01 - Plumbing Services	5/23/2012
Pacwest Air Filter	Palo Verde Unified School District Bid No. 111201, HVAC Filters and Installation	6/27/2012
Paradigm Health Care Services	RFP No. 6-0910 Medi-Cal Billing Services	6/15/2010
Pathway Communications, Limited	Bid No. 1314-04 Audio Visual Equipment	7/10/2103
Piper Jaffrey & Co.	RFQ No. 5-0910 Underwriter Services	12/15/2009
Prime Painting Contractors, Inc.	Bid No. 1314-08, Concordia School	7/10/2013
Pritchard Supply, Inc. dba Johnstone Supply	County of Orange Contract No. MA-080-12010167 Air Conditioning, Refrigeration Equipment, Parts and Supplies	8/24/2011
Reliance Communications	RFQ 3-1314 Mass Notification System	8/14/2013
Safeco Insurance Co. of America, Liberty Mutual Insurance Company	Bid No. 1011-11, CVHS Theater	10/8/2012
School Space Solutions	Redlands Unified School District Bid No. 4-11 Furniture, Filing, and Office Equipment	8/8/2011
School Specialty	Redlands Unified School District Bid No. 4-11 Furniture, Filing, and Office Equipment	8/8/2011
School Specialty	Newport Mesa Unified School District, Bid No. 105-12, School Office Furniture	11/30/2011
Schools First Federal Credit Union	RFQ/P No. 1-0809 Third Party Administration Services (TPA) for Capistrano Unified School District's 403(b) Plan	2/9/2009
SectorPoint, Inc.	CMAS Contract No. 4-11-03-0492A GSA Schedule No. GS-07F-0509W Non Information Technology Goods, Civic Permits Software	8.20.12
SHI International Corp.	Wasco Union Elementary School District RFP Project No. 059-12M.1 Microsoft Products	11/14/2012
South Orange County Community College District (Saddleback)	RFP No. 1-1314, After School Enrichment Activities and Camps Program Provider	4/24/2013
Southwest School and Office Supply	Val Verde Unified School District, Bid No 12/13-001 - Just-N-Time Classroom and Office Supply System	10/23/2013

**Capistrano Unified School District  
Bids/RFP-Qs/Piggyback Bids**

<b>VENDOR</b>	<b>TITLE</b>	<b>BOARD APPROVAL DATE</b>
Sparkletts	County of Orange Master Agreement No. MA-017-13011174, Bottled Water	7/24/2013
Stradling Yocca Carlson & Rauth	RFQ No. 10-0809 General Legal Services	12/15/2009
Stutz, Artiano, Shinoff and Holtz	RFQ No. 10-0809 General Legal Services	12/15/2009
Sysco Food Services of L.A.	Bid No. 1011-14 Grocery Products	5/9/2011
Tel-Tec Security System	CMAS 4-11-84-0037A - Security Systems	9/12/2011
Transportation Charter Services, Inc.	Bid No. 1314-15 Co-Curricular Bus Service	12/11/2013
Troxell Communications, Inc	Bid No. 1314-04 Audio Visual Equipment	7/10/2013
United Refrigeration Inc.	County of Orange Contract No. MA-080-12010167 Air Conditioning, Refrigeration Equipment, Parts and Supplies	8/24/2011
VCOM dba Valiant National AV Supply	Bid No. 1314-04 - Audio Visual Equipment	7/10/2013
Vavrinek, Trine, Day & Co., LLP	RFP No. 2-0708 Audit Services	4/21/2008
Vending +Plus	RFP No. 4-1213, Snack & Beverage Vending Services	8/20/2012
Virco	Redlands Unified School District Bid No. 4-11 Furniture, Filing, and Office Equipment	8/8/2011
Waterline Technologies, Inc.	LAUSD Bid No. IFB C-1030, Swimming Pool Chemicals	3/28/2012
Waxie's Enterprises, Inc. dba Waxie Sanitary Supply	San Diego Unified School District Bid No. GD-13-0006-64, Custodial and Janitorial Products	1/23/2013
West Coast Arborists, Inc.	Bid No. 1112-10 Tree Trimming Maintenance Service	9/26/2011
Williams Scotsman	Los Alamitos Unified School District Bid No. 2010-0002, Relocation, Dismantle and Removal of DSA Portable Classroom	7/11/2011
WLC Architects, Inc.	RFQ No. 4-1314, Architectural Services	12/11/2013
WW Grainger, Incorporated	State of Nevada, Division of Purchasing, and Western States Contracting, Alliance Contract NO. 1862, Awarded to WW Grainger, California Participating Addendum No. 7-11-51-02	10/26/2011
Xerox Corporation	California Multiple Award Schedule Contract No. 3-01-36-0030A, Purchase and Warranty of Hardware and Software, Installation, Maintenance, Software Maintenance, License and Training on Xerox Products	6/15/2010

# VENDOR PAYMENTS OVER 250K AS OF 1/7/14

2013-14

112650 A & R WHOLESALE DISTRIBUTORS	736,677.81
145322 AMS.NET INC	458,620.65
112173 ASCIP	1,836,962.00
049767 BENS ASPHALT	604,539.38
118161 CAPISTRANO CONNECTIONS ACADEMY	5,905,137.76
130027 CAPISTRANO UNIFIED	1,795,949.26
120141 CAPISTRANO UNIFIED SCHOOL DIST	1,599,407.31
015900 CAPO-LAGUNA BEACH ROP	1,386,764.41
043026 CIGNA	271,586.25
146265 COMMUNITY ROOTS	1,080,017.22
122828 CORVEL ENTERPRISE COMP INC	1,242,980.74
144880 IPC USA	350,089.24
105873 JOURNEY CHARTER SCHOOL	932,894.00
120832 METROPOLITAN EMPLOYEES	22,265,650.44
143679 NETWORK HARDWARE RESALE	257,826.00
113144 OPPORTUNITY FOR LEARNING	987,924.32
066570 ORANGE COUNTY DEPT OF EDUC	2,335,164.40
146264 OXFORD ACADEMY	2,183,395.48
078255 SAN DIEGO GAS & ELECTRIC	3,240,709.92
081031 SCOTT FORESMAN	484,952.86
122718 SOUTHERN CALIFORNIA EDISON	900,788.31
102879 US BANK	1,606,096.65
147868 US BANK	2,482,373.75
036075 W W GRAINGER INC	402,545.38
099210 XEROX CORPORATION	1,121,856.76



## DISTRICT STANDARDIZED

## INDEPENDENT CONTRACTOR, PROFESSIONAL SERVICES, FIELD SERVICE AND MASTER CONTRACT AGREEMENTS

## NEW AGREEMENTS

TYPE	CONTRACT NO	PILLAR	FUNDING SOURCE	VENDOR	SERVICES	CONTRACT TERM	NOT TO EXCEED
ICA	1314144	4	General Fund	The DBQ Project	Provide Teacher Training Integrating Subjects with Common Core State Standards	1/23/2014-1/22/2015	\$ 8,869.00
ICA	1314145	5	Capital Facilities	NMG Geotechnical, Incorporated	Provide Geotechnical Evaluations and Review During Rough Grading of Proposed Rancho Mission Viejo Phase 2 School Site	1/23/2014-1/22/2015	\$ 19,980.00
ICA	1314146	3	Title I	Judee Kreg	Provide Tutoring Services to Title I Students	1/23/2014-1/22/2015	\$ 8,000.00
ICA	1314151	5	Mello Roos	Government Financial Strategies, Incorporated	Provide a General Obligation Bond Financial Plan	1/23/2014-1/22/2015	\$ 12,000.00
TOTAL						\$	48,849.00

## RATIFICATIONS

TYPE	CONTRACT NO	PILLAR	FUNDING SOURCE	VENDOR	SERVICES	CONTRACT TERM	NOT TO EXCEED
PSA	1314147	3	Special Ed	Irvine Therapy Services, Incorporated	Provide Independent Educational Evaluations for Occupational Therapy	1/7/2014-1/06/2015	\$ 7,000.00
ICA	1314149	3	PTA	Journeys to the Past	Provide Indian Education Assemblies	12/10/2013-12/09/2014	\$ 5,000.00
ICA	1314141	5	Transportation	Hot Dogger Tours, Incorporated dba Gold Coast Tours	Charter Buses to Transport Students	12/04/2013-12/03/2014	\$ 10,000.00
TOTAL						\$	22,000.00

## AMENDMENT

TYPE	CONTRACT NO	PILLAR	FUNDING SOURCE	VENDOR	SERVICES	JUSTIFICATION	FINANCIAL IMPACT
ICA	1213193	3	Title II	Eagle Software	Provide Master Schedule Consulting Sessions	Increase Contract Amount from \$2,500 to \$5,000	\$ 2,500.00
TOTAL						\$	2,500.00

JANUARY 22, 2014, BOARD MEETING  
DISTRICT STANDARDIZED  
INDEPENDENT CONTRACTOR, PROFESSIONAL SERVICES, FIELD SERVICE AND MASTER CONTRACT AGREEMENTS

AMENDMENT RATIFICATIONS

TYPE	CONTRACT NO	PILLAR	FUNDING SOURCE	VENDOR	SERVICES	JUSTIFICATION	FINANCIAL IMPACT
ICA	1314135	3	Title 1 SES	#1 in Learning Online, Incorporated	Provide No Child Left Behind Supplemental Educational Services Tutoring for CUSD Students	Increase Contract Amount from \$7,341.20 to \$8,075.32	\$ 734.12
ICA	1314120	3	Title 1 SES	#1 Academia de Servicio de Tutoria	Provide No Child Left Behind Supplemental Educational Services Tutoring for CUSD Students	Increase Contract Amount from \$7,341.20 to \$16,884.76	\$ 9,543.56
ICA	1314108	3	Title 1 SES	Friendly Community Outreach Center	Provide No Child Left Behind Supplemental Educational Services Tutoring for CUSD Students	Increase Contract Amount from \$7,341.20 to \$13,948.28	\$ 6,607.08
ICA	1314118	3	Title 1 SES	! 1 Computadora Gratis Para Ti ! Incorporated	Provide No Child Left Behind Supplemental Educational Services Tutoring for CUSD Students	Increase Contract Amount from \$7,341.20 to \$86,626.16	\$ 79,284.96
ICA	1314122	3	Title 1 SES	!! # At-Home Tutors	Provide No Child Left Behind Supplemental Educational Services Tutoring for CUSD Students	Increase Contract Amount from \$7,341.20 to \$19,087.12	\$ 11,745.92
ICA	1314123	3	Title 1 SES	1-on-1 Learning with Laptops	Provide No Child Left Behind Supplemental Educational Services Tutoring for CUSD Students	Increase Contract Amount from \$7,341.20 to \$106,447.40	\$ 106,447.40
MCA *	1314088	3	Special Ed	E.C.E.4 Autism	Behavior Intervention - Design or Planning and Behavior Intervention	Increase Contract Amount from \$15,000 to \$28,000	\$ 13,000.00
ICA	1213052	5	Mello Roos & General	Westgroup Management, Incorporated	Assisting negotiation of a mitigation agreement with the Rancho Mission viejo Company	Increase Contract Amount from \$300,000 to \$302,200	\$ 2,200.00
FSA	1314092	5	M&O	Concrete Coating Specialist, Incorporated	Pool Deck Restoration, Dana Hills High School	Increase Contract Amount from \$48,338 to \$52,289	\$ 3,951.00
TOTAL							\$ 233,514.04

JANUARY 22, 2014, BOARD MEETING  
DISTRICT STANDARDIZED

INDEPENDENT CONTRACTOR, PROFESSIONAL SERVICES, FIELD SERVICE AND MASTER CONTRACT AGREEMENTS

ICA - Independent Contractors Agreement

PSA - Professional Services Agreement

MC- Master Contract

Pillar 1 Community Relations

Pillar 2 Safe & Healthy Schools

Pillar 3 Academic Achievement & Enrichment

Pillar 4 Character Development

Pillar 5 Effective Operations

\*No not to exceed" amount included in the master contract. The master contract agreements do not include a not to exceed dollars amount as it may limit the flexibility to place special education students in a timely manner.





## INDEPENDENT CONTRACTOR AGREEMENT

This Agreement for Contracted Services ("Agreement") is effective as of January 23, 2013 by and between Capistrano Unified School District, located at 33122 Valle Road, San Juan Capistrano, California 92675 ("the District") and the contractor listed below ("Contractor"). The District and Contractor may hereafter be referred to as ("Party") or collectively as ("Parties").

### THE DBQ PROJECT

WHEREAS, DISTRICT is authorized by Section 4526 and 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained, experienced, licensed, and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis (hereinafter referred to as "Contracted Services");

NOW, THEREFORE, the Parties agree as follows:

Scope of Work/Services. Contractor shall perform the Contracted Services as set forth in Contractor's Proposal which is attached hereto, marked as Exhibit "A," and incorporated herein by this reference.

Fees and Expenses. For the Contracted Services provided for hereunder, Contractor shall be compensated as set forth in Attachment "A." The total amount of services request by District and provided by Contractor under this agreement shall be authorized by Purchase Order (PO) and shall not exceed \$8,869.00 annually in aggregate under this Agreement. This amount may be increased by mutual agreement of both parties by written amendment.

Term of Agreement. The term of this base Agreement is for one year commencing January 23, 2014 through January 22, 2015 with the option to extend annually by mutual agreement and upon Board approval for a total contract term not to exceed a total of five (5) years as allowed by Education Code section 17596.

Additional Terms. This Agreement contains additional terms that are set forth in the attached documents titled General Conditions, Special Conditions and Required Documents and Certifications, and associated Purchase Order(s), which by this reference are incorporated herein. District and Contractor acknowledge, and agree to be bound by, the terms set forth in the attached documents as if such additional terms were set forth in full herein.

[ X ] General Conditions      [ ] Special Conditions      [X ] Required Documents and Certification [ X ] Purchase Order(s)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

**DISTRICT**

**CONTRACTOR**

By: \_\_\_\_\_

Name: Terry Fluent

Title: Director, Purchasing

Board Approval Date: \_\_\_\_\_

Signature \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Email Address: \_\_\_\_\_

FEIN/SSN \_\_\_\_\_


**EXHIBIT A**  
**FEE SCHEDULE**

The DBQ Company  
Chip Brady, presenter  
425 Lee Street  
Evanston, IL 60202  
847-475-4007  
847-475-4037  
chip@dbqproject.com

Description of Services

Provide a one-day American/World History Training Workshop for CUSD Secondary teachers, aligning with the Common Core State Standards on <b>MARCH 4, 2014</b>	\$2,200.
Provide CUSD teachers with materials: MiniQs in American History/MiniQs in World History	\$6,175.00
Shipping and handling of materials	\$494.
TOTAL	\$8,869.00

*It is very important to include either an hourly or daily rate of pay.  
This is necessary to determine partial payment in the event services cannot be completed.*

Signature  Date 12/6/13

Typed or Printed Name Charles Brady



**REVISED**  
1-17-14

## INDEPENDENT CONTRACTOR AGREEMENT

This Agreement for Contracted Services ("Agreement") is effective as of January 23, 2014 by and between Capistrano Unified School District, located at 33122 Valle Road, San Juan Capistrano, California 92675 ("the District") and the contractor listed below ("Contractor"). The District and Contractor may hereafter be referred to as ("Party") or collectively as ("Parties").

### NMG GEOTECHNICAL, INCORPORATED

WHEREAS, DISTRICT is authorized by Section 4526 and 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained, experienced, licensed, and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis (hereinafter referred to as "Contracted Services");

NOW, THEREFORE, the Parties agree as follows:

Scope of Work/Services. Contractor shall perform the Contracted Services as set forth in Contractor's Proposal which is attached hereto, marked as Exhibit "A," and incorporated herein by this reference.

Fees and Expenses. For the Contracted Services provided for hereunder, Contractor shall be compensated as set forth in Attachment "A." The total amount of services request by District and provided by Contractor under this agreement shall be authorized by Purchase Order (PO) and shall not exceed \$19,980.00 annually in aggregate under this Agreement. This amount may be increased by mutual agreement of both parties by written amendment.

Term of Agreement. The term of this base Agreement is for one year commencing January 23, 2014 through January 22, 2015 with the option to extend annually by mutual agreement and upon Board approval for a total contract term not to exceed a total of five (5) years as allowed by Education Code section 17596.

Additional Terms. This Agreement contains additional terms that are set forth in the attached documents titled General Conditions, Special Conditions and Required Documents and Certifications, and associated Purchase Order(s), which by this reference are incorporated herein. District and Contractor acknowledge, and agree to be bound by, the terms set forth in the attached documents as if such additional terms were set forth in full herein.

[ X ] General Conditions      [ ] Special Conditions      [ X ] Required Documents and Certification [ X ] Purchase Order(s)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

**DISTRICT**

**CONTRACTOR**

By: \_\_\_\_\_

Name: Terry Fluent

Title: Director, Purchasing

Board Approval Date: \_\_\_\_\_

Signature \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Email Address: \_\_\_\_\_

FEIN/SSN \_\_\_\_\_



December 17, 2013

Project No. 13036-01

To: Capistrano Unified School District  
33122 Valle Road  
San Juan Capistrano, California 92675

Attention: Mr. John Forney

Subject: Cost Estimate for Geotechnical Evaluation and Review during Rough Grading of  
Proposed Rancho Mission Viejo Phase 2 School Site, Capistrano Unified School  
District, San Juan Capistrano, California

## INTRODUCTION

Per your request, NMG Geotechnical, Inc. (NMG) has prepared this cost estimate to perform a geotechnical evaluation of the proposed Rancho Mission Viejo school site. The proposed 18±-acre school site is located in the Phase 2 grading area and NMG has already reviewed the initial mass grading plan review report prepared by the geotechnical consultant to the master developer, GMU Geotechnical, Inc. (GMU). Representatives of NMG also attended a meeting with representatives of CUSD, GMU and Rancho Mission Viejo (RMV) to discuss the geotechnical aspects of the site. We have also performed a site reconnaissance during the initial stages of rough grading of the site, which included observation of remedial removal bottoms, subdrain installation and laybacks of side canyons.

NMG has provided assistance to CUSD over the last 20 years in evaluating potential school sites from a geotechnical standpoint. We have also been involved with due-diligence, preliminary investigation, design grading and construction of nearly all the new CUSD schools (including the three in Ladera Ranch and Vista del Mar in Talega) over the last 20 years.

## SCOPE OF SERVICES

As stated above, NMG has already reviewed the mass grading plan review report and reviewed the geologic and geotechnical site conditions. NMG has also attended a team meeting prior to RMV's submittal of the rough grading plan to the County of Orange and performed an initial site visit during the early stages of rough grading. Future work will include:

- Review of the recently approved rough grading plan review report prepared by GMU with attention given to geotechnical boring logs, geologic cross-sections, laboratory



testing, and engineering analysis including soil expansion, corrosion, settlement and liquefaction analysis, and slope stability analysis.

- Frequent field visits during rough grading (weekly) to provide geotechnical observation during grading operations within the school site. NMG's review will consist of observation of the geologic conditions, review of edge and perimeter conditions, observation of subdrain installation and canyon wall laybacks, and general observation of placement of compacted fill. We will coordinate the visits with representatives of GMU.
- Review of surveyed settlement data upon completion of grading.
- Attendance at team meetings, correspondence during rough grading operations, and project management

As previously stated, rough grading has started at the subject site and NMG has performed an initial site visit/review. Due to the large size of the entire Phase 2 area, the duration of grading within the proposed school site is difficult to predict. We do understand that rough grading within the Phase 2 area is anticipated to extend for at least another year. As such and in accordance with our discussion, NMG will propose a set number of hours from which to draw from during our review of the subject grading operations.

Please note this scope of work does not include subsurface exploration, review of school district grading plans, or preparation of a geotechnical review report. Once the rough grading is more complete and a plan is generated by an architect, these tasks will need to be performed at a later date and in accordance with the California Geological Survey Note 48 and processed through the Division of the State Architect.

## COST ESTIMATE

The following table includes the estimated hours for each of the tasks listed above, including work completed to date. Our costs will accrue on a time-and-materials basis in accordance with the attached 2009 Professional Fee Schedule. Please note the rate for the estimated hours is based on \$135/hour which represents our Principal and Associate Geologist/Engineer staff level.

<i>Task</i>	<i>Hours</i>	<i>Cost</i>
1. Completed Work (Background Review, Meeting, Initial Site Visit)	16	\$ 2,160
2. Review of Rough Grading Plan Review Report	10	\$ 1,350
3. Observation during Rough Grading	90	\$12,150
4. Review of Settlement Data	18	\$ 2,430
5. Meetings/Coordination/Project Management	14	\$ 1,890
<b>TOTAL:</b>		<b><u>\$19,980</u></b>

If you have any questions regarding this cost estimate, please contact our office. We appreciate the opportunity to provide our services.

Respectfully submitted,

NMG GEOTECHNICAL, INC.



Lynne Yost, CEG 2317  
Associate Geologist

WG/LY/grd

Attachment: 2009 Professional Fee Schedule

Distribution: (1) Addressee (via email)  
(1) Mr. Tim Holcomb, West Group Designs (via email)

## 2009 PROFESSIONAL FEE SCHEDULE

### HOURLY RATES BY STAFF CATEGORY

Principal and Associate Engineer/Geologist.....	\$135
Project Engineer/Geologist.....	\$112
Senior Staff Engineer/Geologist.....	\$ 95
Supervisory Technician.....	\$ 95
Staff Engineer/Geologist.....	\$ 85
Senior Project Technician.....	\$ 85
Project Technician.....	\$ 78
Staff Technician.....	\$ 69
CAD Drafter/Technical Illustrator.....	\$ 69
Word Processor.....	\$ 62
Technical Assistant.....	\$ 50
Prevailing Wage (Field Soil Technician).....	\$ 95

### LABORATORY TESTING

Moisture Content.....	\$ 14	Consolidation.....	\$185
Moisture Content & Density.....	\$ 24	- For time-rate, add \$35/increment	
Atterberg Limits.....	\$135	- For remolded, add \$50/specimen	
Particle-Size Sieve Analysis.....	\$ 85	- For reload, add \$100/cycle	
Finer than No. 200 Sieve.....	\$ 55	Hydroconsolidation/Collapse.....	\$110
Hydrometer Analysis.....	\$ 90	Undisturbed Direct Shear.....	\$170
Maximum Dry Density.....	\$195	Undisturbed Direct Shear – Slow.....	\$275
Maximum Dry Density with Oversize Particle.....	\$230	Remolded Direct Shear.....	\$225
Caltrans 216 Maximum Density.....	\$180	Remolded Direct Shear – Slow.....	\$350
Sand Equivalent.....	\$ 75	Residual Direct Shear.....	\$550
Soluble Sulfate Content.....	\$ 55	R-Value.....	\$220
Expansion Index.....	\$145	Asphalt Maximum Density.....	\$220
Concrete, Mortar or Grout Compression (per cylinder/cube/prism).....	\$ 25	Gunite/Shotcrete Panel Coring & Testing.....	\$100
CMU Grouted Prisms			
- Compression Test ≤8" x 8" x 16".....	\$ 180		
- Compression Test >8" x 8" x 16".....	\$ 250		

### NOTES

1. No additional charges for field vehicle usage, nuclear gauge, or overtime work.
2. Heavy equipment (i.e. drill rig, backhoe, CPT) charges will be invoiced at cost.
3. Delivery and outside reproduction charges will be invoiced at cost.
4. Outside laboratory test charges will be invoiced at cost.





## INDEPENDENT CONTRACTOR AGREEMENT

This Agreement for Contracted Services ("Agreement") is effective as of January 23, 2014 by and between Capistrano Unified School District, located at 33122 Valle Road, San Juan Capistrano, California 92675 ("the District") and the contractor listed below ("Contractor"). The District and Contractor may hereafter be referred to as ("Party") or collectively as ("Parties").

### JUDEE KREG

WHEREAS, DISTRICT is authorized by Section 4526 and 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained, experienced, licensed, and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis (hereinafter referred to as "Contracted Services");

NOW, THEREFORE, the Parties agree as follows:

Scope of Work/Services. Contractor shall perform the Contracted Services as set forth in Contractor's Proposal which is attached hereto, marked as Exhibit "A," and incorporated herein by this reference.

Fees and Expenses. For the Contracted Services provided for hereunder, Contractor shall be compensated as set forth in Attachment "A." The total amount of services request by District and provided by Contractor under this agreement shall be authorized by Purchase Order (PO) and shall not exceed \$8,000.00 annually in aggregate under this Agreement. This amount may be increased by mutual agreement of both parties by written amendment.

Term of Agreement. The term of this base Agreement is for one year commencing January 23, 2014 through January 22, 2015 with the option to extend annually by mutual agreement and upon Board approval for a total contract term not to exceed a total of five (5) years as allowed by Education Code section 17596.

Additional Terms. This Agreement contains additional terms that are set forth in the attached documents titled General Conditions, Special Conditions and Required Documents and Certifications, and associated Purchase Order(s), which by this reference are incorporated herein. District and Contractor acknowledge, and agree to be bound by, the terms set forth in the attached documents as if such additional terms were set forth in full herein.

[ X ] General Conditions      [ ] Special Conditions      [X ] Required Documents and Certification [ X ] Purchase Order(s)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

**DISTRICT**

**CONTRACTOR**

By: \_\_\_\_\_

Signature \_\_\_\_\_

Name: Terry Fluent

Name: \_\_\_\_\_

Title: Director, Purchasing

Title: \_\_\_\_\_

Board Approval Date: \_\_\_\_\_

Address \_\_\_\_\_

Email Address: \_\_\_\_\_

FEIN/SSN \_\_\_\_\_

EXHIBIT A

# Judee Kreg Tutoring Services

## Rate Sheet

### Tutoring Program

- One on One or small group tutoring \$35/hr, first 2 hours/daily  
\$30/hr after 2<sup>nd</sup> hour

Judee Kreg 12/09/13



## INDEPENDENT CONTRACTOR AGREEMENT

This Agreement for Contracted Services ("Agreement") is effective as of January 23, 2014 by and between Capistrano Unified School District, located at 33122 Valle Road, San Juan Capistrano, California 92675 ("the District") and the contractor listed below ("Contractor"). The District and Contractor may hereafter be referred to as ("Party") or collectively as ("Parties").

### GOVERNMENT FINANCIAL STRATEGIES, INCORPORATED

WHEREAS, DISTRICT is authorized by Section 4526 and 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained, experienced, licensed, and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis (hereinafter referred to as "Contracted Services");

NOW, THEREFORE, the Parties agree as follows:

Scope of Work/Services. Contractor shall perform the Contracted Services as set forth in Contractor's Proposal which is attached hereto, marked as Exhibit "A," and incorporated herein by this reference.

Fees and Expenses. For the Contracted Services provided for hereunder, Contractor shall be compensated as set forth in Attachment "A." The total amount of services request by District and provided by Contractor under this agreement shall be authorized by Purchase Order (PO) and shall not exceed \$ 12,000.00 annually in aggregate under this Agreement. This amount may be increased by mutual agreement of both parties by written amendment.

Term of Agreement. The term of this base Agreement is for one year commencing January 23, 2014 through January 22, 2015 with the option to extend annually by mutual agreement and upon Board approval for a total contract term not to exceed a total of five (5) years as allowed by Education Code section 17596.

Additional Terms. This Agreement contains additional terms that are set forth in the attached documents titled General Conditions, Special Conditions and Required Documents and Certifications, and associated Purchase Order(s), which by this reference are incorporated herein. District and Contractor acknowledge, and agree to be bound by, the terms set forth in the attached documents as if such additional terms were set forth in full herein.

[ X ] General Conditions      [ ] Special Conditions      [ X ] Required Documents and Certification [ X ] Purchase Order(s)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

**DISTRICT**

**CONTRACTOR**

By: \_\_\_\_\_

Name: Terry Fluent

Title: Director, Purchasing

Board Approval Date: \_\_\_\_\_

Signature \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address \_\_\_\_\_

Email Address: \_\_\_\_\_

FEIN/SSN \_\_\_\_\_



## MEMORANDUM

To: Clark Hampton  
 From: Keith Weaver *[Signature]*  
 Date: December 13, 2013  
 Re: Scope of Work for a General Obligation Bond Financial Plan

Clark, we've prepared a scope of work for us to create a general obligation bond financial plan.

The services we anticipate providing will include:

- 1) Analysis of a financial plan that is based on the following framework:
  - Repayment of CFD bonds
  - Repayment of COP debt that is repaid with Pay-As-You-Go revenue
  - Repayment of SFID #1 bonds
  - Repayment will occur as the above debt obligations become callable
  - Repayment will not occur for the non-callable CABs under SFID #1 and CFD 9B-2
  - Additional facilities funding will be provided in increments of approx. 2 – 3 years
  - The plan will be under the constraint of a 55% voter approval bond measure
  - It is assumed the bond measure will occur at the November 2014 election
  - It is expected that the financial plan will require a 10 year time horizon
- 2) Presentation of financial plan:
  - Review with District staff
  - Preview at Board meeting
  - Presentation at Board workshop

For this planning phase, we propose to work on an hourly basis. Our hourly billing rate is \$225 per hour, plus out-of-pocket expenses. Travel time is billed at half the rate, \$112.50 per hour.

We propose a budget of \$12,000 including professional services, travel time, and expenses. We will strive to work as efficiently as possible and if less time is needed, then the District will benefit. We will not exceed the proposed budget without authorization from you. Also, the cost of our services may be reimbursable to the District from any resulting financing.

Clark, as you know, our commitment to our clients is "100 percent satisfaction guaranteed, 100 percent of the time". Thank you again.

LR:KW/abm

Signed:

*[Signature]*  
 Clark Hampton  
 Deputy Superintendent, Business and Support Services  
 Capistrano Unified School District

Date: 12/16/2013

1228 N Street, Suite 13, Sacramento, CA 95814-5609  
 Telephone (916) 444-5100 Fax (916) 444-5109





## PROFESSIONAL SERVICES AGREEMENT

This Agreement for Professional Services ("**Agreement**") is effective as of January 23, 2014 by and between Capistrano Unified School District, located at 33122 Valle Road, San Juan Capistrano, California 92675 ("the **District**") and the consultant listed below ("**Consultant**"). The District and Consultant may hereafter be referred to as ("Party") or collectively as ("Parties").

### **IRVINE THERAPY SERVICES, INCORPORATED**

WHEREAS, DISTRICT is authorized by Section 4526 and 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONSULTANT is specially trained, experienced, licensed, and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis (hereinafter referred to as "Consulting Services");

NOW, THEREFORE, the Parties agree as follows:

**Scope of Work/Services.** Consultant shall perform the Consulting Services as set forth in Consultant's Proposal which is attached hereto, marked as Exhibit "A," and incorporated herein by this reference.

**Fees and Expenses.** For the Consulting Services provided for hereunder, Consultant shall be compensated as set forth in Attachment "A." The total amount of services request by District and provided by Consultant under this agreement shall be authorized by Purchase Order (PO) and shall not exceed \$7,000.00 annually in aggregate under this Agreement. This amount may be increased by mutual agreement of both parties by written agreement.

**Term of Agreement.** The term of this base Agreement is for one year commencing January 7, 2014 through January 6, 2015 with the option to extend annually by mutual agreement and upon Board approval for a total contract term not to exceed a total of five (5) years as allowed by Education Code section 17596.

**Additional Terms.** This Agreement contains additional terms that are set forth in the attached documents titled General Conditions, Special Conditions and Required Documents and Certifications, and associated Purchase Order(s), which by this reference are incorporated herein. District and Consultant acknowledge, and agree to be bound by, the terms set forth in the attached documents as if such additional terms were set forth in full herein.

[ X ] General Conditions      [ X ] Special Conditions      [ X ] Required Documents and Certifications      [ X ] Purchase Order(s)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

#### **DISTRICT**

By: \_\_\_\_\_

Name: Terry Fluent

Title: Director, Purchasing

Board Approval Date: \_\_\_\_\_

#### **CONSULTANT**

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address: \_\_\_\_\_

Email Address: \_\_\_\_\_

FEIN/SSN \_\_\_\_\_



Exhibit A  
Fee Schedule

**Irvine Therapy Services, Inc.**  
*Helping Children to Succeed since 1980*

16631 Noyes Avenue, Irvine, CA 92606  
irvinetherapyservices@gmail.com  
(949) 252-9946

**RATES FOR THERAPY SERVICES FOR THE 2013 - 2014 SCHOOL YEAR**

<b>OCCUPATIONAL THERAPY SERVICES CHARGES</b>	
Occupational Therapy In Clinic (50 minutes)	\$140
Classroom consultation (45 minutes)	\$150 plus drive time
IEP Meetings (per hour)	\$200 plus drive time
Record Review (per hour)	\$100
Occupational Therapy Evaluations/Re-evaluations (Based on test instrument and amount of time)	\$1500 - \$3500

By: \_\_\_\_\_ Date: \_\_\_\_\_

## SPECIAL CONDITIONS

### Scope of Practice and Release of Assessment Documentation

Consultant is functioning solely as an independent educational evaluator. Consultant agrees that he/she will not recommend therapy or services within their own agency, company, or practice. Consultant agrees that during the performance of an independent educational evaluation at or on school district grounds, the consultant may be accompanied by a DISTRICT representative during the duration of the observation or interviews of staff and/or pupil.

Upon completion of the independent educational evaluation, the consultant agrees to release assessment documentation including assessment protocols and written report to the DISTRICT prior to receipt of payment for services.

By:\_\_\_\_\_ Date:\_\_\_\_\_





## INDEPENDENT CONTRACTOR AGREEMENT

This Agreement for Contracted Services ("Agreement") is effective as of January 23, 2014 by and between Capistrano Unified School District, located at 33122 Valle Road, San Juan Capistrano, California 92675 ("the District") and the contractor listed below ("Contractor"). The District and Contractor may hereafter be referred to as ("Party") or collectively as ("Parties").

### JOURNEYS TO THE PAST

WHEREAS, DISTRICT is authorized by Section 4526 and 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained, experienced, licensed, and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis (hereinafter referred to as "Contracted Services");

NOW, THEREFORE, the Parties agree as follows:

Scope of Work/Services. Contractor shall perform the Contracted Services as set forth in Contractor's Proposal which is attached hereto, marked as Exhibit "A," and incorporated herein by this reference.

Fees and Expenses. For the Contracted Services provided for hereunder, Contractor shall be compensated as set forth in Attachment "A." The total amount of services request by District and provided by Contractor under this agreement shall be authorized by Purchase Order (PO) and shall not exceed \$5,000 annually in aggregate under this Agreement. This amount may be increased by mutual agreement of both parties by written amendment.

Term of Agreement. The term of this base Agreement is for one year commencing December 10, 2013 through December 9, 2014 with the option to extend annually by mutual agreement and upon Board approval for a total contract term not to exceed a total of five (5) years as allowed by Education Code section 17596.

Additional Terms. This Agreement contains additional terms that are set forth in the attached documents titled General Conditions, Special Conditions and Required Documents and Certifications, and associated Purchase Order(s), which by this reference are incorporated herein. District and Contractor acknowledge, and agree to be bound by, the terms set forth in the attached documents as if such additional terms were set forth in full herein.

[ X ] General Conditions      [ ] Special Conditions      [ X ] Required Documents and Certification [ X ] Purchase Order(s)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

**DISTRICT**

**CONTRACTOR**

By: \_\_\_\_\_

Name: Terry Fluent

Title: Director, Purchasing

Board Approval Date: \_\_\_\_\_

Signature \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address \_\_\_\_\_

Email Address: \_\_\_\_\_

FEIN/SSN \_\_\_\_\_

**EXHIBIT A**  
**FEE SCHEDULE**

**JOURNEYS TO THE PAST**  
Jacque Nunez

31392 La Matanza Street  
San Juan Capistrano, CA 92675  
949-248-2558 Phone  
949-443-2870 Fax  
Journeystothepast@yahoo.com

For an hour after school program the range is \$100.00 an hour plus material costs to \$175.00 plus material costs,  
Workshops range from \$150.00- \$250.00 Hands on games, activities; basket weaving (, clapper stick making, necklace making (all workshops have an additional cost of materials \$1.00- \$5.00 per student) to \$650.00 Gold Rush/ Pioneer Era workshop plus material costs (\$1.50 a student).  
Assemblies Native American Storytelling \$400.00 to \$650.00 which includes Native American Dancers.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Typed or Printed Name \_\_\_\_\_



## INDEPENDENT CONTRACTOR AGREEMENT

This Agreement for Contracted Services ("Agreement") is effective as of January 9, 2014, by and between Capistrano Unified School District, located at 33122 Valle Road, San Juan Capistrano, California 92675 ("the District") and the contractor listed below ("Contractor"). The District and Contractor may hereafter be referred to as ("Party") or collectively as ("Parties").

### Hot Dogger Tours, Incorporated dba Gold Coast Tours

WHEREAS, DISTRICT is authorized by Section 4526 and 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained, experienced, licensed, and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis (hereinafter referred to as "Contracted Services");

NOW, THEREFORE, the Parties agree as follows:

Scope of Work/Services. Contractor shall perform the Contracted Services as set forth in Contractor's Proposal which is attached hereto, marked as Exhibit "A," and incorporated herein by this reference.

Fees and Expenses. For the Contracted Services provided for hereunder, Contractor shall be compensated as set forth in Attachment "A." The total amount of services request by District and provided by Contractor under this agreement shall be authorized by Purchase Order (PO) and shall not exceed \$10,000.00 annually in aggregate under this Agreement. This amount may be increased by mutual agreement of both parties by written amendment.

Term of Agreement. The term of this base Agreement is for one year commencing 12/4/2013 to 12/3/2014, with the option to extend annually by mutual agreement and upon Board approval for a total contract term not to exceed a total of five (5) years as allowed by Education Code section 17596.

Additional Terms. This Agreement contains additional terms that are set forth in the attached documents titled General Conditions, Special Conditions and Required Documents and Certifications, and associated Purchase Order(s), which by this reference are incorporated herein. District and Contractor acknowledge, and agree to be bound by, the terms set forth in the attached documents as if such additional terms were set forth in full herein.

[ X ] General Conditions      [ ] Special Conditions      [ X ] Required Documents and Certification [ X ] Purchase Order(s)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

**DISTRICT**

**CONTRACTOR**

By: \_\_\_\_\_

Name: Terry Fluent

Title: Director, Purchasing

Board Approval Date: \_\_\_\_\_

Signature \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address \_\_\_\_\_

Email Address: \_\_\_\_\_

FEIN/SSN \_\_\_\_\_



**FEE SCHEDULE**  
**PERIOD JULY 1, 2013 – JUNE 30, 2014**

**COMPANY NAME:** Hot Dogger Tours, Inc. dba Gold Coast Tours

**REP NAME:** Isela Herrera

**E-MAIL ADDRESS:** Isela.Herrera@goldcoasttours.com

**SCOPE OF WORK/IDENTIFY SERVICES TO BE PROVIDED:** We provide charter coach services to various customers, including school districts, throughout the country and for the groups arriving from out of the country.

**HOURLY RATE:**

Description or Classification	Dollar (\$) Amount
47 PAX one way transfer (3 hour max)	\$ 400.00 *
56 PAX one way transfer (3 hour max)	\$ 425.00 *
47 PAX 5 hour minimum	\$ 500.00
56 PAX 5 hour minimum	\$ 550.00
47 PAX Day Rate (10 hour)	\$ 875.00
56 PAX Day Rate (10 hour)	\$ 900.00
47 PAX Overtime per hour	\$ 85.00
56 PAX Overtime per hour	\$ 90.00
47 PAX Mountain transfer (4 hour max)	\$ 775.00
56 PAX Mountain transfer (4 hour max)	\$ 825.00

**PARTS PERCENTAGE MARK-UP:**

Above rates subject to and do not include 1% PUC tax & fuel surcharge ranging between 0% - 20% depending on actual fuel prices at time of booking.

**ANY ADDITIONAL CHARGES:**

\*one way local LA/OC transfer rate. If one way transfers exceed 3 hours or 100 miles total, trip will automatically convert to 5 hour minimum rate.

Additional airport fee if applicable.



**AMENDMENT NO. 2 TO INDEPENDENT CONTRACTOR AGREEMENT  
NO. ICA 1213193**

**WITH**

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**AND**

**EAGLE SOFTWARE**

Independent Contractor Agreement No. ICA 1213193 called for services to be rendered at the rates shown in the agreement.

The “not to exceed” amount on Independent contractor Agreement No. ICA 1213193 shall be amended to \$5,000 for additional services requested by the District.

Except as set forth in this Amendment, and Board approved on April 24, 2012, all other terms of the contract remain in full force and effect.

**Capistrano Unified School District**

**Eagle Software**

By: \_\_\_\_\_  
Signature

By: \_\_\_\_\_  
Signature

Terry Fluent \_\_\_\_\_

\_\_\_\_\_  
Print Name

Director, Purchasing \_\_\_\_\_

\_\_\_\_\_  
Title

Date: \_\_\_\_\_

Date: \_\_\_\_\_

EXHIBIT A

FEE SCHEDULE

Eagle Software  
Chuck Berridge  
1065 N. Pacificcenter Drive, Suite 400  
Anaheim, CA 92806  
(888) 487-7555  
Fax (714) 632-1567  
[brent@aeries.com](mailto:brent@aeries.com)

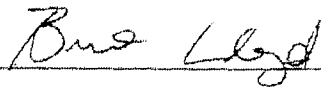
Aeries training as follows:

The trainer will present a full-day class on the theory and practice of scheduling students into classes for next school year. Collecting and entering course requests, entering the master schedule, scheduling students, and printing reports are included.

Cost

Aeries training is \$1,200 per trainer per day plus the trainer's travel expenses and will be billed after the training is complete. For an Orange County district with a trainer who lives in the county, we suggest estimating \$45 for mileage and \$10 for lunch.

Signature



Date

4/3/2013

Brent Lloyd, Vice-President, Eagle Software

**INDEPENDENT CONTRACTOR AGREEMENT**

This Agreement for Contracted Services ("**Agreement**") is effective as of 4/25/13, by and between Capistrano Unified School District, located at 33122 Valle Road, San Juan Capistrano, California 92675 ("the **District**") and the contractor listed below ("**Contractor**"). The District and Contractor may hereafter be referred to as ("Party") or collectively as ("Parties").

**EAGLE SOFTWARE**

WHEREAS, DISTRICT is authorized by Section 4526 and 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained, experienced, licensed, and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis (hereinafter referred to as "Contracted Services");

NOW, THEREFORE, the Parties agree as follows:

**Scope of Work/Services.** Contractor shall perform the Contracted Services as set forth in Contractor's Proposal which is attached hereto, marked as Exhibit "A." and incorporated herein by this reference.

**Fees and Expenses.** For the Contracted Services provided for hereunder, Contractor shall be compensated as set forth in Attachment "A." The total amount of services request by District and provided by Contractor under this agreement shall be authorized by Purchase Order (PO) and shall not exceed \$2,400.00 annually in aggregate under this Agreement. This amount may be increased by mutual agreement of both parties by written agreement.

**Term of Agreement.** The term of this base Agreement is for one year commencing 4/25/13-4/24/14 with the option to extend annually by mutual agreement and upon Board approval for a total contract term not to exceed a total of five (5) years as allowed by Education Code section 17596.

**Additional Terms.** This Agreement contains additional terms that are set forth in the attached documents titled General Conditions, Special Conditions and Required Documents and Certifications, and associated Purchase Order(s), which by this reference are incorporated herein. District and Contractor acknowledge, and agree to be bound by, the terms set forth in the attached documents as if such additional terms were set forth in full herein.

☒ General Conditions      ☐ Special Conditions      ☒ Required Documents and Certification ☒ Purchase Order(s)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

**DISTRICT**

By: \_\_\_\_\_

Name: Terry Fluent

Title: Director, Purchasing

Board Approval Date: 4/24/13**CONTRACTOR**Signature: Brent Lloyd

Name: Brent Lloyd

Title: Vice President, Eagle SoftwareAddress: 1065 N. Pacific Center Dr., Ste. 400Anaheim, CA 92806Email Address: brent@aeries.comFEIN/SSN 33-0427993

**AMENDMENT TO INDEPENDENT CONTRACTOR AGREEMENT  
NO. ICA 1213193**

**WITH**

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**AND**

**EAGLE SOFTWARE**

Independent Contractor Agreement No. ICA 1213193 called for services to be rendered at the rates shown in the agreement.

The "not to exceed" amount on Independent contractor Agreement No. ICA 1213193 shall be amended to \$2,500 for additional services requested by the District.

Except as set forth in this Amendment, and Board approved on April 24, 2012, all other terms of the contract remain in full force and effect.

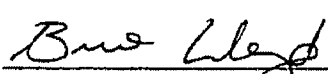
**DISTRICT**

**CONSULTANT**

**Capistrano Unified School District**

**Eagle Software**

By:   
Signature

By:   
Signature

Terry Fluent

Brent Lloyd  
Print Name

Director, Purchasing

Vice President  
Title

Date: 7/29/13

Date: 6/24/2013

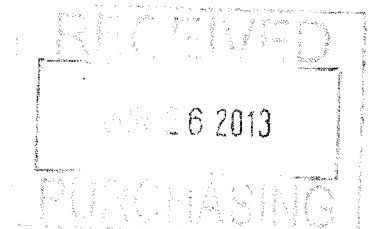


EXHIBIT A

FEE SCHEDULE

Eagle Software  
Chuck Berridge  
1065 N. Pacificcenter Drive, Suite 400  
Anaheim, CA 92806  
(888) 487-7555  
Fax (714) 632-1567  
[brent@aeries.com](mailto:brent@aeries.com)

Aeries training as follows:

The trainer will present a full-day class on the theory and practice of scheduling students into classes for next school year. Collecting and entering course requests, entering the master schedule, scheduling students, and printing reports are included.

Cost

Aeries training is \$1,200 per trainer per day plus the trainer's travel expenses and will be billed after the training is complete. For an Orange County district with a trainer who lives in the county, we suggest estimating \$45 for mileage and \$10 for lunch.

Signature Brent Lloyd Date 4/3/2013

Brent Lloyd, Vice-President, Eagle Software



**AMENDMENT NO. 1 TO INDEPENDENT CONTRACTOR AGREEMENT  
NO. ICA 1314135**

**WITH**

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**AND**

**#1 IN LEARNING ONLINE, INCORPORATED**

Independent Contractor Agreement No. ICA 1314135 called for services to be rendered at the rates shown in the agreement.

The "not to exceed" amount on Independent contractor Agreement No. ICA 1314135 shall be amended to \$8,075.32 for additional services requested by the District.

Except as set forth in this Amendment, and Board approved on December 12, 2013, all other terms of the contract remain in full force and effect.

**Capistrano Unified School District**

**#1 In Learning Online, Incorporated**

By: \_\_\_\_\_  
Signature

By: \_\_\_\_\_  
Signature

Terry Fluent

\_\_\_\_\_  
Print Name

Director, Purchasing

\_\_\_\_\_  
Title

Date: \_\_\_\_\_

Date: \_\_\_\_\_



EXHIBIT A

**# 1 in Learning Online, Inc.**

**Corporate Headquarters:**

**10600 Sepulveda Blvd., Suite #107, Mission Hills, CA 91345**

**Office 877-698-6537; Toll Free 866-698-6537**

**Facsimile 818-361-3200**

**www.1inlearning.com**

## FEE SCHEDULE

This fee schedule pertains to services under the No Child Left Behind Act which offers Supplemental Educational Services (SES) to qualifying students in eligible LEAs. Our fees include pre and post assessments and tutoring.

1:1 Online Tutoring (no tutor required)	\$35.00/hr
---	------------

Brandon Edwards, President

9/12/2013

Date

*"creating champions one student at a time"*





## INDEPENDENT CONTRACTOR AGREEMENT

This Agreement for Contracted Services ("Agreement") is effective as of December 12, 2013 by and between Capistrano Unified School District, located at 33122 Valle Road, San Juan Capistrano, California 92675 ("the District") and the contractor listed below ("Contractor"). The District and Contractor may hereafter be referred to as ("Party") or collectively as ("Parties").

### #1 IN LEARNING ONLINE, INCORPORATED

WHEREAS, DISTRICT is authorized by Section 4526 and 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained, experienced, licensed, and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis (hereinafter referred to as "Contracted Services");

NOW, THEREFORE, the Parties agree as follows:

Scope of Work/Services. Contractor shall perform the Contracted Services as set forth in Contractor's Proposal which is attached hereto, marked as Exhibit "A," and incorporated herein by this reference.

Fees and Expenses. For the Contracted Services provided for hereunder, Contractor shall be compensated as set forth in Attachment "A." The total amount of services request by District and provided by Contractor under this agreement shall be authorized by Purchase Order (PO) and shall not exceed \$7,341.20 annually in aggregate under this Agreement. This amount may be increased by mutual agreement of both parties by written amendment.

Term of Agreement. The term of this base Agreement is for one year commencing November 15, 2013 through November 14, 2014 with the option to extend annually by mutual agreement and upon Board approval for a total contract term not to exceed a total of five (5) years as allowed by Education Code section 17596.

Additional Terms. This Agreement contains additional terms that are set forth in the attached documents titled General Conditions, Special Conditions and Required Documents and Certifications, and associated Purchase Order(s), which by this reference are incorporated herein. District and Contractor acknowledge, and agree to be bound by, the terms set forth in the attached documents as if such additional terms were set forth in full herein.

[ X ] General Conditions      [ ] Special Conditions      [ X ] Required Documents and Certification [ X ] Purchase Order(s)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

**DISTRICT**

**CONTRACTOR**

By: Terry Fluett

Name: Terry Fluett

Title: Director, Purchasing

Board Approval Date: 12/11/13

Signature Tamir O'Neil

Name: TAMIR O'NEIL

Title: CEO

Address 10600 SEPULVEDA BLVD #107  
MISSION HILLS, CA 91345

Email Address: TOMER@INLEARNINGONLINE.COM

FEIN/SSN 80-0760189

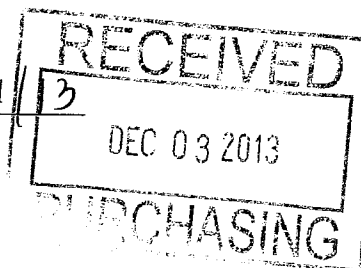




EXHIBIT A

**# 1 in Learning Online, Inc.**

**Corporate Headquarters:**

**10600 Sepulveda Blvd., Suite #107, Mission Hills, CA 91345**

**Office 877-698-6537; Toll Free 866-698-6537**


**Facsimile 818-361-3200**

**www.1inlearning.com**

## FEE SCHEDULE

This fee schedule pertains to services under the No Child Left Behind Act which offers Supplemental Educational Services (SES) to qualifying students in eligible LEAs. Our fees include pre and post assessments and tutoring.

1:1 Online Tutoring (no tutor required)	\$35.00/hr
---	------------

  
\_\_\_\_\_  
Brandon Edwards, President

9/12/2013  
\_\_\_\_\_  
Date

***"creating champions one student at a time"***

**AMENDMENT NO. 1 TO INDEPENDENT CONTRACTOR AGREEMENT  
NO. ICA 1314120**

**WITH**

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**AND**

**#1 ACADEMIA DE SERVICIO DE TUTORIA**

Independent Contractor Agreement No. ICA 1314120 called for services to be rendered at the rates shown in the agreement.

The "not to exceed" amount on Independent contractor Agreement No. ICA 1314120 shall be amended to \$16,884.76 for additional services requested by the District.

Except as set forth in this Amendment, and Board approved on November 6, 2013, all other terms of the contract remain in full force and effect.

**Capistrano Unified School District**

**#1 Academica De Servicio De  
Tutoria**

By: \_\_\_\_\_  
Signature

By: \_\_\_\_\_  
Signature

Terry Fluent \_\_\_\_\_

\_\_\_\_\_  
Print Name

Director, Purchasing \_\_\_\_\_

\_\_\_\_\_  
Title

Date: \_\_\_\_\_

Date: \_\_\_\_\_

EXHIBIT A

**#1 Academia de Servicio de Tutoria**  
**(Fee Schedule)**

Hourly Rate: \$45.00 per hour per student

Hours Offered: 16:19

Student Ratio: 1:1 or 1:5

**INDEPENDENT CONTRACTOR AGREEMENT**

This Agreement for Contracted Services ("**Agreement**") is effective as of November 07, 2013, by and between Capistrano Unified School District, located at 33122 Valle Road, San Juan Capistrano, California 92675 ("the **District**") and the contractor listed below ("**Contractor**"). The District and Contractor may hereafter be referred to as ("Party") or collectively as ("Parties").

**#1 ACADEMIA DE SERVICIO DE TUTORIA**

WHEREAS, DISTRICT is authorized by Section 4526 and 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained, experienced, licensed, and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis (hereinafter referred to as "Contracted Services");

NOW, THEREFORE, the Parties agree as follows:

**Scope of Work/Services.** Contractor shall perform the Contracted Services as set forth in Contractor's Proposal which is attached hereto, marked as Exhibit "A," and incorporated herein by this reference.

**Fees and Expenses.** For the Contracted Services provided for hereunder, Contractor shall be compensated as set forth in Attachment "A." The total amount of services request by District and provided by Contractor under this agreement shall be authorized by Purchase Order (PO) and shall not exceed \$7,341.20 annually in aggregate under this Agreement. This amount may be increased by mutual agreement of both parties by written amendment.

**Term of Agreement.** The term of this base Agreement is for one year commencing November 15, 2013 through November 14, 2014 with the option to extend annually by mutual agreement and upon Board approval for a total contract term not to exceed a total of five (5) years as allowed by Education Code section 17596.

**Additional Terms.** This Agreement contains additional terms that are set forth in the attached documents titled General Conditions, Special Conditions and Required Documents and Certifications, and associated Purchase Order(s), which by this reference are incorporated herein. District and Contractor acknowledge, and agree to be bound by, the terms set forth in the attached documents as if such additional terms were set forth in full herein.

☒ General Conditions      ☐ Special Conditions      ☒ Required Documents and Certification      ☒ Purchase Order(s)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

**DISTRICT****CONTRACTOR**By: Terry Fluent

Name: Terry Fluent

Title: Director, Purchasing

Board Approval Date: 11/16/13Signature: Adriana L Flores

Name: Adriana L Flores

Title: Office Manager

Address 2550 Corporate Place C108Monterey Park, CA 91754Email Address: info@academia-deserviciode-tutoria.comFEIN/SSN 27-1332524

**#1 Academia de Servicio de Tutoria**  
**(Fee Schedule)**

Hourly Rate: \$45.00 per hour per student

Hours Offered: 16:19

Student Ratio: 1:1 or 1:5

**AMENDMENT NO. 1 TO INDEPENDENT CONTRACTOR AGREEMENT  
NO. ICA 1314108**

**WITH**

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**AND**

**FRIENDLY COMMUNITY OUTREACH CENTER**

Independent Contractor Agreement No. ICA 1314108 called for services to be rendered at the rates shown in the agreement.

The “not to exceed” amount on Independent contractor Agreement No. ICA 1314108 shall be amended to \$13,948.28 for additional services requested by the District.

Except as set forth in this Amendment, and Board approved on November 6, 2013, all other terms of the contract remain in full force and effect.

**Capistrano Unified School District**

**Friendly Community Outreach  
Center**

By: \_\_\_\_\_  
Signature

By: \_\_\_\_\_  
Signature

Terry Fluent \_\_\_\_\_

\_\_\_\_\_  
Print Name

Director, Purchasing \_\_\_\_\_

\_\_\_\_\_  
Title

Date: \_\_\_\_\_

Date: \_\_\_\_\_



Friendly Community Outreach Center  
"Finding the Fun in Learning"  
1836 Dixie Street, Oceanside, CA 92054

---

# Hourly Rate

One to One: \$50.00

Small group (less than 5): \$50.00



**INDEPENDENT CONTRACTOR AGREEMENT**

This Agreement for Contracted Services ("**Agreement**") is effective as of November 7, 2013, by and between Capistrano Unified School District, located at 33122 Valle Road, San Juan Capistrano, California 92675 ("**the District**") and the contractor listed below ("**Contractor**"). The District and Contractor may hereafter be referred to as ("**Party**") or collectively as ("**Parties**").

**FRIENDLY COMMUNITY OUTREACH CENTER**

WHEREAS, DISTRICT is authorized by Section 4526 and 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained, experienced, licensed, and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis (hereinafter referred to as "Contracted Services");

NOW, THEREFORE, the Parties agree as follows:

**Scope of Work/Services.** Contractor shall perform the Contracted Services as set forth in Contractor's Proposal which is attached hereto, marked as Exhibit "A," and incorporated herein by this reference.

**Fees and Expenses.** For the Contracted Services provided for hereunder, Contractor shall be compensated as set forth in Attachment "A." The total amount of services request by District and provided by Contractor under this agreement shall be authorized by Purchase Order (PO) and shall not exceed \$7,341.20 annually in aggregate under this Agreement. This amount may be increased by mutual agreement of both parties by written amendment.

**Term of Agreement.** The term of this base Agreement is for one year commencing November 15, 2013 through November 14, 2014 with the option to extend annually by mutual agreement and upon Board approval for a total contract term not to exceed a total of five (5) years as allowed by Education Code section 17596.

**Additional Terms.** This Agreement contains additional terms that are set forth in the attached documents titled General Conditions, Special Conditions and Required Documents and Certifications, and associated Purchase Order(s), which by this reference are incorporated herein. District and Contractor acknowledge, and agree to be bound by, the terms set forth in the attached documents as if such additional terms were set forth in full herein.

☒ General Conditions    ☐ Special Conditions    ☒ Required Documents and Certification ☒ Purchase Order(s)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

**DISTRICT**By: Terry Fluent

Name: Terry Fluent

Title: Director, Purchasing

Board Approval Date: 4/6/13**CONTRACTOR**Signature: Keena RublewName: Resenia RublewTitle: Program DirectorAddress: 1836 Dixie StOceanside, CA 92054Email Address: director@friendlyca.orgFEIN/SSN 26-0152601



**AMENDMENT NO. 1 TO INDEPENDENT CONTRACTOR AGREEMENT  
NO. ICA 1314118**

**WITH**

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**AND**

**!1 COMPUTADORA GRATIS PARA TI! INCORPORATED**

Independent Contractor Agreement No. ICA 1314118 called for services to be rendered at the rates shown in the agreement.

The "not to exceed" amount on Independent contractor Agreement No. ICA 1314118 shall be amended to \$86,626.16 for additional services requested by the District.

Except as set forth in this Amendment, and Board approved on November 6, 2013, all other terms of the contract remain in full force and effect.

**Capistrano Unified School District**

**!1 Computadora Gratis Para Ti!  
Incorporated**

By: \_\_\_\_\_  
Signature

By: \_\_\_\_\_  
Signature

Terry Fluent

\_\_\_\_\_  
Print Name

Director, Purchasing

\_\_\_\_\_  
Title

Date: \_\_\_\_\_

Date: \_\_\_\_\_

EXHIBIT A

**! I Computadora Gratis para Ti ! Inc.**

2885 Sanford Ave SW #20508, Grandville, MI 49418

Phone #: 800-803-1548 | Fax: 425-696-0254

E-Mail: [computadora.gpt@gmail.com](mailto:computadora.gpt@gmail.com)

---

## Fee Schedule

Hourly Rate: \$75

Student Teacher Ratio: 1:1

**INDEPENDENT CONTRACTOR AGREEMENT**

This Agreement for Contracted Services ("**Agreement**") is effective as of November 7, 2013, by and between Capistrano Unified School District, located at 33122 Valle Road, San Juan Capistrano, California 92675 ("the **District**") and the contractor listed below ("**Contractor**"). The District and Contractor may hereafter be referred to as ("Party") or collectively as ("Parties").

**! I COMPUTADORA GRATIS PARA TI! INCORPORATED**

WHEREAS, DISTRICT is authorized by Section 4526 and 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained, experienced, licensed, and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis (hereinafter referred to as "Contracted Services");

NOW, THEREFORE, the Parties agree as follows:

**Scope of Work/Services.** Contractor shall perform the Contracted Services as set forth in Contractor's Proposal which is attached hereto, marked as Exhibit "A," and incorporated herein by this reference.

**Fees and Expenses.** For the Contracted Services provided for hereunder, Contractor shall be compensated as set forth in Attachment "A." The total amount of services request by District and provided by Contractor under this agreement shall be authorized by Purchase Order (PO) and shall not exceed \$7,341.20 annually in aggregate under this Agreement. This amount may be increased by mutual agreement of both parties by written amendment.

**Term of Agreement.** The term of this base Agreement is for one year commencing November 15, 2013 through November 14, 2014 with the option to extend annually by mutual agreement and upon Board approval for a total contract term not to exceed a total of five (5) years as allowed by Education Code section 17596.

**Additional Terms.** This Agreement contains additional terms that are set forth in the attached documents titled General Conditions, Special Conditions and Required Documents and Certifications, and associated Purchase Order(s), which by this reference are incorporated herein. District and Contractor acknowledge, and agree to be bound by, the terms set forth in the attached documents as if such additional terms were set forth in full herein.

☒ General Conditions    ☐ Special Conditions    ☒ Required Documents and Certification ☒ Purchase Order(s)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

**DISTRICT****CONTRACTOR**

By: \_\_\_\_\_

Name: Terry Fluent

Title: Director, Purchasing

Board Approval Date: 11/6/13

Signature \_\_\_\_\_

Name: Rahul AgarwalTitle: ManagerAddress 2885 Sanford Ave SW #20508Grandville, MI 49418Email Address: computadora.gpt@gmail.comFEIN/SSN 27-5243133

EXHIBIT A

**! I Computadora Gratis para Ti ! Inc.**

2885 Sanford Ave SW #20508, Grandville, MI 49418

Phone #: 800-803-1548 | Fax: 425-696-0254

E-Mail: [computadora.gpt@gmail.com](mailto:computadora.gpt@gmail.com)

---

## Fee Schedule

Hourly Rate: \$75

Student Teacher Ratio: 1:1

**AMENDMENT NO. 1 TO INDEPENDENT CONTRACTOR AGREEMENT  
NO. ICA 1314122**

**WITH**

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**AND**

**!!#1 AT-HOME TUTORS**

Independent Contractor Agreement No. ICA 1314122 called for services to be rendered at the rates shown in the agreement.

The “not to exceed” amount on Independent contractor Agreement No. ICA 1314122 shall be amended to \$19,087.12 for additional services requested by the District.

Except as set forth in this Amendment, and Board approved on November 6, 2013, all other terms of the contract remain in full force and effect.

**Capistrano Unified School District**

**!!#1 At-Home Tutors**

By: \_\_\_\_\_  
Signature

By: \_\_\_\_\_  
Signature

Terry Fluent \_\_\_\_\_

\_\_\_\_\_  
Print Name

Director, Purchasing \_\_\_\_\_

\_\_\_\_\_  
Title

Date: \_\_\_\_\_

Date: \_\_\_\_\_

EXHIBIT A

Fee Schedule

Company name: I I # 1 At-Home Tutors, Inc.

Primary Contact Person: Ruben Diaz, Manager

Mailing Address: P.O. Box 90238 Los Angeles, Ca 90009

E-mail Address: ses@athometutors.net

Phone: 888-928-8867

Fax: 888-738-5904

Hourly Rate: \$36.70

Tutor/ Student Ratio: 1:1

I I # 1 At-Home Tutors, Inc. offers highly effective, specialized one-on-one instruction in the convenience of each student's home or public location such as a public library. Our tutors focus not only on academic improvement, but on building each child's confidence and self-esteem.

Signature: 

Name/Title: Ruben Diaz, Manager

Date: 9/18/2013

---

5777 W. Century Blvd., Suite 300, Los Angeles, CA 90045  
www.athometutors.net • ses@athometutors.net • Tel: (866) 92-TUTOR • Fax: (888) 738-5904



**INDEPENDENT CONTRACTOR AGREEMENT**

This Agreement for Contracted Services ("**Agreement**") is effective as of November 7, 2013, by and between Capistrano Unified School District, located at 33122 Valle Road, San Juan Capistrano, California 92675 ("the **District**") and the contractor listed below ("**Contractor**"). The District and Contractor may hereafter be referred to as ("Party") or collectively as ("Parties").

**!!#1 AT-HOME TUTORS, INCORPORATED**

WHEREAS, DISTRICT is authorized by Section 4526 and 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained, experienced, licensed, and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis (hereinafter referred to as "Contracted Services");

NOW, THEREFORE, the Parties agree as follows:

**Scope of Work/Services.** Contractor shall perform the Contracted Services as set forth in Contractor's Proposal which is attached hereto, marked as Exhibit "A," and incorporated herein by this reference.

**Fees and Expenses.** For the Contracted Services provided for hereunder, Contractor shall be compensated as set forth in Attachment "A." The total amount of services request by District and provided by Contractor under this agreement shall be authorized by Purchase Order (PO) and shall not exceed \$7,341.20 annually in aggregate under this Agreement. This amount may be increased by mutual agreement of both parties by written amendment.

**Term of Agreement.** The term of this base Agreement is for one year commencing November 15, 2013 through November 14, 2014 with the option to extend annually by mutual agreement and upon Board approval for a total contract term not to exceed a total of five (5) years as allowed by Education Code section 17596.

**Additional Terms.** This Agreement contains additional terms that are set forth in the attached documents titled General Conditions, Special Conditions and Required Documents and Certifications, and associated Purchase Order(s), which by this reference are incorporated herein. District and Contractor acknowledge, and agree to be bound by, the terms set forth in the attached documents as if such additional terms were set forth in full herein.

☒ General Conditions    ☐ Special Conditions    ☒ Required Documents and Certification    ☒ Purchase Order(s)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

**DISTRICT**

By: Terry Fluent

Name: Terry Fluent

Title: Director, Purchasing

Board Approval Date: 11/10/13

**CONTRACTOR**

Signature: Ruben Diaz

Name: Ruben Diaz

Title: Manager

Address: PO Box 90238

Los Angeles, CA 90009

Email Address: ses@athometutors.net

FEIN/SSN: 45-0703450

### Fee Schedule

Company name: I I # 1 At-Home Tutors, Inc.

Primary Contact Person: Ruben Diaz, Manager

Mailing Address: P.O. Box 90238 Los Angeles, Ca 90009

E-mail Address: ses@athometutors.net

Phone: 888-928-8867

Fax: 888-738-5904

Hourly Rate: \$36.70

Tutor/ Student Ratio: 1:1

I I # 1 At-Home Tutors, Inc. offers highly effective, specialized one-on-one instruction in the convenience of each student's home or public location such as a public library. Our tutors focus not only on academic improvement, but on building each child's confidence and self-esteem.

Signature: 

Name/Title: Ruben Diaz, Manager

Date: 9/18/2013

---

5777 W. Century Blvd., Suite 300, Los Angeles, CA 90045  
www.athometutors.net • ses@athometutors.net • Tel: (866) 92-TUTOR • Fax: (888) 738-5904

**AMENDMENT NO. 1 TO INDEPENDENT CONTRACTOR AGREEMENT  
NO. ICA 1314123**

**WITH**

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**AND**

**1-on-1 LEARNING WITH LAPTOPS**

Independent Contractor Agreement No. ICA 1314123 called for services to be rendered at the rates shown in the agreement.

The “not to exceed” amount on Independent contractor Agreement No. ICA 1314123 shall be amended to \$113,788.60 for additional services requested by the District.

Except as set forth in this Amendment, and Board approved on November 6, 2013, all other terms of the contract remain in full force and effect.

**Capistrano Unified School District**

**1-on-1 Learning with Laptops**

By: \_\_\_\_\_  
Signature

By: \_\_\_\_\_  
Signature

Terry Fluent

\_\_\_\_\_

Print Name

Director, Purchasing

\_\_\_\_\_

Title

Date: \_\_\_\_\_

Date: \_\_\_\_\_



EXHIBIT A

## Fee Schedule

Company name: 1-on-1 Learning with Laptops

Primary Contact Person: Denise Brambila

Title: Manager, SES

Mailing Address: P.O. Box 881536 Los Angeles, CA 90009

E-mail Address: [info@1on1laptops.com](mailto:info@1on1laptops.com)

Phone: 877-588-8677

Fax: 877-260-4478

~~Head Office: 877-588-8677~~

Tutor/ Student Ratio: 1:1

1-on-1 Learning With Laptops is a tutoring company that will provide in-home, one-on-one instruction in English-language arts and mathematics for grades K-12. Students who work with our company will be provided with a laptop computer, and then work face to face with a tutor in a one-on-one setting in their home or another preferred location such as the public library to access instructional resources specifically tailored to their academic weaknesses and learning styles.

Signature: \_\_\_\_\_

Name/Title: Denise Brambila, Manager, SES

Date: 9/18/2013

5777 W. Century Blvd., Suite 302, Los Angeles, CA 90045

Tel: (877) 5-TUTORS, Fax: (877) 260-4478

Website: [www.1on1Laptops.com](http://www.1on1Laptops.com)

E-mail: [info@1on1Laptops.com](mailto:info@1on1Laptops.com)



## INDEPENDENT CONTRACTOR AGREEMENT

This Agreement for Contracted Services ("Agreement") is effective as of November 7, 2013, by and between Capistrano Unified School District, located at 33122 Valle Road, San Juan Capistrano, California 92675 ("the District") and the contractor listed below ("Contractor"). The District and Contractor may hereafter be referred to as ("Party") or collectively as ("Parties").

### 1-ON-1 LEARNING WITH LAPTOPS

WHEREAS, DISTRICT is authorized by Section 4526 and 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained, experienced, licensed, and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis (hereinafter referred to as "Contracted Services");

NOW, THEREFORE, the Parties agree as follows:

Scope of Work/Services. Contractor shall perform the Contracted Services as set forth in Contractor's Proposal which is attached hereto, marked as Exhibit "A," and incorporated herein by this reference.

Fees and Expenses. For the Contracted Services provided for hereunder, Contractor shall be compensated as set forth in Attachment "A." The total amount of services request by District and provided by Contractor under this agreement shall be authorized by Purchase Order (PO) and shall not exceed \$7,341.20 annually in aggregate under this Agreement. This amount may be increased by mutual agreement of both parties by written amendment.

Term of Agreement. The term of this base Agreement is for one year commencing November 15, 2013 through November 14, 2014 with the option to extend annually by mutual agreement and upon Board approval for a total contract term not to exceed a total of five (5) years as allowed by Education Code section 17596.

Additional Terms. This Agreement contains additional terms that are set forth in the attached documents titled General Conditions, Special Conditions and Required Documents and Certifications, and associated Purchase Order(s), which by this reference are incorporated herein. District and Contractor acknowledge, and agree to be bound by, the terms set forth in the attached documents as if such additional terms were set forth in full herein.

☒ General Conditions      ☐ Special Conditions      ☒ Required Documents and Certification ☐ Purchase Order(s)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

**DISTRICT**

By: Terry Fluent  
 Name: Terry Fluent  
 Title: Director, Purchasing  
 Board Approval Date: 11/6/13

**CONTRACTOR**

Signature: Denise Brambila  
 Name: Denise Brambila  
 Title: Manager, SES  
 Address: PO Box 881536  
Los Angeles, CA 90009  
 Email Address: info@1on1laptops.com  
 FEIN/SSN: 27-2152190



EXHIBIT A

## Fee Schedule

Company name: 1-on-1 Learning with Laptops

Primary Contact Person: Denise Brambila

Title: Manager, SES

Mailing Address: P.O. Box 881536 Los Angeles, CA 90009

E-mail Address: [info@1on1laptops.com](mailto:info@1on1laptops.com)

Phone: 877-588-8677

Fax: 877-260-4478

~~Home Address: [REDACTED]~~

Tutor/ Student Ratio: 1:1

1-on-1 Learning With Laptops is a tutoring company that will provide in-home, one-on-one instruction in English-language arts and mathematics for grades K-12. Students who work with our company will be provided with a laptop computer, and then work face to face with a tutor in a one-on-one setting in their home or another preferred location such as the public library to access instructional resources specifically tailored to their academic weaknesses and learning styles.

Signature: \_\_\_\_\_

Name/Title: Denise Brambila, Manager, SES

Date: 9/18/2013

5777 W. Century Blvd., Suite 302, Los Angeles, CA 90045

Tel: (877) 5-TUTORS, Fax: (877) 260-4478

Website: [www.1on1Laptops.com](http://www.1on1Laptops.com)

E-mail: [info@1on1Laptops.com](mailto:info@1on1Laptops.com)

**AMENDMENT NO. 1 TO MASTER CONTRACT AGREEMENT  
NO. ICA 1314088**

**WITH**

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**AND**

**E.C.E. 4 AUTISM**

Master Contract Agreement No. MCA 1314088 called for services to be rendered at the rates shown in the agreement.

The “not to exceed” amount on Master Contract Agreement No. MCA 1314088 shall be amended to \$28,000 for additional services requested by the District.

Except as set forth in this Amendment, and Board approved on November 6, 2013, all other terms of the contract remain in full force and effect.

**Capistrano Unified School District**

**E.C.E. 4 Autism**

By: \_\_\_\_\_  
Signature

By: \_\_\_\_\_  
Signature

Terry Fluent \_\_\_\_\_

\_\_\_\_\_  
Print Name

Director, Purchasing \_\_\_\_\_

\_\_\_\_\_  
Title

Date: \_\_\_\_\_

Date: \_\_\_\_\_



<p><b>Programs &amp; Fees</b> School Year 2013/2014</p>
---

**1. Programs**

**204 days from July 16, 2013 to June 13, 2014**

- Full-time program: 8 hours daily – Monday-Friday 8:00am to 4:00 pm  
Minimum billing increment: 8 hours
- Short day program: 6 hours daily – Monday-Friday 8:00am to 2:00pm  
Minimum billing increment: 6 hours
- Behavior Intervention – Supplemental Program: 2 hours daily – Monday-Friday 2:00pm to 4:00pm  
Minimum billing increment: 2 hours
- Family consultation, After school Tutoring, Home visit and Respite care upon request – Minimum billing increment: 1 hour – Travel time billed at regular rate

**2. Fees:**

- All services are billed at the rate of \$25.00 per hour per child.
- Billing is done in increments of minimum attendance only (see Programs minimum).
- Outside consultation or assignments (home or school visits, IEPs, etc.) are billed based on time spent away from the Center. Billing time starts when leaving the Center and stops at time of return.
- Invoices are due upon presentation or receipt.

To consult our 2013/2014 calendar, please visit [www.ece4autism.com](http://www.ece4autism.com).



**MASTER CONTRACT AGREEMENT \***

This MASTER CONTRACT AGREEMENT ("Agreement") is effective as of September 26, 2013, between Capistrano Unified School District, located at 33122 Valle Road, San Juan Capistrano, California 92675 ("LEA or District") and the contractor listed below ("Contractor").

**E.C.E. 4 AUTISM**

WHEREAS, District is authorized under California Education Code sections 56157, 56361, and 56365 et. seq. and Title 5 of the California Code of Regulations section 3000 et. seq. AB490 (Chapter 862, Statutes of 2003) to contract for the purpose of providing special education and/or related services to LEA students with exceptional needs;

WHEREAS, District is in need of such services, and in collaboration with Orange County Department of Education, selected Contractor to provide nonpublic, nonsectarian school/agency services;

NOW, THEREFORE, in consideration of the mutual promises herein contained, the parties hereto agree as follows:

Scope of Work. Contractor agrees to provide services as set forth in the Nonpublic, Nonsectarian School/Agency Services Master Contract.

Fees and Expenses. In consideration for the services provided by the Contractor under this Agreement, District agrees to pay fees and expenses at the rates as set forth in Exhibit A. The total amount of services requested by District and provided by Contractor under this agreement shall be authorized by Purchase Order. This amount may be increased by mutual agreement of both parties by written agreement.

Term of Agreement. The term of this Agreement is for one year beginning July 1, 2013 through June 30, 2014.

Additional Terms. This Agreement contains additional terms that are set forth in the attached documents as designated below titled Nonpublic, Nonsectarian School/Agency Services Master Contract, Special Conditions, and Required Documents and Certifications, and associated Purchase Order(s), which by this reference are incorporated herein. District and Contractor acknowledge, and agree to be bound by, the terms set forth in the attached documents as if such additional terms were set forth in full herein.

[ ☒ ] Master Contract [ ☐ ] Special Conditions [ ☒ ] Required Documents and Certifications [ ☒ ] Purchase Order(s)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

"DISTRICT"

By: Terry Fluent

Name: Terry Fluent

Title: Director, Purchasing

Board Approval Date:

"CONTRACTOR"

By: Patrick Bellot

Name: PATRICK BELLLOT

Title: ADMINISTRATOR

Email address: ADM@ECE4AUTISM.COM

FEIN/SSN: 33 0940963

# EXHIBIT A: RATES

<b>CONTRACTOR</b>	<b>E.C.E. 4 Autism</b>	<b>CONTRACTOR</b>	<b>1A-30-075</b>	<b>2013-2014</b>
<b>(NONPUBLIC SCHOOL OR AGENCY)</b>		<b>NUMBER</b>	<b>(CONTRACT YEAR)</b>	
Per CDE Certification, total enrollment may not exceed		24 Students	If blank, the number shall be as determine by CDE Certification.	

**Rate Schedule.** This rate schedule limits the number of LEA students that may be enrolled and the maximum dollar amount of the contract. It may also limit the maximum number of students that can be provided specific services. Special education and/or related services offered by CONTRACTOR, and the charges for such educational and/or related services during the term of this contract shall be as follows:

Payment under this contract may not exceed  
Total LEA enrollment may not exceed

**A. Basic Education Program/Special Education Instruction**  
Basic Education Program/Dual Enrollment

Rate	Period

Per diem rates for LEA students whose IEPs authorize less than a full instructional day may be adjusted proportionally.

**B. Related Services**

(1)	a. Transportation – Round Trip		
	b. Transportation – One Way		
	c. Transportation – Dual Enrollment		
	d. Public Transportation		
	e. Parent*		
(2)	a. Educational Counseling – Individual		
	b. Educational Counseling – Group of ____		
	c. Counseling – Parent		
(3)	a. Adapted Physical Education – Individual		
	b. Adapted Physical Education – Group of ____		
	c. Adapted Physical Education – Group of ____		
(4)	a. Language and Speech Therapy – Individual		
	b. Language and Speech Therapy – Group of 2		
	c. Language and Speech Therapy – Group of 3		
	d. Language and Speech Therapy – Per Diem		
	e. Language and Speech – Consultation Rate		
(5)	a. Additional Classroom Aide – Individual (must be authorized on IEP)		
	b. Additional Instructional Assistant – Group of 2		
	c. Additional Instructional Assistant – Group of 3		
(6)	Intensive Special Education Instruction**		
(7)	a. Occupational Therapy – Individual		
	b. Occupational Therapy – Group of 2		
	c. Occupational Therapy – Group of 3		
	d. Occupational Therapy – Group of 4-7		
	e. Occupational Therapy – Consultation Rate		
(8)	Physical Therapy		
	a. Behavior Intervention	\$25.00	Per hour
	b. Behavior Intervention-Supervision		
	Provided by: _____		
(9)	Nursing Services		
(10)	Residential Board and Care		
(11)	Residential Mental Health Services		

\*Parent transportation reimbursement rates are to be determined by the LEA.  
\*\*By credentialed Special Education Teacher.

**AMENDMENT NO. 8 TO INDEPENDENT CONTRACTOR AGREEMENT  
NO. ICA 1213052**

**WITH**

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**AND**

**WESTGROUP MANAGEMENT, INCORPORATED**

Independent Contractor Agreement No. ICA 1213052 called for services to be rendered at the amended contract term commencing June 1, 2012, through June 30, 2013.

The contract with Westgroup Management, Inc. shall be amended to increase the not to exceed amount to \$302,200 for additional services and extended until December 11, 2013, as needed by the District. This amount may be increased by mutual agreement of both parties by written agreement.

Except as set forth in this Amendment, and Board approved on June 11, 2012, all other terms of the contract remain in full force and effect.

**DISTRICT**

**CONSULTANT**

**Capistrano Unified School District**

**Westgroup Management, Inc.**

By: \_\_\_\_\_  
Signature

By: \_\_\_\_\_  
Signature

Terry Fluent \_\_\_\_\_

\_\_\_\_\_  
Print Name

Director, Purchasing \_\_\_\_\_

\_\_\_\_\_  
Title

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**WESTGROUP MANAGEMENT, INC.  
2012/13 SCHEDULE OF RATES  
FOR CAPISTRANO UNIFIED SCHOOL DISTRICT**

<u>Position</u>	<u>Current Rate</u>	<u>Reduced Rate</u>
Principal	\$225/hour	\$200/hour
Program Manager	\$190/hour	\$170/hour
Senior Project Manager	\$175/hour	\$155/hour
Project Manager	\$160/hour	\$145/hour
Project Support Specialist	\$135/hour	\$120/hour
Technical Specialist	\$120/hour	\$110/hour
Project Engineer	\$100/hour	\$90/hour
Clerk	\$60/hour	\$55/hour

**INDEPENDENT CONTRACTOR AGREEMENT**

This Agreement for Contracted Services ("**Agreement**") is effective as of 6/12/12, by and between Capistrano Unified School District, located at 33122 Valle Road, San Juan Capistrano, California 92675 ("the **District**") and the contractor listed below ("**Contractor**"). The District and Contractor may hereafter be referred to as ("Party") or collectively as ("Parties").

**WESTGROUP MANAGEMENT INC.**

WHEREAS, DISTRICT is authorized by Section 4526 and 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained, experienced, licensed, and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis (hereinafter referred to as "Contracting Services");

NOW, THEREFORE, the Parties agree as follows:

**Scope of Work/Services.** Contractor shall perform the Contracted Services as set forth in Contractor's Proposal which is attached hereto, marked as Exhibit "A," and incorporated herein by this reference.

**Fees and Expenses.** For the Contracted Services provided for hereunder, Contractor shall be compensated as set forth in Attachment "A." The total amount of services request by District and provided by Contractor under this agreement shall be authorized by Purchase Order (PO) and shall not exceed \$25,000.00 in aggregate under this Agreement.

**Term of Agreement.** The term of this base Agreement is for one year commencing 7/01/12-6/30/13 with the option to extend annually by mutual agreement and upon Board approval for a total contract term not to exceed a total of five (5) years as allowed by Education Code section 17596.

**Additional Terms.** This Agreement contains additional terms that are set forth in the attached documents titled General Conditions, Special Conditions and Required Documents and Certifications, and associated Purchase Order(s), which by this reference are incorporated herein. District and Contractor acknowledge, and agree to be bound by, the terms set forth in the attached documents as if such additional terms were set forth in full herein.

☒ General Conditions      ☐ Special Conditions      ☒ Required Documents and Certification ☒ Purchase Order(s)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

**DISTRICT**

By: \_\_\_\_\_

Name: Terry Fluent

Title: Director, Purchasing

Board Approval Date: 6/11/12**CONTRACTOR**

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address: \_\_\_\_\_

Email Address: \_\_\_\_\_

FEIN/SSN \_\_\_\_\_

WESTGROUP MANAGEMENT, INC.  
2012/13 SCHEDULE OF RATES  
FOR CAPISTRANO UNIFIED SCHOOL DISTRICT

<u>Position</u>	<u>Current Rate</u>	<u>Reduced Rate</u>
Principal	\$225/hour	\$200/hour
Program Manager	\$190/hour	\$170/hour
Senior Project Manager	\$175/hour	\$155/hour
Project Manager	\$160/hour	\$145/hour
Project Support Specialist	\$135/hour	\$120/hour
Technical Specialist	\$120/hour	\$110/hour
Project Engineer	\$100/hour	\$90/hour
Clerk	\$60/hour	\$55/hour

**AMENDMENT TO INDEPENDENT CONTRACTOR AGREEMENT  
NO. ICA 1213052**

**BETWEEN**

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**AND**

**WESTGROUP MANAGEMENT, INC.**

Independent Contractor Agreement No. ICA 1213052 called for services to be rendered commencing July 1, 2012 through June 30, 2013.

The contract with Westgroup Management, Inc. shall be amended to reflect the new contract start date of June 1, 2012.

Except as set forth in this Amendment, and Board approved on June 11, 2012, all other terms of the contract remain in full force and effect.

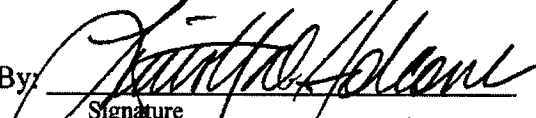
**DISTRICT**

**CONSULTANT**

**Capistrano Unified School District**

**Westgroup Management, Inc.**

By:   
Signature

By:   
Signature

Terry Fluent

Timothy D. Holcomb  
Print Name

Director, Purchasing

Principal.  
Title

Date: 7/31/12

Date: July 12

AMENDMENT NO. 2 TO INDEPENDENT CONTRACTOR AGREEMENT  
NO. ICA 1213052

BETWEEN

CAPISTRANO UNIFIED SCHOOL DISTRICT

AND

WESTGROUP MANAGEMENT, INC.

Independent Contractor Agreement No. ICA 1213052 called for services to be rendered at the amended contract term commencing June 1, 2012 through June 30, 2013.

The contract with Westgroup Management, Inc. shall be amended to increase the not to exceed amount to \$75,000 for additional services as needed by the District.

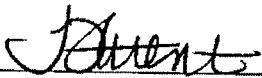
Except as set forth in this Amendment, and Board approved on June 11, 2012, all other terms of the contract remain in full force and effect.


DISTRICT

CONSULTANT

Capistrano Unified School District

Westgroup Management, Inc.

By:   
Signature

By:   
Signature

Terry Fluent

Timothy D. Holcomb  
Print Name

Director, Purchasing

Principal  
Title

Date: 10/15/12

Date: 13SEP12



AMENDMENT NO. 3 TO INDEPENDENT CONTRACTOR AGREEMENT  
NO. ICA 1213052

BETWEEN

CAPISTRANO UNIFIED SCHOOL DISTRICT

AND

WESTGROUP MANAGEMENT, INC.

Independent Contractor Agreement No. ICA 1213052 called for services to be rendered at the amended contract term commencing June 1, 2012 through June 30, 2013.

The contract with Westgroup Management, Inc. shall be amended to increase the not to exceed amount to \$125,000 for additional services as needed by the District. This amount may be increased by mutual agreement of both parties by written agreement.

Except as set forth in this Amendment, and Board approved on June 11, 2012. all other terms of the contract remain in full force and effect.

DISTRICT

CONSULTANT

Capistrano Unified School District

Westgroup Management, Inc.

By: Terry Fluent  
Signature

By: Timothy S. Hblemb  
Signature

Terry Fluent

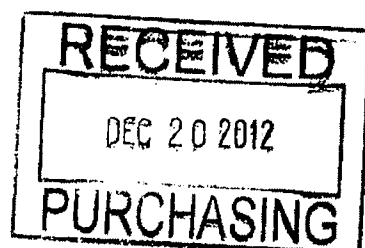
Timothy S. Hblemb  
Print Name

Director, Purchasing

Principal  
Title

Date: 1/7/13

Date: 17 DEC 2012



**AMENDMENT NO. 4 TO INDEPENDENT CONTRACTOR AGREEMENT  
NO. ICA 1213052**

**BETWEEN**

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**AND**

**WESTGROUP MANAGEMENT, INC.**

Independent Contractor Agreement No. ICA 1213052 called for services to be rendered at the amended contract term commencing June 1, 2012 through June 30, 2013.

The contract with Westgroup Management, Inc. shall be amended to increase the not to exceed amount to \$190,000 for additional services as needed by the District. This amount may be increased by mutual agreement of both parties by written agreement.

Except as set forth in this Amendment, and Board approved on June 11, 2012, all other terms of the contract remain in full force and effect.

**DISTRICT**

**CONSULTANT**

**Capistrano Unified School District**

**Westgroup Management, Inc.**

By: Terry Fluent  
Signature

By: Timothy D. Holcomb  
Signature

Terry Fluent

Timothy D. Holcomb  
Print Name

Director, Purchasing

Principal  
Title

Date: 3-14-13

Date: 7 MAR 2013

**AMENDMENT NO. 5 TO INDEPENDENT CONTRACTOR AGREEMENT  
NO. ICA 1213052**

**WITH**

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**AND**

**WESTGROUP MANAGEMENT, INCORPORATED**

Independent Contractor Agreement No. ICA 1213052 called for services to be rendered at the amended contract term commencing June 1, 2012, through June 30, 2013.

The contract with Westgroup Management, Inc. shall be amended to increase the not to exceed amount to \$205,000 for additional services and extended until July 31, 2013, as needed by the District. This amount may be increased by mutual agreement of both parties by written agreement.


Except as set forth in this Amendment, and Board approved on June 11, 2012, all other terms of the contract remain in full force and effect.

**DISTRICT**

**CONSULTANT**

**Capistrano Unified School District**

**Westgroup Management, Inc.**

By:   
Signature

By:   
Signature

Terry Fluent

Timothy D. Holcomb  
Print Name

Director, Purchasing

Principal  
Title

Date: 9/4/13

Date: 17 July 2013

RECEIVED  
JUL 22 2013  
PURCHASING

**AMENDMENT NO. 6 TO INDEPENDENT CONTRACTOR AGREEMENT  
NO. ICA 1213052**

**WITH**

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**AND**

**WESTGROUP MANAGEMENT, INCORPORATED**

Independent Contractor Agreement No. ICA 1213052 called for services to be rendered at the amended contract term commencing June 1, 2012, through June 30, 2013.

The contract with Westgroup Management, Inc. shall be amended to increase the not to exceed amount to \$270,000 for additional services and extended until September 30, 2013, as needed by the District. This amount may be increased by mutual agreement of both parties by written agreement.

Except as set forth in this Amendment, and Board approved on June 11, 2012, all other terms of the contract remain in full force and effect.

**DISTRICT**

**CONSULTANT**

**Capistrano Unified School District**

**Westgroup Management, Inc.**

By: Terry Fluent  
Signature

By: [Signature]  
Signature

Terry Fluent

Timothy D. Holcomb  
Print Name

Director, Purchasing

Principal  
Title

Date: 9/4/13

Date: 26 Oct 13

AMENDMENT NO. 7 TO INDEPENDENT CONTRACTOR AGREEMENT  
NO. ICA 1213052

WITH

CAPISTRANO UNIFIED SCHOOL DISTRICT

AND

WESTGROUP MANAGEMENT, INCORPORATED

Independent Contractor Agreement No. ICA 1213052 called for services to be rendered at the amended contract term commencing June 1, 2012, through June 30, 2013.

The contract with Westgroup Management, Inc. shall be amended to increase the not to exceed amount to \$300,000 for additional services and extended until October 31, 2013 2013, as needed by the District. This amount may be increased by mutual agreement of both parties by written agreement.

Except as set forth in this Amendment, and Board approved on June 11, 2012, all other terms of the contract remain in full force and effect.

DISTRICT

CONSULTANT

Capistrano Unified School District

Westgroup Management, Inc.

By: \_\_\_\_\_

Signature

Terry Fluent

Director, Purchasing

Date: \_\_\_\_\_

10/22/13

By: \_\_\_\_\_

Signature

Print Name

Title

Date: \_\_\_\_\_

24 SEP 13



**AMENDMENT TO  
FIELD SERVICES AGREEMENT NO. FSA 1314092**

**WITH**

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

**AND**

**CONCRETE COATING SPECIALISTS, INCORPORATED**

Field Services Agreement No. 1314092 called for services to be rendered at the rates shown in the agreement.

Change Order No. 1 for the addition of custom color increases the contract by \$3,951.00.

Except as set forth in this Amendment to Agreement, and Board approved on September 25, 2013, all other terms of the contract remain in full force and effect.

**DISTRICT**

**CONTRACTOR**

**Capistrano Unified School District**

**Concrete Coating Specialists, Inc.**

By: \_\_\_\_\_  
Signature

By: \_\_\_\_\_  
Signature

Terry Fluent

\_\_\_\_\_  
Print Name

Director, Purchasing

\_\_\_\_\_  
Title

Date: \_\_\_\_\_

Date: \_\_\_\_\_



**PROPOSAL AND CONTRACT**  
**CONCRETE COATING SPECIALISTS, INC.**  
 CALIFORNIA LIC. 942130



TOLL FREE  
(877) 786-3351

A. This AGREEMENT is between:

**Concrete Coating Specialists, Inc.**

☐ 7728 Clairemont Mesa Blvd.  
 San Diego, CA 92111  
 877-786-3351

AND

**Capistrano Unified School District**

(Owner's Name)

32972 Calle Perfecto

(Owner's Address)

☒ 1178 N. Grove St., Unit G  
 Anaheim, CA 92806  
 877-786-3351

San Clemente, CA 92675

(City, State and Zip)

PROJECT: Dana Hills High School, 33333 Golden Lantern St., Dana Point, CA 92629-1899

(Name)

(E-Mail)

B. Description of the Work: Contractor will furnish all labor and materials to construct and complete in a workmanlike manner

Change order for Dana Hills High School pool deck:

Adding custom color to work scope. \$3,951.00

C. Liability and Warranty - Concrete Coating Specialists, Inc. is responsible for completion of work in compliance with contract documents and for quality of workmanship in accordance with standard specifications. Contractor is not responsible for delays or damages due to strikes, fire, accidents, weather, soil or sub soil conditions, or other causes beyond the contractor's reasonable control. However, during application, contractor accepts full responsibility for any weather damage to the SUNDEK® application.

D. Arbitration of Disputes: Any dispute arising out of or related to this contract or the interpretation or performance thereof shall be decided by arbitration under the Construction Industry Rules of the American Arbitration Association and judgment shall be entered on the award. If any party after due notice fails to appear at or participate in arbitration proceedings, the arbitrator shall make an award based upon evidence presented by the party or parties who do appear and participate.

E. Payment: 3,951.00  
 Total contract price to be \$

Down Payment\* (if any) \$ None

Schedule of Payments shall be per Sec. 7159(e) and (f) of the California Business and Professions Code:

WHEN	AMOUNT
1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____

Payment to be made upon presentation of invoices as work progresses. Contractor has the right to stop work and to keep the job idle if payments are not made when due.

Upon satisfactory payment being made for any portion of the work performed, the contractor shall, prior to any further payment being made, furnish a full and unconditional release from any claim or mechanic's lien pursuant to section 3114 of the Civil Code, for that portion of the work for which payment has been made.

F. Commencement/Completion of Work (Weather Permitting)

1. The approximate date when the work will begin: To be determined

2. The approximate date when the work will be completed: 7 working days

3. Failure by the contractor, without lawful excuse and barring delays caused by the owner, or weather conditions, to commence work within twenty days of the approximate date specified is a violation of the Contractors License Law. Work shall be considered commenced when crew arrives to begin preparation work.

G. Terms and Conditions: The attached terms and conditions are expressly incorporated into this contract. This document including reverse side contains the entire agreement of the parties, including all pre-contract negotiations and understandings, and its execution binds all parties signing it, jointly and severally, as well as their respective heirs, representatives, successors and assigns. This contract is nontransferable.

H. Drainage: Contractor is not liable for any drainage improvements or surface run off causing inadequate drainage. Drainage improvement is not guaranteed and is not part of this contract.

I. Cracking: Due to the inherent movement in concrete, soil, and wooden structures, and to the possible lack of structural integrity of these substrates, no guarantee, either expressed or implied is granted concerning cracks or movement in substrate or; resulting cracks and damage to the Sundeck application caused by these underlying cracks or movement.

J. Guarantee: Concrete Coating Specialists, Inc., hereby grants owner a two-year guarantee against defective material or workmanship, i.e. bond failure including chipping, flaking or peeling of the SUNDEK® application. Due to the many variables found in the placement of the original concrete slab, Concrete Coating Specialists, Inc. cannot guarantee against deterioration of the original concrete, separation of the concrete from itself, efflorescence or rust stains from the concrete that may rise to the coating surface.

K. Undetermined Conditions: Conditions not determinable until existing covering has been removed, i.e. concrete failure, painted surface, cracks, drainage, joint treatment, and similar conditions are not included in the price, unless specifically mentioned as included and will be charged for in a change order when a determination of the additional cost is known.

CONTRACTORS STATE LICENSE NUMBER 942130.

Name and State Registration Number of any salesperson who solicited or negotiated this contract:

NAME: Phil Huber

STATE REGISTRATION NUMBER:

BY: Phillip Huber Cell: 714.501.6437

(Contractor or Agent Sign Here)

DATE: Sept. 5, 2013

NOTICE: BY INITIALING IN THE SPACE BELOW YOU ARE AGREEING TO HAVE ANY DISPUTE ARISING OUT OF THE MATTERS INCLUDED IN THE "ARBITRATION OF DISPUTES" PROVISION DECIDED BY NEUTRAL ARBITRATION AS PROVIDED BY CALIFORNIA LAW AND YOU ARE GIVING UP ANY RIGHTS YOU MIGHT POSSESS TO HAVE THE DISPUTE LITIGATED IN A COURT OR JURY TRIAL. BY INITIATING IN THE SPACE BELOW YOU ARE GIVING UP YOUR JUDICIAL RIGHTS TO DISCOVERY AND APPEAL, UNLESS THOSE RIGHTS ARE SPECIFICALLY INCLUDED IN THE "ARBITRATION OF DISPUTES" PROVISION. IF YOU REFUSE TO SUBMIT TO ARBITRATION AFTER AGREEING TO THIS PROVISION, YOU MAY BE COMPELLED TO ARBITRATE UNDER THE AUTHORITY OF THE BUSINESS AND PROFESSIONS CODE OR OTHER APPLICABLE LAWS. YOUR AGREEMENT TO THIS ARBITRATION PROVISION IS VOLUNTARY.

WE HAVE READ AND UNDERSTAND THE FOREGOING AND AGREE TO SUBMIT DISPUTES ARISING OUT OF THE MATTERS INCLUDED IN THE "ARBITRATION OF DISPUTES" PROVISION TO NEUTRAL ARBITRATION.

I AGREE TO  
ARBITRATION

(INITIALS OF OWNER)

I AGREE TO  
ARBITRATION

(INITIALS OF CONTRACTOR)

YOU, THE OWNER (BUYER) HAVE THE RIGHT TO REQUIRE THAT YOUR CONTRACTOR, HAVE A PERFORMANCE AND PAYMENT BOND, AND THE EXPENSE OF THE BOND MAY BE BORN BY THE OWNER. YOU, THE BUYER, MAY CANCEL THIS TRANSACTION AT ANY TIME PRIOR TO MIDNIGHT OF THE THIRD BUSINESS DAY, AFTER THE DATE OF THIS TRANSACTION. SEE THE ATTACHED NOTICE OF CANCELLATION FORM FOR AN EXPLANATION OF THIS RIGHT.

DATE:

X

OWNER SIGN HERE - SEE AND READ NOTICE TO OWNER ON NEXT PAGE BEFORE SIGNING)

X

(If more than one owner, second owner sign here.)

This proposal may be withdrawn by contractor if not





**CAPISTRANO UNIFIED SCHOOL DISTRICT**  
33122 Valle Road  
San Juan Capistrano, CA 92675

**FIELD SERVICES AGREEMENT**

THIS CONTRACT is made and entered into this 4 day of September 2013, by and between Concrete Coating Specialists, Incorporated, hereinafter called the CONTRACTOR, and CAPISTRANO UNIFIED SCHOOL DISTRICT, hereinafter called the DISTRICT.

The CONTRACTOR and the DISTRICT do hereby contract and agree as follows:

1. The Contractor shall furnish the District for an amount not to exceed \$ 48,338.00 the following:  
Dana Hills High School - pool deck restoration includes preparation of surface epoxy prime, coat with Sundek Sun Sand Acrylic Color Coating, install rust treatment coating to vertical cantilever face, includes aggregate effects of three colors, clear coating
2. The term of the Contract shall begin on Per Direction of M&O Dept and end Upon Completion.
3. Payment schedule: Payment is to be made upon satisfactory completion of and acceptance of work as well as receipt of labor and material releases and invoice.
4. Inspection shall be performed by the Director, Maintenance and Operations or Designee on behalf of District, who will, if appropriate, recommend acceptance to the Board of Trustees.
5. This contract includes the attached General Conditions which are incorporated herein by reference. Contractor, by executing this contract, agrees to comply with each and every such term and condition.
6. Contractor shall guarantee all labor and materials used in the performance of this contract for a period of 365 days (1 year) from the date of acceptance by District.

Field Service Agreement 1314092  
Capistrano Unified School District

-1

7. This Contract includes all Contract Documents as indicated below:

- ☒ W-9 Request for Taxpayer Identification Number and Certification
- ☒ Quote/Proposal, dated 5/7/2013
- ☒ Plans and Specifications/Scope of Work
- ☒ Worker's Compensation Certificate
- ☐ Purchase Order Number \_\_\_\_\_
- ☒ Liability Insurance Certificate
- ☒ Guarantee
- ☒ Certification by Contractor of Criminal Records Check
- ☒ Contractor's Certificate Regarding Non-Asbestos Containing Materials
- ☒ Payment Bond \$ 48,338.00
- ☒ Faithful Performance Bond \$ 48,338.00
- ☒ California State Contractor's License Number 942130
- ☒ Drug-Free Workplace Certification
- ☒ Tobacco Use Policy
- ☒ Other Compliance With Safety Regulations

8. IN WITNESS WHEREOF, said parties have executed this Contract as of the date first written above.


CAPISTRANO UNIFIED SCHOOL DISTRICT

By:   
Signature

Terry Fluent  
Print Name

Director, Purchasing  
Title

CONTRACTOR:

By:   
Signature

Bert Metcalf  
Print Name

general manager  
Title

942130  
Contractor's License No.

26 4723409  
Tax ID Social Security No.

(Corporate Seal, if Incorporated)

**TOLL FREE**  
**(877) 786-3351**



**INSPECT ITEM BANK ADDENDUM  
TO District  
SOFTWARE LICENSE AND SUPPORT AGREEMENT**

This Inspect Item Bank Addendum to Software License and Support Agreement (“**Addendum**”) is entered into effective as of July 1, 2013, by and between Illuminate Education, Inc., a California corporation (“**Illuminate**”) and Capistrano Union School District (“**District**”).

**RECITALS**

WHEREAS, District and Illuminate have entered into that certain Software License and Support Agreement dated May 26, 2011 (the “**Agreement**”); and

WHEREAS, District and Illuminate wish to supplement the Agreement to provide that Illuminate will make available to District a database of test questions (the “**Item Bank**”) known as “Identifying Needs: Standards Proficiency Exams for California Teachers” or “INSPECT” for use in conjunction with District’s use of the Software (as defined in the Agreement).

NOW, THEREFORE, Illuminate and District mutually agree as follows:

1. Use of Item Bank. Beginning July 1, 2013, Illuminate agrees to make the Item Bank available for use by the District and District’s employees solely in conjunction with their authorized use of the Software under the Agreement.
2. Fee for Use of Item Bank. In addition to the annual license fees set forth in the Agreement, District agrees to pay to Illuminate an additional annual fee for use of the Item Bank each school year equal to \$1.50 per student (calculated yearly based on **CBEDS**) and otherwise on the same terms set forth for the payment of annual license fees in the Agreement.
3. Ownership Rights. District acknowledges that it will have no ownership rights with respect to the Item Bank and that District and District’s employees will only be entitled to use the Item Bank in conjunction with their use of the Software.
4. Other Provisions of Agreement. All other provisions of the Agreement shall remain in full force and effect.

*[Signature page follows]*

EXHIBIT 26

IN WITNESS WHEREOF, the District and Illuminate have entered into this Addendum effective as of the date set forth above.

ILLUMINATE EDUCATION, INC.

By: \_\_\_\_\_  
Lane Rankin, President

CAPISTRANO UNION SCHOOL DISTRICT

By: \_\_\_\_\_  
Print: \_\_\_\_\_  
Its: \_\_\_\_\_

## SOFTWARE LICENSE AND SUPPORT AGREEMENT

This Agreement is made by and between Illuminate Education, Inc., a California Corporation ("Vendor") and Capistrano Unified School District ("District").

### RECITALS

WHEREAS, District is desirous of obtaining a Software System for data and assessment management

WHEREAS, the vision of District is to implement a web-based Data and Assessment Management system and

WHEREAS, Vendor is specially skilled, trained, experienced and competent to render the services and advice described above, and District requires these services and advice.

NOW, THEREFORE, Vendor and District mutually agree as follows:

1. Term of Agreement. The initial term of this Agreement shall be from May 26, 2011 through June 30, 2012 with four (4) annual renewal periods upon mutual agreement, not to exceed a total contract term of June 30, 2016.
2. License of Illuminate Data and Assessment Management System. Vendor hereby licenses its Illuminate district reporting software ("Software") to District. District and District employees may use the Software for each of the locations listed on Exhibit "A" attached to this Agreement. As new schools sites are added throughout the District, District and district employees will be provided access to the Software for those sites. The District may not use the Software outside the District and may not sublicense or assign its rights under this license to any other party.
3. Non-Exclusivity. The license granted to District hereunder is non-exclusive.
4. Independent Contractor. Vendor represents and warrants that it is experienced in its profession. In performing its obligations and services under this Agreement, Vendor is an independent contractor and is not acting as an agent or employee of District. Nothing contained in this Agreement shall be deemed, construed or represented by the District, Vendor or any third person to create the relationship of principal or agent, or of a partnership, or of a joint venture, or of any other association of any kind or nature between the District or Vendor.
5. Task List. A preliminary list of tasks and associated completion dates are set forth on Exhibit "B" attached to this Agreement.
6. Hosting. District's data will be hosted on Vendor's server (included in the annual fee).
7. Importing of Data. Vendor shall import District's data into the Software within 45 business days after the receipt of useable data.

8. Training. Vendor shall provide the following training services to District:

*Training Services*

Services	Date
Training to District in the basic use of the Software to be presented as both parties mutually agree	TBD

- (a) Additional Training and Services. Upon written request and authorization by District, Vendor shall conduct additional training and provide additional services to District at \$120 per hour for custom development or \$1,500 per day for training after initial training, if any, is exhausted.
- (b) Ownership of Data. District shall retain ownership of all data in the Software.
9. Responsibilities of District. District shall prepare and furnish to Vendor upon request such information reasonably requested by Vendor in order for Vendor to perform its work under this Agreement.
10. License Fees Vendor will host Illuminate district reporting system and District will pay annual license fees for products and options listed below:

*Products/ Services --Timeline/Dates*

Product/Service	Time	Cost
Illuminate DnA with GradeCam, 2011-2012	Annual Fee \$4 per student 47,250 students	\$189,000
Illuminate DnA with GradeCam, 2012-2013	Annual Fee \$4 per student 50,000 students	\$200,000
Illuminate DnA with GradeCam, 2013-2014	Annual Fee \$4 per student 51,000 students (Estimate, yearly based on CBEDS)	\$204,000
Illuminate DnA with GradeCam, 2014-2015	Annual Fee \$4 per student 51,000 students (Estimate, yearly	\$204,000

7160.1

H&O: #74727 v2

*Illuminate Data and Assessment Licensing Agreement*

B-2

*Capistrano Unified School District - April 2011*



	based on CBEDS)	
Illuminate DnA with GradeCam, 2015-2016	Annual Fee \$4 per student 51,000 students (Estimate, yearly based on CBEDS)	\$204,000

License fees shall be due and payable within 45 days of receipt of an invoice from Vendor. In the event the District fails to pay the license fees or any other amounts due hereunder when due, upon notice from Vendor, District agrees to immediately cease using the Software and Vendor will have no further obligation to provide any maintenance or support to District.

11. Software Maintenance and Support.

- (a) Vendor shall provide maintenance and support of the Software. Such maintenance and support provides coverage in the form of corrections to remove deficiencies in the Software, as reported to Vendor; ongoing telephone and e-mail support for questions regarding operations of the Software; incorporate/change the Software as necessary for operation including all upgrades and new features; support to District in resolving problems/errors resulting from misuse or hardware/software failure.
- (b) Vendor shall provide at a minimum, quarterly telephone conferences with District to address future growth or modifications to the Software at no cost to the District.

12. Mutual Indemnification. The District agrees to hold harmless, defend, and indemnify Vendor against all actions, claims, or demands for injury, death, loss, or damages, regardless of fault or cause, by anyone whomsoever, including but not limited to: (1) where such injury, death, loss, or damage is due to the acts or omissions of the District, its agents, servants, or employees; and (2) where such injury, death, loss, damage, or claim is a consequence of, or arises in connection with the services provided hereunder except to the extent that such injury, death, loss, damage or claim is the result of the acts or omissions of Vendor or its agents, servants, employees.

Vendor agrees to hold harmless, defend, and indemnify the District against all actions, copyrights, patents infringements, claims, or demands for injury, death, loss, or damages, regardless of fault or cause, by anyone whomsoever, including but not limited to: (i) where such injury, death, loss, or damage is due to the acts or omissions of Vendor, its agents, servants, or employees; and (ii) where such injury, death, loss, damage, or claim is a consequence of, or arises in connection with the services provided hereunder except to the extent that such injury, death, loss, damage or claim is the result of the acts or omissions of the District or its agents, servants, or employees.

13. Continued Performance During Dispute. In the event that a dispute arises between District and Vendor, Vendor expressly agrees to continue to perform its obligations under

this Agreement during the pendency of the dispute. Each party agrees to the other that it shall diligently attempt to resolve any disputes which may arise.

14. Default. The failure of either party to comply with any term or condition or fulfillment of any obligation of this Agreement within 15 days after written notice, which specifies the nature of the default with reasonable particularity, shall constitute a default. If the default is of such a nature that it cannot be completely remedied within the 15-day period, the "defaulting party" shall be deemed to have cured the default if it begins correction of the default or failure within the 15-day period and thereafter proceeds with reasonable diligence and in good faith to effect the remedy as soon as practicable.
15. Force Majeure. If either party is affected by force majeure it shall immediately notify the other party of the nature and extent thereof. Force majeure means, in relation to either party, any circumstances beyond the reasonable control of that party (including, without limitation, fire, floods, acts of God, terrorism, national emergency, governmental acts or omissions, beyond the control of either party). Neither party shall be deemed to be in breach of this Agreement, or otherwise be liable to the other by reason of any delay in performance, or non-performance, of any of its obligations hereunder to the extent that such delay or non-performance is due to any force majeure of which it has notified the other party, and the time for performance of that obligation shall be extended accordingly. If the force majeure in question prevails for a continuous period in excess of 30 calendar days, the parties shall enter into good faith discussions with a view to alleviating its effects, or to agreeing upon such alternative arrangements. (Including termination of this Agreement.)
16. Termination. Both the District and Vendor retain the right to terminate this Agreement for any reason prior to expiration of the term of the Agreement. The District or Vendor may terminate this Agreement by delivering written notice of election to terminate at least 60 days prior to the termination date. In addition, both District and Vendor may terminate this Agreement immediately upon any material default by delivering written notice of election to terminate prior to the termination date. The parties hereby agree that in the event of the termination of this Agreement, any and all funds due to Vendor by District shall be paid by District within 90 days of the date of termination.
17. Proprietary Rights. District acknowledges that the Software licensed hereunder, and any designs, inventions or ideas provided to Vendor as a result of District's use of the Software, contain valuable trade secrets, proprietary and confidential information which are the unrestricted proprietary rights of Vendor ("Confidential Information"). District agrees that it will not use this Confidential Information in any way not allowed by this Agreement, that it will not disclose this Confidential Information to anyone other than its own employees who require access, that it will maintain and protect the confidentiality of this Confidential Information, and that it will take all necessary and proper precautions to prevent any unauthorized use or disclosure of this Confidential Information. District further agrees that it will not decompile, disassemble or in any manner attempt to reverse engineer the Software, or permit others to do so. Notwithstanding the foregoing, District shall not be liable for use or disclosure of any such Confidential Information if it:

- (a) is or becomes a part of the public knowledge or literature without breach of this Agreement by District; or
  - (b) is known to District without restriction as to further disclosure when received; or
  - (c) is independently developed by District as demonstrated by written records; or
  - (d) becomes known to District from a third party (other than Illuminate Education) who had a lawful right to disclose it and without breach of its Agreement; or
  - (e) is disclosed to a third party pursuant to the authority of District hereunder; or
  - (f) is required to be disclosed pursuant to any applicable legal requirement or legal process issued by any court or any competent governmental authority or rules or regulations of any relevant regulatory body, including, but not limited to, disclosure under the California Public Records Act.
18. Confidentiality and Security of Student Data. Vendor shall protect the confidentiality of student data. Vendor will take all measures necessary using industry standards to protect data from any and all unauthorized access. Vendor represents and warrants that it is familiar the provisions of the Federal Education Privacy Rights Act (FERPA) and California Education Code sections 49073 through 49078, inclusive, and that Vendor will take all measures necessary using industry standards to protect data from any and all unauthorized access to student data and/or unauthorized release of student data. In the event that any unauthorized access or release of student data occurs, Vendor shall take whatever steps are necessary to immediately secure the student data, and advise the District immediately of such unauthorized access. Upon termination of the Agreement, Vendor shall return all student data to the District within 30 days and shall destroy any and all backup copies of said data.
19. Confidentiality. All communications and information obtained from District relating to this Agreement are confidential. The Agreement itself, however, is not confidential. Except as provided in this Agreement, without the prior written consent of an authorized representative of District, Vendor shall neither divulge to, nor discuss with, any third party the data provided by District except as required by law. Prior to any disclosure of such matters, whether as required by law or otherwise, Vendor shall inform District, in writing, of the nature and reasons for such disclosure. Vendor shall not use any communications or information obtained from District for any purpose other than the performance of this Agreement, without District's written prior consent. Upon termination of the Agreement, Vendor shall return all confidential information received from the District, and District shall return all confidential information received from Vendor, within 30 days and shall destroy any and all backup copies of said confidential information.
20. Waiver. Any waiver of any of the provisions of this Agreement shall not be construed as a waiver of any other provision of this Agreement. Any waiver by either District or Vendor must be in writing signed by the waiving party. Delay or failure to exercise a

remedy or right shall not be construed as a waiver of any of the provisions of this Agreement. Any waiver of any provision of this Agreement shall not preclude a party from using any other right or remedy available under this Agreement as cure of any default or for any later default.

21. Time is of the Essence. Time is of the essence of all terms, covenants and conditions of this Agreement and except as otherwise provided herein, all of the terms, covenants and conditions of this Agreement shall apply to, benefit and bind the successors or assigns of the respective parties, jointly and individually.
22. Assignment. Neither party shall sell or assign its rights under this Agreement without the prior written consent of the other party. Consent in one instance shall not prevent this provision from applying to a subsequent instance.
23. Notices. All notices, requests, demands and consents to be made hereunder to the parties hereto shall be in writing and shall be (i) delivered by hand, or (ii) sent by registered mail or certified mail, postage prepaid, return receipt requested, through the United States Postal Service, or (iii) by United Parcel Service or Federal Express overnight delivery, to the addresses shown below or such other address which the parties may provide to one another in accordance herewith.

To District: Capistrano Unified School District  
33122 Valle Road  
San Juan Capistrano CA 92675

To Vendor: Lane Rankin, CEO  
Illuminate Education, Inc.  
60 Bunsen  
Irvine, CA 92618

Either party shall have the right to change the place of giving notices to it by notice given as indicated above.

24. Severability. If any provision in this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.
25. Good Faith Negotiations and Independent Representation. The parties hereto acknowledge and agree that they have negotiated the terms of this Agreement in good faith and had the opportunity to be represented by independent counsel throughout all negotiations, which preceded the execution of this Agreement.
26. Interpretation: Governing Law. This Agreement shall be construed according to its fair meaning and as if prepared by both parties hereto. This Agreement shall be construed in accordance with the laws of the State of California in effect at the time of the execution of this Agreement.

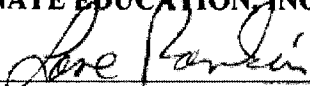
27. Entire Agreement, Waivers and Amendments. This Agreement is fully integrated and incorporates all of the terms and conditions mentioned herein, or incidental hereto, and supersedes all negotiations, oral or written, prior and contemporaneous agreements and understandings in connection with this Agreement. All waivers of the provisions of this Agreement must be in writing and signed by the appropriate authorities of the party to be charged. Any amendment or modification to this Agreement must be in writing and executed by both parties.
28. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which when taken together shall constitute one and the same instrument.

**IN WITNESS WHEREOF**, the District and Illuminate Education, Inc., have entered into this Agreement as of the Effective Date.

Dated:

**ILLUMINATE EDUCATION, INC.**

By:

  
Lane Rankin, CEO

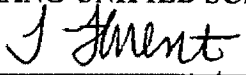
Dated:

**CAPISTRANO UNIFIED SCHOOL DISTRICT**

By:

Print:

Its:

  
Terry Fluent  
Director, Purchasing

## **EXHIBIT "A"**

### **LOCATIONS LICENSE APPLIES**

#### **Capistrano Unified School District**

##### **Elementary Schools**

Ambuehl Elementary School  
Arroyo Vista School (K8)  
Don Juan Avila Elementary School  
Barcelona Hills Elementary School  
Bathgate Elementary School  
Truman Benedict Elementary School  
Marian Bergeson Elementary School  
Canyon Vista Elementary School  
Castille Elementary School  
Chaparral Elementary School  
Capistrano Home School (formerly CHOOSE)  
Concordia Elementary School  
Crown Valley Elementary School  
R H Dana Elementary School  
RH Dana Exceptional Needs Facility  
Del Obispo Elementary School  
Carl Hankey Elementary/K-8 School  
Hidden Hills Elementary School  
Kinoshita Elementary School  
Ladera Ranch Elementary School  
Laguna Niguel Elementary School  
Las Flores Elementary School  
Las Palmas Elementary School  
Clarence Lobo Elementary School  
John S. Malcom Elementary School  
Marblehead Elementary School  
Moulton Elementary School  
Oak Grove Elementary School  
Oso Grande Elementary School  
Palisades Elementary School  
Philip Reilly Elementary School  
San Juan Elementary School  
Tijeras Creek Elementary School  
Viejo Elementary School  
Vista Del Mar Elementary School  
Wagon Wheel Elementary School  
George White Elementary School  
Wood Canyon Elementary School

7160.1

H&O: #74727 v2

*Illuminate Data and Assessment Licensing Agreement*

B-8

*Capistrano Unified School District – April 2011*

**Middle Schools**

Aliso Viejo Middle School  
Arroyo Vista School (K8)  
Bernice Ayer Middle School  
Carl Hankey K-8 School  
Don Juan Avila Middle School  
Ladera Ranch Middle School  
Las Flores Middle School  
Marco Forster Middle School  
Newhart Middle School  
Niguel Hills Middle School  
Shorecliffs Middle School  
Vista del Mar Middle School

**High Schools**

Aliso Niguel High School  
Capistrano Valley High School  
Dana Hills High School  
San Clemente High School  
San Juan Hills High School  
Serra High School  
Tesoro High School

**EXHIBIT "B"****TASK LIST**

<b>Date</b>	<b>Task</b>
May 2011	Initial Implementation Meeting (Data conversion, Customizations)
May/June 2011	Data Conversion and Imports
June/July 2011	District begins using Illuminate DnA system



**EXTENSION OF  
SOFTWARE LICENSE AND SUPPORT AGREEMENT**

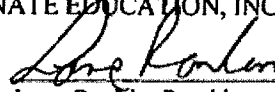
**(Capistrano Unified School District)**

Pursuant to Section I of that certain Software License and Support Agreement by and between Illuminate Education, Inc., a California corporation ("**Vendor**"), and Capistrano Unified School District ("**District**") entered into as of May 26, 2011 (the "**Agreement**"), Vendor and District hereby mutually agree that the term of the Agreement, which would otherwise expire as of June 30, 2013, is hereby extended until June 30, 2014. All other terms and conditions of the Agreement shall continue in full force and effect.

8/5 <sup>th</sup> IN WITNESS WHEREOF, the parties have entered into this Extension effective as of 2013.

ILLUMINATE EDUCATION, INC.

By:

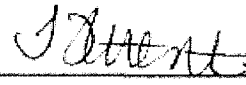
  
Lane Rankin, President

CAPISTRANO UNIFIED SCHOOL  
DISTRICT

By:

Print:

Title:

  
Terry Fluent  
Director, Purchasing

7160 1

#116083 v1





## PROFESSIONAL SERVICES AGREEMENT

This Agreement for Professional Services ("Agreement") is effective as of January 23, 2014 by and between Capistrano Unified School District, located at 33122 Valle Road, San Juan Capistrano, California 92675 ("the District") and the consultant listed below ("Consultant"). The District and Consultant may hereafter be referred to as ("Party") or collectively as ("Parties").

### SCHOOL FACILITY CONSULTANTS

WHEREAS, DISTRICT is authorized by Section 4526 and 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, DISTRICT through RFP NO. 8-1314, selected Contractor to provide State School Building Program Advisor Services.

WHEREAS, CONSULTANT is specially trained, experienced, licensed, and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis (hereinafter referred to as "Consulting Services");

NOW, THEREFORE, the Parties agree as follows:

Scope of Work/Services. Consultant shall perform the Consulting Services as set forth in RFP 8-1314 State School Building Program Advisor Services and Consultant's Proposal which is attached hereto, marked as Exhibit "A," and incorporated herein by this reference.

Fees and Expenses. For the Consulting Services provided for hereunder, Consultant shall be compensated as set forth in Attachment "B" and incorporated herein by this reference. The total amount of services request by District and provided by Consultant under this agreement shall be authorized by Purchase Order (PO) and shall not exceed \$56,000.00 annually in aggregate under this Agreement. This amount may be increased by mutual agreement of both parties by written agreement.

Term of Agreement. The term of this base Agreement is for one year commencing January 23, 2014 through January 22, 2015 with the option to extend annually by mutual agreement and upon Board approval for a total contract term not to exceed a total of five (5) years as allowed by Education Code section 17596.

Additional Terms. This Agreement contains additional terms that are set forth in the attached documents titled General Conditions, Special Conditions and Required Documents and Certifications, and associated Purchase Order(s), which by this reference are incorporated herein. District and Consultant acknowledge, and agree to be bound by, the terms set forth in the attached documents as if such additional terms were set forth in full herein.

☒ General Conditions      ☐ Special Conditions      ☒ Required Documents and Certifications      ☒ Purchase Order(s)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

#### DISTRICT

By: \_\_\_\_\_

Name: Terry Fluent

Title: Director, Purchasing

Board Approval Date: \_\_\_\_\_

#### CONSULTANT

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address: \_\_\_\_\_

Email Address: \_\_\_\_\_

FEIN/SSN \_\_\_\_\_

## GENERAL CONDITIONS

### 1. Compensation and Term

During the course of performing under this Agreement, the term of which is also stated on Exhibit "A", Consultant shall submit to the District monthly invoices for work and/or services performed during the preceding month. The invoices shall contain all necessary information to support and back up the request for payment. Upon receipt of a properly submitted and supported payment request, the District shall pay the Consultant within thirty (30) days thereof. Within thirty (30) days of completion of all the Consulting Services provided for hereunder, Consultant shall submit to the District a request for final payment together with all necessary information to support and back up the request for payment. Upon receipt of a properly submitted and supported final payment request, the District shall make final payment to the Consultant within thirty (30) days thereof. All of the foregoing is subject to the right of the District to review and/or audit all requests for payment, including the books and records of the Consultant in connection therewith.

### 2. Independent Contractor

- A. It is understood and agreed that Consultant (including Consultant's employees) is an independent contractor and that no relationship of employer-employee exists between the Parties hereto for any purpose whatsoever. Neither Consultant nor Consultant's employees or assigned personnel shall be entitled to any benefits payable to employees of the District. The District is not required to make any deductions or withholdings from the compensation payable to Consultant under the provisions of this Agreement, and Consultant will be issued a Form 1099 for its services hereunder. As an independent contractor, Consultant hereby agrees to defend, indemnify, and hold the District harmless from claims by any of Consultant's employees or by any third party, including but not limited to any state or federal agency, asserting that an employer-employee relationship or a substitute therefore exists for any purpose whatsoever by reason of this Agreement or by reason of the nature and/or performance of any services under this Agreement. (As used herein the term "services" shall include both services and additional services as such terms are defined elsewhere in this Agreement, including attachments.)
- B. It is further understood and agreed by the Parties hereto that Consultant, in the performance of its obligations hereunder, is subject to the control and direction of the District as to the designation of tasks to be performed and the results to be accomplished by the Consulting Services agreed to be rendered and performed under this Agreement, but not as to the means, methods, or sequence used by Consultant for accomplishing such results. To the extent that Consultant obtains permission to, and does, use the District facilities, space, equipment or support services in the performance of this Agreement, this use shall be at the Consultant's sole discretion based on the Consultant's determination that such use will promote Consultant's efficiency and effectiveness. Except as may be specifically provided elsewhere in this Agreement, the District does not require that Consultant use the District facilities, equipment or support services or work in the District locations in the performance of this Agreement.
- C. If, in the performance of this Agreement, any third persons are employed by Consultant, such persons shall be entirely and exclusively under the direction, supervision, and control of Consultant. Except as may be specifically provided elsewhere in this Agreement, all terms of employment, including hours, wages, working conditions, discipline, hiring, and discharging, or any other terms of employment or requirements of law, shall be determined by Consultant. It is further understood and agreed that Consultant shall issue W-2 or 1099 Forms for income and employment tax purposes, for all of Consultant's employees, assigned personnel and subcontractors.

- D. Nothing in this Agreement shall be construed as to create an exclusive relationship between the District and Consultant. Consultant may represent, perform services for, or be employed by such additional persons or companies as Consultant sees fit provided that there is no conflict with the performance of services hereunder.

**3. Licenses, Permits, Etc.**

Consultant represents and warrants to the District that Consultant has all licenses, permits, qualifications, and approvals of whatsoever nature legally required for Consultant to practice its profession or provide all Consulting Services under the Agreement. Consultant represents and warrants to the District that Consultant shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement any licenses, permits, and approvals which are legally required for Consultant to practice its profession or provide such services under this Agreement.

**4. Time**

Consultant shall devote such time to the performance of services pursuant to this Agreement as may be reasonably necessary for satisfactory performance of Consultant's Services obligations under this Agreement. Neither Party shall be considered in default of this Agreement, nor be entitled to additional compensation; to the extent performance is prevented or delayed by any cause, present or future, which is beyond the reasonable control of the Party.

**5. Consultant Not Agent**

Except as the District may specify in writing, Consultant and Consultant's personnel shall have no authority, express or implied, to act on behalf of or bind the District in any capacity whatsoever as an agent. Consultant and Consultant's personnel shall have no authority, express or implied, to bind District to any obligations whatsoever.

**6. Assignment Prohibited**

No Party to this Agreement may assign any right or obligation pursuant to this Agreement. Any attempt or purported assignment of any right or obligation pursuant to this Agreement shall be void and of no effect.

**7. Consultant Information**

- A. The District shall have full ownership and control, including ownership of any copyrights, of all information prepared, produced, or provided by Consultant pursuant to this Agreement. In this Agreement, the term "information" shall be construed to mean and include: documents, writings, handwritings, typewriting, printing, photostating, photographing, computer models, and any other computerized data, and every other means of recording any form of information, communications, or representation, including letters, works, pictures, drawings, sounds or symbols, or any combination thereof.
- B. All proprietary and other information received from Consultant by the District, whether received in connection with Consultant's proposal to District in connection with any services or additional services performed by Consultant, will be disclosed upon receipt of a request for disclosure, pursuant to the California Public Records Act; provided, however, that, if any information is set apart and clearly marked "trade secret" when it is provided to the District, the District shall give notice to Consultant of any request for the disclosure of such information. The Consultant will then have five (5) days from the date it receives such notice to enter into an agreement with the District, satisfactory to legal counsel for the District, providing for the defense of, and complete indemnification and reimbursement for all costs (including plaintiff's attorney fees) incurred by the District in any legal action to compel the disclosure of such information under the California Public Records Act. The Consultant shall have sole responsibility for defense of the actual "trade secret" designation of such information.

C. The Parties understand and agree that any failure by Consultant to respond or timely respond to the notice provided by the District, and/or failure by Consultant to enter into or timely enter into an agreement with the District, in accordance with the provisions of subsection B, above, shall constitute a complete waiver by Consultant of any rights regarding the information designated "trade secret" by Consultant, and such information will be disclosed by District pursuant to applicable procedures required by the Public Records Act.

#### **8. Standard of Performance**

Consultant shall perform all Consulting Services required pursuant to this Agreement in the manner and according to the standards and requirements set forth in this Agreement. To the extent that this Agreement does not explicitly establish standards and/or requirements for performance of the Consulting Services, then Consultant shall perform all Consulting Services required pursuant to this Agreement in the manner and according to the standards observed by a competent practitioner of Consultant's profession in California. All products of whatsoever nature which Consultant delivers to the District pursuant to this Agreement shall be prepared in a professional manner and conform to the standards of quality normally observed by a person practicing in Consultant's profession. Consultant shall assign only competent personnel to perform Consulting Services pursuant to this Agreement. If the District, at any time during the term of this Agreement, desires the removal of any person or persons assigned by Consultant to perform Consulting Services pursuant to this Agreement, Consultant shall remove such person(s) immediately upon receiving notice from the District of the desire of the District for the removal of such person(s).

#### **9. Termination For Convenience**

The District shall have the right to terminate this Agreement for convenience at any time and for any reason by giving thirty (30) days written notice of such termination to Consultant. In the event the District shall give such notice of termination, Consultant shall immediately cease rendering services pursuant to this Agreement.

- A. In the event the District shall terminate this Agreement for Convenience: Consultant shall promptly deliver to the District copies of all information prepared pursuant to this Agreement.
- B. The District shall pay Consultant: (1) the hourly rates set forth in Attachment "A" for all those hours worked up to the notice of termination; (2) the direct costs, if any, actually incurred and/or paid by Consultant for materials, supplies, equipment, apparatus, and the like, used in the direct performance of the Consulting Services of the Consultant under this Agreement; and (3) a ten percent (10%) markup on the direct costs as described in the preceding item number "(2)". The Parties agree that compensation payable to Consultant under a termination for convenience under this paragraph 9 is the exclusive remedy for any and all compensation and/or damages that Consultant may otherwise contend it is entitled to and the District shall not in any manner be liable for lost profits which might have been made by Consultant had the Agreement not been terminated or had Consultant completed the Consulting Services required by this Agreement. In this regard, Consultant shall furnish to the District such financial information as necessary in the judgment of the District before termination, and the decision of the District shall be final. The foregoing is cumulative and does not affect any right or remedy which the District may have in law or equity. All monies payable by the District under this paragraph are subject to the right of the District to audit all requests for payment, including the books and records of the Consultant in connection therewith.

**10. Defense, Indemnity & Hold Harmless Obligations****A. Nature and Extent of Obligations**

Consultant shall defend, indemnify, and hold harmless the District (including its inspectors, project managers, trustees, board members, officers, agents, members, employees, affiliates, consultants, sub-consultants, and representatives), and each of them, of and from any and all demands, claims, suits, proceedings, causes of action, damages, costs, expenses, attorneys' fees, losses, or liability, in law or in equity, of every kind and nature whatsoever arising out of, or in connection with the performance of Consulting Services provided by Consultant under this Agreement, including, but not limited to:

1. Personal injury (including, but not limited to, bodily injury emotional injury or distress, sickness, or disease) or death to persons, including, but not limited to, any employees or agents of District, Consultant, or any other person, or damage to property of anyone including the work itself (including loss of use thereof), caused or alleged to be caused in whole or in part by any negligent act or omission of Consultant, or anyone directly or indirectly employed by them, or anyone for whose acts they may be liable;
2. Penalties threatened, sought, or imposed on account of the violation of any law, order, citation, rule, regulation, standard, ordinance, or statute, caused by the action or inaction of Consultant;
3. Alleged infringement of any patent rights which may be brought arising out of Consultant's design;
4. Consultant's failure to fulfill any of the provisions set forth in this Agreement;
5. Failure of Consultant to comply with the provisions of this Agreement relating to insurance; and,
6. Any violation or infraction by Consultant of any law, order, citation, rule, regulation, standard, ordinance, or statute in any way relating to the occupational, health, or safety of employees.

**B. No Limitation Because of Insurance**

The defense, indemnity and hold harmless obligations set forth in paragraph 10 and elsewhere in this Agreement shall not be limited, impaired or diminished, in any way, by the insurance requirements set forth in this Agreement.

**C. Broadest Indemnity Possible**

With respect to the provisions of this paragraph 10, and in general, the Consultant shall indemnify, hold harmless, and defend District (including its inspectors, project managers, trustees, board members, officers, agents, members, employees, affiliates, consultants, sub-consultants, and representatives), and each of them, from any and all liability, loss, fines, penalties, forfeitures, costs, and damages (whether in contract, tort, or strict liability, including but not limited to personal injury, death, and property damage) incurred by District, Consultant, or any other person, and from any and all demands, and actions in law or equity (including attorney's fees and litigation expenses), arising or alleged to have arisen directly or indirectly out of any negligent act or omission, recklessness, or willful misconduct on the part of Consultant, its officers, agents, employees, subcontractors, sub-consultants, or any other person or entity for whom Consultant is responsible, in connection with the performance of the Agreement. Consultant's obligations under the preceding sentence shall apply regardless of whether District or any of its officers, officials, employees, or agents are passively negligent, but shall not apply to any loss, liability, fines, forfeitures, costs or damages caused by the active negligence or by the willful misconduct of District.

**D. Defense, Indemnity, Hold Harmless and Professional Liability**

With respect to the provisions of paragraph 10.A, and specifically regarding professional liability, Consultant shall indemnify, hold harmless, and defend District (including its inspectors, project managers, trustees, board members, officers, agents, members, employees, affiliates, consultants, sub-consultants, and representatives), and each of them, of and from any and all demands, claims, suits, proceedings, causes of action, damages, costs, expenses, attorneys' fees, losses, or liability, in law or in equity, of every kind and nature whatsoever arising out of, or in connection with the performance of Consulting Services provided by Consultant under this Agreement arising, or alleged to have arisen, out of or in connection with the professional negligence, errors and omissions of the Consultant in the performance of the Agreement.

**E. Limitation**

Notwithstanding paragraphs 10.B. and 10.C., Consultant's indemnification of District shall not include indemnification for claims which arise as the result of the active negligence of District, or the sole negligence or willful misconduct of District, its agents, servants, or any independent contractors who are directly responsible to District, or for defects in design furnished by such persons, other than Consultant and its agents, consultants, and sub-consultants, or unless such claims arise out of, pertain to, or relate to the negligence, recklessness or willful misconduct of the Consultant. Consultant's indemnification, hold harmless, and defense obligations toward the District shall be for all claims that arise out of, pertain to, or relate to the negligence, recklessness, willful misconduct, or breaches of this Agreement by Consultant, its officers, agents, employees, subcontractors, sub-consultants, or any other person or entity for whom Consultant is responsible in connection with the performance of this Agreement. It is the intent of this Agreement to provide the broadest enforceable defense, indemnity and hold harmless obligations of Consultant under California law. If any provision of this Agreement exceeds the restrictions of California law, that portion of this Agreement that exceeds the limits of the law shall be null and void and the remaining obligations shall remain fully enforceable.

**11. Equal Employment Opportunity**

During the performance of this Agreement, Consultant, for itself, its assignees and successors in interest, agrees as follows:

**A. Compliance With Regulations**

To the extent applicable to the Consulting Services provided under this Agreement, Consultant shall comply with the Executive Order 11246 entitled "Equal Opportunity in Federal Employment", as amended by Executive Order 11375 and 12086, and as supplemented in Department of Labor regulations (41 CFR Chapter 60), hereinafter collectively referred to as the "Regulations".

**B. Nondiscrimination**

Consultant, with regard to the work performed by it after award and before completion of the Consulting Services provided pursuant to this Agreement, shall not discriminate on the ground of race, color, religion, sex, national origin, age, marital status, physical handicap or sexual orientation in the selection and retention of subcontractors, including procurements of materials and leases of equipment. Consultant shall not participate either directly or indirectly in discrimination prohibited by the Regulations.



**C. Solicitations for Subcontractors, Including Procurements of Materials and Equipment**

In all solicitations either by competitive bidding or negotiations made by Consultant for work to be performed under any subcontract, including all procurements of materials or equipment, each potential subcontractor or supplier shall be notified by Consultant of Consultant's obligation under this Agreement and the Regulations relative to nondiscrimination on the ground of race, color, religion, sex, national origin, age, marital status, physical handicap or sexual orientation.

**D. Information and Reports**

Consultant shall provide all information and reports required by the Regulations, or by any orders or instructions issued pursuant thereto, and will permit access to its books, records, accounts, other sources of information and its facilities as may be determined by the District to be pertinent to ascertain compliance with such Regulations, orders, and instructions. Where any information required of Consultant is in the exclusive possession of another who fails or refuses to furnish this information, Consultant shall so certify to the District, and shall set forth what efforts it has made to obtain the information.

**E. Sanctions for Noncompliance**

In the event of noncompliance by Consultant with the nondiscrimination provisions of this Agreement, the District shall impose such sanctions as it may determine to be appropriate including, but not limited to:

- (1) Withholding of payments to Consultant under this Agreement until  
Consultant complies; and/or
- (2) Termination of this Agreement, in whole or in part.

**F. Incorporation of Provisions**

Consultant shall include the provisions of Paragraphs 11.A. through 11.E. in every subcontract, including procurements of materials and leases of equipment, unless exempted by the Regulations, or by any order or instructions issued pursuant thereto. Consultant shall take such action with respect to any subcontract or procurement as the District may direct as a means of enforcing such provisions including sanctions for noncompliance; provided, however, that in the event Consultant becomes involved in, or is threatened with, litigation with a subcontractor or supplier as a result of such direction, Consultant must immediately notify the District of such litigation, threatened or otherwise, and may request that the District enter such litigation to protect the interests of District.

**G. Consultant's Liability**

Insurance coverage in the minimum amounts set forth herein shall not be construed to relieve Consultant of liability in excess of such coverage, nor shall it preclude the District from taking such other actions as are available to it under any other provision of this Agreement or the law.

**12. Insurance Requirements**

During the entire term of this Agreement, and for a minimum of a full three (3) years from the final completion of the Consulting Services under this Agreement, Consultant shall, at its own expense, maintain, and shall require all subcontractors to maintain insurance as set forth below:

**A. Minimum Scope of Insurance**

Coverage shall be at least as broad as:

- 1) Insurance Services Office Form No. CG 0001 (Commercial General Liability);
- 2) Insurance Services Office Form No. CA 0001 (Ed. 1/87) (Automobile Liability, Code 1 "any auto");

- 3) Workers' Compensation as required by the Labor Code of the State of California, and Employers' Liability Insurance;
- 4) Professional Liability (Errors and Omissions) insurance, including Sexual Molestation and Abuse coverage against loss due to error, omission or malpractice, unless waived in writing by the District.

**B. Minimum Limits of Insurance**

Consultant shall maintain limits no less than:

- 1) Commercial General Liability; \$1,000,000 combined single limit per occurrence for bodily injury, personal injury and property damage.
- 2) Automobile Liability: \$1,000,000 combined single limit per accident for bodily injury and property damage.
- 3) Workers' Compensation and Employers' Liability: Workers' compensation limits as required by the Labor Code of the State of California and Employers' Liability limits of \$1,000,000 per accident.
- 4) Professional Liability (Errors and Omissions): \$1,000,000 combined single limit per claim and \$2,000,000 aggregate.

**C. Claims-Made Forms**

If the above insurance is written on a claims-made form, it shall continue for a full three years, at a minimum, following the final completion of the Consulting Services under this Agreement. Such insurance shall have a retroactive date of placement before or coinciding with the effective date of this Agreement.

**D. Deductibles and Self-Insured Retentions**

Any deductibles or self-insured retentions must be declared to and approved by the District.

**E. Other Insurance Provisions**

The policies are to contain, or be endorsed to contain the following provisions:

1) **General Liability and Automobile Liability Coverages:**

- a) Consultant's insurance coverage shall be primary insurance with respect to the District, its officers, board members, officials, employees, agents or volunteers. Any insurance or self-insurance maintained by District, its officers, board members, officials, employees or volunteers shall be in excess of Consultant's insurance and shall not contribute with it.
- b) The District, its officers, board members, officials, employees, agents and volunteers are to be covered as additional insureds with respect to: liability arising out of activities performed by or on behalf of Consultant; and premises owned, leased or used by Consultant. The coverage shall contain no special limitations on the scope of the protection afforded to the District, its officers, board members, officials, employees, agents or volunteers.
- c) Failure to comply with reporting provisions of the policies shall not affect coverage provided to the District, its officers, board members, officials, employees, agents and volunteers.
- d) Coverage shall state that Consultant's insurance shall apply separately to each insured against whom a claim is made or a suit is brought, except with respect to the limits of the insurer's liability.

2) **All Coverages:**

Each insurance policy required by this Agreement shall be endorsed to state that coverage's shall not be canceled except after thirty (30) days prior written notice has been given to the District. In addition, Consultant agrees that it shall not

reduce its coverage or limits on any such policy except after thirty (30) days prior written notice has been given to the District and the District approves the reduction in coverage or limits. Consultant further agrees that it shall not increase any deductibles or self-insured retentions on any such policy except after thirty (30) days prior written notice has been given to the District and the District approves such increase. Insurance is to be placed with insurers with a Best's rating of no less than A: VII. This requirement may however, be waived in individual cases for Errors and Omissions Coverages only, provided however, that in no event will a carrier with a rating of B: IX or lower be acceptable.

**F. Self-Insured Entities**

The District may, at its discretion, accept self-insurance as being in compliance with this section. In such case, Consultant agrees that it will defend and indemnify the District, including its officers, board members, officials, employees, agents, and volunteers, to the same extent as it would Consultant or any other self-insured person or entity, and that it will treat the District, including its officers, board members, officials, employees, agents, and volunteers, in all respects as if it were covered to the same extent as Consultant or any other self-insured person or entity. Self-insurance shall be subject to all requirements contained in this section. Alternatively, self-insured entities may purchase insurance covering the District for all work performed and/or services rendered under this Agreement, provided such insurance complies with all the requirements of this section.

**G. Evidence of Insurance**

Before starting to provide any Consulting Services under this Agreement, Consultant shall provide the District with certificates of insurance and/or executed endorsements, as the District may require, evidencing compliance with this section.

On request, Consultant shall furnish copies of any and/or all of the required insurance policies.

**13. Access to Work Product**

Duly authorized representatives of the District shall have right of access to Consultant's technical plans, files, and records, relating to the project, and may review the work at appropriate stages during performance of, and/or after the completion of, the Consulting Services.

**14. Compliance with Laws**

Consultant shall comply with all federal, state and local laws and ordinances as may be applicable to the performance of the Consulting Services under this Agreement. This Agreement shall be governed by the laws of the State of California. Venue shall be in Orange County.

**15. Integration**

Along with Exhibit "A" which is incorporated herein, this is an integrated Agreement, and contains all of the terms, considerations, understanding, and promises of the Parties. The Parties have each been represented by legal counsel regarding the negotiation and execution of this Agreement and it shall be read as a whole, integrated agreement.

**16. Conflict**

In the event of any alleged, implied, or actual conflict between the express or implied provisions of this Agreement and the provisions of Exhibit "A", or any other document included herein, the provisions of this Agreement shall govern.

**17. Notices**

All notices or demands to be given under this Agreement by either party to the other shall be in writing and given either by: (a) personal services or (b) by U.S. Mail, mailed either by registered or certified mail, return receipt requested, with postage prepaid. Service shall be considered given when received if personally served or if mailed on the third day after deposit in any U.S. Post

Office. The address to which notices or demands may be given by either party may be changed by written notice given in accordance with the notice provisions of this section. At the date of this Agreement, the addresses of the parties are stated in the agreement. Each Party shall promptly notify the other Party of any changes to its address, telephone number, or any other contact information.

**18. Survival**

Unless otherwise specifically provided, the covenants of this Agreement shall survive completion and acceptance of the Project by District and shall continue until fulfilled.

**19. Captions, Index**

The captions and the index of this Agreement shall have no effect on its interpretation.

**20. Singular and Plural**

Where required by the context of this Agreement, the singular shall include the plural and vice-versa.

**21. Severability**

The unenforceability, invalidity, or illegality of any provision of this Agreement shall not render the other provisions unenforceable, invalid, or illegal.

**22. Work Days**

All reference to days in this Agreement refers to calendar days excluding Saturdays, Sundays and holidays.

**23. Independent Contractor**

Consultant is an independent contractor and is not a joint venture, partner, agent or employee of District.

**24. No Use of Mark or Name**

Consultant shall not use any name, trademark or service mark of DISTRICT without first having received District's written consent to such use.

**25. Amendments, Etc.**

None of the terms, conditions, and provisions, of this Agreement may be amended, changed, modified, waived, canceled, or altered, in any way, orally or otherwise, except: (1) in writing; (2) signed by the parties hereto; (3) specifying such amendment, change, modification, waiver, cancellation, or alteration; and most importantly, (4) approved by the District's Governing Board by way of a formal Resolution. A waiver of any breach of this Agreement shall not be deemed a waiver of any preceding or subsequent breach, whether similar or dissimilar. The failure of the District in any one or more instances to insist upon strict performance of any of the terms of this Agreement or to exercise any option herein conferred shall not be construed as a waiver or relinquishment to any extent of the right to assert or rely upon any such terms or option on any future occasion.

**26. Entire Agreement**

This Agreement, together with the Exhibits hereto, and any later modifications as set forth in paragraph 25, is intended to be a fully integrated agreement and contains all the agreements of the parties hereto. It supersedes all other written or oral agreements. The parties acknowledge that at all times in the negotiation and execution of this Agreement that they have each been represented by their own independently selected legal counsel.

**27. Attorney's Fees**

In any action brought by either party to enforce the terms of this Agreement, the parties shall bear their own attorney's fees and costs.

**28. Consultant's Employees**

Consultant shall at all times enforce appropriate discipline and good order among its employees and shall not employ or work any unfit person or anyone not skilled in providing the services required under this Agreement. It shall be the responsibility of Consultant to ensure compliance with this section. Any person in the employ of Consultant whom the District may deem incompetent, unfit, intemperate, troublesome or otherwise undesirable shall be excluded from providing services under this Agreement and shall not again provide services except with the District's written consent. Consultant shall ensure that persons who perform services on District's property, including without limitation college campuses, have not been convicted of any felony, have not been convicted of any controlled substance offense, and have not been convicted of any sex offense, as those terms are defined by Education Code sections 87008-87010, inclusive.

**29. Mandatory Claims Process**

If the District or the Consultant has a claim regarding this Agreement, this Mandatory Claims Process is the exclusive method for determining and resolving such claims.

**A. Initial Review and Evaluation of a Claim**

Within ten (10) business days of a party to the Agreement suffering a loss, that party shall advise the other party of the loss in writing by sending written notice to the signatory on this Agreement for the other party. Within ten (10) business days of from the date of receipt of such written notice, the signatories to this Agreement shall meet and discuss and resolve the claim. A resolution reached at the Initial Review and Evaluation Meeting shall be reduced to writing and become an amendment to this Agreement upon approval by the District's Governing Board.

**B. Expedited Mediation**

If the Initial Review and Evaluation Meeting does not resolve the claim, then within five (5) business days following the Initial Review and Evaluation Meeting the proponent of the claim shall send a list of four recognized mediators to the other party. Within five (5) business days of receipt of the list, the other party shall then either: (1) select a mediator from the list and notify the proponent of the claim of the selection of a mediator; or (2) if none of the proposed mediators are acceptable, then that party shall send an alternative list of four recognized mediators to the proponent of the claim. Within five (5) business days of receipt of the alternative list, the proponent shall either: (1) select a mediator; or (2) if none of the mediators listed are acceptable, then notify the other party of that fact. If the foregoing process does not result in the selection of a mediator, then the mediation requirement of this paragraph shall not be required and the parties will proceed to the process set forth in paragraph 29 C.

**C. Expedited Arbitration**

Within five (5) business days following an unsuccessful mediation or no mediation occurring, the proponent of the claim shall send a list of four recognized arbitrators to the other party. Within five (5) business days of receipt of the list, the other party shall then either: (1) select an arbitrator from the list and notify the proponent of the claim of the selection of an arbitrator; or (2) if none of the proposed arbitrators are acceptable, then that party shall send an alternative list of four recognized arbitrators to the proponent of the claim. Within five (5) business days of receipt of the alternative list, the proponent shall either: (1) select an arbitrator; or (2) if none of the arbitrators listed are acceptable, then notify the other party of that fact. The arbitrators shall be from either JAMS, ADR Services, or the American Arbitration Association. If the foregoing process does not result in the selection of an arbitrator, then the proponent of the claim shall notify one of the

foregoing three alternative dispute resolution services and that service shall select an arbitrator. The arbitration shall take place and be concluded within forty five (45) days of the selection of an arbitrator and shall not take more than two (2) full day sessions with the time of the arbitration being divided equally between the parties. The arbitrator's decision must be based on admissible facts. "Admissible Facts" are defined as facts that would be admissible in court under the California Rules of Evidence. The arbitrator's decision must also be based upon applicable law. The arbitrator does not have the power or discretion to fashion any remedy on the contract that he or she sees fit. Rather, the arbitrator's decision must be based on admissible facts and applicable law and in accord with the terms, condition and provisions of the contract. The arbitrator shall issue a written Statement of Decision applying the admissible facts to applicable law under the contract in reaching his/her determination. The arbitrator's decision shall be final and binding and can be introduced into court for the purpose of obtaining a judgment thereon provided the arbitrator has complied with the provisions of this paragraph. Should the arbitrator fail to do so, then an objecting party has the right to have the claim determined in court. The parties agree that the dispute resolutions of this Paragraph 29 are mandatory and the exclusive procedure to determine claims made regarding this Agreement that should a party fail to follow them that the claim is waived, released, and forever forfeited. Each party shall bear its own attorney's fees and costs.

**30. No Limitations on Consultant Liability**

Notwithstanding any express or implied language to the contrary in Exhibit "A" or any other document attached hereto and incorporated herein, there shall be no limits on the District's ability to recover damages from Consultant in the event of any claim, action, lawsuit, or other legal action by the District against Consultant, and any language purporting to impose limits on recovery of damages is null and void, and of no effect, including any language purporting to increase liability for damages in exchange for additional payment or compensation to Consultant.

**31. Successors in Interest**

This Agreement shall be binding upon the heirs, successors, executors, administrators, and assigns of the respective Parties hereto.

**REQUIRED DOCUMENTS AND CERTIFICATIONS****\*All checked items must be provided.****Certificates of Insurance**

- ✓ 1. Commercial General Liability Insurance – Additional Insured Endorsement  
 Option 1: form CG 20 10 11 85  
 or  
 Option 2: Choose either Form CG 20 10 07 04 or Form CG 20 33 07 04  
 Either form **must be accompanied** by Form CG 20 37 07 04

OR

- ✓ Errors & Omissions/Malpractice (Professional Liability Insurance) including Sexual Molestation and Abuse coverage unless waived in writing by the District.
- ✓ 2. Business Auto Liability Insurance
- ✓ 3. Workers' Compensation and Employers Liability Insurance

Refer to Article 12. INSURANCE REQUIREMENTS

- ✓ Certification by Contractor Criminal Records Check

- ✓ W-9

- ✓ Conflict of Interest Form

## Capistrano Unified School District

# State School Building Program Advisor Statement of Qualifications

Prepared by:

School Facility Consultants

1303 J Street, Suite 500 | Sacramento | CA 95814

916.441.5063 ph | 916.441.2848 fax

[www.s-f-c.org](http://www.s-f-c.org)





*Section 1*

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*Cover Letter*

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*Section 2*

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*Qualifications and Experience*

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*Section 3*

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*Delivery of Services*

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*Section 4*

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*Similar Advisory Roles*

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*Section 5*

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*Terminations,      Litigation      or  
Sanctions*

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*Section 6*

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*Fee Estimate*

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*Section 7*

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*Appendix*

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January 7, 2014

Ms. Terry Fluent  
Director  
Capistrano Unified School District  
33122 Valle Road  
San Juan Capistrano, CA 92675

**Subject: Capistrano Unified School District  
RFQ/P – State School Building Program Advisor**

Dear Ms. Fluent:

School Facility Consultants (SFC) is pleased to submit this response to your Request for Qualifications/Proposal for a State School Building Program Advisor. SFC is fully and uniquely qualified to provide the scope of services described in your December 16, 2013 RFQ/P.

SFC has been in the school planning and funding business since 1986. Our knowledgeable and experienced staff has worked with hundreds of school district clients to realize billions of dollars in capital funding for school projects. We understand the intricacies of the planning and funding process in California, including the procedures and requirements of the Office of Public School Construction (OPSC), California Department of Education (CDE).

SFC also closely monitors legislative and regulatory developments that may advantage school districts. Our Sacramento location enables us to attend legislative hearings, regulatory development hearings, and stakeholder group meetings that affect capital funding for school districts. This comprehensive approach to mastering California's school facility funding interests allows us to take advantage of new opportunities as soon as they become available.

**"Describe how hiring you as Advisor will save the District money through an accurate evaluation of the District's facilities capacity (prepared by Advisor) as compared with the District's facilities standards and its projected enrollment (prepared by others)."**

SFC will approach the Advisor role with one major goal. Generate as much additional capital funding as possible for the District. More funding translates into savings for the local portion of the District's capital program. That savings can then be used to fund projects that otherwise might not have been completed.

The School Facility Program (SFP) has very specific entitlement calculation requirements that do not usually align with a district's capacity and enrollment projection methodologies. One key to a successful funding program is to understand these differences, and accurately and aggressively pursue the opportunities allowed in the law. SFC understands the classroom counting capacity regulations as well as the approved enrollment projection methodologies that the District may use. We will use these regulations to label and

count classrooms in a way that maximizes eligibility. We will also use these regulations to run multiple State approved enrollment projections to identify the one that most benefits the District. In practice this often means that the facility needs of the District do not match up to the entitlement for State funding. As Advisor, SFC's role is to clearly identify any opportunities and help the District to work those opportunities into the capital program.

In some cases this misalignment of District needs and State funding entitlement requires a creative approach that utilizes multiple funding programs for a single District project. SFC has extensive experience doing just that. The following examples may be helpful in showing the types of projects where SFC has generated significant value and saved millions of dollars for our clients.

#### *LA ESCUELITA EDUCATION COMPLEX - OAKLAND UNIFIED SCHOOL DISTRICT*

SFC worked with the Oakland Unified School District to bring together several funding sources to make the La Escuelita Educational Complex a success. This complex K-12 project on a small site was funded with a combination of local bonds, \$15.4 million in State New Construction funds, \$1.1 million in State Modernization funds, \$1.7 million in State High Performance funds, \$10.4 million in State Overcrowded Relief Grant funds and \$5.8 million in State incentive funding for a district owned site..

#### *SAN MARCOS ELEMENTARY SCHOOL - SAN MARCOS UNIFIED SCHOOL DISTRICT*

San Marcos Elementary School was an aging facility in need of modernization or replacement. Because the site was small and oddly shaped, the District worked with the adjacent landowner, the City of San Marcos, to reconfigure the site to make it a more functional layout through a mutually beneficial land swap. SFC worked with the District to develop the most beneficial funding option. Coordinating several meetings with the Office of Public School Construction, SFC was able to assist the District to navigate through the complex funding regulations, securing necessary agency approvals, and access a rarely used additional grant for replacing single story facilities (AB 801). SFC worked with the District to obtain \$14.5 million in state funding.

#### *PORTOLA MIDDLE SCHOOL - WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT*

SFC worked with the District to obtain \$20.3 million in state funding for the Portola Middle School relocation, modernization and renovation project. The District decided to move an existing middle school campus to an existing elementary school campus after deeming a portion of the existing middle school site seismically unsafe. The project included creation of an open courtyard, seismic upgrades, gym and locker room renovations. SFC successfully guided the District through the various stages of the Office of Public School Construction application processes to obtain final State Allocation Board approval and maximum funding for the project. SFC worked with the District to obtain funding for modernization of the existing and new site, seismic/facility hardship funding to replace existing facilities with facilities at the new site, and obtain high performance grant funding for the project.

#### *WALTON SPECIAL EDUCATION CENTER - STOCKTON UNIFIED SCHOOL DISTRICT*

The Stockton Unified School District operates the Walton Special Education Center to serve its severely disabled students. Since the Center provided services for the entire District, SFC worked to obtain \$4.4 million in funding by combining five funding applications (one modernization and four new construction applications) from four different high school attendance areas to apply to the project. The project included

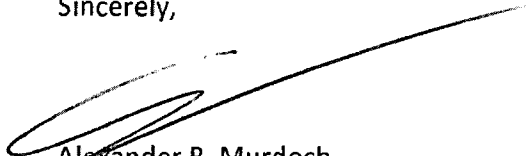
replacing portables with new construction funding and funded the reconfiguration of an existing building with new construction funding.

**"State whether persons providing service under this agreement will be employees of Proposer or subconsultants."**

All persons providing services under this agreement will employees of School Facility Consultants.

SFC is excited about the opportunity to work for the Capistrano Unified School District in the role of Advisor. We believe that we are well positioned to assist the District in maximizing the funding available from the State School Facility Program. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Alexander R. Murdoch", written over a horizontal line.

Alexander R. Murdoch  
President

School Facility Consultants (SFC) has over twenty-five years of experience, producing successful outcomes and billions of dollars in state and federal funding for its clients.

Our Sacramento office serves as the heart of our operation, providing our consultants with immediate access to State Agency representatives and legislators. In order to provide the customized services that our clients require and depend upon, SFC also maintains a presence throughout the State. In addition to its Sacramento location, SFC has consulting staff located in the San Francisco Bay Area, we maintain office space in Fresno County, and our consultants regularly participate in workshops, seminars, and frequent client meetings in Northern & Southern California. By being available throughout all regions of California, we are able to provide our clients with valuable face-to-face meeting time in their home territories. SFC has a total of eleven professional consultant staff and three administrative staff.

School Facility Consultants is also an active participant in the School Energy Coalition, which has taken a lead in representing school districts' needs and concerns in California on Proposition 39 and other energy issues.

### **SFC SERVICES**

School Facility Consultants (SFC) is a full service company assisting school districts, county offices of education, private agencies, architects, and developers in all aspects of school facility planning. SFC offer a wide variety of services to clients, including, but not limited to the following:

### **STATE FUNDING ELIGIBILITY AND APPLICATION**

California school districts and County offices of education have the potential to realize significant State funding contributions through individualized analysis of funding eligibility under the State's School Facility Program (SFP). SFC consulting staff is trained to analyze complex data sets in order to determine eligibility and access funding available through the Office of Public School Construction (OPSC) and other State agencies. SFC assists districts in navigating the multi-step requirements and coordinating with these agencies through the entire funding process.

### **FUNDING STRATEGY**

By synthesizing our various areas of technical expertise, SFC consulting staff is equipped to develop complex and effective long and short term funding strategies that provide proven results in facilities funding. As a full-service consulting firm, SFC has the ability to take school districts facilities projects from start to finish, applying methodology that garners the greatest funding gains while addressing specific and individual project needs which may evolve during the life of the project. SFC assists clients in providing a long term strategy which results in maximizing outside funding sources to expand the life of their local funding availability. These efforts ultimately afford our clients with the ability to provide additional and enhanced learning environments for students.

### **PROJECT CLOSEOUT AND AUDIT SUPPORT**

As part of participation in the SFP, school districts and county offices of education are required by statute and regulation to conform to a number of certifications, as well as to ensure that funds received are expended appropriately. As part of the project closeout process, OPSC conducts extensive audits, during which clients are asked to produce evidence of project expenditures and compliance with certifications. SFC assists clients in compiling the documentation necessary to demonstrate conformance with expenditure requirements and the numerous certifications in order for clients to retain their awarded project funding amounts.

### **MASTER PLANNING**

Clients utilize Master Plans to forecast their facility needs into the future. SFC produces comprehensive Master Plans for clients, which assess potential impacts associated with outside area developments such as new residential development, shifts in demographic trends, and fluctuating district boundaries. Unification studies, territory transfer and school site placement are interpreted as the physical needs of clients' facilities are also assessed and addressed through use of Master Plans.

### **DEVELOPER FEE STUDIES**

School districts are authorized to collect impact fees on new residential and commercial/industrial development pursuant to California law. The preparation of developer fee studies in accordance with statute is required in order for districts to collect these fees. These studies utilize local district data, including new residential development, historical statistical information, and school construction costs to determine the dollar amount that can be justified for collection by the school district. SFC's Planning Division prepares Justification Studies (Level 1) and School Facility Needs Analysis Studies (Level 2 and 3) according to the State Allocation Board's (SAB) provisions.

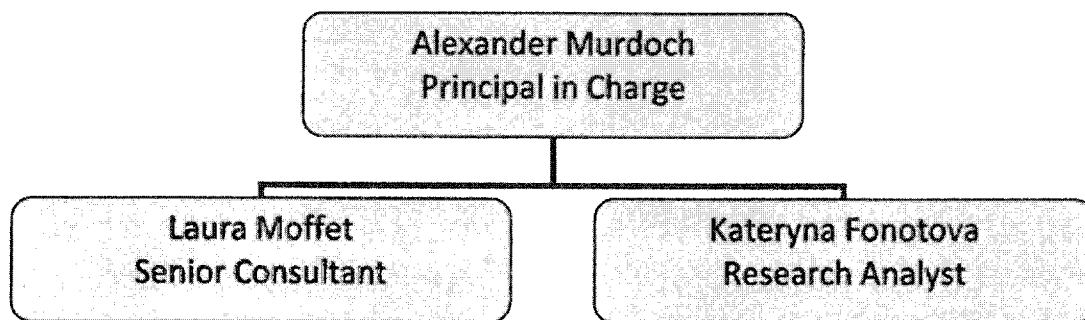
### **FEDERAL FUNDING**

A variety of funding options are available to school districts beyond what is offered through the State School Facility Program. SFC helps clients seek a broad scope of funding sources through specific federal programs. Many of these federal programs mandate that funds be applied to particular, substantiated uses. SFC reviews clients' projects relative to these federal programs to ensure that clients maintain the ability to meet those accounting requirements.

At SFC, we offer a full-range of comprehensive services and work closely with clients to become a seamless extension of facility teams. Based in Sacramento, our consulting teams are active in the implementation, analysis, and monitoring of State programs and regulations. We have developed strong working relationships with state agency staff members and bring a deep understanding of facility planning to each of our client's projects.

SFC's team structure provides its clients with reliability, accessibility and a broad knowledge base. The SFC partners maintain direct involvement with clients through regular communications with the consulting teams which maintains strong connections between consultants and clients. A Senior Consultant serves as the primary client liaison and manager of each client's project issues. Additional consulting staff is available on the team to provide additional support, research, and production of work product. Team Leaders manage workload and troubleshoot potential issues for the team. The team approach ensures that a consultant is always available to provide immediate assistance to clients. By working collaboratively, our consulting team members contribute their individual expertise toward an extensive and comprehensive knowledge base that addresses the unique needs of individual clients.

Here is the team assigned to the Capistrano Unified School District:



**ALEXANDER R. MURDOCH**  
***PRESIDENT/PARTNER***

Alex Murdoch has worked in the school facility industry for over twenty years providing consulting services for clients in all areas of school facility planning and funding. As President and Partner of School Facility Consultants, Alex applies sophisticated methodologies to the facility funding and planning process resulting in the successful, timely delivery of innovative and complex projects.

As an industry leader, Alex is credited with a number of significant accomplishments including innovative planning that resulted in funding for a school district's reuse of commercial property for educational and

economic revitalization purposes, being first to secure a lease/lease-back funding guarantee from the Office of Public School Construction for a school district and being first to receive special, legislated funding for a school district's multi-story replacement project.

In his work representing our client's interests, Alex has crafted dozens of successful appeals to the State Allocation Board, brought numerous special items before the State Allocation Board and has crafted successful statewide bond provisions. Alex's expert understanding of California Ed code and School Facility Program regulations has resulted in millions of dollars of funding for California school districts.

In these capacities, Alex applies a nuanced approach to the political intricacies of the allocation of school facilities funding. As School Facility Consultants' representative to Californians for School Facilities, Alex works to increase the Federal commitment to California school facilities. He specializes in identifying statewide policy trends which are beneficial to the firm's clients. As an appointed member of statewide committees, Office of Public School Construction's Ad Hoc Committee in 2007 and the Coalition for Adequate School Housing's Grant Adequacy Committee in 1999, Alex has been instrumental in contributing to changes in regulations and legislation that benefit schools in California today.

Additionally, Alex expanded SFC's services beyond K-12 to community colleges, eventually establishing Community College Services Group (CCS Group) in 1998 as the preeminent community college consulting firm in the state of California. Most recently, Alex partnered in the creation of ALMA strategies, an affiliate of School Facility Consultants, in order to better meet client needs. ALMA Strategies provides construction planning, financial planning, real estate asset management, energy/solar consulting, and educational specifications that expand on the services provided by School Facility Consultants. Alex Murdoch is also a managing partner of the advocacy and association management firm of Murdoch, Walrath and Holmes.

### **MATTHEW A. PETTLER**

#### ***VICE PRESIDENT/PARTNER***

Matt Pettler has been with School Facility Consultants (SFC) for fifteen years. He became a Principal and Partner in the Firm in January of 2007, and today serves as Vice President. Matt has assisted over 100 Districts receive well over \$1 billion dollars in capital outlay funds for public school facilities in California. Matt specializes in managing client projects in all areas of the State School Facility Program as well as leading developer fee mitigation and District Facility Master Planning efforts.

During his time with SFC, Matt has prepared developer fee justification documents and successfully worked with the Building Industry Association (BIA) to secure millions of dollars needed to offset the impact of new residential development. He has led master planning teams in a number of school districts, allowing those districts to plan and execute successful bond elections and construct needed facilities for students.



Additionally, Matt has played a key role in multiple successful school district appeals before the State Allocation Board gaining over \$350 million dollars in Financial Hardship, Overcrowding Relief Grant and Facility Hardship funding. Matt has also assisted many school districts with complex audit/closeout issues reaching successful outcomes, avoiding Material Inaccuracy penalties.

Through these successes Matt has established relationships with State Allocation Board members, their staff and State Agency leadership.

Prior to joining SFC, Matt was employed in the office of Los Angeles Mayor Richard J. Riordan gaining valuable knowledge of State Education Policy issues.

Matt is a graduate of the University of California, Los Angeles where he earned degrees in Political Science and Public Policy.

### **LAURA MOFFETT**

#### ***SENIOR CONSULTANT***

Ms. Moffett assists clients in obtaining the maximum funding available for projects by reviewing all potential funding mechanisms administered by the State Allocation Board including the Career Technical Education Facilities program, Overcrowding Relief Grant program, Emergency Repair program and Facility Hardship program. Ms. Moffett thoroughly reviews each district's eligibility in these programs and assists districts in all aspects of the application process. Ms. Moffett's 14 years of experience with the firm affords her extensive insight into the School Facility Program.

Ms. Moffett is a graduate of California State University, Sacramento with a Bachelor of Arts Degree in Psychology.

### **KATERYNA FONOTOVA**

#### ***RESEARCH ANALYST***

Ms. Fonotova provides assistance in conducting complex data analysis in all aspects of school facility projects. Prior to joining School Facility Consultants, Ms. Fonotova gained extensive experience in performing research of project funding opportunities and writing grant proposals for the Planning and Conservation League. Ms. Fonotova assist clients with her Geographic Information System (GIS) and enrollment projection expertise.

Ms. Fonotova is a graduate of The Ohio State University, Columbus with a Bachelor of Science Degree in City and Regional Planning.

## Similar Advisory Roles



Below is a selected list of clients that SFC has provided school facility consulting services similar to the ones requested in the Capistrano Unified School District's Request for Qualifications:

Grossmont Union High School District  
Katy Wright, Program Director School Construction  
Email: [Kwright@guhsd.net](mailto:Kwright@guhsd.net)  
(619) 644-8154

Oakland Unified School District  
Tim White, Assistant Superintendent Facilities  
Email: [Timothy.white@ousd.k12.ca.us](mailto:Timothy.white@ousd.k12.ca.us)  
(510) 535-7083

Cesar Monterrosa, Coordinator  
of Facilities Planning and Management  
Email: [Cesar.Monterossa@ousd.k12.ca.us](mailto:Cesar.Monterossa@ousd.k12.ca.us)

Elk Grove Unified School District  
Robert Pierce, Associate Superintendent, Facilities and  
Planning  
Email: [RDPierce@egusd.net](mailto:RDPierce@egusd.net)  
(916) 686-7711

Solana Beach School District  
Caroline Brown  
Email: [facilities@sbsd.k12.ca.us](mailto:facilities@sbsd.k12.ca.us)  
(858) 794-7140

Palo Alto Unified School District  
Robert Golton, Chief Business Official  
Email: [rgolton@pausd.org](mailto:rgolton@pausd.org)  
(650) 329-3980

Kern High School District  
Jack "Woody" Colvard, Director of Facilities & Planning  
Email: [jcolvard@khsd.k12.ca.us](mailto:jcolvard@khsd.k12.ca.us)  
(661) 827-3127

Orange County Department of Education  
Nina Boyd, Assistant Superintendent,  
Human Resources/Support Services  
Email: [Nboyd@ocde.us](mailto:Nboyd@ocde.us)  
(714) 966-4485

Stockton Unified School District  
Steve Breakfield, Director of Facilities and Planning  
Email: [sbreakfield@stockton.k12.ca.us](mailto:sbreakfield@stockton.k12.ca.us)  
(209) 933-7045 ext. 2341

Bakersfield City School District  
Steve McClain, Chief Business Officer  
Email: [mcclains@bcsd.com](mailto:mcclains@bcsd.com)  
(661) 631-4696

West Contra Costa Unified School District  
Madgy Abdalla, District Engineering Officer  
[mabdalla@wccusd.net](mailto:mabdalla@wccusd.net)  
(510) 307-4544

San Dieguito Union High School District  
John Addleman, Director of Planning  
& Financial Management  
Email: [John.Addleman@sduhsd.net](mailto:John.Addleman@sduhsd.net)  
(760) 753-6491 ext. 5532

Central Unified School District  
Kelly Porterfield, Assistant Superintendent/  
Chief Business Officer  
Email: [kporterfield@centralunified.org](mailto:kporterfield@centralunified.org)  
(559) 274-4700 ext. 105

Lodi Unified School District  
Vicki Brum, Planning Analyst  
Email: [vbrum@lodi.k12.ca.us](mailto:vbrum@lodi.k12.ca.us)  
(209) 331-7223

Ripon Unified School District  
William Draa, Superintendent  
Email: [wdraa@sjcoe.net](mailto:wdraa@sjcoe.net)  
(209) 599-2131 ext. 29

Jefferson Elementary School District  
Rick Young, Director, Facilities Maintenance & Operations  
Email: [RYoung@jsd.k12.ca.us](mailto:RYoung@jsd.k12.ca.us)  
(650) 991-1346

## TERMINATIONS, LITIGATION OR SANCTIONS

School Facility Consultants has not had any occurrences of the following nature within the last five years:

- Terminated by a client for non-performance
- Claims filed against the firm related to its services
- Sanctions filed against the firm

## FEE ESTIMATE

SFC proposes to provide the services outlined at the hourly rate schedule below.

The fees shall cover all expenses incurred in Sacramento by SFC on behalf of the. If it becomes necessary for a Consultant from SFC to visit the District, SFC will bill these services at the rate schedule below. The District will also reimburse SFC for all necessary and pre-approved travel expenses for meetings requested.

### Hourly Rate Schedule

Principal	\$195 per hour
Director	\$185 per hour
Senior Consultant	\$180 per hour
Consultant	\$160 per hour
Research Analyst	\$135 per hour
Administrative Support	\$ 80 per hour

The following items are included in the attached Appendix:

- Certification
- Certification by Contractor of Criminal Records Check – N/A for this type of Service
- School Facility Consultants agrees to carry a comprehensive general and automobile liability insurance with limits of \$1 million per occurrence combined single limit for bodily injury and property damage in a form mutually acceptable to both parties to protect vendor and District against liability or claims of liability, which may arise out of the agreement.
- W-9 Form
- Conflict of Interest Certification
- Non-collusion Declaration
- Tobacco Use Policy

**CERTIFICATION**  
**REQUEST FOR PROPOSALS (RFQ-P) NO. 8-1314**  
**STATE SCHOOL BUILDING PROGRAM ADVISOR**

I certify that I have read the attached Request for Qualifications/Proposal – (RFQ-P) NO. 8-1314 STATE SCHOOL BUILDING PROGRAM ADVISOR and the instructions for submitting an RFQ-P. I further certify that I must submit the proposal in electronic format in PDF or MS Word to [ifluent@capousd.org](mailto:ifluent@capousd.org), and that I have completed the Certification by Contractor Criminal Records Check, W9, Noncollusion Declaration, Tobacco Use, Pricing Sheet, and, Conflict of Interest Certification, and that I am authorized to commit the firm to the proposal submitted.

  
\_\_\_\_\_  
Signature

\_\_\_\_\_  
President  
Title

\_\_\_\_\_  
1303 J Street, Suite 500  
Address

\_\_\_\_\_  
(916) 441-5063  
Telephone

\_\_\_\_\_  
1/7/14  
Date

\_\_\_\_\_  
Alex@s-f-c.org  
E-Mail Address

\_\_\_\_\_  
Alexander Murdoch  
Typed or Printed Name

\_\_\_\_\_  
School Facility Consultants  
Company

\_\_\_\_\_  
Sacramento, CA 95814  
Address

\_\_\_\_\_  
(916) 441-2848  
Fax

If you are bidding as a corporation,  
please provide your corporate seal  
here:

**CERTIFICATION BY CONTRACTOR**  
**CRIMINAL RECORDS CHECK**  
**AB 1610, 1612 and 2102**

To the Governing Board of Capistrano Unified School District:

I, \_\_\_\_\_ certify that:  
Name of Contractor

1. I have carefully read and understand the Notice to Contractors Regarding Criminal Record Checks (Education Code Section 45125.1) required by the passage of AB 1610, 1612 and 2102.
2. Due to the nature of the work I will be performing for the District, my employees may have contact with students of the District.
3. None of the employees who will be performing the work have been convicted of a violent or serious felony as defined in the Notice and in Penal Code Section 1192.7 and this determination was made by a fingerprint check through the Department of Justice.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at \_\_\_\_\_, California on \_\_\_\_\_,  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Typed or printed name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Address


\_\_\_\_\_  
Telephone

**Request for Taxpayer  
Identification Number and Certification**

Give Form to the  
requester. Do not  
send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) <b>School Facility Consultants</b>	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input checked="" type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____  <input type="checkbox"/> Other (see instructions) ▶ _____	
	Exemptions (see instructions):  Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____	
	Address (number, street, and apt. or suite no.) <b>1303 J Street, Suite 500</b> City, state, and ZIP code <b>Sacramento, CA 95814</b> List account number(s) here (optional)	Requester's name and address (optional)

<b>Part I Taxpayer Identification Number (TIN)</b> Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.  <b>Note.</b> If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.	<b>Social security number</b> [ ][ ]-[ ][ ]-[ ][ ][ ][ ][ ][ ][ ]  <b>Employer identification number</b> 6 8 - 0 1 0 0 9 0 9
--	--

<b>Part II Certification</b> Under penalties of perjury, I certify that: 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and 3. I am a U.S. citizen or other U.S. person (defined below), and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  <b>Certification instructions.</b> You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.	<b>Signature of U.S. person</b>  <b>Date</b> 1/7/2014
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**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.  
**Future developments.** The IRS has created a page on IRS.gov for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

**Note.** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

**CONFLICT OF INTEREST CERTIFICATION**

All proposers/firms shall respond to each of the following questions to determine whether any actual or perceived conflict of interest exists.

PRINT NAME Alexander Murdoch  
SIGNATURE AND DATE \_\_\_\_\_  
TITLE OF OFFICER President  
NAME OF COMPANY School Facility Consultants

As part of your Certification, please respond to the following questions listed below:

1. Have you or any of your team member(s) or consultant(s) been employed by the DISTRICT in the last three years? [Yes] [No]. If your answer is "Yes", please provide the following information:

a. Were you a full-time employee? [Yes] [~~No~~]  
Part-Time employee? [Yes] [~~No~~]  
As-Needed employee? [Yes] [~~No~~]  
Consultant? [Yes] [~~No~~]  
Or other, please \_\_\_\_\_

Explain: \_\_\_\_\_

- b. What were the date(s) of your employment/employment contract/consulting contract?  
\_\_\_\_\_

- c. In which department(s) of DISTRICT did you work?  
\_\_\_\_\_

- d. Who was/were your Supervisor(s)?  
\_\_\_\_\_

- e. Please describe your job duties and responsibilities for each DISTRICT position held?  
\_\_\_\_\_

- f. What was your last date of employment?  
\_\_\_\_\_

2. Do any Board of Education Member(s) or District employee(s) have a business position or serve as an Officer(s), Partner(s) or Shareholder(s) in your company? [Yes] [~~No~~]. If the answer is "Yes", please provide the following information:

- a. What is the name of the Board Member(s) or employee(s)?  
\_\_\_\_\_



b. What is his/her position with your company?

---

c. If a Board of Education Member(s) or employee(s)/Shareholder(s) - what percentage of your company's shares does he/she own?

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3. Are any of your former employee(s), (Consultants) presently employed by the DISTRICT? [Yes] ~~[No]~~. If the answer is "Yes", please provide the following information for each such employee(s).

a. What is the name of the former employee(s)?

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b. What was his/her title at your company?

---

If he/she held more than one position(s) with your company, please provide the title of each position(s) held.

---

c. Please describe his/her duties and responsibilities for each position(s) held at your company?

---

d. What were the date(s) of his/her employment?

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I declare under the Penalty of Perjury under the laws of the State of California that the above mentioned statements are true and correct to the best of my knowledge, and this declaration was executed on this 6 day of Jan, 2014; in

(Month)  
Sacramento, CA  
(City) (State)

(Signature)

Alexander Murdoch

(Printed Name)

President

(Title)

**NONCOLLUSION DECLARATION**  
**IN ACCORDANCE WITH PUBLIC CONTRACT CODE SECTION 7106**

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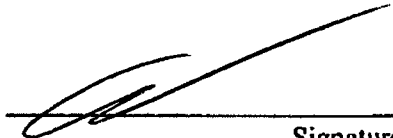
The undersigned declares:

I am the President of School Facility, the party making the foregoing bid.  
Consultants

The bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation. The bid is genuine and not collusive or sham. The bidder has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid. The bidder has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham bid, or to refrain from bidding. The bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price of the bidder or any other bidder, or to fix any overhead, profit, or cost element of the bid price, or of that of any other bidder. All statements contained in the bid are true. The bidder has not, directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, to any corporation, partnership, company, association, organization, bid depository, or to any member or agent thereof, to effectuate a collusive or sham bid, and has not paid, and will not pay, any person or entity for such purpose.

Any person executing this declaration on behalf of a bidder that is a corporation, partnership, joint venture, limited liability company, limited liability partnership, or any other entity, hereby represents that he or she has full power to execute, and does execute, this declaration on behalf of the bidder.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on 1/6/14 [date], at Sacramento, California [city], California [state].

  
\_\_\_\_\_  
Signature

Alexander Murdoch  
\_\_\_\_\_  
Print Name

### TOBACCO USE POLICY

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In the interest of public health, the Capistrano Unified School District provides a tobacco-free environment. Smoking or the use of any tobacco products are prohibited in buildings and vehicles, and on any property owned, leased or contracted for, by the Capistrano Unified School District. Failure to abide with conditions could result in the termination of this agreement.

Each employee engaged in the performance of the contract will be given a copy of this statement and, as a condition of this Agreement; the Bidder agrees to abide by the terms.

I acknowledge that I am aware of Tobacco Use Policy and hereby certify that I will adhere to the requirements of the policy.

Alexander Murdoch

Name of Bidder



Signature

1/6/14

Date

### PRICING SHEET

The purpose of this form is to provide a standard format by which the Proposer submits to the DISTRICT a summary of the estimated costs suitable for detailed review and analysis. The proposer shall complete the Price/Cost Proposal in its entirety.

The negotiated hourly rate shall become the basis for payment of invoices and will be reflected in the agreement. Hourly rates shall remain fixed for the duration of the contract period.

Title	Hourly Rate
Principal	\$195
Director	\$185
Senior Consultant	\$180
Consultant	\$160
Research Analyst	\$135
Administrative Support	\$80

**OTHER**

**EXPENSES:**

\_\_\_\_\_ \$ \_\_\_\_\_  
\_\_\_\_\_ \$ \_\_\_\_\_

School Facility Consultants  
Firm Name of Firm

Alexander Murdoch  
Representative

68/0100909  
Federal I.D. #/License

  
Authorized Signature

1/7/14  
Date

Exhibit B

RFQ-P NO. 8-1314  
STATE SCHOOL BUILDING PROGRAM ADVISOR

**\* PRICING SHEET**

The purpose of this form is to provide a standard format by which the Proposer submits to the DISTRICT a summary of the estimated costs suitable for detailed review and analysis. The proposer shall complete the Price/Cost Proposal in its entirety.

The negotiated hourly rate shall become the basis for payment of invoices and will be reflected in the agreement. Hourly rates shall remain fixed for the duration of the contract period.

Title	Hourly Rate
Principal	\$195
Director	\$175
Senior Consultant	\$170
Consultant	\$150
Research Analyst	\$125

Administrative Support \$70

**OTHER**

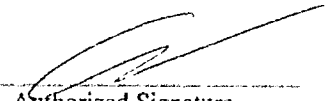
**EXPENSES:**

\$

\$

School Facility Consultants

Print Name of Firm

  
Authorized Signature

Alexander Murdoch

Representative

68/0100909

Federal I.D. #/License

1/7/14

Date

\*Negotiated reduced pricing



REVISED  
12/7/14

CAPISTRANO UNIFIED SCHOOL DISTRICT  
San Juan Capistrano, California

Personnel Activity List Board of Trustees Regular Meeting of January 22, 2014  
Classified Employees

**ACCEPT RESIGNATIONS/TERMINATIONS**

<u>Name</u>	<u>Position Title</u>	<u>Reason</u>	<u>Original Hire Date</u>	<u>Date of Separation</u>
1. Carter, Meghan	IF-Sp Ed	Personal	10/31/2011	12/20/2013
2. Curtis, Joayn	Inst Asst-Sp Ed	Deceased	12/11/2008	01/08/2014
3. Ferguson, Tiffany	Student Supvr	Voluntary	09/02/2008	01/13/2014
4. Gravatt, Shelly	IF-Sp Ed	Voluntary	09/09/2013	01/06/2014
5. Hopkins, Velma	Blngl Inst Asst	Decline Recall	10/08/2004	01/06/2014
6. Norman, Kathleen	IF-Sp Ed	Other Employment	02/14/2012	08/30/2013
7. Pfeil, Terry	Track and Field	Voluntary	08/24/2012	12/26/2013

**APPROVE EMPLOYMENT**

<u>Name</u>	<u>Position-Full Time</u>	<u>Salary</u>	<u>Range Step</u>	<u>Effective Date</u>
8. Nichols, Rick	Lead Theater Tech (10.75mo/40hpw)	R42-1	R42-1	01/23/2014

<u>Name</u>	<u>Position-Part Time</u>	<u>Salary</u>	<u>Range Step</u>	<u>Effective Date</u>
9. Culshaw, Tammy	FS Worker (9.5mo/10hpw)	\$12.14 hr	R14-1	01/23/2014
10. Gustafson, Elizabeth	Sch Bus Driver (9.5mo/per bid)	\$17.48 hr	R28-1	01/23/2014
11. Keaney, Alison	IF-Autism (9.5mo/30hpw)	\$14.76 hr	R22-1	01/23/2014
12. Lewitter, Ira	Sch Bus Driver (9.5mo/per bid)	\$17.48 hr	R28-1	01/23/2014
13. McDorman, Robin	FS Worker (9.5mo/15hpw)	\$12.14 hr	R14-1	01/23/2014
14. Mora, Holly	IF-Sp Ed (9.5mo/17.5hpw)	\$14.79 hr	R22-1	01/21/2014

<u>Name</u>	<u>Recall from Layoff</u>	<u>Salary</u>	<u>Range Step</u>	<u>Effective Date</u>
15. Neyra-Reyes, Nancy	Blngl Inst Asst (9.5mo/17.5hpw)	\$15.53 hr	R21-2	01/23/2014

CAPISTRANO UNIFIED SCHOOL DISTRICT  
San Juan Capistrano, California

Personnel Activity List Board of Trustees Regular Meeting of January 22, 2014  
Classified Employees

**APPROVE EMPLOYMENT (Cont.)**

<u>Name</u>	<u>Position-Substitute</u>	<u>Salary</u>	<u>Range Step</u>	<u>Effective Date</u>
16. Carter, Meghan	IF-Sp Ed	\$14.79 hr	R22-1	01/23/2014
17. Dobos, Brooke	Student Supvr	\$10.00 hr		01/23/2014
18. Ferguson, Tiffany	Student Supvr	\$10.00 hr		01/23/2014
19. Peterson, Erin	Student Supvr	\$10.00 hr		01/23/2014
20. Weinert, Megan	Student Supvr	\$10.00 hr		01/23/2014

<u>Name</u>	<u>Position-Short Term</u>	<u>Salary</u>	<u>Effective Date</u>
21. Banda, Francisco	Student Worker	\$8.00 hr	12/01/2013- 06/30/2014
22. Camarena, Wendy	Student Supvr	\$10.00 hr	01/23/2014
23. Castillo, Marla	Student Worker	\$8.00 hr	11/01/2013- 06/30/2014
24. Escobar, Carlos	Student Worker	\$8.00 hr	11/01/2013- 06/30/2014
25. Fiesco Valentin, Melany	Student Worker	\$8.00 hr	12/01/2013- 06/30/2014
26. McGuire, Juliane	Student Supvr	\$10.00 hr	01/23/2014
27. Mendoza-Sandoval	Student Worker	\$8.00 hr	11/01/2013- 06/30/2014
28. Rin, Mary Jane	Student Supvr	\$10.00 hr	01/13/2014
29. Sabay, Valerie	Student Worker	\$8.00 hr	11/01/2013- 06/30/2014
30. Schroeder, Matthew	Student Worker	\$8.00 hr	12/01/2013- 06/30/2014
31. Stoner, David	Student Worker	\$8.00 hr	11/25/2013- 12/31/2013



CAPISTRANO UNIFIED SCHOOL DISTRICT  
San Juan Capistrano, California

Personnel Activity List Board of Trustees Regular Meeting of January 22, 2014  
Classified Employees

**APPROVE CO-CURRICULAR ASSIGNMENTS**

<u>Name</u>	<u>Position</u>	<u>Location</u>	<u>Salary</u>	<u>Effective Date</u>
32. Ambrose, Cody	Soccer, Girls' Varsity (Asst)	Capistrano Valley HS	\$ 2,641.00	11/25/2013- 02/14/2014
33. Bosio, Danielle	Soccer, Girls' Varsity (Asst)	Capistrano Valley HS	\$ 2,641.00	11/25/2013- 02/14/2014
34. Brown, Robert	Wrestling, Varsity (Head)	Tesoro HS	\$ 3,301.00	11/25/2013- 02/04/2014
35. Caneles, Miranda	Soccer, Girls' Varsity (Asst)	San Juan Hills HS	\$ 2,641.00	12/01/2013- 02/01/2014
36. Hadwick, Rick	Soccer, Girls' Varsity (Asst)	San Clemente HS	\$ 2,641.00	11/11/2013- 02/14/2014
37. Johnson, Edmond	Basketball, Girls' Varsity (Head)	Aliso Niguel HS	\$ 3,521.00	11/18/2013- 02/13/2014
38. Keeler, Jeremiah	Soccer, Boys' Varsity (Asst)	Tesoro HS	\$ 2,641.00	11/25/2013- 02/14/2014
39. Miller, Matthew	Basketball, Boys' Varsity (Asst)	San Clemente HS	\$ 3,081.00	11/11/2013- 02/14/2014
40. Morishima, Nicole	Basketball, Girls' (Asst)	Tesoro HS	\$ 3,081.00	11/25/2013- 02/14/2014
41. Navabpour, Cyrus	Soccer, Boys' Varsity (Asst)	Capistrano Valley HS	\$ 2,641.00	11/25/2013- 02/14/2014
42. Needham, Paul	Soccer, Boys' Varsity (Asst)	Tesoro HS	\$ 2,641.00	11/25/2013- 02/14/2014
43. Peeler, Danielle	Waterpolo, Girls' Varsity (Asst)	Capistrano Valley HS	\$ 2,641.00	11/25/2013- 02/14/2014
44. Powell, Neil	Soccer, Girls' Varsity (Head)	Capistrano Valley HS	\$ 3,301.00	11/25/2013- 02/14/2014
45. Reed, Sam	Basketball, Girls' Varsity (Asst)	Capistrano Valley HS	\$ 3,081.00	11/25/2013- 02/14/2014
46. Skaff, Don	Soccer, Boys' Varsity (Head)	Tesoro HS	\$ 3,301.00	11/25/2013- 02/14/2014
47. Soto, Mario	Soccer, Boys' Varsity (Asst)	Capistrano Valley HS	\$ 2,641.00	11/25/2013- 02/14/2014
48. Taylor, Carrie	Soccer, Girls' Varsity (Head)	Dana Hills HS	\$ 3,301.00	11/11/2013- 02/14/2014
49. Trevino, Rick	Wrestling, Varsity (Asst)	Aliso Niguel HS	\$ 2,641.00	11/11/2013- 03/07/2014
50. Valentine, Michael	Wrestling, Varsity (Asst)	Tesoro HS	\$ 2,641.00	11/25/2013- 02/04/2014

CAPISTRANO UNIFIED SCHOOL DISTRICT  
San Juan Capistrano, California

Personnel Activity List Board of Trustees Regular Meeting of January 22, 2014  
Classified Employees

**APPROVE CO-CURRICULAR ASSIGNMENTS (Cont.)**

<u>Name</u>	<u>Position</u>	<u>Location</u>	<u>Salary</u>	<u>Effective Date</u>
51. Webster, Britany	Soccer, Girls' (Asst)	Tesoro HS	\$ 2,641.00	11/25/2013- 02/14/2014
52. Wells, Miles	Wrestling, Varsity (Asst)	Capistrano Valley HS	\$ 2,641.00	11/25/2013- 02/04/2014
53. Whieldon, Randy	Basketball, Boys' Varsity (Asst)	Capistrano Valley HS	\$ 3,081.00	11/25/2013- 02/14/2014

**APPROVE CIF CO-CURRICULAR ASSIGNMENTS**

<u>Name</u>	<u>Position</u>	<u>Location</u>	<u>Salary</u>	<u>Effective Date</u>
54. Machado, Terri	Tennis, Girls' Varsity (Head)	Capistrano Valley HS	\$ 165.05	01/25/2013- 12/05/2013

**APPROVE ASB FUNDED ASSIGNMENTS @ \$10.00 PER UNIT**

<u>Name</u>	<u>Position</u>	<u>Location</u>	<u>Salary</u>	<u>Effective Date</u>
55. Alford, Jordan	Basketball, Boys' Varsity (Asst)	San Juan Hills HS	\$ 2,500.00	12/01/2013- 02/01/2014
56. Cimmarusti, Vince	Basketball, Girls' (Asst)	Capistrano Valley HS	\$ 2,200.00	11/22/2013- 01/31/2014
57. Curtis, Lexus	Waterpolo, Girls' (Asst)	Capistrano Valley HS	\$ 2,640.00	10/29/2013- 02/01/2014
58. Esquibel, Steve	Baseball	Dana Hills HS	\$ 2,000.00	12/01/2013- 02/01/2014
59. Furmanski, Jake	Baseball, (Asst)	San Clemente HS	\$ 3,000.00	12/02/2013- 02/08/2014
60. Juco, Anabel	Pep Squad, (Asst)	Capistrano Valley HS	\$1,500.00	01/23/2014- 04/30/2014
61. Kendrick, Marc	Softball	Capistrano Valley HS	\$ 3,520.00	11/15/2013- 02/01/2014
62. Kleinmeyer, Asia	Soccer, Girls' (Asst)	Aliso Niguel HS	\$ 1,250.00	11/18/2013- 02/13/2014
63. Lawler, Patrick	Wrestling, Frosh/Soph	Aliso Niguel HS	\$ 2,300.00	11/11/2013- 03/07/2014
64. Leigh, Alexander	Music Director	Aliso Niguel HS	\$ 3,500.00	01/08/2014- 03/31/2014

CAPISTRANO UNIFIED SCHOOL DISTRICT  
San Juan Capistrano, California

Personnel Activity List Board of Trustees Regular Meeting of January 22, 2014  
Classified Employees

**APPROVE ASB FUNDED ASSIGNMENTS @ \$10.00 PER UNIT (Cont.)**

<u>Name</u>	<u>Position</u>	<u>Location</u>	<u>Salary</u>	<u>Effective Date</u>
65. Lopez, Sasha	Waterpolo, Girls' (Asst)	Aliso Niguel HS	\$ 2,000.00	11/18/2013- 02/13/2014
66. Mark, Joseph	Wrestling, (Asst)	San Clemente HS	\$ 2,800.00	11/11/2013- 02/14/2014
67. Marsh, Eric	Wrestling, Frosh/Soph (Asst)	Aliso Niguel HS	\$ 1,800.00	11/11/2013- 03/07/2014
68. McDaniel, Hayden	Basketball, Boys' (Asst)	Dana Hills HS	\$ 1,500.00	11/11/2013- 02/14/2014
69. Pautoso, Bryan	Soccer, Boys' (Asst)	Aliso Niguel HS	\$ 1,250.00	11/18/2013- 02/13/2014
70. Petroff, Dalyn	Soccer, Girls' Varsity (Asst)	San Juan Hills HS	\$ 2,500.00	12/01/2013- 02/01/2014
71. Pevzner, Harvey	Basketball, Boys' JV (Asst)	San Juan Hills HS	\$ 1,000.00	12/01/2013- 02/01/2014
72. Schmidt, Ryan	Basketball, Boys' (Asst)	Dana Hills HS	\$ 2,500.00	11/11/2013- 02/14/2014
73. Schwartzburg, Heather	Softball, Varsity (Asst)	Capistrano Valley HS	\$ 3,080.00	11/15/2013- 02/01/2014
74. Wieser, Mike	Basketball, Girls' (Asst)	Aliso Niguel HS	\$ 2,800.00	11/18/2013- 02/13/2014

**APPROVE EMPLOYMENT PENDING CLEARANCES**

<u>Name</u>	<u>Position-Part Time</u>	<u>Salary</u>	<u>Range Step</u>	<u>Earliest Effective Date</u>
75. Cipolla, Ina	Inst Asst-Sp Ed (9.5mo/17.5hpw)	\$14.08 hr	R20-1	01/23/2014
76. Cohen, Tonya	Inst Asst-Sp Ed (9.5mo/17.5hpw)	\$14.08 hr	R20-1	01/23/2014
77. Gomez, Adam	IF-Sp Ed (9.5mo/30hpw)	\$14.79 hr	R22-1	01/23/2014
78. Stillman, Kelsey	Inst Asst-Sp Ed (9.5mo/17.5hpw)	\$14.08 hr	R20-1	01/23/2014

CAPISTRANO UNIFIED SCHOOL DISTRICT  
San Juan Capistrano, California

Personnel Activity List Board of Trustees Regular Meeting of January 22, 2014  
Classified Employees

**APPROVE EMPLOYMENT PENDING CLEARANCES (Cont.)**

<u>Name</u>	<u>Position-Substitute</u>	<u>Salary</u>	<u>Range Step</u>	<u>Effective Date</u>
79. Griffin, Mitzi	Sub Sch Bus Driver (9.5mo/per Bid)	\$17.48 hr	R28-1	01/23/2014
80. Marsh, Robert	Sub Sch Bus Driver (9.5mo/per Bid)	\$17.48 hr	R28-1	01/23/2014

**APPROVE PROMOTION**

<u>Name</u>	<u>Former Position</u>	<u>Promotion</u>	<u>Range Step</u>	<u>Effective Date</u>
81. Horn, Donna	Sch Clerk II (10mo/40hpw)	Registrar (Temp/40hpw)	R28-10	01/07/2014-
82. McKay, Joan	FS Worker (9.5mo/15hpw)	Lead FS Worker II (Temp/25hpw)	R31-1	12/12/2013- 01/31/2014
83. Mendoza, Edgar	Custodian I (12mo/40hpw)	Storekeeper/Delivery Driver (12mo/40hpw)	R28-3	12/12/2013- 02/12/2014
84. Moran, Christine	FS Worker (9.5mo/10hpw)	Inst Asst-Science (9.5mo/17.5hpw)	R19-1	01/23/2014
85. Yerena, Victor	Maintenance Electrician (12mo/40hpw)	Maintenance Planner (12mo/40hpw)	R46-20	01/23/2014

**APPROVE TEMPORARY ADDITIONAL ASSIGNMENT  
PAY AT REGULAR RATE OF PAY**

<u>Name</u>	<u>Additional Assignment</u>	<u>Effective Date</u>
86. Ayon, Shari	Presch Teacher TAA NTE 20 hrs (To cover 2 hrs/day for 1 week to sub in an afternoon class and six hours classroom tear down at the end of the school year)	12/16/2013- 06/30/2014
87. Cancinos, Silvia	Blngl Inst Asst TAA NTE 12 hrs (Provide translation services for school wide flyers and documents)	12/01/2013- 06/30/2014
88. Chomin, Kristin	Inst Asst-Presch TAA NTE 5 hrs (Additional hours for Inst Asst meetings and extra time for 2013-2014 school year)	11/01/2013- 06/30/2014

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**APPROVE TEMPORARY ADDITIONAL ASSIGNMENT  
PAY AT REGULAR RATE OF PAY (Cont.)**

<u>Name</u>	<u>Additional Assignment</u>	<u>Effective Date</u>
89. Engberg, Teri	IF-Sp Ed TAA NTE 5 hrs (Field trip to Getty Museum with student)	12/12/2013
90. Forbes, Kathryn	Inst Asst TAA NTE 27 hrs (Assist with prep and distribution of hands-on science materials)	12/11/2013- 01/31/2014
91. Gonzalez, Sarah	Speech Pathology Asst TAA NTE 20 hrs (Provide language/literacy support to students during Marco Forster's after school program)	12/09/2013- 02/06/2014
92. Gutierrez, Laura	Student Supvr TAA NTE 10 hrs (Provide childcare for ELAC meetings)	11/20/2013- 06/04/2014
93. Isip, Shirley	LVN TAA NTE 28.5 hrs (To ride with student on bus and include any overtime hours)	11/12/2013- 12/13/2013
94. Jimenez, Leticia	Blngl Comm Svcs Liaison TAA NTE 14 hrs (Translation for Parent Teacher Conferences and CELDT testing)	10/11/2013- 11/04/2013
95. Mar, Araceli	Blngl Clerk TAA NTE 40 hrs (Organize and process a variety of Title I school instructional materials and orders)	12/16/2013- 06/24/2014
96. Martinez, Zonia	Blngl Comm Svcs Liaison TAA NTE 65 hrs (Provide parent education, translation and outreach to EL parents)	11/18/2013- 01/10/2014
97. Osterfeld, Kristen	Inst Asst-Presch TAA NTE 5 hrs (Additional hours for Inst Asst meetings and extra time for 2013-2014 school year)	11/01/2013- 06/30/2014
98. Pamireddy, Saritha	Inst Asst-Presch TAA NTE 5 hrs (Additional hours for Inst Asst meetings and extra time for 2013-2014 school year)	11/01/2013- 06/30/2014
99. Pinon, Cassie	Inst Asst-Presch TAA NTE 5 hrs (Additional hours for Inst Asst meetings and extra time for 2013-2014 school year)	11/01/2013- 06/30/2014
100. Pitino-Goodwin, Stacy	IF-Sp Ed TAA NTE 6 hrs (Additional hours as Community Roots Academy was in session on 11/01/2013)	11/01/2013

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**APPROVE TEMPORARY ADDITIONAL ASSIGNMENT  
PAY AT REGULAR RATE OF PAY (Cont.)**

<u>Name</u>	<u>Additional Assignment</u>	<u>Effective Date</u>
101. Schoellen, Maria Rina	Inst Asst-Presch TAA NTE 5 hrs (Additional hours for Inst Asst meetings and extra time for 2013-2014 school year)	11/01/2013- 06/30/2014
102. Sellarez, Roxana	Blngl Comm Svcs Liaison TAA NTE 24 hrs (Translation services during parent conferences, IEPs and SSTs. Translating school documents)	01/07/2014- 06/24/2014
103. Wheeler, Diana	IF-Sp Ed TAA NTE 6 hrs (Additional hours as Community Roots Academy was in session on 11/01/2013)	11/01/2013
104. Williams, Brooke	IF-Sp Ed TAA NTE 40 hrs (To accompany student to 5 <sup>th</sup> grade camp)	01/21/2014- 01/24/2014

**APPROVE SUBSTITUTE ASSIGNMENT AS NEEDED  
FOR VACANT POSITION OR ABSENT EMPLOYEE**

<u>Name</u>	<u>Current Position</u>	<u>Position Sub As Needed</u>	<u>Range Step</u>	<u>Effective Date</u>
105. Baker, Karen	Elementary Sch Clerk (10.5mo/40hpw)	Office Manager	R33-1	01/07/2014- 01/31/2014
106. Bayramkul, Bonnie	Inst Asst-Sp Ed (9.5mo/17.5hpw)	IF-Sp Ed	R22-1	01/23/2014
107. Bover-Morales, Nicole	Blngl Comm Svcs Liaison (9.5mo/17.5hpw)	Sch Clerk	R23-1	01/13/2014- 06/24/2014
108. Forrester, Deborah	Health Asst (9.5mo/17.5hpw)	Sch Clerk	R23-1	01/23/2014
109. Marroush, Linda	IF-Sp Ed (9.5mo/17.5hpw)	Caregiver-Sp Ed	R19-5	11/13/2013
110. Rogers, Malissa	Sch Clerk II (10mo/40hpw)	Attendance Clerk	R26-6	10/21/2013- 12/13/2013

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**ACCEPT RESIGNATIONS/TERMINATIONS**

<u>Name</u>	<u>Position Title</u>	<u>Reason</u>	<u>Original Hire Date</u>	<u>Date of Separation</u>
1. Abbott, Rachel	Substitute Teacher	Voluntary	09/26/2013	12/23/2013
2. Balbas, Andrea	Substitute Teacher	District Initiated	02/14/2013	12/23/2013
3. Berger, Lance	Substitute Teacher	Voluntary	10/24/2013	01/03/2014
4. Elmasri, Joseph	Substitute Teacher	District Initiated	04/25/2013	12/23/2013
5. Farquhar, Stephanie	Substitute Teacher	Voluntary	09/12/2013	12/23/2013
6. Garreans, Jamie	Substitute Teacher	Voluntary	11/15/2012	01/15/2014
7. Gazzaniga, Lisa	Substitute Teacher	District Initiated	09/12/2013	01/08/2014
8. Gordon, Hanna	Substitute Teacher	District Initiated	10/27/2011	12/23/2013
9. Graham, Amy	Substitute Teacher	District Initiated	09/12/2013	01/08/2014
10. Hansen, Kristen	Substitute Teacher	Voluntary	09/12/2013	01/15/2014
11. Heiting, Jane	Substitute Teacher	District Initiated	09/12/2013	12/23/2013
12. Hwang, Jasmine	Substitute Teacher	District Initiated	05/21/2013	12/23/2013
13. Isambert, Robert	Substitute Teacher	District Initiated	09/12/2013	01/08/2014
14. Keto, Anthony	Substitute Teacher	District Initiated	09/12/2013	01/08/2014
15. Kim, Noo Rhee	Substitute Teacher	District Initiated	09/12/2013	01/08/2014
16. Kirkpatrick, Katie	Substitute Teacher	District Initiated	09/12/2013	01/08/2014
17. Kirsch, Montica	Substitute Teacher	District Initiated	10/10/2012	12/26/2013
18. Kiyono, Angela	Substitute Teacher	District Initiated	08/21/2012	12/23/2013
19. Knittle, Lindsey	Substitute Teacher	Voluntary	09/12/2013	01/15/2014
20. Mitchell, Kelsey	Substitute Teacher	District Initiated	10/25/2012	12/23/2013
21. Noh, Jamie	Substitute Teacher	District Initiated	09/12/2013	01/08/2014
22. O'Donovan, Kelli	Substitute Teacher	District Initiated	09/26/2013	01/08/2014
23. Palmer, Debra	Substitute Teacher	District Initiated	09/12/2013	01/08/2014
24. Pierini, Tiffanie	Substitute Teacher	District Initiated	12/11/2012	12/23/2013
25. Powe, Michael	Substitute Teacher	District Initiated	09/12/2013	01/08/2014
26. Ramirez, Renee	Substitute Teacher	District Initiated	10/10/2013	01/08/2014
27. Schwochert, Annabel	Substitute Teacher	District Initiated	09/12/2013	01/08/2014
28. Shelton, Bethany	Substitute Teacher	District Initiated	09/26/2013	01/08/2014
29. Sierra, Hugo	Substitute Teacher	District Initiated	09/12/2013	12/23/2013
30. Sommerville, Derek	Substitute Teacher	District Initiated	11/07/2013	12/23/2013
31. Suggs, Michelle	Substitute Teacher	Voluntary	09/12/2013	01/06/2014
32. Thomas, Angelina	Substitute Teacher	District Initiated	09/12/2013	12/23/2013
33. Urso, Ruya	Substitute Teacher	District Initiated	10/09/2013	01/07/2014
34. Wood, Amanda	Substitute Teacher	District Initiated	10/10/2013	01/08/2014
35. Wright, Benjamin	Substitute Teacher	District Initiated	09/12/2013	12/23/2013
36. Youmans, Kathleen	Substitute Teacher	Personal	10/10/2012	01/06/2014
37. Zierer, Lauren	Substitute Teacher	District Initiated	10/25/2012	12/23/2013

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**APPROVE EMPLOYMENT**

<u>Name</u>	<u>1st Year Temporary</u>	<u>Annual Salary</u>	<u>Column/ Step</u>	<u>Effective Date</u>
38. Corbett, Kevin	Teacher	\$48,899	A-1	01/07/2014
39. Schultz, Kristen	Speech Pathologist	\$87,140	SP-10	01/23/2014

**APPROVE HOME/HOSPITAL TEACHERS**

Pay @ \$35.00 per hour

40. Donnelly, John	43. Proodian, David
41. Heuser, Rachel	44. Streza, Katrina
42. Kenney, Valerie	45. Uminsky, Alma

**APPROVE SUBSTITUTE TEACHERS**

Pay @ \$90.00 per day

46. Hassett, Jasmine	49. MacWilkinson, Amy
47. Kallberg, Annie	50. Martin, Colleen
48. Lewis, Monica	51. Moshenko, Brianna

**APPROVE 6/5<sup>th</sup> ASSIGNMENT 2<sup>nd</sup> SEMESTER**

52. Olson, Stacey

**APPROVE ASSIGNMENT ADJUSTMENT**

<u>Name</u>	<u>Previous Assignment</u>	<u>New Assignment</u>	<u>Effective Date</u>
53. Fernandez, Irma	Teacher – 100%	ETAP I	09/01/2013- 06/30/2014
54. Georgia, David	Teacher – 100%	STAP I	12/04/2013- 06/24/2014
55. Slocum, Nikki	Teacher – 100%	STAP I	12/04/2013- 06/24/2014



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**APPROVE ADDITIONAL ASSIGNMENTS**

To Attend SIOP Planning and Training Classes – Multiple Sites  
Not to exceed 20 hours non-instructional pay @ \$30.00 per hour  
12/11/2013-06/25/2014

- |                      |                     |
|----------------------|---------------------|
| 56. Anderson, Amanda | 61. Olson, Stacey   |
| 57. Coppes, Paul     | 62. Schniepp, Jeff  |
| 58. Forbes, Tracey   | 63. Waterman, Chuck |
| 59. Mannina, Laura   | 64. West, Lelia     |
| 60. Nicol, Katie     |                     |

To Teach Math Olympiads – Castille Elem  
Not to exceed 17 hours instructional pay @ \$35.00 per hour  
11/08/2013-06/24/2014

- |                        |                       |
|------------------------|-----------------------|
| 65. Giacchino, Corinne | 66. Josephson, Shonna |
|------------------------|-----------------------|

To Provide ADD/SIOP Training – George White Elem  
Not to exceed 1 hour non-instructional pay @ \$30.00 per hour  
12/05/2013

- |                     |                        |
|---------------------|------------------------|
| 67. Bashor, Kelly   | 77. More-Rivas, Trina  |
| 68. Dixon, Kendra   | 78. Myers, Cathy       |
| 69. Germain, Toni   | 79. Pipkin, Jill       |
| 70. Hill, Erin      | 80. Reynolds, Suzanne  |
| 71. Hunter, Kim     | 81. Sabine Andrea Lynn |
| 72. Johnson, Carter | 82. Slade, Carol       |
| 73. Kubly, Troy     | 83. Sundin, Kellee     |
| 74. Lopinto, Steve  | 84. Talley, Cynthia    |
| 75. Marion, Gail    | 85. Tober, Carol       |
| 76. Martin, Liz     | 86. Waters, Tina       |

To Teach After School Intervention Classes – Las Palmas Elem  
Not to exceed 34 hours instructional pay @ \$35.00 per hour  
12/02/2013-05/02/2014

87. Cornejo, Eduardo

To Teach After School Classes – San Juan Elem  
Not to exceed 13 hours instructional pay @ \$35.00 per hour  
12/16/2013-06/24/2014

88. Godinez, Renee

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**APPROVE ADDITIONAL ASSIGNMENTS (Cont.)**

To Teach After School Academic Club Program – San Juan Elem

Not to exceed 4 hours instructional pay @ \$35.00 per hour

12/01/2013-06/24/2014

89. Porter, Jacqueline

90. Ward, Yesenia

To Provide ELD Coordinator Duties – Aliso Viejo MS

Not to exceed 25 hours non-instructional pay @ \$30.00 per hour

07/01/2013-06/30/2014

91. Jacobson, Jennifer

To Prepare for SIOP Presentations – Las Flores MS

Not to exceed 5 hours non-instructional pay @ \$30.00 per hour

09/09/2013-06/24/2014

92. Barca, Susie

97. Lewis, Steve

93. Darnell-Petersen, Angela

98. McCusker, Rachelle

94. Delcamp, James

99. Pidgeon-Pagliei, Jennifer

95. Heidner, Christy

100. Tita, Lisa

96. Hoover, Lisa

101. Whitmore, Linda

To Provide After School ELA and Math Classes – Marco Forster MS

Not to exceed 4 hours instructional pay @ \$35.00 per hour

12/09/2013-12/20/2013

102. Soboleski, Amanda

Teacher Collaboration for Two Way Immersion Classes – Marco Forster MS

Not to exceed 8 hours non-instructional pay @ \$30.00 per hour

11/05/2013-02/07/2014

103. Espinoza-Perez, Soraya

104. Rodriguez, Cathy

To Teach Common Core Classes – Aliso Niguel HS

Not to exceed 6 hours non-instructional pay @ \$30.00 per hour

12/09/2013-12/20/2013

105. Bhaskar, Monica

109. Roche, Susan

106. Burns, Robert

110. Silberman, Erik

107. Famalette, Dwyann

111. Stirtz, Phil

108. Murphy, Kelli

112. Walsh, John

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**APPROVE ADDITIONAL ASSIGNMENTS (Cont.)**

To Teach After School Homework Tutorial – Aliso Niguel HS  
Not to exceed 36 hours instructional pay @ \$35.00 per hour  
12/16/2013-06/24/2014

113. Murphy, Kelli

To Teach After School CAHSEE Prep Class – Capistrano Valley HS  
Not to exceed 20 hours instructional pay @ \$35.00 per hour  
09/09/2013-06/24/2014

114. Miller, Teresa

Saturday School Proctor – Tesoro HS  
Not to exceed 8 hours instructional pay @ \$35.00 per hour  
12/07/2013-12/14/13

115. Herwig, Christopher

To Provide Participating Teacher in BTSA Induction Program with Training – BTSA  
Not to exceed 38 hours non-instructional pay @ \$30.00 per hour  
11/01/2013-06/12/2014

116. Weinell, Carol

To Plan and Prepare for Common Core Training – Education Services  
Not to exceed 3 hours non-instructional pay @ \$30.00 per hour  
12/06/2013-01/31/2014

117. Barragan, Ezequiel

120. Martin, Angie

118. Hokama, Debbie

121. Sanchez-Bahema, Lorena

119. Manzotti, Maria

122. Ward, Robbin

To Train New Fresh Start Teacher – Fresh Start  
Not to exceed 32 hours non-instructional pay @ \$30.00 per hour  
12/16/2013-12/20/2013

123. Canary, Robert

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**APPROVE ADDITIONAL ASSIGNMENTS (Cont.)**

To Proctor Saturday Testing for GATE Students – GATE  
Not to exceed 23.5 hours instructional pay @ \$35.00 per hour  
01/15/2014-02/28/2014

124. Aldaco, Danelle	135. Hartje, Marion
125. Bastianello, Chris	136. Heidner, Christy
126. Bennett, Katie	137. Kashima, Mike
127. Buckman, Jon	138. Lincoln, Maryl
128. Cappello, Annalee	139. Perterson, Susan
129. Evans, Laura	140. Robinson, Katie
130. Fragassi, Joe	141. Schreiman, Courtney
131. Fragassi, Kari	142. Schreiman, Mike
132. Glassen, Nina	143. Steidle, Gwynne
133. Gray, Celeste	144. Wiseman, Holly
134. Gray, Jin	

**APPROVE CO-CURRICULAR ASSIGNMENTS**

<u>Name</u>	<u>Position</u>	<u>Location</u>	<u>Salary</u>	<u>Effective Date</u>
145. Bordner, Richard	Wrestling, Varsity (Head)	Capistrano Valley HS	\$ 3,301.00	11/25/2013- 02/04/2014
146. Evans, Stuart	Outdoor Education, Elementary	Castille Elem	\$ 110.00 per night	03/31/2014- 04/04/2014
147. Freet, Jane	Outdoor Education, Elementary	Crown Valley Elem	\$ 110.00 per night	01/21/2014- 01/24/2014
148. Higginson, Patrick	Water Polo, Girls' Varsity (Head)	Capistrano Valley HS	\$ 3,301.00	11/25/2013- 02/14/2014
149. Josephson, Shonna	Outdoor Education, Elementary	Castille Elem	\$ 110.00 per night	03/31/2014- 04/04/2014
150. Kauo, Karen	Outdoor Education, Elementary	Castille Elem	\$ 110.00 per night	03/31/2014- 04/04/2014
151. Kenney, Valerie	Outdoor Education, Elementary	Crown Valley Elem	\$ 110.00 per night	01/21/2014- 01/24/2014
152. Mulligan, Brian	Basketball, Boys' Varsity (Head)	Capistrano Valley HS	\$ 3,521.00	11/25/2013- 02/14/2014
153. Rinke, Angela	Outdoor Education, Elementary	Castille Elem	\$ 110.00 per night	03/31/2014- 04/04/2014

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**APPROVE CO-CURRICULAR ASSIGNMENTS (Cont.)**

<u>Name</u>	<u>Position</u>	<u>Location</u>	<u>Salary</u>	<u>Effective Date</u>
154. Ahlberg, Mark	Basketball, Girls' Varsity (Head)	Capistrano Valley HS	\$ 3,521.00	11/25/2013- 02/14/2014
155. Smiggs, Donna	Outdoor Education, Elementary	Castille Elem	\$ 110.00 per night	03/31/2014- 04/04/2014
156. Sorrell, Jason	Soccer, Boys' Varsity (Head)	Capistrano Valley HS	\$ 3,301.00	11/25/2013- 02/14/2014
157. Stratford, Diana	Outdoor Education, Elementary	Crown Valley Elem	\$ 110.00 per night	01/21/2014- 01/24/2014

**APPROVE CIF CO-CURRICULAR ASSIGNMENTS**

<u>Name</u>	<u>Position</u>	<u>Location</u>	<u>Salary</u>	<u>Effective Date</u>
158. Crane, Ryan	Track, Girls' Varsity (Head)	Dana Hills HS	\$ 352.10	05/06/2013- 05/31/2013
159. Cunningham, Robert	Football, Varsity (Asst)	Dana Hills HS	\$ 352.10	11/11/2013
160. Hambrick, Kelly	Football, JV/Soph (Head)	San Juan Hills HS	\$ 154.05	11/11/2013
161. McCullough, Stephen	Football, Varsity (Asst)	Dana Hills HS	\$ 352.10	11/11/2013
162. Ortiz, Ashley	Pep Squad	Dana Hills HS	\$ 220.00	11/11/2013
163. Rusinkovich, Todd	Football, Varsity (Head)	Dana Hills HS	\$ 396.10	11/11/2013
164. Rusinkovich, Chad	Football, Varsity (Asst)	Dana Hills HS	\$ 352.10	11/11/2013
165. Skinner, Phil	Football, Varsity (Asst)	Dana Hills HS	\$ 352.10	11/11/2013

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**APPROVE ASB FUNDED ASSIGNMENTS @ \$10.00 PER UNIT**

<u>Name</u>	<u>Position</u>	<u>Location</u>	<u>Salary</u>	<u>Effective Date</u>
166. Faris, Tom	Baseball, (Asst)	Dana Hills HS	\$ 3,000.00	12/01/2013- 02/01/2014
	Strength & Conditioning		\$ 3,000.00	09/15/2013- 01/15/2014
167. Gellatly, Dave	Baseball, (Head)	San Clemente HS	\$ 3,400.00	12/02/2013- 02/08/2014