

**CITY OF BENICIA
BENICIA HUMAN SERVICES BOARD
FY 2015-2017 GRANT APPLICATION**

TITLE PAGE

PART A

1. **Project/Program Name: Special Friends**
2. **Amount of Funding Request: Annual: \$36,000** **Grant period (2 years): \$72,000**
3. **Organization Submitting Proposal: Benicia Unified School District**

Organization Data:

Name: Special Friends
 Address: 350 E. K St.
Benicia, Ca. 94510
 Phone: 707-747-8300
 Fax: 707-748-2602
 Fed. ID #: 30-0385724

Contact Person:

Name: Kelli Leiner
 Title: School Psychologist
 Phone: 707-747-8300 X1905
 Email: kleiner@beniciaunified.org
 Fax: 707-748-2602

4. **Year organization legally established: 1850** **State: California**

5. **Project or Program Category (check applicable categories and subcategories):**

| | | |
|---|---|---|
| <input type="checkbox"/> Safety Net | <input type="checkbox"/> Health & Wellbeing | <input type="checkbox"/> Other |
| <input type="checkbox"/> Rent | <input type="checkbox"/> Counseling | <input type="checkbox"/> Affordable Housing |
| <input type="checkbox"/> Food | <input type="checkbox"/> Suicide Prevention | <input type="checkbox"/> Job Skills |
| <input type="checkbox"/> Utilities | <input type="checkbox"/> Domestic Violence | <input type="checkbox"/> Literacy |
| <input type="checkbox"/> Transportation | <input type="checkbox"/> Child Abuse Prevention | <input type="checkbox"/> Parenting |
| <input type="checkbox"/> Childcare | <input type="checkbox"/> Substance Abuse | <input type="checkbox"/> |
| <input type="checkbox"/> | X Mental Health | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

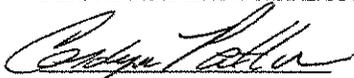
6. **Serving clients (check all that apply):**

| | | | | |
|---|-----------------------------------|--|--|--------------------------------------|
| <input type="checkbox"/> Children Under 5 | X Youth (5-18) | <input type="checkbox"/> Adults (19 to 59) | <input type="checkbox"/> Seniors Over 60 | <input type="checkbox"/> Family Unit |
| <input type="checkbox"/> Low-Income | <input type="checkbox"/> Disabled | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

7. **Anticipated Number of Unduplicated Benicia Residents to be Served: 85**

ORGANIZATION CERTIFICATION: I hereby certify that all information contained in this application and any attachments is true and accurate.

NO CITY EMPLOYEE SHALL BE A SIGNATORY ON BEHALF OF AN ORGANIZATION REQUESTING FUNDS FROM THE BENICIA HUMAN SERVICES BOARD.



Authorizing Signature
 Typed name: Carolyn Patton

Director of Special Services, BUSD

Title

01/29/2015

Date

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Part B – BUDGET INFORMATION

8. Provide a budget for the project. (Expenses listed in this document should be consistent with the Project Description.) This budget is only for the project utilizing grant monies.

| PROJECT EXPENSES | TOTAL PROJECT COST (A) | AMOUNT OF GRANT REQUEST (B) | APPLICANT'S COST (C) |
|--|------------------------|-----------------------------|----------------------|
| DIRECT COSTS | | | |
| Personnel (Direct ¹) | \$ 52,856* | \$ 34900 | \$ 17956 |
| Benefits (Direct ¹) | | | |
| Personnel (Support ¹) | 18518 | | 18518 |
| Benefits (Direct ¹) | | | |
| Contract Services (roving subs) | 290 | | 290 |
| | | | |
| Project-Supplies | 750 | 750 | |
| Evaluation | 600 | 600 | |
| | | | |
| Project Equipment | | | |
| | | | |
| Transportation (e.g. gas costs, rental) | 100 | 100 | |
| Other Direct Costs | | | |
| <u>Printing</u> | 60 | 60 | |
| | | | |
| SUBTOTAL | 0 | 0 | 0 |
| INDIRECT COSTS | | | |
| (Administrative ¹) Personnel | | | |
| Benefits | | | |
| Space Rental | | | |
| Utilities | | | |
| Telephone | | | |
| Office Supplies | | | |
| Transportation (e.g. gas costs, rental) | | | |
| Other Indirect Costs | | | |
| | | | |
| | | | |
| SUBTOTAL | \$73,174 | 36,000 | 36,764 |
| TOTAL COSTS | \$ 73,174 | \$ 36,000 | \$ 36,764 |

¹ Provide names, titles, education and total estimated annual salary. Attach additional sheets if necessary and summarize total here.

*Proposed budget. Current budget attached.

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Column A = Total cost of the proposed project.

Column B = Amount you are requesting in this grant application.

Column C = The difference between Column A and Column B, or the costs of the project that are not included in this grant request, if any.

Part B – BUDGET INFORMATION – (continued)

9. APPLICANT SOURCES: Provide sources of other funds for the project. Total amount should correspond with Total C (previous page). Do not include your entire budget here (it should be attached).

| Applicant Sources – Other Funding (be specific) | | Amount or Value | Indicate if Cash or In-kind |
|---|----|-----------------------|-----------------------------------|
| Benicia Unified School District | \$ | \$36,764 | Cash |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | \$ | 36,764 | |

10. List any prior City of Benicia grants or loans awarded to your organization and the number of Benicia residents served with the funds.

| Fiscal Year | Program | | Amount | Benicians Served |
|-------------|---------------|----|----------------|---------------------|
| 2013-14 | | \$ | 31500 | 142 |
| 2011-12 | | | 29700 | 141 |
| 2010-11 | | | 35,000 | 134 |
| 2009-10 | | | ** | ** |
| 2008-09 | | | 35,000 | 156 |
| 2007-08 | | | 35,000 | 159 |
| 2006-07 | | | ** | ** |
| 2005-06 | | | | |
| 2004-05 | | | | |
| | TOTALS | \$ | 166,200 | 732 |

** Records from this time period (prior to the current coordinator) are unavailable.

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Part C - PROJECT / ORGANIZATION DISCUSSION (Please limit Part C to 5 pages.)

11. Brief Project Summary (Two to three sentences describing the grant proposal):

The Special Friends program through The Benicia Unified School District is a proven prevention and early mental health intervention model that serves at-risk children in Kindergarten through third grade by engaging them in a non-directive play setting supervised by a caring and supportive aide. The goal of Special Friends is to serve children experiencing mild to moderate school adjustment problems by fostering a sense of belonging, creating enhanced resilience, and allowing the child an environment where they can express themselves and solve problems through play-a child's natural medium.

12. Describe organization's general purpose and activities:

The Benicia Unified School District is the Local Education Agency responsible for providing free and appropriate education in a public school setting to children ages 5 to 18, grades Kindergarten through 12th in Benicia.

13. List all financial liabilities or pending legal action:

The school district bears financial responsibility for the organization and operation of all educational programs within the district. The district is unaware of any pending litigation.

14. Is your organization applying for other grants for fiscal years 2015-2017? If so, list the project, funding source(s), proposed budgets, and requested amount(s).

At this time, Special Friends does not have any upcoming plans to apply for other grants.

15. At what location will the proposed project take place and how long has the organization been at this location?

The Special Friends program is held in specially designated playrooms at all four elementary schools in Benicia Unified, including Robert Semple Elementary (est. 1954), Mary Farmer Elementary (est. 1959), Joe Henderson Elementary (est. 1987), and Matthew Turner Elementary (est. 1993).

Part C - PROJECT / ORGANIZATION DISCUSSION (continued)

16. What are your proposed hours of operations for this project? Please indicate hours that actual services will be provided, and how this may or may not differ from the hours project staff will be available to respond to incoming calls, answer general questions, etc.?

The Special Friends program begins approximately a month after summer vacation ends, allowing teachers to get a chance to know their students and determine which of their students would benefit. The program follows the Benicia Unified School District schedule, pausing during school holidays, and continues through the end of May. The Special Friends session takes place during the school day at a time when classroom instruction would be least affected (this is coordinated with each

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individual teacher). Instruction in the elementary schools in Benicia takes place from approximately 8:20 AM-3:00 PM.

The program coordinator is a school psychologist who begins work approximately two weeks before the beginning of the school year and continues one week after the last day of instruction. She is employed by the school district 3 days per week total, one day of which is designated solely for coordinating Special Friends. However, her job allows flexibility in that she can be available to staff and parents from 8:00 AM-4:30 PM on all three days she is in the district. Also, the coordinator is always available for staff by phone outside of working hours. Additionally, there are four other school psychologists placed within the district who are very familiar with the program and are available for consult should the coordinator not be available. At the end of the sessions, the program coordinator and guidance assistant offer to meet with each of the parents to discuss their child's progress while in the program and provide referral for continued service if needed.

- 17. Describe the project associated with this grant request. Include the goals to be achieved and the strategy that will be used to meet the goals. Be specific when discussing what will be achieved as a result of your program.**

The Special Friends Program succeeds by hiring nurturing adults and providing on-going supervision and training in topics relevant to child development, school adjustment/protocol, and non-directive techniques in the playroom. This carefully trained and supervised aide maintains a specially-equipped playroom and sees each child individually over a 10 to 15 week period for visits that are 40 minutes in length.

The ultimate goal of Special Friends is to serve children experiencing mild to moderate school adjustment problems by fostering a sense of belonging, creating enhanced resilience, and allowing the child an environment where they can express themselves and solve problems through play—a child's natural medium. Oftentimes our Special Friends students have experienced the recent death of a loved one, divorce/separation, a recent move, out-of-home placement, difficulty making friends, extreme shyness, and/or feeling uncomfortable at school. Special Friends presents a unique opportunity that is often not allotted to them in their daily lives or even in their classrooms, where increasing demands are focused so heavily on academics. In fact, play (particularly child-driven play) is known by researchers to actually increase problem solving, focus, and academic skills!

There is a special 'magic' behind Special Friends' success and yet we have science to support it! The research supporting the benefits of play as well how essential the attachment to a caring adult is to a child's well-being is continually growing. According to Kenneth Ginsburg in the American Academy of Pediatrics, "undirected play allows children to learn how to work in groups, to share, to negotiate, to resolve conflicts, and to learn self-advocacy skills. When play is allowed to be child driven, children practice decision-making skills, move at their own pace, discover their own areas of interest, and ultimately engage fully in the passions they wish to pursue." He notes further, "Children's developmental trajectory is critically mediated by appropriate, affective relationships with loving and consistent caregivers as they relate to children through play" and "play is integral to the academic environment. It ensures that the school setting attends to the social and emotional development of children as well as their cognitive development. It has been shown to help children

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adjust to the school setting and even to enhance children's learning readiness, learning behaviors, and problem-solving skills."

Increasing numbers of children are considered 'at-risk' in our schools, many of them experiencing adjustment issues that, if left unaddressed can become much more intensive later on. There are very few other resources providing social-emotional prevention in this community, particularly to early elementary students.

The program has several specific goals, including the following:

- Provide social-emotional prevention services to at-risk youth in elementary schools in Benicia.
- Help foster resiliency, positive self-concept and a sense of belonging in children in Benicia.
- Increase school adjustment in all participating students (measured).
- Provide twice-monthly training to prepare staff to work effectively with students (once individually and once in group).
- Screen all kindergarten through third grade students to identify need.
- Collaborate with local mental health practitioners, teachers, school psychologists, staff, and Student Study Teams at the schools in referring students with needs beyond the scope of the program.
- Meet with all teachers in Kindergarten through third grade to identify students in need.
- Obtain informed parental consent to serve students.
- Serve at least 85 children per year.
- Provide the opportunity to conference (in-person or by phone) to all parents who are interested.
- Submit quarterly reports to BHSF.
- Obtain sufficient data to quantify student progress through the use of the Walker McConnell Survey.

This current grant proposal is requesting an additional \$5,300 to increase guidance assistant hours that were cut previously due to budget constraints.

18. **If the proposed project involves direct services to youth, please indicate the number of volunteers providing direct services, how those individuals are screened and trained, specific duties assigned to volunteers, and how volunteers are supervised. If the proposed project does not involve direct services to youth, please indicate "N/A".**

The Special Friends program does not use volunteers. All Special Friends staff (4 guidance assistants and one coordinator) are employed by the Benicia Unified School District. All employees of Benicia Unified School District are fingerprinted and background-checked prior to beginning their employment. Employment is contingent on a clear criminal background. Special Friends are trained twice monthly by the School Psychologist overseeing the program on topics relevant to the playroom, as well as child development, school procedures, and safety. For example, protocol for reporting child abuse (as all employees of BUSD are mandated reporters) is thoroughly covered every year. Special Friends guidance assistants are evaluated every two years by the supervising

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School Psychologist. Regular site visits, contact with other employees at the sites, and parent reports ensure the School Psychologist frequent and accurate feedback on each guidance assistant's performance. In addition, the School Psychologist is supervised by the Director of Special Services for Benicia Unified.

19. Why is this project necessary for the citizens of Benicia? How will recipients benefit from your services?

While the economy is slowly recovering, many families in Benicia have not yet felt the benefits of this (and, unfortunately, may never). Over the years, we have seen increasing stressors placed on families and children in our community, including financial, familial substance abuse, parental incarceration, out-of-home placements, domestic violence and child abuse, and a growing class of children with less parental guidance who continue to experience trauma and disruption very early on in their lives. Many of these children lack the coping skills to handle these life stressors. We see these stressors have a trickle-down effect in the schools. The ability of these students to perform in an increasingly demanding academic environment given all they face is compromised. Research and the public education system are finally recognizing that in order for our children to be fully ready to learn, we must focus on more than just academics.

For too long education and our society has existed on a 'putting out fires' method where enormous resources are allotted only towards those needs that are the most intense. As we know, this is a costly and less effective endeavor. It has been proven time and time again that an ounce of prevention is worth a pound of cure and this is where the tide of education is finally turning. Special Friends has been a mainstay in Benicia for almost 26 years and revolutionary in its approach in that prevention has always been its primary focus.

In supporting our schools and students in this way, Special Friends helps promote resiliency so that our children participate in the community and their education as well-rounded and better-adjusted individuals. Stronger academic and social-emotional growth allows the students of Benicia to access more opportunities. Therefore, the support of this program is promoting the overall well-being of our children and families and is an investment in the present and particularly, the future of Benicia.

20. How will outreach be conducted?

At the beginning of each year, all elementary teachers are provided handouts and brochures describing the programs and providing updates. Teachers are also provided a referral sheet to be filled out as well as teacher prompt sheets to be used when discussing services with parents that describe common FAQs presented by parents. All principals are also contacted at the beginning of the year by the coordinator to discuss any changes to the programs. Approximately a month after school has been in session, screenings are conducted. This involves the coordinator and guidance assistants meeting with every elementary teacher in the district for conferences to discuss the programs, as well as their individual student referrals. A roving substitute teacher is hired to step in for each teacher who conferences so that they may have the time and confidentiality to thoughtfully discuss each referral.

Additionally, information about the program is shared with PTAs. The program coordinator is made available for staff meetings at each site to answer any staff questions. Information about the

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programs is disseminated in school newsletters, and brochures are available in the front office at every site. Special Friends staff participates in two Farmer’s Markets and with BHSF in local parades.

Parent conferences with the guidance assistant and program coordinator (either by phone or in-person--dependent on parental preference) are made available to every parent/guardian of a child who participated in Special Friends at the finale of their services. Parents also complete parent surveys around this time. We find that the ‘word-of-mouth’ referrals we get when parents share with other parents is an incredibly powerful outreach tool!

Finally, Special Friends (along with their ‘sister’ social-emotional program, Second Step), launched a website in September of 2014 that includes detailed program descriptions, pictures, guidance assistant bios, parent resources, contact information, and FAQs:

Sfss.beniciaunified.org

21. List the specific quantifiable goals of the project.

(Please state your goal in terms of number of individuals, families or groups served. For example, agency will provide X number of individuals counseling services per quarter.)

| Report total services provided | Annual goal |
|-------------------------------------|-------------|
| # of students served | 85 |
| # of individual contacts | 1300 |
| #of students served per school site | 21 |
| # of 1 trainings per year | 17 |

Discuss how your organization will collect, organize and disseminate this data.

Special Friends uses a reliable evaluation company, Duerr, for the Walker McConnell Survey (attached), which provides pre and post information on overall student adjustment that is quantifiable/measurable. In addition to parent survey feedback, we can demonstrate whether or not a student is benefitting from a service. This instrument is completed by the teacher before and after services have been delivered for all students and is based upon sub-skills, such as peer relations, behavior, academic achievement, and overall adjustment. At the end of each year, we compile the results from this, which has consistently illustrated huge gains district-wide and at each school.

22. Is this project an existing program or activity provided by your organization? Please explain.

This project has been in existence in the Benicia Unified School District for almost 26 years (est. 1989).

23. Identify similar programs in the community and how yours will differ.

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Mental health and counseling services are available in the community and while students may sometimes glean similar benefits in that setting as with Special Friends, Special Friends is not therapy. Firstly, the scope of Special Friends is for students with mild to moderate adjustment issues that do not need intensive services (but without early intervention could potentially move in that direction). Also, Special Friends guidance assistants are not licensed therapists. They build a relationship with the child that is akin to a caregiver or 'friend' and is not meant to be therapeutic in nature (which would have very specific guidelines, approaches, and boundaries). Guidance assistants' special magic with each child is in the formation of the relationship as unconditional and without expectations, making their role very different from that of a teacher's. Also, the services guidance assistants provide are not only extraordinarily successful, but much more cost-effective! In fact, the cost per student (for the entirety of the service) is averaged at \$487. Prevention works!

24. Describe previous comparable projects or programs that your organization has undertaken that demonstrate successful administration and implementation.

In addition to Special Friends, Benicia Unified also implements Second Step small group and Second Step at large, both of which focus specifically on providing social skills curriculum in either a small group setting or delivery via classroom instruction. Both of these programs have not only been highly regarded within the district, but also have measurable and quantifiable success with regard to outcomes. In fact, Special Friends and Second Step work in tandem and under the same coordinator, providing referrals to each other, sharing student information as well as often training together. However, they are very different in their methods as Second Step provides explicit instruction while Special Friends is completely child-driven and based on free-form play (not prepared content).

Thank you for your consideration! We are humbled to have been supported by the Benicia Human Services Board all these years and look forward to continuing to provide excellent prevention services for some of our youngest Benicians!

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25. REQUIRED ATTACHMENTS: Verify and check off confirmation indicating that the following required items are attached to the original application.

| Attachment Confirmation | Item No. | Item Description |
|-------------------------|----------|---|
| (✓) | 1. | IRS Letter of Tax Exempt Status |
| (✓) | 2. | Organization's total budget for the current year |
| (✓) | 3. | Copy of most recent audit or financial statement |
| (✓) | 4. | Names and addresses of Board of Directors |
| (✓) | 5. | List of paid principal staff and positions |
| (✓) | 6. | Job descriptions for principal staff and personnel <u>to be paid partially or in full with grant funding</u> |
| (✓) | 7. | Copy of resolution or board meeting minutes indicating organization's support of the project application. |
| (✓) | 8. | If a partnership, then of letters of commitment from each organization indicating degree of participation and a budget showing each organization's financial responsibility are required. |

Thank You!

IRS Letter of Tax Exempt Status



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248219434
Nov. 22, 2010 LTR 4076C E0
30-0385724 000000 00

00016620
BODC: TE

BENICIA UNIFIED SCHOOL DISTRICT
5100 BUSINESS CENTER DR
FAIRFIELD CA 94534-1658



015344

Federal Identification Number: 30-0385724
Person to Contact: Ms. Benson
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This responds to your request for information about your federal tax status. Our records do not specify your federal tax status. However, the following general information about the tax treatment of state and local governments and affiliated organizations may be of interest to you.

GOVERNMENTAL UNITS

Governmental units, such as States and their political subdivisions, are not generally subject to federal income tax. Political subdivisions of a State are entities with one or more of the sovereign powers of the State such as the power to tax. Typically they include counties or municipalities and their agencies or departments. Charitable contributions to governmental units are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.

ENTITIES MEETING THE REQUIREMENTS OF SECTION 115(1)

An entity that is not a governmental unit but that performs an essential government function may not be subject to federal income tax, pursuant to Code section 115(1). The income of such entities is excluded from the definition of gross income as long as the income (1) is derived from a public utility or the exercise of an essential government function, and (2) accrues to a State, a political subdivision of a State, or the District of Columbia. Contributions made to entities whose income is excluded income under section 115 may not be tax deductible to contributors.

TAX-EXEMPT CHARITABLE ORGANIZATIONS

An organization affiliated with a State, county, or municipal government may qualify for exemption from federal income tax under section 501(c)(3) of the Code, if (1) it is not an integral part of the government, and (2) it does not have governmental powers inconsistent with exemption (such as the power to tax or to exercise enforcement or regulatory powers). Note that entities may meet the requirements of both sections 501(c)(3) and 115 under certain circumstances. See Revenue Procedure 2003-12, 2003-1 C.B. 316.

 **IRS** Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

015344.808364.0060.002 1 AT 0.357 532



BENICIA UNIFIED SCHOOL DISTRICT
5100 BUSINESS CENTER DR
FAIRFIELD CA 94534-1658

015344

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

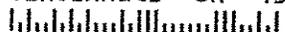
 The IRS address must appear in the window.

Use for payments

BODCD-TE

0248219434

Letter Number: LTR4076C
Letter Date : 2010-11-22
Tax Period : 000800

INTERNAL REVENUE SERVICE
P.O. Box 2508
Cincinnati OH 45201




300385724

BENICIA UNIFIED SCHOOL DISTRICT
5100 BUSINESS CENTER DR
FAIRFIELD CA 94534-1658

300385724 DK BENI 00 2 000000 670 000000000000

Benicia Unified Budget

| Description | Resource Codes | Object Codes | 2013-14 Unaudited Actuals | | | 2014-15 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFE Sources | | 8010-8099 | 29,776,195.63 | 0.00 | 29,776,195.63 | 32,714,251.00 | 0.00 | 32,714,251.00 | 9.9% |
| 2) Federal Revenue | | 8100-8299 | 1,215.00 | 1,152,521.42 | 1,153,736.42 | 1,215.00 | 1,137,664.00 | 1,138,879.00 | -1.3% |
| 3) Other State Revenue | | 8300-8599 | 1,252,084.89 | 1,396,102.34 | 2,648,187.23 | 807,225.47 | 383,052.79 | 1,190,278.26 | -55.1% |
| 4) Other Local Revenue | | 8600-8799 | 412,462.07 | 2,423,097.70 | 2,835,559.77 | 323,972.96 | 1,895,058.54 | 2,219,031.50 | -21.7% |
| 5) TOTAL, REVENUES | | | 31,441,957.59 | 4,971,721.46 | 36,413,679.05 | 33,846,864.43 | 3,415,775.33 | 37,262,439.76 | 2.3% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 16,818,679.83 | 2,894,575.18 | 19,713,255.01 | 17,136,195.00 | 2,902,573.00 | 20,038,768.00 | 1.7% |
| 2) Classified Salaries | | 2000-2999 | 3,579,883.89 | 2,201,109.81 | 5,780,993.70 | 3,637,088.00 | 2,173,758.00 | 5,810,846.00 | 0.5% |
| 3) Employee Benefits | | 3000-3999 | 4,862,370.37 | 1,168,807.71 | 6,031,178.08 | 5,073,019.00 | 1,092,781.00 | 6,165,800.00 | 2.2% |
| 4) Books and Supplies | | 4000-4999 | 777,451.72 | 1,187,676.05 | 1,965,127.77 | 737,377.87 | 650,208.87 | 1,387,584.74 | -29.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,477,329.77 | 486,586.54 | 2,963,916.31 | 2,807,611.32 | 544,710.39 | 3,352,321.71 | 13.1% |
| 6) Capital Outlay | | 6000-6999 | 299,587.35 | 0.00 | 299,587.35 | 29,143.61 | 0.00 | 29,143.61 | -90.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | 213,622.13 | 694,575.78 | 908,197.91 | 258,115.00 | 541,222.24 | 799,337.24 | -12.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7400-7499 | (467,073.70) | 383,309.00 | (83,764.70) | (506,173.70) | 422,409.00 | (83,764.70) | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 28,581,851.36 | 9,016,840.07 | 37,578,491.43 | 29,172,376.10 | 8,327,660.50 | 37,500,036.60 | -0.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9) | | | | | | | | | |
| | | | 2,860,106.23 | (4,044,918.61) | (1,184,812.38) | 4,674,288.33 | (4,911,885.17) | (237,596.84) | -79.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | | | | | | | | |
| | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | | | | | | | | |
| | | 7600-7629 | 59,000.00 | 136,000.00 | 195,000.00 | 11,000.00 | 0.00 | 11,000.00 | -94.4% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | | | | | | | | |
| | | 8930-8979 | 249,346.29 | 0.00 | 249,346.29 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | | | | | | | | | |
| | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | | | | | | | | |
| | | 8980-8999 | (4,450,991.85) | 4,450,991.85 | 0.00 | (4,537,048.77) | 4,537,048.77 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | | |
| | | | (4,280,645.56) | 4,314,991.85 | 54,346.29 | (4,548,048.77) | 4,537,048.77 | (11,000.00) | -120.2% |

CS

**Current Audit for Benicia Unified School
District**

BENICIA UNIFIED SCHOOL DISTRICT

**COUNTY OF SOLANO
BENICIA, CALIFORNIA**

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT**

FOR THE YEAR ENDED JUNE 30, 2014

BENICIA UNIFIED SCHOOL DISTRICT

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BENICIA UNIFIED SCHOOL DISTRICT

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James Marta & Company LLP
Certified Public Accountants

Accounting Auditing Tax and Consulting

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Benicia Unified School District
Benicia, 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 Benicia Unified School District (the "District"), as of and for the year ended June 30, 2014, 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. 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 entity'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 entity'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 opinion.

Opinions

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 Benicia Unified School District (the "District"), as of June 30, 2014, and the respective changes in financial position 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 management's discussion and analysis, budgetary comparison information, and schedule of funding progress for the retiree health plan on pages 4-13, 42 and 43, 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 as a whole. The accompanying supplemental information as listed in the table of contents, including the schedule of expenditures of Federal Awards, which is required by U.S. Office of Management and Budget Circular A-133 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 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 November 18, 2014 on our consideration of the 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 District's internal control over financial reporting and compliance.

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
November 18, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

BENICIA UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2014

This section of Benicia Unified School District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2014. Please read it in conjunction with the Independent Auditor's Report presented on pages 1 - 3, and the District's financial statements, which immediately follow this section.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and Statement of Activities, presented on pages 14 and 15, provide information about the activities of the District as a whole and present a longer-term view of the District's finances. The fund financial statements for governmental activities, presented on pages 16 through 19, provide information about how District services were financed in the short-term, and how much remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The remaining statements provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside the District.

FINANCIAL HIGHLIGHTS

- The District's overall financial status declined over the course of the year, as total net position decreased 5252%. The decrease was due primarily to the current year reduction of \$1,571,769 of current assets and reduction of \$2,354,834 of net capital assets. (This comment refers to the government-wide statements, which include the combined financial activities of all governmental funds.)
- On the Statement of Activities, total current year expenses, which include interest expense on long term debt, exceeded total current year revenues by \$2,996,360. (This comment refers to the government-wide Statement of Activities, which includes the combined revenues and expenses of all governmental funds.)
- Total capital assets, net of depreciation, decreased \$2,354,834; this is mainly due to the current year addition of \$1,349,522 of new capital assets, and the current year recognition of \$2,878,143 of depreciation expense.
- Total long-term liabilities decreased \$841,993, due primarily to the \$301,996 current year increase in the District's recorded obligation for other postemployment benefits and the \$1,241,025 current year decrease in the District's obligation for General Obligation Bonds.
- Average daily attendance (ADA), exclusive of adult ADA, increased from 4,693 ADA in fiscal year 2012-13, up to 4,763 ADA in fiscal year 2013-14, an increase of 1.5%.
- The District's General Fund had a net decrease in fund balance of \$1,110,468, during fiscal year 2013-14.
- As of June 30, 2014, The District maintains sufficient reserves for a district its size. It meets the state required minimum reserve for economic uncertainty of 3% of General Fund expenditures, transfers out, and other uses (total outgo). During fiscal year 2013-14, General Fund expenditures and other financing uses totaled \$37,857,258. At June 30, 2014, the District has available reserves of \$1,200,000 in the General Fund, which represents a reserve of 3.2%.

BENICIA UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014

THE FINANCIAL REPORT

The full annual financial report consists of three separate parts, including the basic financial statements, supplementary information, and management's discussion and analysis. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives, district-wide and funds.

- District-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about the District's overall financial position.
- Individual parts of the District, which are reported as fund financial statements comprise the remaining statements.
 - Basic services funding is described in the governmental funds statements. These statements include short-term financing and identify the balance remaining for future spending.
 - Financial relationships, for which the District acts as an agent or trustee for the benefit of others to whom the resources belong, are presented in the fiduciary funds statements.

Notes to the financials, which are included in the financial statements, provide more detailed data and explain some of the information in the statements. The required supplementary information provides further explanations and provides additional support for the financial statements. A comparison of the District's budget for the year is included.

Reporting the District as a Whole

The District as a whole is reported in the District-wide statements and uses accounting methods similar to those used by companies in the private sector. All of the District's assets and liabilities are included in the Statement of Net Position. The Statement of Activities reports all of the current year's revenues and expenses regardless of when cash is received or paid. The District's financial health or position (net position) can be measured by the difference between the District's assets and liabilities.

- Increases or decreases in the net position of the District over time are indicators of whether its financial position is improving or deteriorating, respectively.
- Additional non-financial factors such as the condition of school buildings and other facilities, and changes in the property tax base of the District need to be considered in assessing the overall health of the District.

BENICIA UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2014

In the Statement of Net Position and the Statement of Activities, we divide the District into two kinds of activities:

Governmental Activities:

The basic services provided by the District, such as regular, adult education, administration, and transportation are included here, and are primarily financed by property taxes and state formula aid. Non-basic services, such as child nutrition are included here, but are financed by a combination of local cafeteria sales and state and federal program revenues.

Business-type Activities:

The District does not provide any services that should be included in this category.

Reporting the District's Most Significant Funds

The District's fund-based financial statements provide detailed information about the District's most significant funds. Some funds are required to be established by State law and bond covenants. However, the District establishes many other funds as needed to control and manage money for specific purposes.

Governmental Funds:

The major governmental funds of Benicia Unified School District are the General Fund and Bond Interest and Redemption Fund. Governmental fund reporting focuses on how money flows into and out of the funds and the balances that remain at the end of the year. A modified accrual basis of accounting 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 operations and services. Governmental fund information helps to determine the level of financial resources available in the near future to finance the District's programs.

Proprietary Funds:

Services for which the District charges a fee are generally reported in proprietary funds on a full accrual basis. These include both Enterprise funds and Internal Service funds. Enterprise funds are considered business-type activities and are also reported under a full accrual method. This is the same basis as business-type activities; therefore no reconciling entries are required. Internal service funds are reported with the Governmental Funds. The District has no funds of this type.

Fiduciary Funds:

The District is the trustee, or fiduciary, for its foundation and student activity funds. All of the District's fiduciary activities are reported in separate Fiduciary Statements. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance their operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

BENICIA UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

GOVERNMENTAL ACTIVITIES

The District's net position decreased from \$(57,049) at June 30, 2013, down to \$(3,053,409) at June 30, 2014, a decrease of 5252%.

| Comparative Statement of Net Position | | |
|--|----------------------------|-----------------------|
| | Governmental Activities | |
| | 2013 | 2014 |
| <u>Assets</u> | | |
| Current | \$ 13,522,987 | \$ 11,951,218 |
| Capital Assets, net | 49,880,516 | 47,525,682 |
| Total Assets | 63,403,503 | 59,476,900 |
| <u>Liabilities</u> | | |
| Current | 4,874,821 | 4,572,270 |
| Long-Term | 58,585,731 | 57,958,039 |
| Total Liabilities | 63,460,552 | 62,530,309 |
| | | |
| Total Net Position | \$ (57,049) | \$ (3,053,409) |

BENICIA UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014

The District's total current year expenses exceeded total current year revenues by \$2,996,360. (Included in total current year expenses is \$2,918,554 of interest expense on long-term debt.

| Comparative Statement of Changes in Net Position | | |
|---|----------------------------|-----------------------|
| | Governmental Activities | |
| | 2013 | 2014 |
| <u>Program Revenues</u> | | |
| Charges for Services | \$ 1,425,824 | \$ 1,630,646 |
| Operating Grants & Contributions | 4,631,959 | 5,111,035 |
| Capital Grants & Contributions | - | - |
| <u>General Revenues</u> | | |
| Taxes Levied | 14,173,294 | 14,855,979 |
| Federal & State Aid | 18,981,235 | 20,299,482 |
| Interest & Investment Earnings | 42,266 | 32,326 |
| Miscellaneous | 419,960 | 450,508 |
| Total Revenues | 39,674,538 | 42,379,976 |
| <u>Expenses</u> | | |
| Instruction | 26,319,762 | 26,475,558 |
| Instruction-Related Services | 3,809,641 | 4,158,194 |
| Pupil Services | 2,967,341 | 3,225,268 |
| General Administration | 3,054,206 | 3,566,565 |
| Plant Services | 3,765,162 | 4,090,723 |
| Ancillary Services | 138,839 | 210,433 |
| Community Services | 506 | - |
| Interest on Long-Term Debt | 2,968,538 | 2,918,554 |
| Other Outgo | 813,260 | 731,041 |
| Total Expenses | 43,837,255 | 45,376,336 |
| Change in Net Position | \$ (4,162,717) | \$ (2,996,360) |

BENICIA UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014

| <u>Comparative Schedule of Costs of Services</u> | | | | |
|---|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| | <u>Total Cost of Services</u> | | <u>Net Cost of Services</u> | |
| | <u>2013</u> | <u>2014</u> | <u>2013</u> | <u>2014</u> |
| Instruction | \$ 26,319,762 | \$ 26,475,558 | \$ 23,849,499 | \$ 23,500,348 |
| Instruction-Related Services | 3,809,641 | 4,158,194 | 3,525,818 | 3,488,666 |
| Pupil Services | 2,967,341 | 3,225,268 | 1,412,826 | 1,657,472 |
| General Administration | 3,054,206 | 3,566,565 | 2,867,657 | 3,342,896 |
| Plant Services | 3,765,162 | 4,090,723 | 3,762,111 | 4,086,804 |
| Ancillary Services | 138,839 | 210,433 | 137,866 | 165,248 |
| Community Services | 506 | - | 356 | - |
| Interest on Long-Term Debt | 2,968,538 | 2,918,554 | 2,968,538 | 2,918,554 |
| Other Outgo | 813,260 | 731,041 | (745,199) | (525,333) |
| Totals | <u>\$ 43,837,255</u> | <u>\$ 45,376,336</u> | <u>\$ 37,779,472</u> | <u>\$ 38,634,655</u> |

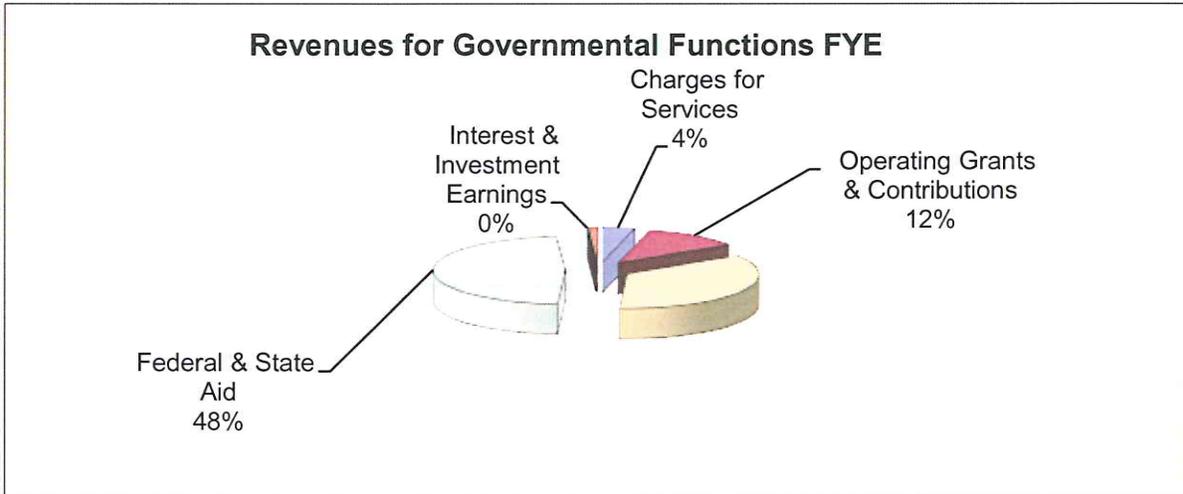
Table includes financial data of the combined governmental funds

The table above presents the cost of major District activities. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The \$38,634,655 net cost shows the financial burden that was placed on the District's general revenues for providing the services listed above.

Program revenues financed 15.9% of the total cost of providing the services listed above, while the remaining 84.1% was financed by the general revenues of the District.

| <u>Summary of Revenues For Governmental Functions</u> | | | | |
|--|-----------------------------|-----------------------|-----------------------------|-----------------------|
| | <u>FYE 2013</u> | <u>Percent of</u> | <u>FYE 2014</u> | <u>Percent of</u> |
| | <u>Amount</u> | <u>Total</u> | <u>Amount</u> | <u>Total</u> |
| <u>Program Revenues</u> | | | | |
| Charges for Services | \$ 1,425,824 | 3.59% | \$ 1,630,646 | 3.85% |
| Operating Grants & Contributions | 4,631,959 | 11.67% | 5,111,035 | 12.06% |
| <u>General Revenues</u> | | | | |
| Taxes Levied | 14,173,294 | 35.72% | 14,855,979 | 35.05% |
| Federal & State Aid | 18,981,235 | 47.84% | 20,299,482 | 47.90% |
| Interest & Investment Earnings | 42,266 | 0.11% | 32,326 | 0.08% |
| Miscellaneous | 419,960 | 1.06% | 450,508 | 1.06% |
| Total Revenues | <u>\$ 39,674,538</u> | <u>100.00%</u> | <u>\$ 42,379,976</u> | <u>100.00%</u> |

BENICIA UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014

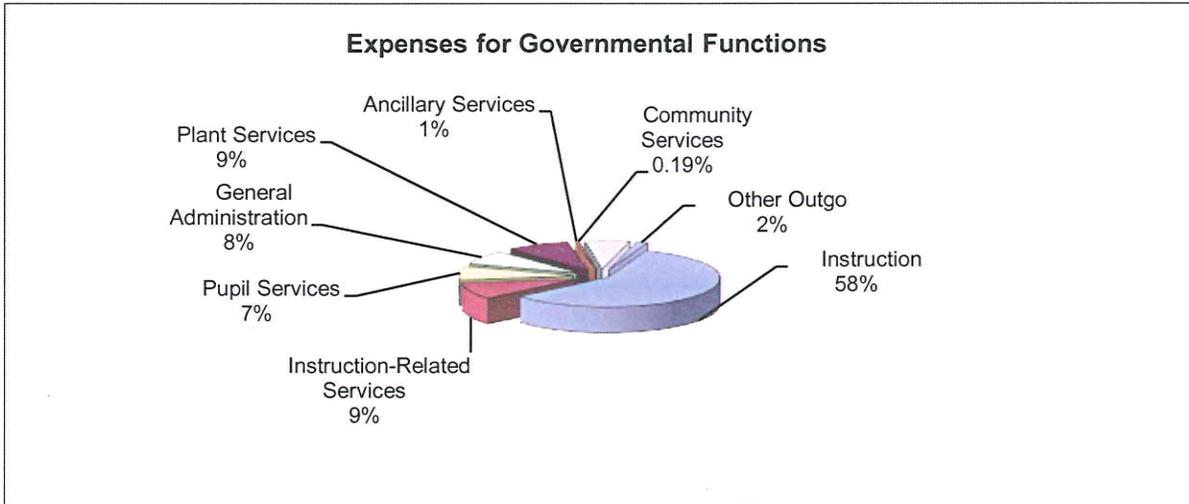


Schedule of Expenses For Governmental Functions

| <u>Expenses</u> | <u>FYE 2013</u> <u>Amount</u> | <u>Percent of</u> <u>Total</u> | <u>FYE 2014</u> <u>Amount</u> | <u>Percent of</u> <u>Total</u> |
|------------------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------------------|
| Instruction | \$ 26,319,762 | 60.04% | \$ 26,475,558 | 58.35% |
| Instruction-Related Services | 3,809,641 | 8.69% | 4,158,194 | 9.16% |
| Pupil Services | 2,967,341 | 6.77% | 3,225,268 | 7.11% |
| General Administration | 3,054,206 | 6.97% | 3,566,565 | 7.86% |
| Plant Services | 3,765,162 | 8.59% | 4,090,723 | 9.02% |
| Ancillary Services | 138,839 | 0.32% | 210,433 | 0.46% |
| Community Services | 506 | 0.00% | - | 0.00% |
| Interest on Long-Term Debt | 2,968,538 | 6.77% | 2,918,554 | 6.43% |
| Other Outgo | 813,260 | 1.86% | 731,041 | 1.61% |
| Total Expenses | \$ 43,837,255 | 100.00% | \$ 45,376,336 | 100.00% |

Table includes financial data of the combined governmental funds

BENICIA UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014



Comparative Schedule of Capital Assets

| | Governmental Activities | |
|--------------------------------|----------------------------|----------------------|
| | 2013 | 2014 |
| Land | \$ 5,932,768 | \$ 5,932,768 |
| Sites and Improvements | 9,006,681 | 9,095,845 |
| Buildings and Improvements | 88,198,189 | 89,133,909 |
| Furniture and Equipment | 1,638,157 | 1,962,795 |
| Work-in-Progress | 826,213 | - |
| Subtotals | 105,602,008 | 106,125,317 |
| Less: Accumulated Depreciation | (55,721,492) | (58,599,635) |
| Capital Assets, net | <u>\$ 49,880,516</u> | <u>\$ 47,525,682</u> |

Total capital assets, net of depreciation, decreased \$2,354,834, due to the current year addition of \$1,349,522 of new capital assets, and the current year recognition of \$2,878,143 of depreciation expense.

BENICIA UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014

| Comparative Schedule of Long Term Liabilities | | | |
|--|----------------------|----------------------|--|
| Governmental Activities | | | |
| | 2013 | 2014 | |
| Compensated Absences | \$ 168,375 | \$ 181,712 | |
| General Obligation Bonds | 55,324,924 | 54,083,899 | |
| Capital Leases | 422,888 | 506,587 | |
| OPEB Liability | 5,420,745 | 5,722,741 | |
| Totals | \$ 61,336,932 | \$ 60,494,939 | |

Total long-term liabilities decreased \$841,993, due primarily to the \$301,996 current year increase in the District's recorded obligation for other post-employment benefits and the \$1,241,025 current year decrease in the District's obligation for General Obligation Bonds.

The general obligation bonds are financed by the local taxpayers and represent 89.4% of the District's total long-term liabilities. The District has satisfied all debt service requirements for each of its debts and continues to maintain an excellent credit rating on all of its debt issues.

The notes to the financial statements are an integral part of the financial presentation and contain more detailed information as to interest, principal, retirement amounts, and future debt retirement dates.

FINANCIAL ANALYSIS OF DISTRICT'S FUNDS

| Comparative Schedule of Fund Balances | | | |
|--|--------------------------------|--------------------------------|------------------------|
| | Fund Balances June 30, 2013 | Fund Balances June 30, 2014 | Increase (Decrease) |
| General | \$ 6,690,525 | \$ 5,580,057 | \$ (1,110,468) |
| Bond Interest & Redemption | 3,514,194 | 3,503,512 | (10,682) |
| Child Development | (81,176) | 876 | 82,052 |
| Deferred Maintenance | 628,724 | 370,537 | (258,187) |
| Cafeteria | 147,744 | 237,542 | 89,798 |
| Adult Education | 24,469 | 17,361 | (7,108) |
| County School Facilities | 513,620 | 475,706 | (37,914) |
| Capital Facilities | 313,262 | 86,871 | (226,391) |
| Totals | \$ 11,751,362 | \$ 10,272,462 | \$ (1,478,900) |

BENICIA UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2014

The fund balance of the General Fund decreased \$1,110,468, while the combined fund balances of all governmental funds decreased \$1,478,900.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the District revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on May Revise figures and updated 45 days after the State approves its final budget. In addition, the District revises its budget at First and Second Interim. The original budget presented on page 42 includes only new revenues for 2013-14. During the budget revision process the District accounts for prior year restricted ending balances by budgeting to use the carryover.

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

Student enrollment and average daily attendance (ADA) are primary factors in the computation of most funding formulas for public schools in the State of California. Based on the October 2014 enrollment counts, it is anticipated that the District's ADA will remain the same as the prior fiscal year. Since the state's local control funding formula (LCFF) is generally based on the ADA of the current fiscal year or the prior fiscal year, whichever is more beneficial, the District's 2014-15 LCFF funding will be based on no less than the fiscal year 2013-14 P-2 ADA.

Due to the nature of the current State and Federal fiscal challenges, the amount of funding that will be available to the District remains uncertain. As a result, management will need to plan carefully and prudently to provide the resources to meet student needs over the next several years. The District has an excellent track record in meeting this challenge in what has proven to be a cycle of lean years and prosperous years for education finances.

Despite these fiscal challenges, Benicia Unified School District continues to provide an outstanding educational program for all students. BUSD is consistently the highest achieving district in Solano County with annual API scores of over 800 for the District. The District has a highly qualified staff that is dedicated to the success of all students. The elimination of achievement gap is one of the highest priorities of the District. The District has implemented programs to provide interventions before, during, and after school and continued to develop engaging programs for students. The District uses a student information system that provides on-line attendance and grading and allows for increased communication with parents. The District Board is committed to energy efficiency and environmentally friendly practices and has instituted recycling at all sites.

The Board, Superintendent and staff are committed to supporting the needs of students, staff and the community.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, 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 regarding this report or need additional financial information, contact the Chief Business Official, Benicia Unified School District, 350 East K Street, Benicia, California 94510.

BASIC FINANCIAL STATEMENTS

BENICIA UNIFIED SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2014

| | <u>Governmental Activities</u> |
|---|------------------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 7,648,881 |
| Receivables | 4,227,372 |
| Stores Inventory | 74,965 |
| Capital Assets: | |
| Capital assets, net of accumulated depreciation | <u>47,525,682</u> |
| Total Assets | <u>59,476,900</u> |
| LIABILITIES | |
| Accounts payable and other current liabilities | 2,035,370 |
| Long-term liabilities: | |
| Due within one year | 2,536,900 |
| Due in more than one year | <u>57,958,039</u> |
| Total Liabilities | <u>62,530,309</u> |
| NET POSITION | |
| Invested in capital assets, net of related debt | (7,064,804) |
| Restricted | 4,610,059 |
| Unrestricted | <u>(598,664)</u> |
| Total Net Position | <u>\$ (3,053,409)</u> |

See accompanying notes to the basic financial statements.

BENICIA UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| | Expenses | Program Revenues | | Net (Expense) |
|---|----------------------|-----------------------------|------------------------------------|--------------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Revenues and Changes in Net Position |
| | | | | Governmental Activities |
| Governmental Activities | | | | |
| Instruction | \$ 26,475,558 | \$ 199,954 | \$ 2,775,256 | \$ (23,500,348) |
| Instruction - related services: | | | | |
| Supervision of instruction | 616,182 | 17,308 | 234,070 | (364,804) |
| Instructional library, media and technology | 659,922 | 20,207 | 337,580 | (302,135) |
| School site administration | 2,882,090 | 4,831 | 55,532 | (2,821,727) |
| Pupil Services: | | | | |
| Home-to-school transportation | 275,830 | - | - | (275,830) |
| Food services | 1,328,666 | 783,546 | 528,942 | (16,178) |
| All other pupil services | 1,620,772 | 12,228 | 243,080 | (1,365,464) |
| General administration: | | | | |
| Centralized data processing | 507,472 | - | - | (507,472) |
| All other general administration | 3,059,093 | 46,573 | 177,096 | (2,835,424) |
| Plant services | 4,090,723 | 1,898 | 2,021 | (4,086,804) |
| Ancillary services | 210,433 | 417 | 44,768 | (165,248) |
| Community services | - | - | - | - |
| Interest on long-term debt | 2,918,554 | - | - | (2,918,554) |
| Other outgo | 731,041 | 543,684 | 712,690 | 525,333 |
| Total governmental activities | <u>\$ 45,376,336</u> | <u>\$ 1,630,646</u> | <u>\$ 5,111,035</u> | <u>(38,634,655)</u> |
| General Revenues | | | | |
| Taxes and subventions: | | | | |
| | | | | 10,729,956 |
| | | | | 4,126,023 |
| | | | | 20,299,482 |
| | | | | 32,326 |
| | | | | 450,508 |
| | | Total general revenues | | <u>35,638,295</u> |
| | | Change in net position | | (2,996,360) |
| | | Net Position, July 1, 2013 | | <u>(57,049)</u> |
| | | Net Position, June 30, 2014 | | <u>\$ (3,053,409)</u> |

See accompanying notes to the basic financial statements.

BENICIA UNIFIED SCHOOL DISTRICT

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2014

| | <u>General Fund</u> | <u>Bond Interest & Redemption Fund</u> | <u>All Non-Major Funds</u> | <u>Total</u> |
|--|-------------------------|--|------------------------------------|----------------------|
| ASSETS | | | | |
| Cash | \$ 2,987,398 | \$ 3,503,512 | \$ 1,157,971 | \$ 7,648,881 |
| Accounts receivable | 4,145,583 | - | 81,789 | 4,227,372 |
| Due from other funds | 78,739 | - | - | 78,739 |
| Stores Inventory | - | - | 74,965 | 74,965 |
| Total Assets | <u>\$ 7,211,720</u> | <u>\$ 3,503,512</u> | <u>\$ 1,314,725</u> | <u>\$ 12,029,957</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities | | | | |
| Accounts payable | \$ 1,631,663 | \$ - | \$ 47,093 | \$ 1,678,756 |
| Due to other funds | - | - | 78,739 | 78,739 |
| Total Liabilities | <u>1,631,663</u> | <u>-</u> | <u>125,832</u> | <u>1,757,495</u> |
| Fund balances | | | | |
| Nonspendable | 10,000 | - | 74,965 | 84,965 |
| Restricted | 902,038 | 3,503,512 | 204,509 | 4,610,059 |
| Committed | 1,500,000 | - | - | 1,500,000 |
| Assigned | 1,968,019 | - | 909,419 | 2,877,438 |
| Unassigned | 1,200,000 | - | - | 1,200,000 |
| Total Fund Balances | <u>5,580,057</u> | <u>3,503,512</u> | <u>1,188,893</u> | <u>10,272,462</u> |
| Total liabilities and fund balances | <u>\$ 7,211,720</u> | <u>\$ 3,503,512</u> | <u>\$ 1,314,725</u> | <u>\$ 12,029,957</u> |

BENICIA UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS

JUNE 30, 2014

Total fund balances - governmental funds \$ 10,272,462

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

| | | |
|-----------------------------------|---------------------|------------|
| Capital assets at historical cost | \$ 106,125,317 | |
| Accumulated depreciation | <u>(58,599,635)</u> | |
| Net | | 47,525,682 |

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturred interest owing at the end of the period was: (356,614)

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

| | | |
|----------------------------------|----------------|---------------------|
| General obligation bonds payable | \$ 54,083,899 | |
| Other post-employment benefits | 5,722,741 | |
| Compensated absences payable | 181,712 | |
| Capital leases payable | <u>506,587</u> | |
| | | <u>(60,494,939)</u> |

Total net position, governmental activities: \$ (3,053,409)

BENICIA UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

JUNE 30, 2014

| | <u>General Fund</u> | <u>Bond Interest & Redemption Fund</u> | <u>All Non-Major Funds</u> | <u>Total</u> |
|---|-------------------------|--|------------------------------------|----------------------|
| REVENUES | | | | |
| LCFF sources: | | | | |
| State apportionment | \$ 19,046,183 | \$ - | \$ - | \$ 19,046,183 |
| Local sources | <u>10,730,013</u> | <u>-</u> | <u>-</u> | <u>10,730,013</u> |
| Total LCFF revenue | 29,776,196 | - | - | 29,776,196 |
| Federal revenue | 1,153,736 | - | 515,329 | 1,669,065 |
| Other state revenues | 2,648,187 | 32,243 | 329,107 | 3,009,537 |
| Other local revenues | <u>2,835,560</u> | <u>4,100,525</u> | <u>989,097</u> | <u>7,925,182</u> |
| Total revenues | <u>36,413,679</u> | <u>4,132,768</u> | <u>1,833,533</u> | <u>42,379,980</u> |
| EXPENDITURES | | | | |
| Certificated salaries | 19,713,255 | - | 29,215 | 19,742,470 |
| Classified salaries | 5,780,994 | - | 840,288 | 6,621,282 |
| Employee benefits | 6,031,178 | - | 214,760 | 6,245,938 |
| Books and supplies | 1,965,129 | - | 627,752 | 2,592,881 |
| Services and other operating expenditures | 2,963,917 | - | 366,781 | 3,330,698 |
| Capital outlay | 299,587 | - | 223,722 | 523,309 |
| Other outgo | 731,041 | - | - | 731,041 |
| Debt service expenditures | <u>177,157</u> | <u>4,143,450</u> | <u>-</u> | <u>4,320,607</u> |
| Total expenditures | <u>37,662,258</u> | <u>4,143,450</u> | <u>2,302,518</u> | <u>44,108,226</u> |
| Excess(deficiency) of revenues over expenditures | <u>(1,248,579)</u> | <u>(10,682)</u> | <u>(468,985)</u> | <u>(1,728,246)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | 83,765 | - | 195,000 | 278,765 |
| Operating transfers out | (195,000) | - | (83,765) | (278,765) |
| Proceeds from issuance of bonds | <u>249,346</u> | <u>-</u> | <u>-</u> | <u>249,346</u> |
| Total other financing sources (uses) | <u>138,111</u> | <u>-</u> | <u>111,235</u> | <u>249,346</u> |
| Net change in fund balances | (1,110,468) | (10,682) | (357,750) | (1,478,900) |
| Fund balances, July 1, 2013 | <u>6,690,525</u> | <u>3,514,194</u> | <u>1,546,643</u> | <u>11,751,362</u> |
| Fund balances, June 30, 2014 | <u>\$ 5,580,057</u> | <u>\$ 3,503,512</u> | <u>\$ 1,188,893</u> | <u>\$ 10,272,462</u> |

See accompanying notes to the basic financial statements.

BENICIA UNIFIED SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES

JUNE 30, 2014

| | | | |
|---|----------------------------------|--------------------|-----------------------|
| Total net change in fund balances - governmental funds | | | \$ (1,478,900) |
| Amounts reported for governmental activities in the statement of activities are different because: | | | |
| Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is: | | | |
| | Expenditures for capital outlay: | \$ 523,309 | |
| | Depreciation expense: | <u>(2,878,143)</u> | (2,354,834) |
| Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: | | | 4,008,396 |
| In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount were: | | | (244,727) |
| Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was: | | | (4,616) |
| Accreted interest on capital appreciation bonds is not recognized as an expenditure in the governmental fund financial statements until paid. In the statement of activities, accreted interest is recognized as an expense as the capital appreciation bonds accrete in value. The net amount of accreted interest recognized in the | | | (2,606,346) |
| In governmental funds, postemployment benefits other than pensions (OPEB) costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: | | | (301,996) |
| Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measure by the amounts earned. The difference between compensated absences paid and compensated absences earned was: | | | <u>(13,337)</u> |
| Total change in net position - governmental activities | | | <u>\$ (2,996,360)</u> |

BENICIA UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2014

| | <u>Trust Fund</u> | <u>Agency Funds</u> | |
|-----------------------|-------------------|-------------------------|--------------|
| | <u>Foundation</u> | <u>Student Body</u> | <u>Total</u> |
| ASSETS | | | |
| Cash and Equivalents | \$ 310,373 | \$ 444,792 | \$ 755,165 |
| LIABILITIES | | | |
| Liabilities | | | |
| Accounts payable | \$ - | \$ - | \$ - |
| Due to Student Groups | - | 444,792 | 444,792 |
| Total Liabilities | - | 444,792 | 444,792 |
| NET POSITION | | | |
| Restricted | \$ 310,373 | \$ - | \$ 310,373 |

BENICIA UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGES IN NET POSITION
TRUST FUNDS
JUNE 30, 2014

| | Private-Purpose Trust Fund |
|-----------------------------|---------------------------------------|
| | Foundation |
| REVENUES | |
| Interest | \$ 1,214 |
| Total revenues | 1,214 |
| EXPENSES | |
| Scholarships Awarded | 1,000 |
| Total expenditures | 1,000 |
| Change in Net Position | 214 |
| Net Position, July 1, 2013 | 310,159 |
| Net Position, June 30, 2014 | \$ 310,373 |

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ACCOUNTING POLICIES

Benicia Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants. For state entitlement programs, the District has elected to match the revenues in the period that program expenditures are made to be consistent with the accounting for grants and other revenues.

B. REPORTING ENTITY

The Board of Trustees is the level of government which has governance responsibilities over all activities related to public school education in the District. The Board is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board, since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

C. BASIS OF PRESENTATION

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the District. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities.

The government-wide statement of net position presents information on all of the District's assets and liabilities, with the difference between the two presented as net position. Net position is reported as one of three categories: invested in capital assets, net of related debt; restricted or unrestricted.

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

C. BASIS OF PRESENTATION (CONTINUED)

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. 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. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense function. Interest on long-term liabilities is considered an indirect expense and is reported separately in the Statement of Activities.

Fund Financial Statements

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column. Fiduciary funds are reported by fund type.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met.

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (CONTINUED)

Governmental Fund Financial Statements

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures, and changes in fund balances) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under 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 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. For the District, "available" means collectible within the current period or within 60 days after year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used, or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

E. FUND ACCOUNTING

The accounts of the District are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District funds and account groups are as follows:

Governmental Funds:

General Fund is the general operating fund of the District. It is used to account for all transactions except those required or permitted by law to be accounted for in another fund.

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains four special revenue funds:

1. *Deferred Maintenance Fund* is used for the purpose of major repair or replacement of District property.
2. *Cafeteria Fund* is used to account for revenues received and expenditures made to operate the District's cafeterias.
3. *Adult Education Fund* is used to account for resources committed to adult education programs maintained by the District.
4. *Child Development Fund* is used to account for revenues received and expenditures made to operate the child development program.

Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. The District maintains two capital projects funds:

1. *Capital Facilities Fund* is used to account for community redevelopment agency revenues and capital outlay expenditures.
2. *County School Facilities Fund* is used to account for state apportionments (Education Code Sections 17009.5 and 17070.10-17076.10).

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs. The District maintains one debt service fund:

1. *Bond Interest and Redemption Fund* is used to account for District taxes received and expended to pay bond interest and redeem bond principal.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The Private Purpose Trust Funds are used to account for assets held by the District as trustee. The District maintains a the Foundation Fund to provide educational assistance to students of the Districts. Student body funds are used to account for the raising and expending of money to promote the general welfare, morale and educational experience of the student body. These funds' activities are reported in a separate statement of fiduciary net assets. These funds are custodial in nature and do not involve measurement of results of operations. Accordingly, the District presents only a statement of fiduciary net assets and does not present a statement of changes in fiduciary net assets. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. Fiduciary funds are presented on an economic resources measurement focus and the accrual basis of accounting, similar to the government-wide financial statements.

BENICIA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

F. BUDGETS AND BUDGETARY ACCOUNTING

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's Board of Education must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Board of Trustees satisfied these requirements.

The District employs budgetary control by major object code and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code. The budgets are revised during the year by the Board of Education to provide for unanticipated revenues and expenditures. The originally adopted and final revised budget for the General Fund is presented as required supplementary information.

G. INVENTORY

Inventory in the Cafeteria fund consists mainly of consumable supplies held for future use and are valued at average cost. Inventories are recorded as expenditures at the time individual inventory items are transferred from the warehouse to schools. Maintenance and other supplies held for physical plant repair, transportation supplies, and operating supplies are not included in inventories; rather, these amounts are recorded as expenditures when purchased.

The cafeteria fund records supplies expense which includes a handling charge for the delivery of government surplus food commodities. The state does not require the Cafeteria Fund to record the fair market value of these commodities. The supplies expenditures would have been greater had the District paid fair market value for the government surplus commodities.

H. CAPITAL ASSETS

Capital assets are those purchased or acquired with an original cost of \$5,000 or more and are reported at historical cost or estimated historical cost and capital improvement, acquisition or construction with an original cost of \$50,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized, but are expenses as incurred. Depreciation on all capital assets is computed using the straight-line basis over the following estimated useful lives:

| <u>Asset Class</u> | <u>Years</u> |
|----------------------------|--------------|
| Sites and Improvements | 10-36 |
| Buildings and Improvements | 7-40 |
| Furniture and Equipment | 5-15 |

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

I. COMPENSATED ABSENCES

All vacation pay plus related payroll taxes are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

J. ACCUMULATED SICK LEAVE

Sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expenditure in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

K. RESTRICTED NET POSITION

Restrictions of the ending net position indicate the portions of net position not appropriate for expenditure or amounts legally segregated for specific future use. These amounts are not available for appropriation and expenditure at the balance sheet date.

L. UNEARNED REVENUE

Cash received for federal and state special projects and programs is recognized as revenue to the extent that the qualified expenditures have been incurred. Unearned revenue is recorded to the extent cash received on specific projects and programs exceed qualified expenditures.

M. PROPERTY TAX

The District's local control funding formula is received from a combination of local property taxes, state apportionments, and other local sources.

Secured property taxes are levied as an enforceable lien on property as of January 1. Taxes are payable in two installments, on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County of Solano bills and collects the taxes for the District.

Tax revenues are recognized by the District when received.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local control funding formula (LCFF) sources by the District.

The California Department of Education reduces the District's entitlement by the District's local property tax revenue. The balance is paid from the State General Fund, and is known as the state apportionment.

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

N. FUND BALANCE RESERVES AND DESIGNATIONS

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*", the District is required to report fund balances in the following categories: Nonspendable, Restricted, Committed, Assigned and/or Unassigned.

Nonspendable Fund Balance reflects assets not in spendable form, either because they will never convert to cash (e.g. prepaid expense) or must remain intact pursuant to legal or contractual requirements.

Restricted Fund Balance reflects amounts that can be spent only for the *specific purposes* stipulated by constitution, external resource providers, or through enabling legislation.

Committed Fund Balance reflects amounts that can be used only for the *specific purposes* determined by a formal action of the government's highest level of decision-making authority: the Board of Trustees. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of Trustees.

Assigned Fund Balance reflects amounts intended to be used by the government for *specific purposes* but do not meet the criteria to be classified as restricted or committed. Under the District's adopted policy, only the Board of Trustees is authorized to assign amounts for specific purposes.

Unassigned Fund Balance represents the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

When expenditures are incurred for purposes of which restricted, committed, assigned and unassigned fund balances are available, the District considers restricted funds to have been spent first, followed by committed, assigned and unassigned, respectively.

O. ENCUMBRANCES

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

P. ESTIMATES

The preparation of 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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

Q. ELIMINATIONS AND RECLASSIFICATIONS

In the process of aggregating data for the government-wide statements, some amounts reported as interfund activity and balances in the fund financial statements were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the “grossing up” effect on assets and liabilities within the governmental activities column.

2. CASH AND INVESTMENTS

Cash and investments as of June 30, 2014 consist of the following:

| | Governmental Activities | Fiduciary Activities |
|---------------------------|----------------------------|-------------------------|
| Cash in County Treasury | \$ 7,638,881 | \$ 310,373 |
| Cash on hand and in banks | - | 444,792 |
| Cash in revolving fund | 10,000 | - |
| | \$ 7,648,881 | \$ 755,165 |

A. Cash in County Treasury

Cash in the Solano County Treasury consist of cash deposited in the interest-bearing Solano County Treasurer's Pooled Surplus Investment Fund. Investments are recorded at cost, which approximates fair value. Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required. The District's deposits in the Fund are considered to be highly liquid.

As permitted under applicable state laws, the Solano County Treasurer may invest in derivative securities. However, at June 30, 2014, the Solano County Treasurer has represented that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

B. Cash in Revolving Funds and in Banks

Cash balances held in banks and revolving funds are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

Interest Rate Risk. The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2014, the District had no significant interest rate risk related to cash and investments held.

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

3. ACCOUNTS RECEIVABLE

Accounts receivable balances at June 30, 2014 consisted of:

| | General Fund | All Non-Major Funds | Total |
|------------------------|-----------------|---------------------------|--------------|
| Federal government: | | | |
| Federal programs | \$ 161,585 | \$ 76,015 | \$ 237,600 |
| State government: | | | |
| LCFF | 2,658,585 | - | 2,658,585 |
| Other - State | 393,773 | 3,818 | 397,591 |
| Total state government | 3,052,358 | 3,818 | 3,056,176 |
| Local government: | | | |
| Other | 931,640 | 1,956 | 933,596 |
| Totals | \$ 4,145,583 | \$ 81,789 | \$ 4,227,372 |

4. INTERFUND TRANSACTION

Transactions between funds of the District are recorded as interfund transfers. The unpaid balances at year-end, as a result of such transactions, are shown as due to and due from other funds.

Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at June 30, 2014 were as follows:

| | Interfund Payables | Interfund Receivables |
|------------------------|-----------------------|--------------------------|
| General Fund | \$ - | \$ 78,739 |
| Adult Education | 285 | - |
| Child Development Fund | 33,966 | - |
| Cafeteria Fund | 44,488 | - |
| | \$ 78,739 | \$ 78,739 |

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

4. INTERFUND TRANSACTION (CONTINUED)

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving resources to funds through which the resources are to be expended. Interfund transfers for the 2013 - 2014 fiscal year are as follows:

| | |
|---|--------------------------|
| Transfer from General Fund to Child Development Fund to cover childcare cost from the 2013/14 school year. | \$ 184,000 |
| Transfer from General Fund to Adult Education to provide funding for the Stepping Stones program operated through Adult Ed. | 11,000 |
| Transfer from Adult Education to the General Fund for Direct Support/Indirect Costs. | 2,000 |
| Transfer from Cafeteria Fund to the General Fund for Direct Support/Indirect Costs. | 57,059 |
| Transfer from Child Development Fund to the General Fund for Direct Support/Indirect Costs. | <u>24,706</u> |
| Total Transfers | <u><u>\$ 278,765</u></u> |

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014, was as follows:

| | Balance June 30, 2013 | Additions and Transfers | Deductions and Transfers | Balance June 30, 2014 |
|----------------------------|--------------------------|-------------------------------|--------------------------------|--------------------------|
| Non-depreciable assets: | | | | |
| Land | \$ 5,932,768 | \$ - | \$ - | \$ 5,932,768 |
| Work in progress | 826,213 | - | 826,213 | - |
| | <u>6,758,981</u> | <u>-</u> | <u>826,213</u> | <u>5,932,768</u> |
| Depreciable assets: | | | | |
| Site Improvements | 9,006,681 | 89,164 | - | 9,095,845 |
| Buildings | 88,198,189 | 935,720 | - | 89,133,909 |
| Equipment | 1,638,157 | 324,638 | - | 1,962,795 |
| | <u>98,843,027</u> | <u>1,349,522</u> | <u>-</u> | <u>100,192,549</u> |
| Totals, at cost | <u>105,602,008</u> | <u>1,349,522</u> | <u>826,213</u> | <u>106,125,317</u> |
| Accumulated depreciation: | | | | |
| Site Improvements | (8,732,803) | (31,290) | - | (8,764,093) |
| Buildings and improvements | (45,774,502) | (2,713,962) | - | (48,488,464) |
| Furniture and equipment | (1,214,187) | (132,891) | - | (1,347,078) |
| | <u>(55,721,492)</u> | <u>(2,878,143)</u> | <u>-</u> | <u>(58,599,635)</u> |
| Depreciable assets, net | <u>43,121,535</u> | <u>(1,528,621)</u> | <u>-</u> | <u>41,592,914</u> |
| Capital assets, net | <u>\$ 49,880,516</u> | <u>\$ (1,528,621)</u> | <u>\$ 826,213</u> | <u>\$ 47,525,682</u> |

Depreciation expense was charged to governmental activities as follows:

| | |
|--------------------------------------|---------------------|
| Instruction | \$ 1,949,935 |
| Supervision of Instruction | 61,976 |
| Instructional Library and Technology | 19,438 |
| School Site Administration | 222,750 |
| Home-to-School Transportation | 18,710 |
| Food Services | 84,394 |
| Other Pupil Services | 111,945 |
| Data Processing Services | 11,063 |
| Other General Administration | 281,197 |
| Plant Services | <u>116,735</u> |
| Total depreciation expense | <u>\$ 2,878,143</u> |

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

6. LONG-TERM LIABILITIES

General Obligation Bonds

The District's outstanding general obligation bonded debt as of June 30, 2014 is as follows:

A. Current Interest Bonds

| Description | Date Of Issue | Interest Rates | Maturity Date | Amount of Original Issue | Outstanding July 1, 2013 | Issued Current Year | Redeemed Current Year | Outstanding June 30, 2014 |
|----------------|---------------|----------------|---------------|--------------------------|--------------------------|---------------------|-----------------------|---------------------------|
| 2008 Refunding | 2007 | 3.00% - 4.00% | 2017 | \$ 9,155,000 | \$ 4,450,000 | \$ - | \$ 1,045,000 | \$ 3,405,000 |
| 2011 Refunding | 2011 | 2.00% - 4.00% | 2019 | 4,735,000 | 4,210,000 | - | 300,000 | 3,910,000 |
| | | | | <u>\$ 13,890,000</u> | <u>\$ 8,660,000</u> | <u>\$ -</u> | <u>\$ 1,345,000</u> | <u>\$ 7,315,000</u> |

The annual requirements to amortize the current interest bonds payable, outstanding as of June 30, 2014, are as follows:

| Year Ended June 30 | Principal | Interest | Total |
|--------------------|---------------------|-------------------|---------------------|
| 2015 | \$ 1,395,000 | \$ 276,100 | \$ 1,671,100 |
| 2016 | 1,590,000 | 223,400 | 1,813,400 |
| 2017 | 1,660,000 | 163,950 | 1,823,950 |
| 2018 | 55,000 | 102,700 | 157,700 |
| 2019 | 480,000 | 101,050 | 581,050 |
| 2020-2024 | 2,135,000 | 85,400 | 2,220,400 |
| | <u>\$ 7,315,000</u> | <u>\$ 952,600</u> | <u>\$ 8,267,600</u> |

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

B. Capital Appreciation Bonds

The outstanding obligation for the capital appreciation bonds at June 30, 2014, is as follows:

| Date of Issue | Interest Rate | Maturity Date | Amount of | | Interest Current Year | Redeemed Current Year | Outstanding June 30, 2014 |
|---------------|---------------|---------------|----------------------|--------------------------|-----------------------|-----------------------|---------------------------|
| | | | Original Issue | Outstanding July 1, 2013 | | | |
| 1993 | 2.90%-6.00% | 2019 | \$ 6,792,650 | \$ 8,805,987 | \$ 490,979 | \$ 1,152,368 | \$ 8,144,598 |
| 1997 | 4.80%-5.55% | 2023 | 10,724,844 | 20,609,837 | 1,096,011 | 1,150,000 | 20,555,848 |
| 2000 | 5.50%-6.00% | 2026 | 5,455,155 | 11,827,479 | 731,549 | - | 12,559,028 |
| 2001 | 2.40%-6.25% | 2027 | 3,744,994 | 5,421,618 | 287,807 | 200,000 | 5,509,425 |
| | | | <u>\$ 26,717,643</u> | <u>\$ 46,664,921</u> | <u>\$ 2,606,346</u> | <u>\$ 2,502,368</u> | <u>\$ 46,768,899</u> |

The annual requirements to amortize the capital appreciation bonds at June 30, 2014, are as follows:

| Year Ended June 30 | Principal | Interest | Total |
|--------------------|----------------------|----------------------|----------------------|
| 2015 | \$ 980,518 | \$ 1,738,115 | \$ 2,718,633 |
| 2016 | 1,047,831 | 2,000,234 | 3,048,065 |
| 2017 | 1,245,725 | 2,754,783 | 4,000,508 |
| 2018 | 1,541,795 | 3,757,313 | 5,299,108 |
| 2019 | 1,041,342 | 2,303,658 | 3,345,000 |
| 2020-2024 | 8,612,365 | 18,172,635 | 26,785,000 |
| 2025-2029 | 4,355,916 | 14,864,084 | 19,220,000 |
| | <u>\$ 18,825,492</u> | <u>\$ 45,590,822</u> | <u>\$ 64,416,314</u> |

C. Capital Lease

The District entered into a capital lease with the California Energy Commission for energy efficient capital improvements. The annual payments as of June 30, 2014 are as follows:

| June 30, | Principle | Interest | Total |
|----------|-------------------|------------------|-------------------|
| 2015 | \$ 161,382 | \$ 15,774 | \$ 177,157 |
| 2016 | 166,058 | 11,099 | 177,157 |
| 2017 | 87,821 | 6,220 | 94,041 |
| 2018 | 91,324 | 2,717 | 94,041 |
| Totals | <u>\$ 506,586</u> | <u>\$ 35,810</u> | <u>\$ 542,396</u> |

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

D. Summary of Long-Term Liabilities

A schedule of changes in long-term liabilities for the year ended June 30, 2014, is shown below.

| | <u>Balance June 30, 2013</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance June 30, 2014</u> | <u>Balance Due In One Year</u> |
|--------------------------|----------------------------------|---------------------|---------------------|----------------------------------|------------------------------------|
| General Obligation Bonds | | | | | |
| Current Interest | \$ 8,660,000 | \$ - | \$ 1,345,000 | \$ 7,315,000 | \$ 1,395,000 |
| Capital Appreciation | 46,664,924 | 2,606,343 | 2,502,368 | 46,768,899 | 980,518 |
| Capital Leases | 422,888 | 244,727 | 161,028 | 506,587 | 161,382 |
| Postemployment benefits | 5,420,745 | 665,738 | 363,742 | 5,722,741 | - |
| Compensated Absences | 168,375 | 13,337 | - | 181,712 | - |
| | <u>\$ 61,336,932</u> | <u>\$ 3,530,145</u> | <u>\$ 4,372,138</u> | <u>\$ 60,494,939</u> | <u>\$ 2,536,900</u> |

BENICIA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

7. FUND BALANCES

The District reports fund balances in accordance with Governmental Accounting Standards Board Statement No. 54. All fund balance categories are reported in the aggregate on the face of the balance sheet. All components of those fund balances and specific purposes are identified as follows:

| | <u>General Fund</u> | <u>Bond Interest and Redemption Fund</u> | <u>Non-Major Funds</u> | <u>Total</u> |
|---|---------------------|--|----------------------------|----------------------|
| Nonspendable: | | | | |
| Stores Inventory | \$ - | \$ - | \$ 74,965 | \$ 74,965 |
| Revolving Cash | <u>10,000</u> | <u>-</u> | <u>-</u> | <u>10,000</u> |
| Total Nonspendable | <u>10,000</u> | <u>-</u> | <u>74,965</u> | <u>84,965</u> |
| Restricted: | | | | |
| Medi-Cal Billing Option | 32,665 | - | - | 32,665 |
| California Clean Energy Jobs Act | 130,000 | - | - | 130,000 |
| Lottery: Instructional Materials | 4,936 | - | - | 4,936 |
| Governor's CTE Initiative: California Partnership Academies | 25,071 | - | - | 25,071 |
| Common Core State Standards Implementation | 350,895 | - | - | 350,895 |
| Ongoing & Major Maintenance Account | 10,879 | - | - | 10,879 |
| Other Restricted Local | 347,592 | 3,503,512 | 50,344 | 3,901,448 |
| Cafeteria Fund | <u>-</u> | <u>-</u> | <u>154,165</u> | <u>154,165</u> |
| Total Restricted | <u>902,038</u> | <u>3,503,512</u> | <u>204,509</u> | <u>4,610,059</u> |
| Committed: | | | | |
| Board policy | <u>1,500,000</u> | <u>-</u> | <u>-</u> | <u>1,500,000</u> |
| Total Committed | <u>1,500,000</u> | <u>-</u> | <u>-</u> | <u>1,500,000</u> |
| Assigned: | | | | |
| Program reserves | 738,564 | - | - | 738,564 |
| On-going deficit | 1,229,455 | - | - | 1,229,455 |
| Other Assignments | <u>-</u> | <u>-</u> | <u>909,419</u> | <u>909,419</u> |
| Total Assigned | <u>1,968,019</u> | <u>-</u> | <u>909,419</u> | <u>2,877,438</u> |
| Unassigned: | | | | |
| Reserve for Economic Uncertainties | <u>1,200,000</u> | <u>-</u> | <u>-</u> | <u>1,200,000</u> |
| Total Fund Balances | <u>\$ 5,580,057</u> | <u>\$ 3,503,512</u> | <u>\$ 1,188,893</u> | <u>\$ 10,272,462</u> |

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

8. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS), and classified employees are members of the Public Employees' Retirement System (PERS).

A. California Public Employees' Retirement System (CalPERS)

Plan Description

Benicia Unified School District contributes to the School Employer Pool under the California Public Employees' Retirement System (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 death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. 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 95814.

Funding Policy

Active plan members are required to contribute 7% of their salary, and Benicia Unified School 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 2013-2014 was 11.442% of annual payroll. The contribution requirements of the plan members are established by the state statute. The District's contributions to CalPERS for the fiscal year ending June 30, 2014, 2013, and 2012 were \$685,648, \$643,772, and \$572,280, respectively, and equal 100% of the required contributions for each year.

B. State Teachers' Retirement System (STRS)

Plan Description

Benicia Unified School District contributes to the State Teachers' Retirement System (STRS), a cost-sharing, multiple-employer, public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

8. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Funding Policy

Active plan members are required to contribute 8% of their salary and Benicia Unified School District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2013-2014 was 8.25% of annual payroll. The contribution requirements of the plan members are established by the state statute. The District's contributions to STRS for the fiscal year ending June 30, 2014, 2013 and 2012 were \$1,596,895, \$1,549,561, and \$1,484,700, respectively, and equal 100% of the required contributions for each year.

9. JOINT VENTURES

The District participates in two joint ventures under Joint Powers Agreements (JPA): North Bay Schools Insurance Authority for workers' compensation and health and welfare insurance and Contra Costa and Solano Counties School Districts Self-Insurance Authority (CCSOLANO) for property and liability insurance.

The relationship between District and the JPAs are such that the JPAs are not a component unit of the District for financial reporting purposes.

Condensed financial information for the JPAs for the most recent fiscal year is available as follows:

| | <u>NBSIA</u> <u>June 30, 2013</u> | <u>CCSOLANO</u> <u>June 30, 2013</u> |
|------------------------------------|--------------------------------------|---|
| Total Assets | <u>\$ 47,370,600</u> | <u>\$ 1,076,297</u> |
| Total Liabilities | \$ 24,501,227 | \$ 1,002,801 |
| Net Position | <u>22,869,373</u> | <u>73,496</u> |
| Total Liabilities and Net Position | <u>\$ 47,370,600</u> | <u>\$ 1,076,297</u> |
| Revenues | \$ 20,808,782 | \$ 2,958,968 |
| Expenditures | <u>22,181,155</u> | <u>3,358,419</u> |
| Change in Net Position | <u>\$ (1,372,373)</u> | <u>\$ (399,451)</u> |

Audited financial statements for the JPAs are prepared annually and can be obtained from management of the individual JPAs.

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description. The District provides retiree health benefits for eligible retired employees. Employees eligible to participate in the Plan are all current employees with at least 20 years of full-time service with the District and are eligible for pension benefits under either the California State Teachers Retirement System (CalSTRS) or California Public Employees Retirement System (CalPERS). The Plan is a single-employer defined benefit health care plan administered by the District which provides contributions towards the purchase of medical insurance to eligible retirees. The Governing Board retains the authority to establish and amend plan benefit provisions. A separate, stand-alone financial report is not issued for the Plan. At June 30, 2014, the plan has 74 retirees receiving benefits.

The District and retirees share in the cost of benefits as follows:

Medical Benefits: The District subsidizes an amount not to exceed the rate for a single person medical coverage in the health plan in effect, which the retiring employee is enrolled in at the time of retirement. The District provides the benefit for 10 years or until the retiree reaches age 65, whichever comes first. The retiree is responsible for self-paying any costs in excess of the subsidized amount associated with his/her coverage plus the costs for spouses or dependents of any age.

Annual OPEB Cost and Net OPEB Obligation. The District's annual OPEB cost is calculated based on the annual required contribution (ARC). For fiscal year 2014, the District's annual OPEB cost for the Plan was \$665,738. The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended June 30, 2014, were as follows:

| | | |
|--|----|-------------------------|
| Annual Required Contribution (ARC) | \$ | 723,613 |
| Interest on Net OPEB Obligation | | 216,830 |
| Adjustment to annual required contribution | | <u>(274,705)</u> |
| Annual OPEB cost | | 665,738 |
| Contributions made | | <u>(363,742)</u> |
| Change in Net OPEB obligation | | 301,996 |
| Net OPEB obligation - beginning of year | | <u>5,420,745</u> |
| Net OPEB obligation - end of year | \$ | <u><u>5,722,741</u></u> |

| Fiscal Year Ended | Annual OPEB Cost | Employer Contribution | Percentage Contributed | Net Ending OPEB Obligation |
|----------------------|---------------------|--------------------------|---------------------------|----------------------------------|
| June 30, 2012 | \$ 1,390,216 | \$ 335,286 | 24.1% | \$ 4,300,045 |
| June 30, 2013 | \$ 1,397,477 | \$ 276,777 | 19.8% | \$ 5,420,745 |
| June 30, 2014 | \$ 665,738 | \$ 363,742 | 54.6% | \$ 5,722,741 |

BENICIA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

10. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Funding Policy, Funded Status, and Funding Progress. The Governing Board retains the authority to establish and amend plan benefit provisions, including those related to contributions. The District currently pays for post employment health care benefits on a pay-as-you-go basis and these financial statements assume that pay-as-you-go funding will continue.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and the plan members to that point. The unfunded actuarial accrued liability is being amortized over 30 years on a level dollar basis.

The projection of future benefits for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of future events far into the future. Examples include mortality, turnover, disability, retirement age and other factors that affect the number of people eligible to receive future retiree benefits. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarially accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 2013 actuarial valuation, the liabilities were computed using the entry age normal cost method and level dollar amortization over 30 years. The actuarial assumptions utilized a 4% discount rate, the expected long-term rate of return on District assets. The valuation assumes an initial healthcare cost trend rate of 9.5%, which grades down 0.5% annually to an ultimate rate of 5% by the year 2021.

11. COMMITMENTS AND CONTINGENCIES

The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

Also, the District has received federal and state funds for specific purposes that are subject to review or audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

12. SUBSEQUENT EVENT

The District's management evaluated its June 30, 2014 financial statements for subsequent events through November 18, 2014, the date the financial statements were available to be issued. Management is not aware of any subsequent events, other than those described below, that would require recognition or disclosure in the financial statements.

The district is in the process of issuing \$49,600,000 million in General Obligation Bonds to be used for facilities projects. There will be Series A, B and C bonds with the first one funded by November 27, 2014.

REQUIRED SUPPLEMENTARY INFORMATION

BENICIA UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET (NON-GAAP) AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| | <u>Budget</u> | | <u>Actual</u> | <u>Variance with Final Budget Favorable (Unfavorable)</u> |
|--|---------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| LCFF sources: | | | | |
| State apportionment | \$ 15,267,893 | \$ 19,046,183 | \$ 19,046,183 | \$ - |
| Local sources | 10,907,615 | 10,730,013 | 10,730,013 | - |
| Total LCFF revenue | <u>26,175,508</u> | <u>29,776,196</u> | <u>29,776,196</u> | <u>-</u> |
| Federal revenue | 1,120,873 | 1,153,736 | 1,153,736 | - |
| Other state revenues | 5,141,672 | 2,648,187 | 2,648,187 | - |
| Other local revenues | 2,292,029 | 2,835,560 | 2,835,560 | - |
| Total revenues | <u>34,730,082</u> | <u>36,413,679</u> | <u>36,413,679</u> | <u>-</u> |
| EXPENDITURES | | | | |
| Certificated salaries | 19,660,572 | 19,713,255 | 19,713,255 | - |
| Classified salaries | 5,613,935 | 5,780,994 | 5,780,994 | - |
| Employee benefits | 6,143,292 | 6,031,178 | 6,031,178 | - |
| Books and supplies | 1,372,016 | 1,965,129 | 1,965,129 | - |
| Services and other operating expenditures | 2,836,612 | 2,963,917 | 2,963,917 | - |
| Capital outlay | 44,450 | 299,587 | 299,587 | - |
| Other outgo | 589,100 | 824,433 | 824,433 | - |
| Total expenditures | <u>36,259,977</u> | <u>37,578,493</u> | <u>37,578,493</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | (1,529,895) | (1,164,814) | (1,164,814) | - |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | - | 249,346 | 249,346 | - |
| Operating transfers out | (95,000) | (195,000) | (195,000) | - |
| Total other financing sources (uses) | <u>(95,000)</u> | <u>54,346</u> | <u>54,346</u> | <u>-</u> |
| Net change in fund balances | (1,624,895) | (1,110,468) | (1,110,468) | - |
| Fund balances, July 1, 2013 | 6,690,525 | 6,690,525 | 6,690,525 | - |
| Fund balances, June 30, 2014 | <u>\$ 5,065,630</u> | <u>\$ 5,580,057</u> | <u>\$ 5,580,057</u> | <u>\$ -</u> |

BENICIA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FUNDING PROGRESS
POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| <u>Actuarial Valuation Date</u> | <u>Value of Assets</u> | <u>Actuarially Accrued Liability (AAL)</u> | <u>Unfunded AAL (UAAL)</u> | <u>Funded Ratio</u> | <u>Covered Payroll</u> | <u>Funded Ratio</u> |
|-------------------------------------|----------------------------|--|--------------------------------|-------------------------|----------------------------|-------------------------|
| 7/1/2008 | \$ - | \$ 12,185,685 | \$ 12,185,685 | 0% | \$ 23,908,459 | 51% |
| 7/1/2010 | \$ - | \$ 12,643,534 | \$ 12,643,534 | 0% | \$ 22,677,234 | 56% |
| 7/1/2013 | \$ - | \$ 6,900,740 | \$ 6,900,740 | 0% | \$ 23,866,468 | 29% |

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

PURPOSE OF SCHEDULES

A - Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Trustees to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

B - Schedule of Funding Progress - Other Postemployment Benefits

The Schedule of Funding Progress presents multi-year trend information which compares, over time, the actuarially accrued liability for benefits with the actuarial value of accumulated plan assets.

SUPPLEMENTARY INFORMATION

**BENICIA UNIFIED SCHOOL DISTRICT
CONBINING BALANCE SHEET**

NON-MAJOR GOVERNMENTAL FUNDS

JUNE 30, 2014

| | Adult Education Fund | Child Development Fund | Cafeteria Special Revenue Fund | Deferred Maintenance Fund | Capital Facilities Fund | County School Facilities Fund | Total |
|--|----------------------------|------------------------------|--------------------------------------|---------------------------------|-------------------------------|-------------------------------------|--------------|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 19,002 | \$ 44,615 | \$ 140,400 | \$ 388,883 | \$ 87,381 | \$ 477,690 | \$ 1,157,971 |
| Accounts receivable | - | - | 81,789 | - | - | - | 81,789 |
| Stores Inventory | - | - | 74,965 | - | - | - | 74,965 |
| Total Assets | \$ 19,002 | \$ 44,615 | \$ 297,154 | \$ 388,883 | \$ 87,381 | \$ 477,690 | \$ 1,314,725 |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| Liabilities | | | | | | | |
| Accounts payable | \$ 1,356 | \$ 9,773 | \$ 15,124 | \$ 18,346 | \$ 510 | \$ 1,984 | \$ 47,093 |
| Due to other funds | 285 | 33,966 | 44,488 | - | - | - | 78,739 |
| Total Liabilities | 1,641 | 43,739 | 59,612 | 18,346 | 510 | 1,984 | 125,832 |
| Fund balances | | | | | | | |
| Nonspendable | - | - | 74,965 | - | - | - | 74,965 |
| Restricted | - | - | 154,165 | - | 50,344 | - | 204,509 |
| Assigned | 17,361 | 876 | 8,412 | 370,537 | 36,527 | 475,706 | 909,419 |
| Total Fund Balances | 17,361 | 876 | 237,542 | 370,537 | 86,871 | 475,706 | 1,188,893 |
| Total liabilities and fund balances | \$ 19,002 | \$ 44,615 | \$ 297,154 | \$ 388,883 | \$ 87,381 | \$ 477,690 | \$ 1,314,725 |

See accompanying notes to supplementary information.

BENICIA UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

ALL NON-MAJOR FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| | Adult Education Fund | Child Development Fund | Cafeteria Special Revenue Fund | Deferred Maintenance Fund | Capital Facilities Fund | County School Facilities Fund | Total |
|---|----------------------------|------------------------------|--------------------------------------|---------------------------------|-------------------------------|-------------------------------------|--------------|
| REVENUES | | | | | | | |
| Federal revenue | \$ - | \$ - | \$ 515,329 | \$ - | \$ - | \$ - | \$ 515,329 |
| Other state revenues | - | 293,381 | 35,726 | - | - | - | 329,107 |
| Other local revenues | 19,450 | 101,312 | 820,929 | 1,760 | 43,901 | 1,745 | 989,097 |
| Total revenues | 19,450 | 394,693 | 1,371,984 | 1,760 | 43,901 | 1,745 | 1,833,533 |
| EXPENDITURES | | | | | | | |
| Certificated salaries | 29,170 | 45 | - | - | - | - | 29,215 |
| Classified salaries | 1,760 | 341,591 | 496,937 | - | - | - | 840,288 |
| Employee benefits | - | 89,987 | 124,773 | - | - | - | 214,760 |
| Books and supplies | 4,545 | 18,940 | 579,727 | - | 24,540 | - | 627,752 |
| Services and other operating expenditures | 83 | 21,372 | 23,690 | 259,947 | 22,030 | 39,659 | 366,781 |
| Capital outlay | - | - | - | - | 223,722 | - | 223,722 |
| Total expenditures | 35,558 | 471,935 | 1,225,127 | 259,947 | 270,292 | 39,659 | 2,302,518 |
| Excess(deficiency) of revenues over expenditures | (16,108) | (77,242) | 146,857 | (258,187) | (226,391) | (37,914) | (468,985) |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Operating transfers in | 11,000 | 184,000 | - | - | - | - | 195,000 |
| Operating transfers out | (2,000) | (24,706) | (57,059) | - | - | - | (83,765) |
| Total other financing sources (uses) | 9,000 | 159,294 | (57,059) | - | - | - | 111,235 |
| Net change in fund balances | (7,108) | 82,052 | 89,798 | (258,187) | (226,391) | (37,914) | (357,750) |
| Fund balances, July 1, 2013 | 24,469 | (81,176) | 147,744 | 628,724 | 313,262 | 513,620 | 1,546,643 |
| Fund balances, June 30, 2014 | \$ 17,361 | \$ 876 | \$ 237,542 | \$ 370,537 | \$ 86,871 | \$ 475,706 | \$ 1,188,893 |

See accompanying notes to supplementary information.

BENICIA UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| | Balance June 30, 2013 | Additions | Deductions | Balance June 30, 2014 |
|-------------------------------------|--------------------------|---------------------|-----------------------|--------------------------|
| Student Body Funds | | | | |
| Assets: | | | | |
| Cash on hand and in banks | | | | |
| Benicia High School | \$ 263,317 | \$ 898,246 | \$ (894,303) | \$ 267,260 |
| Benicia Middle School ASB | 3,965 | 237,352 | (240,510) | 807 |
| Benicia Middle School ASB - Savings | 147,008 | 205,060 | (210,175) | 141,893 |
| Joe Henderson Student Council | 5,336 | 42,158 | (47,387) | 107 |
| Liberty High School SBA | 1,069 | 20,776 | (12,604) | 9,241 |
| Mary Farmer Student Council | 8,193 | 63,965 | (64,700) | 7,458 |
| Matthew Turner Student Council | 14,487 | 54,511 | (52,519) | 16,479 |
| Robert Semple ASB | 1,217 | 5,357 | (5,027) | 1,547 |
| Total Assets | <u>\$ 444,592</u> | <u>\$ 1,527,425</u> | <u>\$ (1,527,225)</u> | <u>\$ 444,792</u> |
| Liabilities: | | | | |
| Due to student groups | \$ 444,592 | \$ 1,527,425 | \$ (1,527,225) | \$ 444,792 |
| Total Liabilities | <u>\$ 444,592</u> | <u>\$ 1,527,425</u> | <u>\$ (1,527,225)</u> | <u>\$ 444,792</u> |

See accompanying notes to supplementary information.

BENICIA UNIFIED SCHOOL DISTRICT

ORGANIZATION

JUNE 30, 2014

The Benicia Unified School District was established in 1850. The District is currently operating in Solano County. There have been no changes in the boundaries of the District during the year. The District operates four elementary schools, one middle school, one high school and one continuation high school.

BOARD OF TRUSTEES

| <u>Name</u> | <u>Office</u> | <u>Term Expires December</u> |
|---------------|---------------|----------------------------------|
| Rosie Switzer | President | 2014 |
| Gary Wing | Clerk | 2016 |
| Steve Messina | Trustee | 2014 |
| Peter Morgan | Trustee | 2014 |
| Andre Stewart | Trustee | 2016 |

ADMINISTRATION

Janice Adams
Superintendent

Timothy Rahill
Chief Business Official

BENICIA UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| | Second Period Report | Annual Report |
|-----------------------|-------------------------------------|--------------------------|
| Elementary | | |
| TK through third | 1,269 | 1,270 |
| Fourth through Eighth | 1,819 | 1,820 |
| Special Education | 5 | 5 |
| Community Day School | 1 | 1 |
| Subtotal | 3,094 | 3,096 |
| <u>Secondary</u> | | |
| Ninth through Twelfth | 1,661 | 1,651 |
| Special Education | 1 | 1 |
| Community Day School | 7 | 8 |
| Subtotal | 1,669 | 1,660 |
| Total | 4,763 | 4,756 |

BENICIA UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| <u>Grade Level</u> | <u>Standard Minutes Requirement</u> | <u>Reduced Minutes Minutes</u> | <u>2013-2014 Actual Minutes</u> | <u>Instructional Days</u> | <u>Status</u> |
|--------------------|-------------------------------------|--------------------------------|---------------------------------|---------------------------|---------------|
| Kindergarten | 36,000 | 35,000 | 45,440 | 180 | In compliance |
| Grade 1 | 50,400 | 49,000 | 50,560 | 180 | In compliance |
| Grade 2 | 50,400 | 49,000 | 50,560 | 180 | In compliance |
| Grade 3 | 50,400 | 49,000 | 50,560 | 180 | In compliance |
| Grade 4 | 54,000 | 52,500 | 53,960 | 180 | In compliance |
| Grade 5 | 54,000 | 52,500 | 53,960 | 180 | In compliance |
| Grade 6 | 54,000 | 52,500 | 59,888 | 180 | In compliance |
| Grade 7 | 54,000 | 52,500 | 59,888 | 180 | In compliance |
| Grade 8 | 54,000 | 52,500 | 59,888 | 180 | In compliance |
| Grade 9 | 64,800 | 63,000 | 64,279 | 180 | In compliance |
| Grade 10 | 64,800 | 63,000 | 64,279 | 180 | In compliance |
| Grade 11 | 64,800 | 63,000 | 64,561 | 180 | In compliance |
| Grade 12 | 64,800 | 63,000 | 64,279 | 180 | In compliance |

BENICIA UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOL
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Charter School Chartered by District

Included in District Financial Statements,
or Separate Report

This District does not operate any charter schools

BENICIA UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

There were no adjustments to any funds of the District.

BENICIA UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| <u>Federal Catalog Number</u> | <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u> | <u>Pass-Through Entity Identifying Number</u> | <u>Federal Expenditures</u> |
|---|---|---|-----------------------------|
| <u>U.S. Department of Education</u> | | | |
| Passed through California Department of Education | | | |
| <u>Special Education Cluster:</u> | | | |
| 84.027 | Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611 | 13379 | \$ 680,751 |
| 84.173 | Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5) | 13430 | 22,227 |
| 84.027A | Special Ed: IDEA Preschool Local Entitlement, Part B, Section 611 (AGE 3-4-5) | 13682 | <u>36,542</u> |
| | Subtotal Special Education Cluster | | <u>739,520</u> |
| 84.010 | NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 14329 | 257,289 |
| 84.330B | NCLB Title I, Part G: Advanced Placement (AP) Test Fee Reimbursement Program | 14831 | 1,215 |
| 84.367 | NCLB: Title II, Part A, Improving Teacher Quality Local Grants | 14341 | <u>141,025</u> |
| | Total U.S. Department of Education | | <u>1,139,049</u> |
| <u>U.S. Department of Agriculture</u> | | | |
| Passed through California Department of Education | | | |
| 10.555 | Child Nutrition: School Programs | 13524 | <u>515,329</u> |
| | Total U.S. Department of Agriculture | | <u>515,329</u> |
| <u>U.S. Department of Health and Human Services</u> | | | |
| Passed through California Department of Education | | | |
| 93.778 | Dept of Health Care Services (DHCS): Medi-Cal Billing Option | 10013 | <u>14,687</u> |
| | Total U.S. Department of Health and Human Services | | <u>14,687</u> |
| | Total Federal Programs | | <u>\$ 1,669,065</u> |

BENICIA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| General Fund | Adopted Budget 2014/2015 | Actuals 2013/2014 | Actuals 2012/2013 | Actuals 2011/2012 |
|---|---|------------------------------|------------------------------|------------------------------|
| Revenues and Other Financial Sources | \$ 37,346,205 | \$ 36,746,790 | \$ 33,377,363 | \$ 33,319,498 |
| Expenditures | 37,583,802 | 37,662,258 | 34,906,346 | 33,328,399 |
| Other Uses and Transfers Out | 11,000 | 195,000 | 35,538 | 27,050 |
| Total Outgo | 37,594,802 | 37,857,258 | 34,941,884 | 33,355,449 |
| Change in Fund Balance | (248,597) | (1,110,468) | (1,564,521) | (35,951) |
| Ending Fund Balance | \$ 5,331,460 | \$ 5,580,057 | \$ 6,690,525 | \$ 8,255,046 |
| Available Reserves | \$ 1,200,000 | \$ 1,200,000 | \$ 1,780,759 | \$ 1,100,000 |
| Reserve for Economic Uncertainties | \$ 1,200,000 | \$ 1,200,000 | \$ 1,100,000 | \$ 1,100,000 |
| Unassigned Fund Balance | \$ - | \$ - | \$ 680,759 | \$ - |
| Available Reserves as a Percentage of Total Outgo | 3.2% | 3.2% | 5.1% | 3.3% |
| Total Long-Term Debt | \$ 57,958,039 | \$ 60,494,939 | \$ 61,336,932 | \$ 61,515,846 |
| Average Daily Attendance at P-2 | 4,763 | 4,763 | 4,693 | 4,771 |

The general fund balance has decreased by \$2,674,989 over the past three years. Fiscal year 2014-15 projects a decrease of \$248,597. For a District this size, the State of California recommends available reserves of at least 3 percent of total general fund expenditures, transfers out, and other uses (total outgo). The District met this requirement.

The District has incurred an operating deficit over the past three years and anticipates incurring an operating deficit during fiscal year 2014-2015.

Total long-term liabilities have decreased by \$1,020,907 over the past two years.

Average Daily Attendance (ADA) has decreased by 8 over the past two years. The District anticipates no change in ADA for the fiscal year 2014-15.

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

1. PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Average Daily Attendance

Average daily attendance 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.

B. 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 46201 through 46206. Districts must maintain their instructional minutes in accordance with the State's standard requirement as required by Education Code Section 46201(b).

The District participated in the Longer Day incentives and met or exceeded its target funding.

C. Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards includes the federal grant activities 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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

Noncash assistance in the form of donated commodities was received from the California Department of Education as a pass-through grant from the U.S. Department of Agriculture. The total fair market value of commodities received during the 2013-14 fiscal year was \$69,444 and is not included in the schedule of federal expenditures.

D. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds, as reported in the Annual Financial and Budget Report to the audited financial statements.

E. 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.

BENICIA UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

F. Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

2. EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosures in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2014, the District has not adopted such a program.

OTHER INDEPENDENT AUDITOR'S REPORT



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH STATE LAWS AND REGULATIONS**

Board of Trustees
Benicia Unified School District
Benicia, California

We have audited the compliance of Benicia Unified School District (the "District") with the types of compliance requirements described in the State of California's *Standards and Procedures for Audits of California K-12 Local Education Agencies* (the "Audit Guide") to the state laws and regulations listed below for the year ended June 30, 2014.

Management's Responsibility

Compliance with the requirements of state laws and regulations is the responsibility of District's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance based on our audit.

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 the State of California's *Standards and Procedures for Audits of California K-12 Local Education Agencies*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state laws and regulations listed below occurred. An audit includes examining, on a test basis, evidence about the 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 the District's compliance with those requirements.

| <u>Description</u> | <u>Audit Guide Procedures</u> | <u>Procedures Performed</u> |
|---|-----------------------------------|---------------------------------|
| Attendance Reporting | 6 | Yes |
| Teacher Certification and Misassignments | 3 | Yes |
| Kindergarten Continuance | 3 | No, see below |
| Independent Study | 23 | No, see below |
| Continuation Education | 10 | Yes |
| Instructional Time for School Districts | 10 | Yes |
| Instructional Materials | | |
| General Requirements | 8 | Yes |
| Ratio of Administrative Employees to Teachers | 1 | Yes |
| Classroom Teacher Salaries | 1 | Yes |
| Early Retirement Incentive Program | 4 | No, see below |
| Gann Limit Calculation | 1 | Yes |

| <u>Description</u> | <u>Audit Guide Procedures</u> | <u>Procedures Performed</u> |
|--|-------------------------------|-----------------------------|
| School Accountability Report Card | 3 | Yes |
| Juvenile Court Schools | 8 | No, see below |
| Local Control Funding Formula Certification | 1 | Yes |
| California Clean Energy Jobs Act | 3 | No, see below |
| After Schools Education and Safety Program | | |
| General requirements | 4 | No, see below |
| After School | 5 | No, see below |
| Before School | 6 | No, see below |
| Education Protection Account Funds | 1 | Yes |
| Common Core Implementation Funds | 3 | Yes |
| Unduplicated Local Control Funding Formula Pupil Counts | 3 | Yes |
| Contemporaneous Records of Attendance | | |
| for Charter Schools | 8 | Not applicable |
| Mode of Instruction for Charter Schools | 1 | Not applicable |
| Nonclassroom-Based Instruction/Independent Study | | |
| for Charter Schools | 15 | Not applicable |
| Determination of Funding for Nonclassroom-Based Instruction, for Charter Schools | 3 | Not applicable |
| Annual Instructional Minutes - Classroom Based | | |
| for Charter Schools | 4 | Not applicable |
| Charter School Facility Grant Program | 1 | Not applicable |

We did not perform any procedures related to Kindergarten Continuance because no students repeated kindergarten in the current year.

We did not perform any procedures related to Independent Study because the amount of attendance earned from independent study was below the materiality threshold.

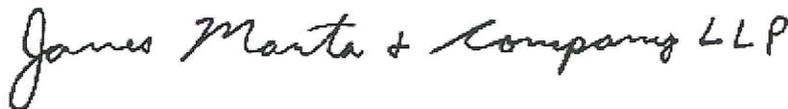
We did not perform any procedures related to California Clean Energy Jobs Act because there were no expenditures in the current year.

We did not perform any procedures related to Early Retirement Incentive, Juvenile Court Schools and After School Education and Safety Program because the District does not offer these programs.

We did not perform any procedures related to Contemporaneous Records of Attendance, Mode of Instruction for Charter Schools, Nonclassroom-Based Instruction/Independent Study for Charter Schools, Determination of Funding for Nonclassroom-Based Instruction for Charter Schools, Annual Instructional Minutes-Classroom-Based for Charter Schools, Charter School Facility Grant Program because the District did not have any charter schools.

Opinion on Compliance with State Laws and Regulations

In our opinion, Benicia Unified School District complied, in all material respects, with the state laws and regulations referred to above for the year ended June 30, 2014.



James Marta & Company LLP
 Certified Public Accountants
 Sacramento, California
 November 18, 2014



James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

**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***

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Benicia Unified School District
Benicia, CA

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Benicia Unified School District (the "District"), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 18, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs to be significant deficiencies: **2014-1** and **2014-2**.

Compliance and Other Matters

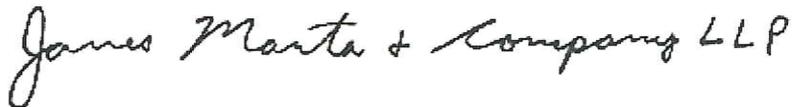
As part of obtaining reasonable assurance about whether District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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*.

Benicia Unified School District's Response to Findings

The District's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
November 18, 2014



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Benicia Unified School District
Benicia, California

Report on Compliance for Each Major Federal Program

We have audited Benicia Unified School District's (the "District") 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 District's major federal programs for the year ended June 30, 2014. The 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 the 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 the 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 the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the 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, 2014.

Internal Control Over Compliance

Management of the 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 the 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 the District's internal control over compliance.

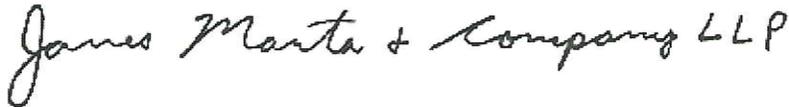
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 18, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such 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. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
November 18, 2014

FINDINGS AND RECOMMENDATIONS

BENICIA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Section I – Summary of Audit Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:
Material weakness(es) identified? _____ Yes X No
Significant deficiency(ies) identified? X Yes _____ None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:
Material weakness(es) identified? _____ Yes X No
Significant deficiency(ies) identified? _____ Yes X None reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section .510(a)? _____ Yes X No

Identification of major programs:

| CFDA Number(s) | Name of Federal Program or Cluster |
|----------------|------------------------------------|
| 84.027, 84.173 | Special Education Cluster |

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? X Yes _____ No

State Awards

Internal control over state programs:
Material weakness(es) identified? _____ Yes X No
Significant deficiency(ies) identified? _____ Yes X None reported

Type of auditor’s report issued on compliance for state programs: Unmodified

BENICIA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Section II – Financial Statement Findings

2014-1: Internal Control 30000 - Associate Student Body

Criteria:

All payments received are supposed to be recorded in a receipt log which should include, but is not limited to, amount of the payment received, check number if applicable, and date of the transaction. A copy of the receipt should be given to the customer or donor, and a copy of the transaction should be kept in the accounting department. If the amount is donated to the ASB fund(s), it should also include the address & name of the donor. This process should be followed in order to prevent misappropriation of assets. Also, the person who receives the money deposits it to the bank and reconciles the bank statement. When cash is deposited, it is difficult to see if the cash deposited is the consistent with the amount that was intended to be deposited by the customer or donor. It is also difficult for the second reviewer of the reconciliation (Principal) to know the correct cash deposit.

Condition:

- While performing a walkthrough of the Mary Farmer Elementary Student Body Fund receipts, it was noted that the student body did not keep transactions records of cash deposits. There is a lack of documentation of the amount which was intended to be deposited by the customer or donor giving the money to the ASB fund.
- While performing a walkthrough of the Benicia High School Student Body, it was noted employees prepare receipt batches for the Student Body Fund, however the employees do not sign or initial the Cash Collection Report, therefore if there is a discrepancy it would be difficult to track who was responsible for preparing the report.

Cause:

Lack of procedures and review.

Effect:

- Proof of cash receipts (including cash and checks) does not provide enough information for anyone to go back and find sufficient detail of the transactions in question.
- Proof of cash receipts are prepared by someone independent of the deposit process could not be substantiated.

Recommendations:

We recommend the sites keep a receipt book with all transactions in it. Also, a record of every receipt should be made and kept on file and a copy should be given to the customer or donor giving money to the ASB fund. In addition, the person who records the receipt should not be the same person who deposits the funds and reconciles the bank statement.

We also recommend that an employee working the ASB events sign and date the Cash Collection Report prior to another employ reconciling the Ticket Sale Report to the Cash Collection Report.

There should be a level of review to ensure the procedures were followed.

BENICIA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Section II – Financial Statement Findings

2014-2: Compensated Absence Carryover (60000)

Criteria:

Board policy 4362 states “Under no circumstances shall an employee be allowed to accumulate, for use in the next year, more than 160 hours of vacation”.

Condition:

17 out of 48 employees with accrued vacation time have more than 160 hours of vacation as of June 30, 2014.

Effect:

The board policy is not being monitored for compliance. The amount recorded that is above the board policy is \$52,334.

Recommendations:

The Chief Business Official should address the policy related to those individuals with accrued vacation in excess of the allowable limits. Management also needs to implement a plan for monitoring and ensuring that employees use their vacation in the appropriate time period.

Corrective Action Plan

The district will communicate monthly the accrued vacation balances with supervisors and employees. The district is requesting that work schedules/calendars are submitted that reflect vacation days are being used in the appropriate time period.

BENICIA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

BENICIA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Section IV – State Award Findings and Questioned Costs

No matters were reported.

BENICIA UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

2013-01: OPEB Actuarial Study (60000)

Finding:

The most recent actuarial study is dated December 1, 2011 and provides retiree benefits valuation as of July 1, 2010.

Recommendations:

We recommend that the District obtain an actuarial valuation of their OPEB plan every two years to ensure that the related liability is appropriately reflected in the financial statements.

Status:

Implemented

BENICIA UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

2013-02: Compensated Absence Carryover (60000)

Finding:

16 out of 47 employees with accrued vacation time have more than 160 hours of vacation as of June 30, 2013.

Recommendations:

The District needs to address the policy related to those individuals with accrued vacation in excess of the allowable limits. Management also needs to implement a plan for monitoring and ensuring that employees use their vacation in the appropriate time period.

Status:

In process. Please see 2014-2.

Benicia Unified School District
Board Member Contacts and Meeting Minutes

Benicia Unified School District

Board of Directors

350 East K St.

Benicia, CA 94510

| Name | Phone | Email |
|----------------------------------|--------------------------|------------------------------|
| President Rosie Switzer | 707-745-3599 | rswitzer@beniciaunified.org |
| Clerk Gary Wing | 707-373-8277 | Gwing@beniciaunified.org |
| Trustee Andre Stewart | 707-745-6145 | stew@beniciaunified.org |
| Trustee Diane Ferrucci | 707-746-1069 | dferrucci@beniciaunified.org |
| Trustee Peter Morgan | 707-747-8300 ext 1211 | pmorgan@beniciaunified.org |
| Executive Secretary Betty Jensen | 707-747-8300 ext 1211 | bjensen@beniciaunified.org |



BENICIA UNIFIED SCHOOL DISTRICT
GOVERNING BOARD
BENICIA UNIFIED SCHOOL DISTRICT BOARD ROOM
BENICIA, CA. 94510

CALL TO ORDER:

President Wing called the regular meeting to order on Thursday, December 18, 2014 at 6:03 p.m.

ROLL CALL:

Present:

Peter Morgan, Trustee
Diane Ferrucci, Trustee
Rosie Switzer, Clerk
Gary Wing, President

Janice Adams, Superintendent
Dr. Michael Gardner, Deputy Superintendent, Human
Resources
Marie Morgan, Curriculum Director
Tim Rahill, Chief Business Official

Jade Gomez, BHS Student Representative
Chynna Walls, BHS Student Representative
Jacob Lavezzo, Liberty High Student Representative
Tanell Jordan, Liberty High Student Representative
Noah Luciano, Robert Semple Student Representative
Emily Hall, Robert Semple Student Representative

Absent: Andre Stewart, Trustee

PUBLIC COMMENT ON CLOSED SESSION ITEMS:

1.

CLOSED SESSION:

Following the roll call, adjourned the meeting to Closed Session at 6:04 p.m.

- a) Public Employment / Action / Appointment/ Discipline/ Dismissal/ Release:
- b) Individual Student Matter(s)/ Student Need(s):
- c) Conference with Labor Negotiators:

OPEN SESSION:

At the conclusion of Closed Session, President Wing called the meeting to order in Open Session at 7:04 p.m. Deputy Superintendent Gardner reported that the Board upheld the recommendation of the panel with conditions in case # 13-003. The vote was: AYES: Morgan, Ferrucci, Switzer, and President Wing with Trustee Stewart absent.

PLEDGE OF ALLEGIANCE:

Noah and Emily led the Pledge of Allegiance.

APPROVAL OF AGENDA:

It was motioned by Trustee Switzer, seconded by Trustee Morgan, to approve the Agenda as presented. The motion was carried by the following vote:

Board Members:

AYES: Morgan, Ferrucci, Switzer, and President Wing

NOES:

ABSENT: Stewart

HIGHLIGHT:

Jay Speck, the Superintendent of Schools for Solano County honored the Attendance Awareness Month Poster Contest winner, Piper Whitty. Mr. Speck reported on the attendance program throughout the county.

The Governing Board Trustees honored the Fall Sports teams from BHS for a successful season. Mr. Craig Holden announced the standings for the season.

REPORTS (No Action Required)

a) **Student Report:**

Jade Gomez and Chynna Walls, the BHS Representatives, reported on the following past and upcoming activities: the volleyball tournament, the dance show, the wrestling team returning from Maui with first place overall, Oceanography club finished their device and the students in Art History made a movie. Upcoming is the winter rally and winter informal, the talent show and swing dance final.

Jacob Lavezzo, and Tony Schauffert, Liberty High Student Representatives, reported on: the basketball finals and winter break. The Cents for Soldiers raised over \$150 to go to our soldiers and the Holiday Dinner was yesterday.

Several students from Robert Semple, reported on some of their favorite things at Robert Semple: preparing for college by adopting a college for each class, bucket fillers which means building each other up and not tearing down. The students sang a song about bucket fillers. Students reported on books and bagels, drama club, lego club and cooking class. The students talked about the DARE program, Outdoor Ed, and Family Reading Night.

b) **Superintendent Report:**

Janice Adams, Superintendent, reported on the following activities: busy week of finals, and finishing the first standards based report card. She stated that the Oversight Committee had their first meeting last week. Six of seven members attended. Ms. Adams reported that we weathered the storm and all of our schools held up.

c) Makerspace:

Aaron Newcomb gave a report on the Benicia Makerspace. Makerspace is a place where people come together to collaborate, invent, prototype and test new ideas using state of the art equipment.

COMMENTS FROM MEMBERS OF THE PUBLIC:

1. Jojo Donetti – Ms. Donetti reported on the tennis teams accomplishments this year.

NON-ACTION ITEMS:

Technology:

a) Report and Discussion on the Google Migration

Ruben Fernandez, Technology Director, gave a report on the Google migration. January 20th will be the rollover of email and training. The Trustees commented on the great tool that Google is for education.

CONSENT CALENDAR – ACTION ITEMS:

Superintendent

a) Minutes for the Meetings of:

1. Regular Meeting December 4, 2014

b) Acceptance of Gifts to the District

c) Approval of Overnight/Out of State Field Trips

d) Approval of a Show of Support for the Special Friends Program and Grant Application

Human Resources

e) Approval of the Personnel Action List

Business Office

f) Approval of a Fee Increase for the State Preschool

It was motioned by Trustee Ferrucci, seconded by Trustee Switzer to approve the Consent Calendar after Ms. Adams gave an explanation of item f). The motion carried by the following vote:

Board Members:

AYES: Morgan, Ferrucci, Switzer, and President Wing

NOES:

ABSENT: Stewart

NON-CONSENT ACTION ITEMS:

Human Resources

a) Consideration and Approval of the New Job Description: Food Service Production Worker Intern

Dr. Michael Gardner, Deputy Superintendent, asked the Governing Board to consider and approve the new job description for Food Service Production Worker Intern.

PUBLIC COMMENT:

It was motioned by Trustee Morgan, seconded by Trustee Switzer to approve the New Job Description.

The motion carried by the following vote:

Board Members:

AYES: Morgan, Ferrucci, Switzer, and President Wing

NOES:

ABSENT: Stewart

Business Office

b) Discussion and Approval of the Bond Project List by Series

Tim Rahill, Chief Business Official, asked the Governing Board to discuss and approve the Bond Project List by Series. Mr. Rahill presented the list to the Board and discussion followed.

PUBLIC COMMENT:

It was motioned by Trustee Switzer, seconded by Trustee Ferrucci to approve the Bond Project List.

The motion carried by the following vote:

Board Members:

AYES: Ferrucci, Switzer, and President Wing

NOES: Morgan

ABSENT: Stewart

c) Action to Review and File the Independent Auditor's Report for the Year Ended June 30, 2014.

Tim Rahill, Chief Business Official, asked the Governing Board to review and take action to file the Independent Auditor's Report for the year ended June 30, 2014. Jim Marta, CPA, gave a presentation on the Audit. Mr. Rahill and his staff were recognized for all of their hard work and the assistance during the audit.

PUBLIC COMMENT:

It was motioned by Trustee Morgan, seconded by Trustee Ferrucci to approve and File the Independent Auditor's Report for the Year Ended June 30, 2014.

The motion carried by the following vote:

Board Members:

AYES: Morgan, Ferrucci, Switzer, and President Wing

NOES:

ABSENT: Stewart

d) Discussion and Approval of the First Interim Financial Report for 2014-15

Tim Rahill, Chief Business Official, asked the governing board to discuss and approve the First Interim Financial Report for 2014-15. There was discussion regarding the continued deficit spending.

PUBLIC COMMENT:

It was motioned by Trustee Switzer, seconded by Trustee Ferrucci to approve the First Interim Financial Report for 2014-15.

The motion carried by the following vote:

Board Members:

AYES: Ferrucci, Switzer, and President Wing

NOES: Morgan

ABSENT: Stewart

INFORMATION ITEMS: (No Action Required)

Board Reports – Trustees reported on the CSBA conference that they recently attended.

Future Planning – Trustee Morgan would like to see a study session for the board regarding evaluation, governance calendar and effective board members. The Trustees agreed and asked for Ms Adams to work on setting this up and having a facilitator for part of it.

ADJOURNMENT:

The meeting was adjourned at 9:14 p.m.

RESPECTFULLY SUBMITTED:

Clerk

Secretary

**Current Staff/Principal Positions, Salaries,
Placements and Job Descriptions**

2014-2015 Special Friends Current Salaries and Education

Debbie Habegger, Individual Guidance Assistant (Bachelor's Degree, trained by School Psychologist twice monthly): 20 hours/wkX36 weeksX17.49/hr=\$14,920.00, Trained by School Psychologist twice monthly.

Joan Burnett, Individual Guidance Assistant: (Trained by School Psychologist twice monthly), 16 hours/wkX36 weeksX\$17.49/hr=\$11,023.77.

Anne Mang, Individual Guidance Assistant: (Trained by School Psychologist twice monthly) 16 hours/wkX36 weeksX\$17.49/hr=\$11,087.66

Mel Paterno, Individual Guidance Assistant: (Bachelor's Degree, trained by School Psychologist twice monthly), 17 hours/wkX36 weeksX\$17.49/hr=\$11,325.02

Kelli Leiner, School Psychologist (Masters in Counseling/Marriage Family Therapy, Pupil Personnel Services Credential in School Psychology): 1 day/week, Total annual salary allotted for Special Friends: \$18,518.40

Total Current Salaries: \$66,874.85

Benicia Unified School District

Employment Notification

2014 - 2015 Fiscal Year

January 26, 2015

KELLI I. LEINER
[REDACTED]
[REDACTED]

Location
MAIL - MAIL

| | | |
|--|--|----------------------|
| EMPLOYEE INFORMATION (Employee ID # 007473) | | Primary Pay Cycle 12 |
|--|--|----------------------|

| | | | |
|------------------|-------------------------|---------------------------------|--|
| SSN/Type | ###-##-### CERTIFICATED | Home Telephone | [REDACTED] |
| Permanency | PERM - PERMANENT | Direct Deposit (01/26/15) | [REDACTED] |
| Employment Date | 08/03/2009 | TB Expiration Date | 08/15/2015 |
| Anniversary Date | | Probation Ends | |
| Education Units | | Retirement (effective 01/26/15) | SINGLE: STRS-Pre 2013 (Member[Y]) is primary, no secondary |

| Taxes (01/26/15) | Marital Status | Exemptions | Additional Amount | Additional Pct | Earned Income Credit |
|------------------|----------------|------------|-------------------|----------------|----------------------|
| Federal | M | 0 | | | NO |
| State | M | 0 | | | |

| ASSIGNMENT INFORMATION | | Number of Payments 12 - Arrears Payments | 0 | Monthly Salary (01/26/15) | | \$4,509.60 | |
|----------------------------------|----------|--|--------------|---------------------------|---------|------------|--------------------|
| Position # | 25 | Job Class | PSYCHOLOGIST | Barg Unit | 1M | Location | DISTRICT OFFICE |
| Assignment Date | Calendar | Placement | | FTE | Hrs/Day | Days | Daily |
| 07/01/14 - 06/30/15 | MGC200 | CMGT200- 7/ 3 | | .60000 | 4.80 | 200 | 450.96 |
| Total Assignment Earnings | | | | | | 7,516.00 | \$54,115.20 |

| ADDITIONAL EARNINGS INFORMATION | | |
|--|--|--------------------|
| CASH IN LIEU SEPT-JUNE | | \$1,440.00 |
| Total Additional Earnings | | \$1,440.00 |
| Total Annual Earnings | | \$55,555.20 |

| DISTRICT PAID INFORMATION | | |
|-------------------------------------|--|-----------------|
| Health & Welfare Benefits | | |
| DENTAL | | \$944.07 |
| Total District Paid Benefits | | \$944.07 |

| BENEFIT INFORMATION | | | |
|----------------------------|--------|------|---------------------------------------|
| 07/01/13 - Open | DENTAL | COMP | DENTAL - ACTIVE EMPLOYEES (COMPOSITE) |

Authorizing Signature _____

Date _____

| | |
|--|--|
| ¹ Calendar(s) MGC200 - 200 PAID DAYS | ² Placement Salary Schedule(s) CMGT200 - CERT MGT 200 DAYS |
|--|--|

Benicia Unified School District

Employment Notification
2014 - 2015 Fiscal Year

January 22, 2015

ANNE L. MANG

Location
MT - TURNER ELEMENTARY

| | |
|--|-----------------------|
| EMPLOYEE INFORMATION (Employee ID # 002547) | Primary Pay Cycle 11A |
|--|-----------------------|

| | | | |
|------------------|------------------|---------------------------------|---|
| SSN/Type | ###-##-#### | Home Telephone | ##### |
| Permanency | PERM - PERMANENT | Pay Check Loc (01/22/15) | MT - TURNER ELEMENTARY |
| Employment Date | 01/21/2004 | TB Expiration Date | 10/04/2016 |
| Anniversary Date | | Probation Ends | |
| Education Units | | Retirement (effective 01/22/15) | SINGLE: PERS (Member[Y]) is primary, no secondary |

| Taxes (01/22/15) | Marital Status | Exemptions | Additional Amount | Additional Pct | Earned Income Credit |
|------------------|----------------|------------|-------------------|----------------|----------------------|
| Federal | M | 0 | | | NO |
| State | M | 0 | | | |

| | | |
|-------------------------------|--|--------------------------------------|
| ASSIGNMENT INFORMATION | Number of Payments 10 - Arrears Payments 0 | Monthly Salary (01/22/15) \$1,136.75 |
|-------------------------------|--|--------------------------------------|

| Position # | 340 | Job Class | ELEM GUIDANCE ASST IND/GRP | Barg Unit | 2C | Location | TURNER ELEMENTARY | |
|---------------------|----------|--------------|----------------------------|-----------|------|----------|-------------------|---------------|
| Assignment Date | Calendar | Placement | FTE | Hrs/Day | Days | Hourly | Full Time Monthly | Annual Salary |
| 09/01/14 - 06/05/15 | CLAS180 | CLASS- 29/ 8 | .40000 | 3.20 | 186 | 17.49 | 2,602.51 | \$10,410.00 |

| | |
|----------------------------------|--------------------|
| Total Assignment Earnings | \$10,410.00 |
|----------------------------------|--------------------|

| |
|--|
| ADDITIONAL EARNINGS INFORMATION |
|--|

| | |
|----------------------------------|--------------------|
| DOCK HOURLY RATE | (\$279.84) |
| LONGEVITY - CLASSIFIED | \$331.10 |
| VACATION PAY CLAS180 | \$626.40 |
| Total Additional Earnings | \$677.66 |
| Total Annual Earnings | \$11,087.66 |

Authorizing Signature _____

Date _____

¹ Calendar(s)
CLAS180 - 194 PAID DAYS

² Placement Salary Schedule(s)
CLASS - CLASSIFIED CSEA 1096

Benicia Unified School District

Employment Notification

2014 - 2015 Fiscal Year

January 22, 2015

IMELDA S. PATERNO

██████████
██████████

Location

MF - FARMAR ELEMENTARY

| | |
|--|-----------------------|
| EMPLOYEE INFORMATION (Employee ID # 007371) | Primary Pay Cycle 11A |
|--|-----------------------|

| | | |
|--------------------------------|---|----------------|
| SSN/Type ██████████ CLASSIFIED | Home Telephone ██████████ | |
| Permanency PERM - PERMANENT | Pay Check Loc (01/22/15) MF - FARMAR ELEMENTARY | |
| Employment Date 10/22/2007 | TB Expiration Date 10/22/2016 | |
| Anniversary Date | Probation Ends | Seniority Date |
| Education Units | Retirement (effective 01/22/15) SINGLE: PERS-Pre 2013 (Non-Member or Retiree[N]) is primary, no secondary | |

| Taxes (01/22/15) | Marital Status | Exemptions | Additional Amount | Additional Pct | Eamed Income Credit |
|------------------|----------------|------------|-------------------|----------------|---------------------|
| Federal | M | 0 | | | NO |
| State | M | 0 | | | |

| | | |
|-------------------------------|--|--------------------------------------|
| ASSIGNMENT INFORMATION | Number of Payments 10 - Arrears Payments 0 | Monthly Salary (01/22/15) \$1,172.63 |
|-------------------------------|--|--------------------------------------|

| Position # | 343 | Job Class | ELEM GUIDANCE ASST IND/GRP | Barg Unit | 2C | Location | FARMAR ELEMENTARY | | |
|----------------------------------|----------|--------------|----------------------------|-----------|------|----------|-------------------|--------------------|--|
| Assignment Date | Calendar | Placement | FTE | Hrs/Day | Days | Hourly | Full Time Monthly | Annual Salary | |
| 09/01/14 - 09/24/14 | CLAS180 | CLASS- 29/ 8 | .27500 | 2.20 | 18 | 17.49 | 2,602.51 | \$692.60 | |
| 09/25/14 - 06/05/15 | CLAS180 | CLASS- 29/ 8 | .42500 | 3.40 | 168 | 17.49 | 2,602.51 | \$9,990.31 | |
| Total Assignment Earnings | | | | | | | | \$10,682.91 | |

| | |
|--|--|
| ADDITIONAL EARNINGS INFORMATION | |
|--|--|

| | |
|----------------------------------|--------------------|
| VACATION PAY CLAS180 | \$642.11 |
| Total Additional Earnings | \$642.11 |
| Total Annual Earnings | \$11,325.02 |

Authorizing Signature _____

Date _____

¹ Calendar(s)
CLAS180 - 194 PAID DAYS

² Placement Salary Schedule(s)
CLASS - CLASSIFIED CSEA 1096

Benicia Unified School District

Employment Notification
2014 - 2015 Fiscal Year

January 22, 2015

JOAN M. BURNETT
[REDACTED]
[REDACTED]

Location
RS - SEMPLE ELEMENTARY

| | |
|--|-----------------------|
| EMPLOYEE INFORMATION (Employee ID # 002545) | Primary Pay Cycle 11A |
|--|-----------------------|

| | | | |
|------------------|---|---------------------------|----------------|
| SSN/Type | ###-##-### CLASSIFIED | Home Telephone | [REDACTED] |
| Permanency | PERM - PERMANENT | Direct Deposit (01/22/15) | [REDACTED] |
| Employment Date | 01/21/2004 | TB Expiration Date | 05/05/2017 |
| Anniversary Date | 07/01/2013 | Probation Ends | Seniority Date |
| Education Units | Retirement (effective 01/22/15) SINGLE: PERS-Pre 2013 (Non-Member or Retiree[N]) is primary, no secondary | | |

| Taxes (01/22/15) | Marital Status | Exemptions | Additional Amount | Additional Pct | Earned Income Credit |
|------------------|----------------|------------|-------------------|----------------|----------------------|
| Federal | M | 0 | | | NO |
| State | M | 0 | | | |

| | | |
|-------------------------------|--|--------------------------------------|
| ASSIGNMENT INFORMATION | Number of Payments 10 - Arrears Payments 2 | Monthly Salary (01/22/15) \$1,136.75 |
|-------------------------------|--|--------------------------------------|

| Position # | 339 | Job Class | ELEM GUIDANCE ASST IND/GRP | Barg Unit | 2C | Location | SEMPL ELEMNTARY | | |
|----------------------------------|-----------------------|--------------|----------------------------|-----------|---------|----------|-----------------|-------------------|--------------------|
| Assignment Date | Calendar ¹ | Placement | Placement ² | FTE | Hrs/Day | Days | Hourly | Full Time Monthly | Annual Salary |
| 09/01/14 - 09/24/14 | CLAS180 | CLASS- 29/ 8 | | .27500 | 2.20 | 18 | 17.49 | 2,602.51 | \$692.60 |
| 09/25/14 - 06/05/15 | CLAS180 | CLASS- 29/ 8 | | .40000 | 3.20 | 168 | 17.49 | 2,602.51 | \$9,402.58 |
| Total Assignment Earnings | | | | | | | | | \$10,095.18 |

| | |
|--|--|
| ADDITIONAL EARNINGS INFORMATION | |
|--|--|

| | |
|----------------------------------|--------------------|
| LONGEVITY - CLASSIFIED | \$321.76 |
| VACATION PAY CLAS180 | \$606.83 |
| Total Additional Earnings | \$928.59 |
| Total Annual Earnings | \$11,023.77 |

Authorizing Signature _____

Date _____

¹ Calendar(s)
CLAS180 - 194 PAID DAYS

² Placement Salary Schedule(s)
CLASS - CLASSIFIED CSEA 1096

Benicia Unified School District

Employment Notification

2014 - 2015 Fiscal Year

January 22, 2015

DEBBIE J. HABEGGER
[REDACTED]
[REDACTED]

Location
 JH - HENDERSON ELEMENTARY

| | | |
|--|--|-----------------------|
| EMPLOYEE INFORMATION (Employee ID # 000306) | | Primary Pay Cycle 11A |
|--|--|-----------------------|

| | | | |
|------------------|------------------|---------------------------------|--|
| SSN/Type | CLASSIFIED | Home Telephone | [REDACTED] |
| Permanency | PERM - PERMANENT | Direct Deposit (01/22/15) | [REDACTED] |
| Employment Date | 01/21/2004 | TB Expiration Date | 11/19/2016 |
| Anniversary Date | | Probation Ends | |
| Education Units | | Retirement (effective 01/22/15) | SINGLE: PERS-Pre 2013 (Member[Y]) is primary, no secondary |

| Taxes (01/22/15) | Marital Status | Exemptions | Additional Amount | Additional Pct | Earned Income Credit |
|------------------|----------------|------------|-------------------|----------------|----------------------|
| Federal | M | 2 | | | NO |
| State | M | 7 | | | |

| | | | |
|-------------------------------|--|--|--------------------------------------|
| ASSIGNMENT INFORMATION | | Number of Payments 10 - Arrears Payments 0 | Monthly Salary (01/22/15) \$1,492.00 |
|-------------------------------|--|--|--------------------------------------|

| Position # | 341 | Job Class | ELEM GUIDANCE ASST IND/GRP | Barg Unit | 2C | Location | FARMAR ELEMENTARY | | | |
|----------------------------------|----------|--------------|----------------------------|-----------|------|----------|-------------------|--------------------|--|--|
| Assignment Date | Calendar | Placement | FTE | Hrs/Day | Days | Hourly | Full Time Monthly | Annual Salary | | |
| 09/01/14 - 06/05/15 | CLAS180 | CLASS- 29/ 8 | .52500 | 4.20 | 186 | 17.49 | 2,602.51 | \$13,663.20 | | |
| Total Assignment Earnings | | | | | | | | \$13,663.20 | | |

| | |
|--|--|
| ADDITIONAL EARNINGS INFORMATION | |
|--|--|

| | |
|----------------------------------|--------------------|
| LONGEVITY - CLASSIFIED | \$434.60 |
| VACATION PAY CLAS180 | \$822.20 |
| Total Additional Earnings | \$1,256.80 |
| Total Annual Earnings | \$14,920.00 |

Authorizing Signature _____

Date _____

¹ Calendar(s)
 CLAS180 - 194 PAID DAYS

² Placement Salary Schedule(s)
 CLASS - CLASSIFIED CSEA 1096

BENICIA UNIFIED SCHOOL DISTRICT

ELEMENTARY GUIDANCE ASSISTANT (INDIVIDUAL)

DEFINITION

Under supervision, to assist children who are at-risk of school adjustment issues; to individually support children through non-directive activities in a well equipped activity room; attend weekly supervision and training that support skill development and understanding of the needs of those student's who have been identified with school adjustment concerns; to provide student and program record keeping and clerical support; and to perform related work as required.

CLASS CHARACTERISTICS

Positions assigned to this class work under the direct supervision of a credentialed school psychologist. Incumbents have as a primary and continuing assignment the support and encouragement of, the children they are assigned to support, and the performance of routine program and student related clerical work. Incumbents of this class spend the majority of their assigned time working with students who have identified school adjustment issues, one on one, in an activity room setting. During a continuing process of on-the-job training, incumbents gain increased independence in planning their work with individual students and groups within the frameworks established by the school psychologist. Incumbents may be assigned to specialized learning programs and may learn the characteristics of the program through on-the-job training and workshop attendance; however, the entrance requirements of all positions in this class are highly similar, except where personality may be a factor in the final selection. Positions in this class are differentiated from Instructional Assistant positions in that incumbents of this class work specifically, one on one with students with identified school adjustment issues.

EXAMPLES OF DUTIES

The tasks listed in this section are representative of duties assigned to positions in this class. This list is not intended to be an exhaustive list of all the tasks assigned to positions in the class, and it is not expected that all of the tasks listed are necessarily assigned to all positions in the class.

Provide student progress information to the school psychologist, and as authorized, to parents;

Provide routine clerical support to teachers while the teachers are filling out program forms, including setting up and maintaining student and other files; retrieving information from CUM folders for each student in preparing selection or evaluation forms.

Prepare and assist with art projects; conceptualize and prepare and decorate activity rooms.

Maintain an accepting environment, discipline, restrain or remove students from activity room when behavior becomes disruptive, uncontrollable or harmful to the child or others; report all of these events to your supervisor immediately; listen and note what students share; adhere to child abuse reporting procedures.

Constantly support the strengthening of children's self-esteem, self-image and morale with lots of encouragement, independence and self-confidence outside the classroom.

Assist in maintaining an appropriate instructional environment by organizing materials, cleaning up work areas after activities, putting materials away after use, cleaning sink after projects; clean desk and table tops; pack materials for storage during off track periods; unpack materials and prepare classroom for student use.

Serve on assigned committees and teams; participate in disaster preparedness drills; participate in District mandated training and retraining programs.

Perform related work as required.

QUALIFICATIONS

Knowledge of:

Practical learning patterns and behavior.

Basic concepts of child development and of the respective behavior characteristics.

General needs and behavior of students with school adjustment issues.

Correct English usage, spelling, grammar, and punctuation.

Reading and writing in English and phonics and basic reading principles.

Number concepts and general arithmetic.

Operation of standard office equipment.

Basic record-keeping techniques.

Appropriate safety precautions and procedures.

Ability to:

Communicate in English with students and encourage them to participate in activities.
Encourage and motivate children with varying abilities.
Learn and adapt to new procedures and conditions.
Recognize hazards to safety.
Learn laws, rules, practices, and procedures related to public education and related to the program to which assigned.
Perform routine clerical work.
Maintain accurate records.
Supervise students in classrooms, on field trips, and out-of-doors.
Understand and carry out oral and written instructions.
Establish and maintain effective relationships with those contacted in the course of work.

EDUCATION AND EXPERIENCE

Must meet No Child Left Behind requirements: AA degree, 48 semester units or rigorous testing

Any combination of training, education and experience which demonstrates possession of the knowledge and abilities stated above, and the ability to perform the duties of the position. A typical qualifying entrance background is experience working with children in a learning environment. College level education in child development, learning theory, and areas related to the District curriculum is desirable.

PHYSICAL ABILITIES AND WORKING CONDITIONS OF EMPLOYMENT

The Physical Abilities and Other Conditions of Employment listed in this section are representative of, but are not intended to provide an exhaustive list of Physical Abilities and Other Conditions of Employment which may be required of positions in this class. Benicia Unified School District encourages persons with disabilities who are interested in employment in this class and need reasonable accommodation of those disabilities to contact the Personnel Department for further information.

Vision: (which may be corrected) to read normal print; to read a computer screen.

Hearing: (which may be corrected) to hear sounds which warn of potential danger; to hear speech in a classroom setting.

Smell: to distinguish strong odors such as those associated with fire.

Speech: able to be understood in face-to-face communications; to speak with a level of proficiency and volume to be understood in a classroom; to be able to speak for prolonged periods of time.

Upper Body Mobility: use hands and fingers to feel, grasp, and manipulate small objects; manipulate fingers, twist and bend at wrist and elbow; extend arms to reach outward and upward; use hands and arms to lift objects; twist and bend at torso; turn, raise, and lower head.

Lower Body Mobility: to walk on even and uneven surfaces; bend at waist; stoop; stand for prolonged periods of 50 minutes; climb stairs; and step over objects.

Strength: to lift and/or carry objects which weigh as much as 10 pounds on a regular basis; to push/pull objects which weigh as much as 50 pounds on an occasional basis. Some positions may require regular lifting and physical support of children who may weigh more than 50 pounds.

Environmental Requirements: encounter constant work interruptions; work cooperatively with others; work independently; work inside; work around dirt/dust.

Mental Requirements: read, write, understand, interpret and apply information at a 12th grade proficiency level; math skills at a 12th grade proficiency level; judgement and the ability to process information quickly; learn quickly and follow verbal procedures and standards; give verbal instruction; copying; coordinating; demonstrating.

Benicia Unified School District

- Position Title: School Psychologist
- Directly Responsible to: Director of Special Services. While working in the schools the immediate responsibility is to the building principal.
- General Description: The psychologist, through consultation, counseling and testing of recognized principles of learning and behavior to assist in the solution of school-related problems, and to facilitate the learning and development of individual children.
- Credential: Valid California Pupil Personnel Services: School Psychologist.
- Duties and Responsibilities: The school psychologist will provide services to the following groups:
- 1) **Children**

Psycho educational assessment and diagnosis of specific learning and behavioral disabilities, including but not limited to case study, evaluation, recommendations for remediation or placement, and periodic re-evaluation of such children.

Psychological group counseling and individual counseling to be provided as needed.
 - 2) **Teachers**

Regular class teachers - Consultation with teachers to help them in the recognition of individual differences among children, and to broaden their understanding of principles of learning and development. Specific assistance in the development and implementation of classroom methods and procedures designed to facilitate pupil learning and to overcome learning and behavior disorders.

Special Education Teachers - Consultation with special education teachers in a similar manner as general education teachers. Additionally, assist these teachers in evaluation of student needs and growth to provide information useful for their own evaluation of their programs.
 - 3) **Parents**

Consult with parents as necessary to assist them in their understanding of the process of learning, adjustment and growth. Interprets case findings, and make recommendations which are applicable to the individual child.

Duties and Responsibilities: **4) Community Agencies**

Consultation with agencies, both public and private, regarding individual pupils who are being served by such agencies, or in need of referral to them.

5) Pupil Personnel Service Workers

Consult with other school psychologists and counselors, and coordinate the services of referred children.

6) School Administrators

Consultation with school administrators concerning appropriate learning environments and objectives for children.

Planning of developmental and remedial programs for pupils in general and special school programs, and the development, when appropriate, of educational experimentation and evaluation.

Assume responsibility for coordinating special education programs as designated by supervisors. Provide evaluation of special education programs as required.

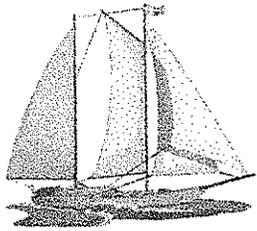
7) Other duties relevant to area of expertise as directed.

Work Year: 200 Days

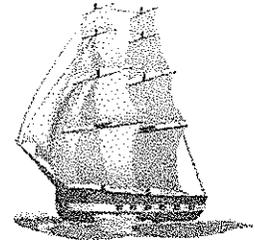
Management Salary Schedule: Class 2

Special Friends Total Budget:
2014-2015 School Year

Letters in Support



Matthew Turner Elementary School
A California Distinguished School



540 Rose Drive
Benicia, California 94510
(707) 747-8390
Fax (707) 747-8399
Leslie Beatson, Principal

January 12, 2015

To Whom It May Concern:

I am writing in support of the Special Friends program offered here at Matthew Turner Elementary School. This program primarily serves our most vulnerable K-3 students.

As you may know, at the elementary school, there are no school-based counseling services for students. Special Friends is a fantastic and much needed program to help fill that void. Sometimes students are going through short-term concerns, other times they are longer or more in-depth issues that our youngest students grapple with. Knowing that we have a pair of arms ready to offer a listening ear, a safe and private environment is crucial. Special Friends is just that space.

Our intervention system is better served because we have this program to offer our students. Thank you for your consideration in continual funding for this crucial program.

Sincerely,

Leslie Beatson, Ed.D.

Principal



To Whom It May Concern,

I would like to express my support for the Special Friends program in Benicia Unified School District. As a teacher, I pride myself on creating meaningful relationships with children and creating a safe caring classroom. Even so, there are occasionally children who need a bit of extra support and attention. Sometimes I have referred a child whose family had been through difficulty. Other times I've requested time on behalf of a boy or girl who was overly anxious about starting school. Regardless of the reason, "Miss Joan" helps the student feel appreciated, welcomed and special.

I believe I can offer a unique perspective on the impact Special Friends has had. Nearly 25 years ago my husband and I welcomed one of my First Grade students at Mills Elementary into our home as a foster son. He was able to attend Special Friends each week. Ruth Holl was delightful with him. She played cars and trucks with him tirelessly and provided a safe place where he had a measure of predictable control in his chaotic little world. That little boy is now a productive young man who has had more than his fair share of difficulty. Yet he still remembers his time with his Special Friend fondly.

I truly hope that you will see fit to renew the grant for Benicia Unified School District. I see more and more children each year that would benefit from the program. It would be a tragedy to see it go away.

Thank you for caring about our children.

Sincerely,

Christy Henning

Transitional Kindergarten

Robert Semple Elementary

707-747-3860 X1622

Additional Documents:

Year-End Report

Brochure

Copy of Evaluation Forms

Referral Forms

Teacher/Parent Info Sheets

Special Friends

Benicia Unified School District

2013-2014 School Year

Benicia Unified School District, Benicia Human Services Fund, and Benicia Youth Action Coalition agreed to work cooperatively to offer the Special Friends program to all elementary schools within the Benicia Unified School district for the 2013-2014 school year. The Special Friends program through Benicia Unified is a proven model that serves at-risk children in Kindergarten through Third grade by engaging them in a non-directive play setting supervised by a caring and supportive aide. This carefully trained and supervised aide maintains a specially equipped playroom and sees children over a 10 to 15 week period for visits that are 40 minutes in length. The goal of Special Friends is to serve children experiencing mild to moderate school adjustment problems by fostering a sense of belonging, creating enhanced resilience, and allowing the child an environment where they can express themselves and solve problems through play—a child’s natural medium. The Special Friends Program succeeds by hiring nurturing adults and providing on-going weekly supervision and training.

The breakdown of children served for the 2013-2014 school year in each school is as follows:

| School | Children Served | Number of Sessions |
|-----------|-----------------|--------------------|
| Turner | 34 | 451 |
| Henderson | 36 | 473 |
| Farmar | 32 | 463 |
| Semple | 36 | 507 |
| Total | 142 | 1894 |

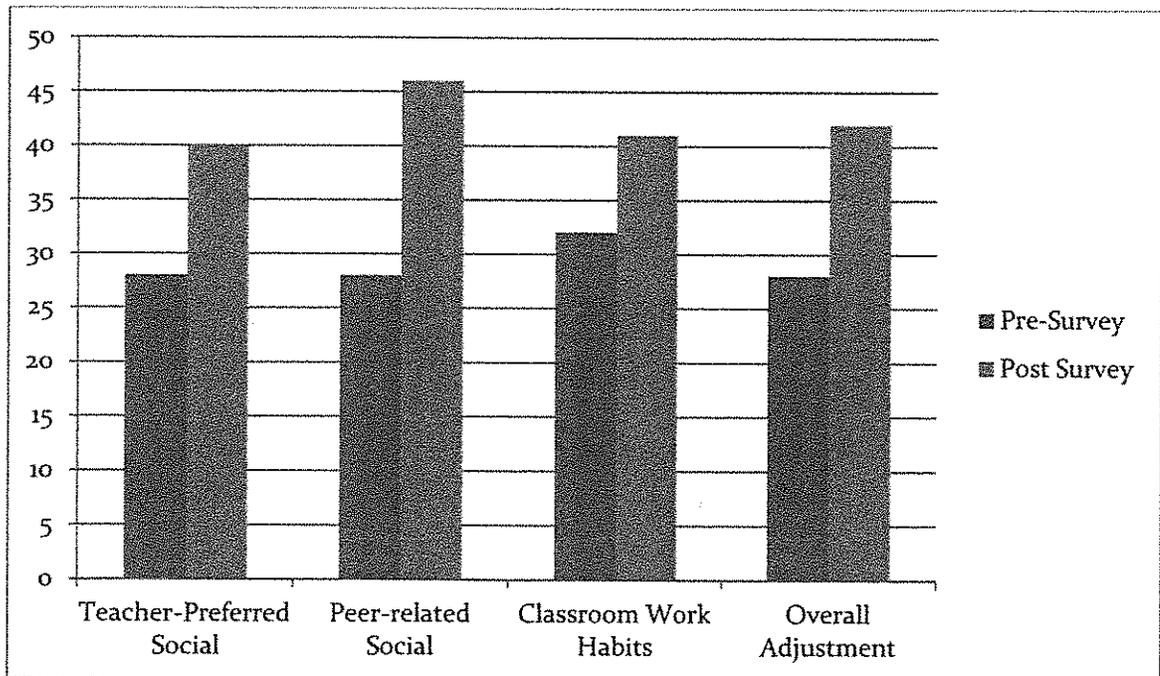
While some children repeat the program due to ongoing need, most students participate in one semester to maximize the number of students reached.

Prior to being seen and soon after the sessions ended, the child’s teacher filled out a comprehensive survey, The Walker McConnell Scale (WMS) on each child participating in the program to provide a measure of overall effectiveness. The WMS is a 43-item scale from Duerr Evaluation that assesses overall school competence and adjustment, taking into account such factors as the ability to get along with peers, classroom behavior (including focus, attention and work completion), emotional regulation, and academic skills. Both the WMS pre and post surveys calculate a student’s overall adjustment based on teacher feedback and the results are thereby calculated to produce a percentile score reflecting this adjustment. The skills measured (particularly overall school competence) have been indicated as having a strong positive effect on academics. This allows us to quantify our impact. In years past, this survey has consistently

demonstrated that children who participate in Special Friends make notable gains in their adjustment based on comparing the pre and post WMS results. These findings were no different for the 2013-2014 school year. According to the summary provided by Duerr, “75 percent of participants showed some level of improvement in overall school adjustment. The combined teacher ratings for overall school adjustment and social competence changed from an average of 28 to 42.”

More specifically, teachers’ ratings of teacher-preferred social behavior (sensitivity, empathy, cooperation, and self-control) before entering services were an average percentile score of 28 and after services it was 40. Appropriate peer-related social behaviors (interaction with peers, helpfulness, ability to make friends, leadership, and communication) changed from an average percentile score of 28 to 46. Teachers’ ratings of classroom work habits (study habits, listening skills, participation, responsiveness, and quality of work) went from an average percentile of 32 to 41.”

District-Wide Average Percentile Growth in Students who participated in Special Friends in the 2013-2014 School year



Additionally, parent surveys are sent home exploring parent’s perceptions of the program and most importantly, whether there was any observed positive change in their children during and/or after participating. Historically, parents have been overwhelmingly satisfied with the services and concurrently witnessed positive changes in their children. This year was no exception:

Parent Survey 2013-2014 School year

1. Has your child looked forward to time in the program and seemed to enjoy it?

Yes: 100% Don't Know: 0% No: 0%

2. Were services clearly explained:

- a. By your child's teacher?

Yes: 93% No: 1%

- b. In our brochure?

Yes: 97% No: 3%

- c. By the permission letter you signed?

Yes: 96% No: 4%

3. How satisfied were you with the services your child received from this program?

Very Satisfied: 82% Satisfied: 11% Not Satisfied: 7%

4. Have you seen positive changes in your child while in the program?

Yes: 93% No: 7%

5. Would you recommend this program to a friend whose child could benefit from the program?

Definitely Yes: 83% Probably Yes: 15% Probably No: 2% Definitely No: 0%

Some quotes from parents about the impact of Special Friends on their children:

"She is much more willing to come to school now."

"My daughter seems to be coming out her shell!"

"My daughter's mood was elevated and positive."

"I am glad to see him feeling better about himself."

"He lights up when he knows what day it is."

"It's so important for my son. I think this program gives him confidence and joy."

"Being able to take a break from the stimulation of the classroom really helped her "recharge" for the rest of the day."

According to these surveys, parents overwhelmingly were satisfied with the services and generally witnessed positive changes in their children. Most parents would consider recommending the services to other parents. In addition, comments from parents often describe significant positive changes in their child, including more confidence and positive feelings towards school. They also consistently report seeing an important connection between the guidance assistant and their child.

In conclusion, there is an enormous impact measured from the services that Special Friends provides which can be demonstrated both quantitatively as well as qualitatively. Teachers consistently observe that students who participate in the program on average demonstrate greater overall school competence and adjustment at the finale of services. Likewise, parents overwhelmingly reported seeing positive changes in their child during the time of service and were consistently satisfied with the program. Special Friends has continued to demonstrate the efficacy of the work we are doing for over 25 years and we are appreciative that the Human Services Fund and Benicia Unified School District has allowed this to continue and in doing so, has provided the children and families of Benicia with a much-needed service.

Respectfully Submitted,

Kelli Leiner (electronically signed)

School Psychologist/Special Friends Program Coordinator

PARTICIPANT DATA INSTRUMENT (PDI)

DO NOT STAPLE

District Name

School Name

Child Aide Name

SBMHP Name

Teacher Name

Student Name (Optional)

PART I: PARTICIPANT INFORMATION SECTION

To be completed by child aide with input from teacher prior to completion of services.

| | | | | | | |
|---|---|--|---|--|--|--|
| Student ID# | Grade | Gender | Ethnicity | Since Starting Kindergarten | Does this student currently receive any of the following school-based services? | |
| <input type="radio"/> 0 <input type="radio"/> 1 <input type="radio"/> 2 <input type="radio"/> 3 <input type="radio"/> 4 <input type="radio"/> 5 <input type="radio"/> 6 <input type="radio"/> 7 <input type="radio"/> 8 <input type="radio"/> 9 | <input type="radio"/> K <input type="radio"/> 1st <input type="radio"/> 2nd <input type="radio"/> 3rd <input type="radio"/> Other | <input type="radio"/> Male <input type="radio"/> Female | <input type="radio"/> Am. Indian/Alaskan <input type="radio"/> Asian <input type="radio"/> African American <input type="radio"/> Filipino <input type="radio"/> Hispanic <input type="radio"/> Pacific Islander <input type="radio"/> White <input type="radio"/> Other | <input type="radio"/> 0 <input type="radio"/> 1 <input type="radio"/> 2 <input type="radio"/> 3 | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Counseling <input type="radio"/> ELL/ELD <input type="radio"/> Healthy Start <input type="radio"/> Migrant Education <input type="radio"/> On-Going Health Services <input type="radio"/> Remedial Services <input type="radio"/> Resource Specialist <input type="radio"/> SARB <input type="radio"/> Special Day Class <input type="radio"/> Speech/Language <input type="radio"/> SST/SAT <input type="radio"/> Title I <input type="radio"/> Other |
| | Is student currently in out-of-home placement? <input type="radio"/> Yes <input type="radio"/> No | | | | | |

PART II: SERVICE PARTICIPATION SECTION

To be completed by child aide and school-based mental health professional at end of services.

| | |
|---|---|
| <p>Has student received EMHI-funded individual and/or group services in the past?</p> <input type="radio"/> No previous direct service(s) <input type="radio"/> Yes, same direct service(s) See Below <input type="radio"/> Yes, different direct service(s) See Below <input type="radio"/> Don't know | <p>Has student received indirect EMHI service(s) in the past?</p> <input type="radio"/> No previous indirect service(s) <input type="radio"/> Yes, See two questions below <input type="radio"/> Don't know |
| <p><i>If yes above, fill in the type(s) of past direct service(s) the student received.</i></p> <input type="radio"/> Individual <input type="radio"/> Group | <p><i>If yes above, fill in the type(s) of past indirect service(s) the student received.</i></p> <input type="radio"/> Classroom <input type="radio"/> Parent <input type="radio"/> Family <input type="radio"/> Other |
| | <p><i>If yes above, did the student receive indirect service(s) this cycle?</i></p> <input type="radio"/> Yes, same service <input type="radio"/> Yes, different service <input type="radio"/> No indirect service this cycle |

DIRECT SERVICES ONLY

| | | | |
|---|---|--|--|
| Date of First Direct Service | Date of Last Direct Service | Individual Sessions | Group Sessions |
| <input type="radio"/> 0 <input type="radio"/> 1 <input type="radio"/> 2 <input type="radio"/> 3 <input type="radio"/> 4 <input type="radio"/> 5 <input type="radio"/> 6 <input type="radio"/> 7 <input type="radio"/> 8 <input type="radio"/> 9 | <input type="radio"/> 0 <input type="radio"/> 1 <input type="radio"/> 2 <input type="radio"/> 3 <input type="radio"/> 4 <input type="radio"/> 5 <input type="radio"/> 6 <input type="radio"/> 7 <input type="radio"/> 8 <input type="radio"/> 9 | <input type="radio"/> 0 <input type="radio"/> 15 <input type="radio"/> 1 <input type="radio"/> 20 <input type="radio"/> 2 <input type="radio"/> 25 <input type="radio"/> 3 <input type="radio"/> 30 <input type="radio"/> 4 <input type="radio"/> 35 <input type="radio"/> 5 <input type="radio"/> 40 <input type="radio"/> 6 <input type="radio"/> 45 <input type="radio"/> 7 <input type="radio"/> 50 <input type="radio"/> 8 <input type="radio"/> 55 <input type="radio"/> 9 <input type="radio"/> 60 | <input type="radio"/> 0 <input type="radio"/> 15 <input type="radio"/> 1 <input type="radio"/> 20 <input type="radio"/> 2 <input type="radio"/> 25 <input type="radio"/> 3 <input type="radio"/> 30 <input type="radio"/> 4 <input type="radio"/> 35 <input type="radio"/> 5 <input type="radio"/> 40 <input type="radio"/> 6 <input type="radio"/> 45 <input type="radio"/> 7 <input type="radio"/> 50 <input type="radio"/> 8 <input type="radio"/> 55 <input type="radio"/> 9 <input type="radio"/> 60 <input type="radio"/> 2 <input type="radio"/> 3-4 <input type="radio"/> 5+ <input type="radio"/> Other |
| | | | <input type="radio"/> Bully Prevention Program <input type="radio"/> Esteem Builders <input type="radio"/> Friendship Groups <input type="radio"/> Healthy Play <input type="radio"/> Primary K.I.D.S. <input type="radio"/> Second Step <input type="radio"/> Skills for Living <input type="radio"/> Skillstreaming <input type="radio"/> Stages <input type="radio"/> STARS |

If the student did not complete 8 or more sessions of individual and/or group sessions, why? (mark only one)

- | | | |
|--|---|--|
| <input type="radio"/> End of the cycle or year | <input type="radio"/> Parent withdrew child | <input type="radio"/> Referred to other services |
| <input type="radio"/> Service was designed for fewer than 8 sessions | <input type="radio"/> Transferred schools | <input type="radio"/> Other |

WALKER-McCONNELL SCALE (WMS)

DO NOT STAPLE

| Student ID# | | | | | |
|-------------|---|---|---|---|---|
| | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 1 | 1 | 1 | 1 | 1 |
| 2 | 2 | 2 | 2 | 2 | 2 |
| 3 | 3 | 3 | 3 | 3 | 3 |
| 4 | 4 | 4 | 4 | 4 | 4 |
| 5 | 5 | 5 | 5 | 5 | 5 |
| 6 | 6 | 6 | 6 | 6 | 6 |
| 7 | 7 | 7 | 7 | 7 | 7 |
| 8 | 8 | 8 | 8 | 8 | 8 |
| 9 | 9 | 9 | 9 | 9 | 9 |

Student Name (OPTIONAL) _____

Teacher Name _____ Date _____

School Name _____ District Name _____

| This WMS was done at... |
|--|
| <input type="radio"/> Start of Services <input type="radio"/> Service Transition <input type="radio"/> End of Services |

| Instructions |
|---|
| Please read each item below carefully and rate the student's behavioral status in relation to it. If you have not observed the student displaying a particular skill or behavioral competency defined by an item, your answer would be 1, indicating "Never." If you are unsure, use your best estimate to rate the particular skill or behavior. If the student exhibits the skill at a high rate of occurrence, your answer would be 5, indicating "Frequently." If the student's frequency is in between these two extremes, your answer would be a 2, 3, or 4, depending on your observations. DO NOT LEAVE ANY ITEM BLANK. RECORD YOUR ANSWER BY FILLING IN THE BUBBLE OVER THE NUMBER THAT CORRESPONDS TO YOUR ANSWER. |

| ITEM | Please answer all items. | | | | Rating Scale | | | | |
|---|--------------------------|-----------|------------|---|--------------|---|---|---|--|
| | Never | Sometimes | Frequently | 1 | 2 | 3 | 4 | 5 | |
| 1. Other children seek child out to involve her/him in activities. | 1 | 2 | 3 | 4 | 5 | | | | |
| 2. Changes activities with peers to permit continued interaction. | 1 | 2 | 3 | 4 | 5 | | | | |
| 3. Uses free time appropriately. | 1 | 2 | 3 | 4 | 5 | | | | |
| 4. Shares laughter with peers. | 1 | 2 | 3 | 4 | 5 | | | | |
| 5. Shows sympathy for others. | 1 | 2 | 3 | 4 | 5 | | | | |
| 6. Makes friends easily with other children. | 1 | 2 | 3 | 4 | 5 | | | | |
| 7. Has good work habits (e.g., is organized, makes efficient use of class time, etc.). | 1 | 2 | 3 | 4 | 5 | | | | |
| 8. Asks questions that request information about someone or something. | 1 | 2 | 3 | 4 | 5 | | | | |
| 9. Compromises with peers when situation calls for it. | 1 | 2 | 3 | 4 | 5 | | | | |
| 10. Responds to teasing or name calling by ignoring, changing the subject, or some other constructive means. | 1 | 2 | 3 | 4 | 5 | | | | |
| 11. Spends recess and free time interacting with peers. | 1 | 2 | 3 | 4 | 5 | | | | |
| 12. Accepts constructive criticism from peers without becoming angry. | 1 | 2 | 3 | 4 | 5 | | | | |
| 13. Plays or talks with peers for extended periods of time. | 1 | 2 | 3 | 4 | 5 | | | | |
| 14. Voluntarily provides assistance to peers who require it. | 1 | 2 | 3 | 4 | 5 | | | | |
| 15. Assumes leadership role in peer activities. | 1 | 2 | 3 | 4 | 5 | | | | |
| 16. Is sensitive to the needs of others. | 1 | 2 | 3 | 4 | 5 | | | | |
| 17. Initiates conversation(s) with peers in informal situations. | 1 | 2 | 3 | 4 | 5 | | | | |
| 18. Expresses anger appropriately (e.g., reacts to situation without becoming violent or destructive). | 1 | 2 | 3 | 4 | 5 | | | | |
| 19. Listens carefully to teacher instructions and directions for assignments. | 1 | 2 | 3 | 4 | 5 | | | | |
| 20. Answers or attempts to answer a question when called on by the teacher. | 1 | 2 | 3 | 4 | 5 | | | | |
| 21. Displays independent study skills (e.g., can work adequately with minimum teacher support). | 1 | 2 | 3 | 4 | 5 | | | | |
| 22. Appropriately copes with aggression from others (e.g., tries to avoid a fight, walks away, seeks assistance, defends self). | 1 | 2 | 3 | 4 | 5 | | | | |
| 23. Responds to conventional behavioral management techniques (e.g., praise, reprimands, timeouts). | 1 | 2 | 3 | 4 | 5 | | | | |
| 24. Cooperates with peers in group activities or situations. | 1 | 2 | 3 | 4 | 5 | | | | |
| 25. Interacts with a number of different peers. | 1 | 2 | 3 | 4 | 5 | | | | |
| 26. Uses physical contact with peers appropriately. | 1 | 2 | 3 | 4 | 5 | | | | |
| 27. Responds to requests promptly. | 1 | 2 | 3 | 4 | 5 | | | | |
| 28. Listens while others are speaking (e.g., as in circle or sharing time). | 1 | 2 | 3 | 4 | 5 | | | | |
| 29. Controls temper. | 1 | 2 | 3 | 4 | 5 | | | | |
| 30. Compliments others regarding personal attributes (e.g., appearance, special skills, etc.). | 1 | 2 | 3 | 4 | 5 | | | | |
| 31. Can accept not getting her/his own way. | 1 | 2 | 3 | 4 | 5 | | | | |
| 32. Is socially perceptive (e.g., "reads" social situations accurately). | 1 | 2 | 3 | 4 | 5 | | | | |
| 33. Attends to assigned tasks. | 1 | 2 | 3 | 4 | 5 | | | | |
| 34. Plays games and activities at recess skillfully. | 1 | 2 | 3 | 4 | 5 | | | | |
| 35. Keeps conversation with peers going. | 1 | 2 | 3 | 4 | 5 | | | | |
| 36. Finds another way to play when requests to join others are refused. | 1 | 2 | 3 | 4 | 5 | | | | |
| 37. Is considerate of the feelings of others. | 1 | 2 | 3 | 4 | 5 | | | | |
| 38. Maintains eye contact when speaking or being spoken to. | 1 | 2 | 3 | 4 | 5 | | | | |
| 39. Gains peers' attention in an appropriate manner. | 1 | 2 | 3 | 4 | 5 | | | | |
| 40. Accepts suggestions and assistance from peers. | 1 | 2 | 3 | 4 | 5 | | | | |
| 41. Invites peers to play or share activities. | 1 | 2 | 3 | 4 | 5 | | | | |
| 42. Does seatwork assignments as directed. | 1 | 2 | 3 | 4 | 5 | | | | |
| 43. Produces work of acceptable quality given her/his skill level. | 1 | 2 | 3 | 4 | 5 | | | | |

Special Friends FAQs for Teachers

Please note that **all parents must be contacted by the teacher** prior to sending this permission slip home.

You may use the below most frequently asked questions to help guide your contact with the family:

Why was my child referred?

- It's important to have a positively-worded answer for this question prepared prior to contacting the family. Consider the reason you referred your student. Let parents/guardians know that Special Friends helps increase self-esteem, self-confidence, focus, social skills and overall school adjustment. It is especially helpful for students who are experiencing recent stressors.

What will my child do in the playroom?

- The program gives children weekly positive and unconditional individual attention with a guidance assistant in a carefully arranged and lovingly maintained playroom. They have full access to a variety of toys and the experience is completely directed by the child. Research has shown that younger children best communicate and problem solve through play.

How long and how many sessions will they have with their special friend?

- Individual sessions will be held once weekly for about 40 minutes for 10-15 weeks. The guidance assistant will be a carefully selected adult who is trained weekly and supervised by a district school psychologist.

Will my child stand out?

- Our guidance assistants are sensitive to our kids and take every measure to reduce potential embarrassment or feeling singled out, including meeting the student outside of the classroom and/or scheduling during times (such as at the end of a recess) in which their absence is less noticeable to other students.

What will my child be missing when they are away from the classroom?

- Teachers determine the schedule for students participating so as to minimize any potential loss of valuable instruction.

If parents have more questions, they are encouraged to visit the playroom and guidance assistant beforehand or call the program coordinator, Kelli Leiner at 747-8300 X1905. Thank you!

Special Friends (1:1) Program

Special Friends is a program available in grades K-3 (Kindergartners are seen in Spring only). Students **meet individually** with their special friend (guidance assistant). The meetings occur weekly during which time the student is offered a positive and reassuring connection and may select any activity within the stock of materials available in the Special Friend's carefully arranged and lovingly maintained playroom. All students could benefit from the positive one-on-one attention offered through Special Friends, but some may display more need for the extra attention this individual setting provides.

Reasons for Referral to Special Friends

(These are examples, but referrals need not be limited to these)

| The 'Active' Child | The 'Shy' Child | Life Changes |
|---|---|--|
| Increase self esteem | Gain self-confidence | Dealing with separation/divorce/remarriage |
| Make friends/develop social skills | Make friends/practice social skills in safe environment | Dealing with death or loss |
| Increase impulse control/learn taking turns | Get involved socially and academically | Adjusting to a new school |
| Increased focus | Increased class participation | New baby sibling |

*Students served are those experiencing mild to moderate adjustment issues.