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ENDORSED  
FILED

in the office of the Secretary of State  
of the State of California

DEC 7 1979

MARION FONG HU, Secretary of State

By BILL HOLDEN

Deputy

ARTICLES OF INCORPORATION

OF

PARA LOS NIÑOS

We, the undersigned residents of the State of California, being 21 years or more of age, do hereby associate ourselves together for the purpose of forming a corporation under the statutes of the State of California.

ARTICLE I

The name of this corporation shall be PARA LOS NIÑOS.

ARTICLE II

The purposes for which this corporation is formed are:

(a) The specific and primary purpose is to establish and maintain a day care center in central Los Angeles, to serve the child care needs of families living in the area known as "Skid Row."

(b) The general purposes and powers are to have and exercise all rights and powers conferred on nonprofit corporations, under the laws of California, including the power to contract, rent, buy or sell personal or real property, provided, however, that this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the primary purposes of this corporation.

(c) No substantial part of the activities of this corporation shall consist of carrying on propoganda, or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

ARTICLE III

The general management of the affairs of this corporation shall be under the control, supervision and direction of the board of directors. The names and addresses of persons who are to act in the capacity of directors until the selection of their successors are:

TANYA TULL - 187 N. Citrus St., Los Angeles, California 90036

LINDA RUBEN - 521 N. June St., Los Angeles, California 90004

COILA JANE WILSON - 220 S. Rodeo Drive, Beverly Hills, Cal. 90921

#### ARTICLE IV

This corporation is organized pursuant to the General Nonprofit Corporation Law of the State of California. This corporation does not contemplate pecuniary gain or profit to the members thereof and it is organized for nonprofit purposes.

#### ARTICLE V

The principal office for the transaction of the business of this corporation is located in the County of Los Angeles, State of California.

#### ARTICLE VI

The authorized number and qualification of members of the corporation, the different classes of membership, if any, the property, voting, and other rights and privileges of members, and their liability to dues and assessments and the method of collection thereof, shall be as set forth in the bylaws.

#### ARTICLE VII

The property of this corporation is irrevocably dedicated to charitable purposes and no part of the net income or assets of this organization shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private individual. Upon the dissolution or winding up of the corporation, its assets remaining after payment of, or provision for payment, of all debts and liabilities of this corporation, shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable purposes and which has established its tax exempt status under Section 501(c)(3) of the Internal Revenue Code. If this corporation holds any assets in trust, or a corporation is formed for charitable purposes, such assets shall be disposed of in such manner as may be directed by decree of the superior court of the county in which the corporation has its principal office, upon petition therefore by the Attorney General or by a person concerned in the liquidation, in a proceeding to which the Attorney General is a party.

IN WITNESS WHEREOF, the undersigned have executed these Articles of Incorporation, this 6th day of December 1979.

Tanya Tull

Coila Jane Wilson

(Individual)

STATE OF CALIFORNIA }  
COUNTY OF Los Angeles } SS.

On December 6, 1979 before me, the undersigned, a Notary Public in and for said State, personally appeared Tanya Tull and Coila Jane Wilson

HERE

\_\_\_\_\_ known to me

to be the person s whose name are subscribed to the within instrument and acknowledged that they executed the same.

WITNESS my hand and official seal.

Signature Stephanie A. Olsson

Stephanie A. Olsson

Name (Typed or Printed)



(This area for official notarial seal)

F57

(Individual)

STATE OF CALIFORNIA }  
COUNTY OF Los Angeles } SS.

On Dec 7, 1979 before me, the undersigned, a Notary Public in and for said State, personally appeared Linda Rubin

\_\_\_\_\_ known to me

to be the person whose name \_\_\_\_\_ subscribed to the within instrument and acknowledged that she executed the same.

WITNESS my hand and official seal.

Signature Brenda Maria Griggs

BRENDA MARIA GRIGGS

Name (Typed or Printed)



(This area for official notarial seal)

REV. 1-77)

12/7/79

Linda Rubin

**APPENDIX B1**

Enrollment Assurance

I, Gisselle Acevedo, certify that PLN – Gratts Primary Center will relieve overcrowding at Gratts Elementary School by giving first enrollment priority to students in grades K-2 residing within the attendance area designated by LAUSD.



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Gisselle Acevedo  
President and CEO of Para Los Niños

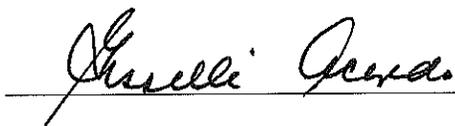
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Date

## APPENDIX B2

### Student Composition Assurance

I, Gisselle Acevedo, certify that the student composition at PLN – Gratts Primary Center will be reflective of the student composition at Gratts Elementary School in terms of demographics, including, but not limited to race/ethnicity, gender, socio-economic status, English Learners, Standard English Learners, students with disabilities, and foster care placement. PLN – Gratts Primary Center will engage in an annual review of student demographics to ensure retention and that the student composition at PLN – Gratts continues to reflect that of the overall school community in the Pico-Union area. If the student composition at PLN – Gratts Primary Center does not reflect that of the overall school community in the Pico-Union area, steps including community dialogue will be taken to ensure that residents in the attendance boundaries of the school are aware of and supportive of the school.



\_\_\_\_\_  
Gisselle Acevedo  
President and CEO of Para Los Niños

\_\_\_\_\_  
Date

**APPENDIX B3**

Special Education Assurance

I certify that PLN – Gratts Primary Center will adhere to and fulfill the requirements of the Modified Consent Decree and other court orders imposed upon the district pertaining to special education.



\_\_\_\_\_  
Gisselle Acevedo  
President and CEO of Para Los Niños

\_\_\_\_\_  
Date



**Harrington Group**  
CERTIFIED PUBLIC ACCOUNTANTS, LLP

J. Joseph Harrington  
Job M. Quesada  
Sean E. Cain  
Tonetta L. Conner

**PARA LOS NIÑOS**

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**FINANCIAL STATEMENTS,  
SUPPLEMENTAL SCHEDULE,  
and  
ADDITIONAL INFORMATION**

**JUNE 30, 2008**

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# Harrington Group

CERTIFIED PUBLIC ACCOUNTANTS, LLP

J. Joseph Harrington  
Job M. Quesada  
Sean E. Cain  
Tonetta L. Conner

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Para Los Niños

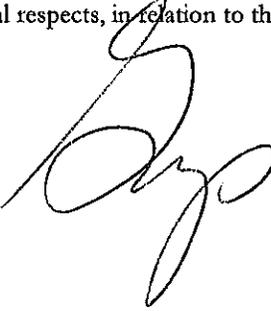
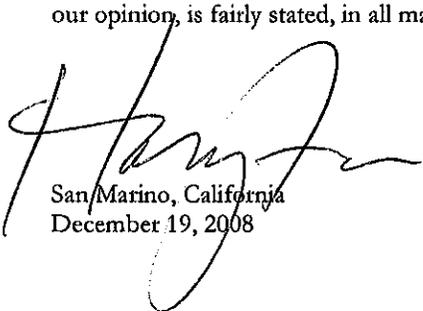
We have audited the accompanying Statement of Financial Position of Para Los Niños (a nonprofit organization) as of June 30, 2008 and the related Statements of Activities and Cash Flows for the year then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from Para Los Niños' June 30, 2007 financial statements and in our report dated November 21, 2007 we expressed an unqualified opinion on those financial statements.

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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Para Los Niños' internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Para Los Niños as of June 30, 2008 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2008 on our consideration of Para Los Niños' internal control over financial reporting and 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 controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Para Los Niños taken as a whole. The accompanying Schedule of Expenditures of Federal and Non-federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "*Audits of States, Local Governments, and Nonprofit Organizations*," and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as whole.



San Marino, California  
December 19, 2008

# PARA LOS NIÑOS

## STATEMENT OF FINANCIAL POSITION

June 30, 2008

With comparative totals at June 30, 2007

	2008	2007
<b>Assets</b>		
Cash		
Operating cash	\$ 631,571	\$ 280,402
Construction escrow account	-	220,736
	631,571	501,138
Accounts receivable	2,932,087	1,862,485
Pledges receivable (Note 3)	870,000	697,084
Split interest agreement (Note 4)	150,671	148,395
Prepaid expenses and deposits	401,884	198,201
Other assets and receivables	11,496	3,861
Investments (Note 5)	66,630	737,375
Property and equipment (Note 6)	16,454,776	14,426,475
<b>Total assets</b>	\$ 21,519,115	\$ 18,575,014
<b>Liabilities and net assets</b>		
<b>Liabilities</b>		
Accounts payable	\$ 1,527,325	\$ 917,032
Accrued liabilities (Note 7)	1,035,041	833,176
Lines of credit (Note 8)	325,000	-
Notes payable (Note 9)	8,946,896	7,174,208
<b>Total liabilities</b>	11,834,262	8,924,416
<b>Net assets</b>		
Unrestricted	8,912,364	8,598,204
Temporarily restricted (Note 11)	571,818	853,999
Permanently restricted (Note 12)	200,671	198,395
<b>Total net assets</b>	9,684,853	9,650,598
<b>Total liabilities and net assets</b>	\$ 21,519,115	\$ 18,575,014

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

PARA LOS NIÑOS

STATEMENT OF ACTIVITIES

For the year ended June 30, 2008

With comparative totals for the year ended June 30, 2007

	Unrestricted	Temporarily Restricted	Permanently Restricted	2008	2007
<b>Revenue and support</b>					
Government contracts	\$ 18,720,888	\$ -	\$ -	\$ 18,720,888	\$ 15,279,799
Contributions	2,691,347	481,881		3,173,228	2,744,434
Special events	1,049,757			1,049,757	994,935
In-kind contributions (Note 13)	564,226			564,226	668,700
Parent fees	97,120			97,120	137,330
Other income	34,833			34,833	128,926
Interest and dividends	27,578			27,578	51,096
Change in value of split interest agreement			2,276	2,276	-
Gain (loss) on investments	(22,799)			(22,799)	6,829
Net assets released from program restrictions	764,062	(764,062)		-	-
<b>Total revenue and support</b>	<u>23,927,012</u>	<u>(282,181)</u>	<u>2,276</u>	<u>23,647,107</u>	<u>20,012,049</u>
<b>Expenses</b>					
<b>Program services</b>					
Early childhood services	5,928,898			5,928,898	5,258,133
School age and youth services	3,883,096			3,883,096	2,213,829
Family services	3,432,701			3,432,701	3,156,922
Charter school	3,292,844			3,292,844	2,371,041
Youth workforce services	938,455			938,455	1,215,719
Clinical services	873,547			873,547	834,788
Youth development services	597,519			597,519	7,911
Other program services	124,218			124,218	202,274
<b>Total program services</b>	<u>19,071,278</u>	<u>-</u>	<u>-</u>	<u>19,071,278</u>	<u>15,260,617</u>
<b>Supporting services</b>					
General and administrative	2,866,017			2,866,017	2,560,227
Fundraising	1,275,557			1,275,557	618,374
<b>Total supporting services</b>	<u>4,141,574</u>	<u>-</u>	<u>-</u>	<u>4,141,574</u>	<u>3,178,601</u>
<b>Total expenses</b>	<u>23,212,852</u>	<u>-</u>	<u>-</u>	<u>23,212,852</u>	<u>18,439,218</u>
<b>Change in net assets</b>	<u>714,160</u>	<u>(282,181)</u>	<u>2,276</u>	<u>434,255</u>	<u>1,572,831</u>
<b>Net assets, beginning of year as previously stated</b>	8,598,204	853,999	198,395	9,650,598	8,077,767
<b>Prior period adjustment (Note 15)</b>	<u>(400,000)</u>			<u>(400,000)</u>	<u>-</u>
<b>Net assets, beginning of year as restated</b>	<u>8,198,204</u>	<u>853,999</u>	<u>198,395</u>	<u>9,250,598</u>	<u>8,077,767</u>
<b>Net assets, end of year</b>	<u>\$ 8,912,364</u>	<u>\$ 571,818</u>	<u>\$ 200,671</u>	<u>\$ 9,684,853</u>	<u>\$ 9,650,598</u>

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

PARA LOS NIÑOS

STATEMENT OF CASH FLOWS

For the year ended June 30, 2008

With comparative totals for the year ended June 30, 2007

	2008	2007
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ 434,255	\$ 1,572,831
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Amortization of loan for services	(33,333)	-
Depreciation and amortization	356,522	336,918
Change in value of split interest agreement	(2,276)	-
Reinvested interest and dividends	(27,578)	(7,796)
(Gain) loss on investments	22,799	(6,829)
Donated stocks	(231,059)	(25,380)
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(1,069,602)	1,100,438
(Increase) decrease in pledges receivable	(172,916)	(667,084)
(Increase) decrease in prepaid expenses and deposits	(203,683)	(74,960)
(Increase) decrease in other assets and receivables	(7,635)	6,937
Increase (decrease) in accounts payable	610,293	(958,280)
Increase (decrease) in accrued liabilities	201,865	89,692
<b>Net cash provided (used) by operating activities</b>	<b>(122,348)</b>	<b>1,366,487</b>
<b>Cash flows from investing activities:</b>		
Sale of investments	5,624,925	5,602,075
Purchase of investment	(4,718,342)	(6,204,946)
Purchase of property and equipment	(2,384,823)	(2,723,844)
<b>Net cash (used) by investing activities</b>	<b>(1,478,240)</b>	<b>(3,326,715)</b>
<b>Cash flows from financing activities:</b>		
New borrowings on lines of credit	325,000	300,000
New borrowings on notes payable	1,500,000	-
Principal payments on line of credit	-	(650,000)
Principal payments on notes payable	(93,979)	(87,184)
<b>Net cash provided (used) by financing activities</b>	<b>1,731,021</b>	<b>(437,184)</b>
<b>Net increase (decrease) in cash</b>	<b>130,433</b>	<b>(2,397,412)</b>
<b>Cash, beginning of year</b>	<b>501,138</b>	<b>2,898,550</b>
<b>Cash, end of year</b>	<b>\$ 631,571</b>	<b>\$ 501,138</b>
<b>Supplemental disclosure:</b>		
Operating activities reflect interest expense of:	<b>\$ 483,550</b>	<b>\$ 496,442</b>

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

# PARA LOS NIÑOS

## NOTES TO FINANCIAL STATEMENTS

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### 1. Organization

Para Los Niños, founded in 1980, is a child and family service agency designed to raise at-risk children out of poverty and into brighter futures through positive educational opportunities and support involving families and communities.

Para Los Niños operates the following major programs:

#### *Early Childhood Services*

Para Los Niños provides child care and development centers that provide early childhood education and enrichment activities for children from six weeks to five years of age. The centers also provide nutritious meals and snacks, and a wide array of family support services.

#### *School Age and Youth Services*

The school age and youth services program currently provides after school care for approximately 2,200 children at local schools in the Central Los Angeles area including our charter school at the Family Learning Complex and the Bandai Youth Center.

#### *Youth Workforce Services*

This program serves youth ages fourteen to twenty-one. Para Los Niños provides comprehensive workforce, post-secondary education preparation and training, including paid work experience, basic skills training, computer literacy, mentoring, career counseling, job placement, case management, and other activities.

#### *Family Services*

Through this program, families receive food, clothing, and shelter. Para Los Niños also works with families to address emotional, educational and related concerns by integrating a full range of assistance to identify the root cause of their problems and offering them support to make positive changes.

#### *Charter School*

Para Los Niños' charter elementary school program is designed to develop children's resiliency and academic achievement through meaningful participation in instruction, life skills education, and involvement in a caring community. The attributes of these programs further the children's understanding of the world and interest in the pursuit of learning.

#### *Youth Development Services*

This program assists youth with successfully transitioning from foster care to self-sufficient independent living. Youth Development Services offers current and former youth in foster care, between the ages of 14 and 21, one-on-one tutorial services, life skills training courses, and mentoring services.

continued

# PARA LOS NIÑOS

## NOTES TO FINANCIAL STATEMENTS

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### 1. **Organization, continued**

#### *Clinical Services*

This program provides high-quality mental health services to families impacted by the stresses of poverty. Counseling, therapy, and supportive services are provided to families by licensed social workers, psychologists, and a consulting psychiatrist.

Para Los Niños receives funding from city, county, state, and federal agencies. Para Los Niños also receives funding from private sources.

### 2. **Summary of Significant Accounting Policies**

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements is as follows:

#### **Basis of Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting.

#### **Accounting**

To ensure observance of certain constraints and restrictions placed on the use of resources, the accounts of Para Los Niños are maintained in accordance with the principles of net asset accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into net asset classes that are in accordance with specified activities or objectives. Accordingly, all financial transactions have been recorded and reported by net asset class as follows:

**Unrestricted.** These generally result from revenue generated by receiving unrestricted contributions, providing services, and receiving interest from investments less expenses incurred in providing program related services, raising contributions, and performing administrative functions.

**Temporarily Restricted.** Para Los Niños reports gifts of cash and other assets as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from program or capital restrictions. Temporarily restricted support that is received and completely released for its restricted purpose during the same period is reported as unrestricted.

# PARA LOS NIÑOS

## NOTES TO FINANCIAL STATEMENTS

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### 2. Summary of Significant Accounting Policies, continued

**Permanently Restricted.** These net assets are restricted by donors who stipulate that resources are to be maintained permanently, but permit Para Los Niños to expend all of the income (or other economic benefits) derived from the donated assets.

#### **Accounts Receivable**

Accounts receivable consists primarily of government contract and grant fees earned for the performance of services.

#### **Contributions and Pledges Receivable**

Unconditional contributions, including pledges recorded at estimated net realizable value, are recognized as revenue in the period received. Para Los Niños reports unconditional contributions as restricted support if they are received with donor stipulations that limit the use of the donated assets.

#### **Investments**

Para Los Niños values its investments at fair value. Unrealized gains or losses (including investments bought, sold, and held during the year) are reflected in the Statement of Activities as gain (loss) on investments. Money market and similar liquid accounts held at securities institutions which are not used for operations are included in investments.

#### **Concentration of Credit Risks**

The primary accounts receivable balance outstanding at June 30, 2008 consists of government contract receivables due from county, state, and federal granting agencies. Concentration of credit risks with respect to trade receivables are limited, as the majority of Para Los Niños' receivables consist of earned fees from contract programs granted by governmental agencies.

Para Los Niños primarily holds investments in the form a liquid asset fund and money market funds. The Chief Financial Officer routinely reviews market values of such investments.

Approximately 79% of Para Los Niños' total revenue is derived from governmental agencies.

#### **Property and Equipment**

Property and equipment are recorded at cost if purchased or at fair value at the date of donation if donated. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets. Maintenance and repair costs are charged to expense as incurred. Property and equipment are capitalized if the cost of an asset is greater than or equal to five hundred dollars and the useful life is greater than one year. However, property and equipment purchased with grant or contract funds are expensed when purchased since these items are deemed the property of the funding agency. When the property is no longer in use, it reverts back to the funding agency, or if the property is sold, the funding agency determines the use of the proceeds.

continued

# PARA LOS NIÑOS

## NOTES TO FINANCIAL STATEMENTS

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### 2. Summary of Significant Accounting Policies, continued

#### **Donated Materials and Services**

Contributions of donated non-cash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair value in the period received. For the year ended June 30, 2008, Para Los Niños recorded contributions of \$564,226 for donated materials and services (see Note 13).

#### **Income Taxes**

Para Los Niños is exempt from taxation under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d.

#### **Functional Allocation of Expenses**

Costs of providing Para Los Niños' programs and other activities have been presented in the Statement of Activities. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. Para Los Niños uses square footage and salary dollars to allocate indirect costs.

#### **Use of 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 reported amounts of assets, liabilities, revenues, and expenses as of the date and for the period presented.

#### **Comparative Totals**

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with Para Los Niños' financial statements for the year ended June 30, 2007 from which the summarized information was derived.

#### **Reclassification**

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform to the presentation in the current year financial statements.

continued

# PARA LOS NIÑOS

## NOTES TO FINANCIAL STATEMENTS

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### 3. Pledges Receivable

Pledges receivable are recorded as support when pledged unless designated otherwise. Additionally, all pledges are valued at estimated fair value at June 30, 2008. The total amount of pledges receivable at June 30, 2008 of \$870,000 are deemed fully collectible; therefore, no allowance for doubtful accounts has been recorded. The pledges receivable are expected to be collected as follows:

Within one year	\$835,000
One to three years	<u>35,000</u>
	<u>\$870,000</u>

No discount on pledges receivable was recorded on the non-current pledges as the amount was not deemed material to the financial statements.

### 4. Split Interest Agreement

Para Los Niños has a 12.5% interest in a perpetual charitable remainder trust held by a third party, who only values the trust in December of each year. Under the terms of the trust, Para Los Niños will receive, in perpetuity, quarterly payments of the trust's net distributable income. Para Los Niños records the quarterly distributions as contributions when received. Para Los Niños' interest in the trust of \$150,671 at June 30, 2008 is based on the December 31, 2007 valuation.

### 5. Investments

Investments at June 30, 2008 consist of the following:

Liquid asset fund	\$63,390
Money market funds	<u>3,240</u>
	<u>\$66,630</u>

Included in the liquid asset fund of \$63,390 is a permanently restricted asset (corpus) of \$50,000. The endowment account balance of \$63,390 reflects the corpus of \$50,000 plus earnings. The earnings are available for unrestricted use.

# PARA LOS NIÑOS

## NOTES TO FINANCIAL STATEMENTS

### 6. Property and Equipment

Property and equipment at June 30, 2008 consist of the following:

Land	\$ 5,916,080
Building	4,230,815
Building improvements	6,810,916
Leasehold improvements	841,880
Transportation equipment	563,320
Office equipment	532,148
Classroom equipment	116,275
Land improvements	277,614
Furniture and fixtures	82,819
Construction in progress	155,495
Maintenance equipment	<u>5,539</u>
	19,532,901
Less: accumulated depreciation	<u>(3,078,125)</u>
	<u>\$16,454,776</u>

### 7. Accrued Liabilities

Accrued liabilities at June 30, 2008 consist of the following:

Accrued vacation	\$ 322,306
Unearned contract revenue	203,736
Accrued payroll and related liabilities	116,761
Other accrued liabilities	<u>392,238</u>
	<u>\$1,035,041</u>

### 8. Lines of Credit

Para Los Niños has a revolving line of credit with a bank in the amount of \$1,000,000, secured by accounts receivable, at an interest rate of 1% over the prime rate (5% at June 30, 2008). The line is due to mature in August 2008. At June 30, 2008, \$325,000 was outstanding. Subsequent to year end this line of credit was renewed and the maturity date was extended to November 2009.

Para Los Niños has a revolving line of credit with a bank in the amount of \$125,000, secured by a first priority interest in Para Los Niños' personal property, at an interest at 1% over the prime rate (5% at June 30, 2008). The line is due to mature in August 2008. There was no outstanding balance at June 30, 2008. Subsequent to year end this line of credit was increased to \$500,000 and the maturity date was extended to August 2009.

continued

# PARA LOS NIÑOS

## NOTES TO FINANCIAL STATEMENTS

### 9. Notes Payable

Notes payable at June 30, 2008 consist of the following:

Note payable to a bank, secured by real property, monthly payments of \$26,966, interest only at 7.9%, due July 2013.	\$4,090,938
Note payable to a bank, secured by real property, monthly payments of \$9,095, including interest at 5.9%, due November 2014.	1,324,952
Note payable to a bank, secured by real property, monthly payments of \$7,079, including interest at 5.375%, due June 2023.	1,250,000
Note payable to a bank, secured by real property, monthly payments of \$840, interest only at 1% until 2013, then fully amortized over remaining eighteen years, due July 2031.	1,009,062
Note payable to the government, secured by real property, non-interest bearing. The principal amortizes at the rate of \$33,333 per year. At June 30, 2020, the debt will be completely liquidated. Para Los Niños is required to provide certain services in return for obtaining this financing.	366,667
Note payable to a bank, secured by real property, monthly payments of \$5,151, including interest at 8.25%, due November 2015.	340,848
Note payable to a government agency, secured by real property, no interest. The principal amortizes at the rate of \$50,000 per year. At June 30, 2013, the debt will be completely liquidated. Para Los Niños is required to provide certain services in return for obtaining this financing.	250,000
Note payable to a bank, secured by real property, monthly payments of \$2,945, including interest at 8.25%, due September 2015.	191,714

continued

PARA LOS NIÑOS

NOTES TO FINANCIAL STATEMENTS

9. Notes Payable, continued

Note payable to a bank, secured by real property, current monthly payments of \$2,101, including variable interest currently at 6.23%, due November 2014.

122,715  
\$8,946,896

Maturities for notes payable are as follows:

Year ended June 30,

2009	\$ 206,222
2010	217,170
2011	227,293
2012	238,199
2013	229,117
Thereafter	<u>7,828,895</u>
	<u>\$8,946,896</u>

10. Commitments and Contingencies

Obligations Under Operating Leases

Para Los Niños leases various equipment and space under operating leases with various terms. Future minimum payments, by year and in the aggregate, under these leases with initial or remaining terms of one year or more, consist of the following:

Year ended June 30,

2009	\$189,553
2010	164,954
2011	137,067
2012	136,714
2013	<u>85,348</u>
Total	<u>\$715,636</u>

Rent expense under operating leases for the year ended June 30, 2008 was \$429,749, which includes month-to-month leases.

continued

# PARA LOS NIÑOS

## NOTES TO FINANCIAL STATEMENTS

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### 11. Temporarily Restricted Net Assets

Temporarily restricted net assets at June 30, 2008 consist of the following:

Lead and obesity education	\$213,668
Lee y seras	70,524
Childcare	88,786
Pfaffinger	29,967
East LA afterschool	27,120
Yosemite	25,394
ECS training	25,000
BITSA	25,000
2009-2010 fiscal year (time restriction)	10,000
Other	<u>56,359</u>
	<u>\$571,818</u>

### 12. Permanently Restricted Net Assets

Permanently restricted net assets represent contributions which the donor has stipulated that the principal is to be kept intact in perpetuity and only the interest and dividends therefrom may be expended for the needs of the organization and children. At June 30, 2008 permanently restricted net assets were \$200,671.

### 13. In-kind Contributions

Contributions in-kind for the year ended June 30, 2008 consist of the following:

Meals and food	\$492,661
Education and entertainment	<u>71,565</u>
	<u>\$564,226</u>

continued

# PARA LOS NIÑOS

## NOTES TO FINANCIAL STATEMENTS

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### **14. Subsequent Events**

On July 1, 2008, Para Los Niños began operating the Joy Picus Child Care Center and the Eisner Pediatric Child Development Center.

On July 1, 2008, Para Los Niños began operating the Para Los Niños Charter Middle School.

The State of California was expected to provide approximately \$6,000,000 in funding for Para Los Niños' programs for the year ending June 30, 2009. Into September 2008, the State had not passed a comprehensive budget. As a result, Para Los Niños had delayed or reduced many of its operational activities. Para Los Niños' management secured a \$1,500,000 line of credit and does not expect the State's budget impasse to have severe long-term consequences on Para Los Niños or its programs.

### **15. Prior Period Adjustment**

Net assets at July 1, 2007 have been restated to record a government note payable for property rehabilitation which was previously recorded in error as a contribution. Had the transaction been properly recorded, notes payable would have increased by \$400,000 and contributions would have decreased by \$400,000. Correspondingly, unrestricted net assets would have decreased by \$400,000.

**SUPPLEMENTAL SCHEDULE**

PARA LOS NIÑOS

SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS  
For the year ended June 30, 2008

Agency/Program Grant Title	Contract Number	Federal CPDA Number	Governmental Revenue		Program Expenditures From Governmental Revenue
			Federal	Non-federal	
<b>Federal awards</b>					
<b>Major awards</b>					
U.S. Department of Labor:					
Pass-through, Community Development Department:					
Workforce Investment Act - Youth Opportunity Grants	C-112502		\$ 780,678	\$ -	\$ 780,678
Summer Youth Jobs	C-112503		91,453		91,453
Pass-through, Employment Development Department:					
Workforce Investment Act - Youth Opportunity Grants	R-659705		158,454		158,454
		17.259	1,030,585		1,030,585
U.S. Department of Education:					
Title I Grants to Local Education Agencies		84.010	410,308		410,308
<b>Total major awards</b>			<b>1,440,893</b>		<b>1,440,893</b>
<b>Non-major awards</b>					
U.S. Department of Health and Human Services:					
Pass-through County of Los Angeles Department of Children and Family Services:					
Promoting Safe and Stable Families		93.556	841,404		841,404
U.S. Department of Agriculture:					
Pass-through, State of California Department of Education:					
Child and Adult Care Food Program		10.558	242,669	22,648	265,317
National School Lunch Program	19-64733-6120489-01	10.555	60,756	4,654	65,410
U.S. Department of Education:					
Pass-through Los Angeles Unified School District:					
Twenty-first Century Community Learning Centers		84.287	1,999,926		1,999,926
U.S. Department of Housing and Urban Development:					
Pass-through, City of Los Angeles Community Development Department:					
Community Development Block Grants					
Neighborhood Action Program (07/08)	104737		66,718		66,718
Neighborhood Action Program (08/09)	104737		27,077		27,077
		14.218	93,795		93,795
U.S. Department of Health and Human Services:					
Pass-through, County of Los Angeles Department of Mental Health:					
Medical Assistance Programs	MH-120053	93.778	477,550	477,550	955,100
U.S. Agency of Federal Emergency Management:					
Pass-through, United Way:					
Emergency Food and Shelter Program	SB 083000-085/ LA 089500-045	83.523	26,829		26,829
U.S. Department of Education:					
Pass-through State of California Department of Education:					
Child Care and Development Block Grant					
Instructional materials	CIMS-6263				
Infant Toddler Resource	CCAP-7173		3,290		3,290
School Age Resource	CSCC-7121		4,297		4,297
		93.575	7,587		7,587
<b>Total non-major awards</b>			<b>3,750,516</b>	<b>504,852</b>	<b>4,255,368</b>
<b>Total federal awards</b>			<b>5,191,409</b>	<b>504,852</b>	<b>5,696,261</b>
<b>Non-federal awards</b>					
State of California Department of Education:					
General Center Child Care	CCTR-7180			3,394,067	3,394,067
State Pre-school	CPRE-7167			1,298,834	1,298,834
Full-Day Pre-school	CFDP-7031			940,459	940,459
Extended Day Care- Latchkey	CLTK-7039 CRPM-6062			924,329	924,329
Charter School				2,723,065	2,723,065
County of Los Angeles Department of Child and Family Services:					
Youth Development Services	06-010-6			1,089,054	1,089,054
Children and Families Commission of San Bernardino County:					
Ontario Family Resource Center	D5069A2			362,696	362,696
Ontario Family Parenting Education				99,323	99,323
Children and Families First Proposition 10 Commission/First 5 LA:					
School Readiness Initiative	00519			226,142	226,142
Partnership for Families	00685			1,346,654	1,346,654
Partnership for Families - SPA 6				140,847	140,847

See independent auditors' report.

PARA LOS NIÑOS

SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS  
 For the year ended June 30, 2007  
 continued

	Contract Number	Federal CFDA Number	Governmental Revenue		Program Expenditures From Governmental Revenue
			Federal	Non-federal	
<b>Non-federal awards, continued</b>					
Los Angeles Unified School District: After School Learning and Safe Neighborhood				210,125	210,125
Department of Children and Family Services: AB1733/2994 Child Abuse Program	02-025-43			78,883	78,883
Los Angeles Universal Preschool				117,653	117,653
Other				72,496	72,496
<b>Total non-federal awards</b>				<b>13,024,627</b>	<b>13,024,627</b>
<b>Total federal and non-federal awards</b>			<b>\$ 5,191,409</b>	<b>\$ 13,529,479</b>	<b>\$ 18,720,888</b>

**Summary of Significant Accounting Policies:**

1. Basis of Accounting - The Schedule of Expenditures of Federal and Non-federal Awards has been reported on the accrual basis of accounting.
2. Para Los Niños is exempt from income taxation under Internal Revenue Code Section 501(c)(3) and California Revenue Taxation Code Section 23701d.

**ADDITIONAL INFORMATION**



Harrington Group  
CERTIFIED PUBLIC ACCOUNTANTS, LLP

J. Joseph Harrington  
Job M. Quesada  
Sean E. Cain  
Tonetta L. Conner

**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***

**To the Board of Directors  
Para Los Niños**

We have audited the financial statements of Para Los Niños as of and for the year ended June 30, 2008 and have issued our report thereon dated December 19, 2008. 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.

**Internal Control Over Financial Reporting.** In planning and performing our audit, we considered Para Los Niños' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Para Los Niños' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Para Los Niños' internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Para Los Niños' ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Para Los Niños' financial statements that is more inconsequential will not be prevented or detected by Para Los Niños' internal control.

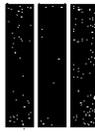
A material weakness is a significant deficiency, or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Para Los Niños' internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

**Compliance and Other Matters.** As part of obtaining reasonable assurance about whether Para Los Niños' financial statements are free of 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*.

This report is intended solely for the information and use of the audit committee, management, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

San Marino, California  
December 19, 2008



Harrington Group  
CERTIFIED PUBLIC ACCOUNTANTS, LLP

J. Joseph Harrington  
Job M. Quesada  
Sean E. Cain  
Tonetta L. Conner

Report on Compliance With Requirements Applicable to Each Major  
Program and on Internal Control Over Compliance in Accordance With  
OMB Circular A-133

To the Board of Directors  
Para Los Niños

**Compliance.** We have audited the compliance of Para Los Niños with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. Para Los Niños' major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility Para Los Niños' management. Our responsibility is to express an opinion on Para Los Niños' 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 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 Para Los Niños' 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 on Para Los Niños' compliance with those requirements.

In our opinion, Para Los Niños complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

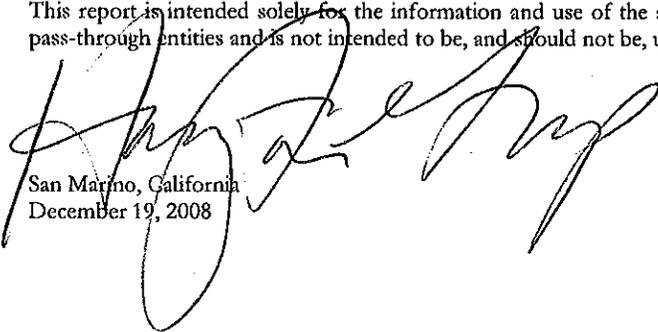
**Internal Control Over Compliance.** The management of Para Los Niños is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Para Los Niños' internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures 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 Para Los Niños' internal control over compliance.

A *control deficiency* in Para Los Niños' internal control over compliance that 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects Para Los Niños' ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not prevent or detected by Para Los Niños' internal control.

A material weakness is a significant deficiency or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by Para Los Niños' internal control.

Our consideration of internal control over compliance was for limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weakness. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above.

This report is intended solely for the information and use of the audit committee, management, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

  
San Marino, California  
December 19, 2008

**PARA LOS NIÑOS**  
**Schedule of Findings and Questioned Costs**  
For the year ended June 30, 2008

**Section I – Summary of Auditor’s Results**

Financial Statements

Type of auditor’s report issued:		unqualified
Internal control over financial reporting:		
• Material weakness(es) identified?	___yes	___x___no
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	___yes	___x___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 that are not considered to be material weaknesses?	___yes	___x___none reported
Type of auditor’s report issued on compliance for major programs:		unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	___yes	___x___no

Dollar threshold used to distinguish between Type A and Type B Solutions:	300,000
Auditee qualified as low-risk auditee?	___x___yes      ___no

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
17.259	U. S. Department of Labor: Pass-through City of Los Angeles, Community Development Department: Pass-through State of California, Economic Development Department: Workforce Investment Act Youth Activities
84.010	U. S. Department of Education: Title I Grants to Local Education Agencies

**Section II – Financial Statements Findings**

There are no findings required to be reported in accordance with *Generally Accepted Government Auditing Standards*.

**Section III – Federal Award Findings and Questioned Costs**

There are neither findings nor questioned costs for Federal awards as defined in OMB Circular A-133.

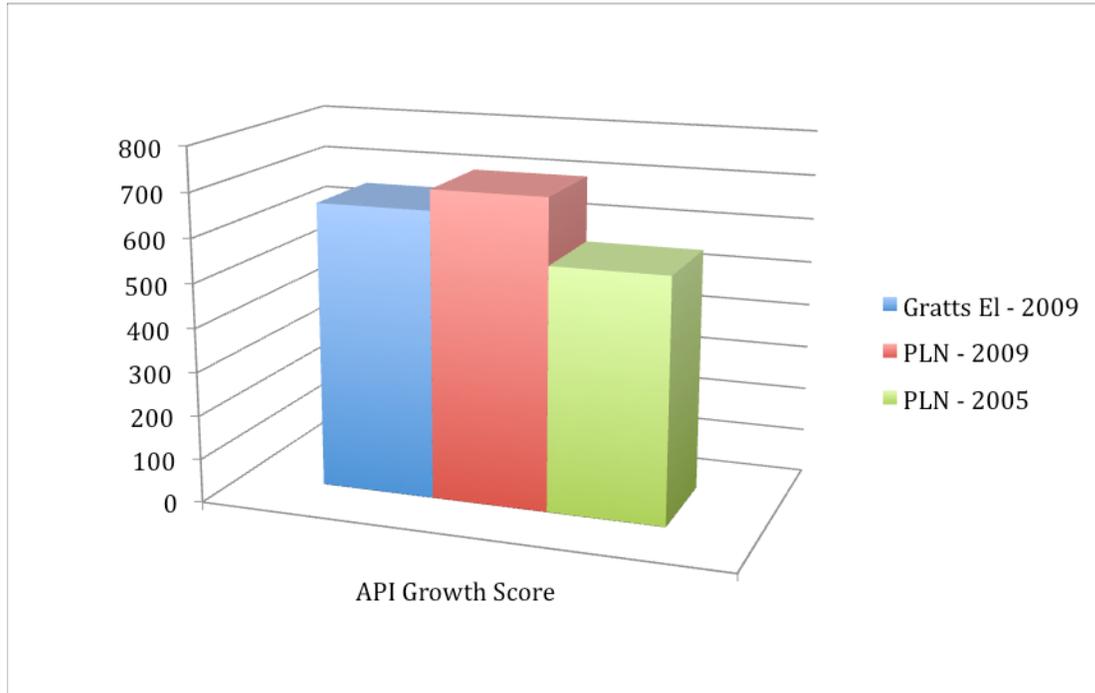
**Section IV – Summary Schedule of Prior Year Findings**

None.

## APPENDIX D

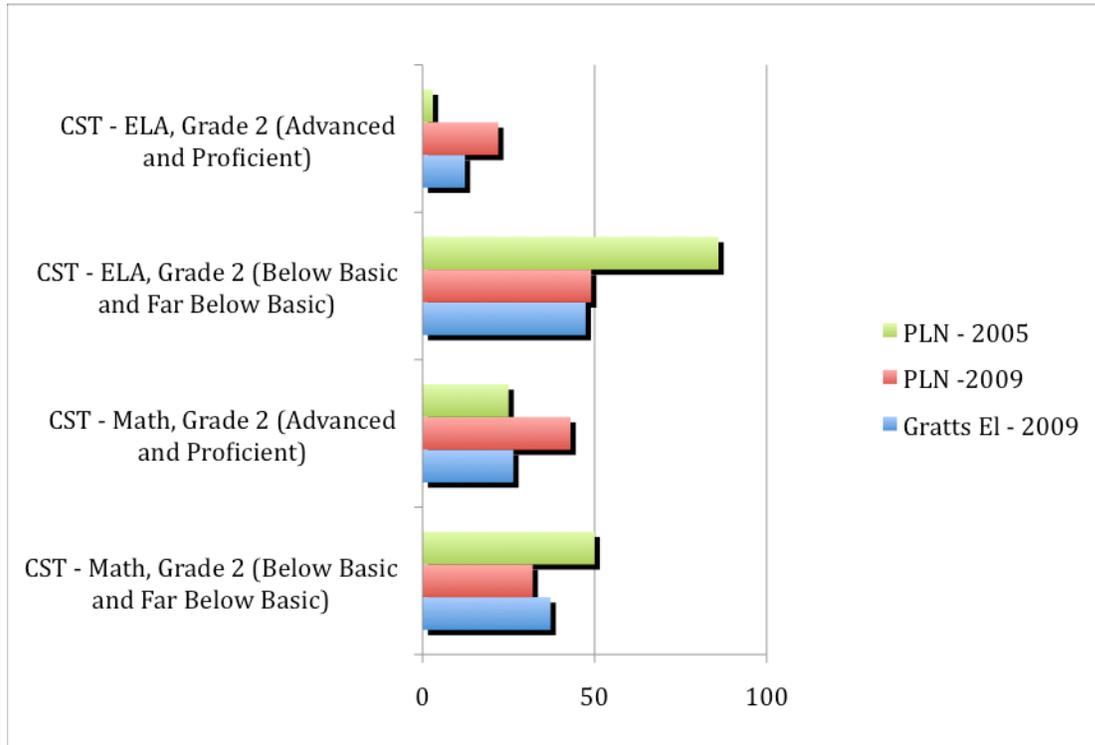
### Para Los Niños Charter Elementary School API and CST Growth 2005-2009

#### *PLN Charter Elementary School API Growth*



Between 2005 and 2009, API scores at our Charter Elementary School increased by 148 points. In 2009, PLN – Charter Elementary School had an API score 47 points higher than Gratts Elementary School.

*PLN Charter Elementary School CST Growth*



Between 2005 and 2009, PLN – Charter Elementary School was successful in both increasing the percentage of students in Grade 2 scoring Advanced of Proficient on the CST in ELA and Math and in decreasing the percentage of students in Grade 2 scoring Below Basic and Far Below Basic in ELA and Math. In Grade 2 ELA and Math, PLN – Charter School has a higher percentage of students scoring Advanced and Proficient than Gratts Elementary School. In Grade 2 Math, PLN – Charter School has the same number of students scoring Below Basic or Far Below Basic in ELA and fewer students scoring Below Basic and Far Below Basic in Math.





Los Angeles Area  
Chamber of Commerce

January 8, 2010

Mr. Ramón Cortines  
Superintendent  
Los Angeles Unified School District  
333 S. Beaudry Street  
Los Angeles, CA 90017

Dear Superintendent Cortines:

I write this letter as a strong supporter of Para Los Niños, which is an active member of the Los Angeles Area Chamber of Commerce and a recognized leader in the areas of education and workforce training.

For the past several years, the Chamber has partnered with the Para Los Niños Youth Workforce Services program and we have found them to be an exemplary service provider. Through strong community collaborations, and using the LA Youth at Work Job Skills Workshop curriculum developed by the Chamber and partnering on Work Readiness Certification sessions, Para Los Niños is effectively preparing and training hundreds of young adults every year for success in the workforce.

What makes Para Los Niños unique is its integrated network of services. While the organization boosts the capacity for young adults to compete in the economic marketplace, it also provides family support services that ensure that all families are prepared to provide their children with a healthy environment that is well-equipped to meet their emotional and developmental needs. I have visited the organization's elementary school in Downtown numerous times, and I am continually impressed by the caliber of the curriculum and additional resources they provide to students and their families.

During their nearly 30-years of service to economically disadvantaged children, youth and families in Southern California, they have consistently stayed focused on helping neighborhoods succeed.

Based on experience, I know Para Los Niños is dedicated to continuing to serve the Gratts Primary Center community with its usual commitment to excellence.

Sincerely,

Gary Toebben  
President/CEO  
Los Angeles Area Chamber of Commerce



" Our Town, Your Town, Koreatown. Improving Quality of Life for Over 30 Year."

January 8, 2010

Mr. Ramón Cortines  
Superintendent  
Los Angeles Unified School District  
333 S. Beaudry  
Los Angeles, CA 90017

Dear Superintendent Cortines:

The Koreatown Youth and Community Center (KYCC) is a proud partner of Para Los Niños and supports its application to run the new Gratts Primary Center under the Public School Choice initiative.

Among our services, KYCC offers individual, family, and group counseling for victims and those at-risk of child abuse and neglect including educational workshops to raise community awareness about child abuse. For the past four years, we have been part of a collaborative with Para Los Niños to serve our shared constituencies in the Pico Union community. Given the extreme poverty experienced by these families and their children, they are especially prone to child abuse and neglect.

We have the deepest regard for the type of comprehensive and integrated approach taken by Para Los Niños in its educational and social service programs. This will serve the children and families of the Gratts area well and will enhance their chances at success.

As you decide who will operate the new Gratts Primary Center, we hope that you will give serious consideration to the application of Para Los Niños.

Sincerely,

A handwritten signature in black ink, appearing to read 'John Ho Song', is written over the word 'Sincerely,'.

John Ho Song  
Executive Director

**Main Office**

3727 West 6th Street, Suite 300  
Los Angeles, CA 90020-5105  
(213) 365-7400  
(213) 927-0017 fax

**Children & Family Services**

680 South Wilton Place  
Los Angeles, CA 90005-3200  
(213) 365-7400  
(213) 383-1280 fax

**Children's Center**

1140 Crenshaw Boulevard  
Los Angeles, CA 90019-3146  
(323) 297-0038  
(323) 297-0042 fax

**Environmental Services**

1319 West Pico Street  
Los Angeles, CA 90015-2421  
(213) 743-8750  
(213) 743-8755 fax

One day, all children in this nation will have the opportunity to attain an excellent education.

TEACHFORAMERICA

### APPENDIX F3

#### Letter of Support – Teach for America

Gisselle Acevedo  
President/CEO  
Para Los Ninos  
500 Lucas Avenue, Los Angeles, 90017

12-14-09

Teach For America-Los Angeles is proud to support Para Los Niños' aim to build stronger, more stable families and brighter futures for children, ensuring children and communities are moving out of poverty and onto more successful futures.

To this end Teach For America- Los Angeles has elected to partner with Para Los Niños to support its application under the LAUSD Public School Choice Process. In particular we will support the recruitment of a highly effective teaching force that demonstrates a diversity of skill sets, background and experiences, who are trained in culturally relevant and responsive pedagogy, and who will use data in a collaborative manner to target supports for students and adults. Teach For America corps members in the schools Para Los Niños operates will positively contribute to establishing a culture of continuous improvement and accountability for student learning.

As an organization Teach For America-Los Angeles has been recruiting, and developing talented teachers and school leaders who are knowledgeable and passionate about education for all students in Los Angeles, for nearly 20 years. During this period of time we have recruited more than 1,200 teachers to Los Angeles. These talented individuals have gone on to become leaders in our community, including six elected officials and 42 high performing school leaders.

Across the nation, we have trained and supported almost twenty thousand teachers in communities and schools where the achievement gap is most pronounced. Our teachers have worked with nearly 3 million children living at or near the poverty line, the vast majority of whom are African American or Latino/Hispanic students who are performing well below their peers in higher-income neighborhoods.

For two decades, Teach For America has been learning about what distinguishes highly effective teachers in low-income communities. We frequently observe teachers in person and on video to gather qualitative evidence of their actions in and around the classroom. We interview them and facilitate reflection about their processes, purposes, and beliefs. We review teachers' planning materials, assessments, and student work. We survey teachers in our program at least four times a year about what training and support structures are most influential in their teaching practice. These findings are then incorporated into our teacher development model.



AN AMERICORPS PROGRAM

One day, all children in this nation will have the opportunity to attain an excellent education.

TEACHFORAMERICA

After individuals join Teach For America's corps, we focus our efforts on training them to be highly successful beginning teachers. Our model of teacher preparation, support, and development revolves around five key drivers of new teacher learning and performance. At the center of our model is experiential learning, or what teachers learn first-hand from their classroom experiences and from the progress their students make. Experiential learning includes using data on student achievement to drive reflection and feedback. This helps corps members analyze the relationship between their actions and student outcomes. In addition, we ensure corps members have a foundation of core knowledge in instructional planning and delivery, classroom management and culture, content and pedagogy, learning theory, and other areas. We provide support tools such as student learning assessments, lesson plans, and sample letters to parents. We give corps members the opportunity to learn from the examples of other excellent teachers, both live and virtual. Finally, we facilitate a community of shared purpose, values, and support, fostering connections among corps members so they can take risks, ask for help, experiment, learn from colleagues, and sustain themselves, both physically and emotionally.

Our corps members are committed to ensuring that they are employing instructional strategies to meet the needs of all learners. As part of their independent work, corps members read a set of textbooks that Teach For America has developed, conduct observations of experienced teachers, and complete written and reflective exercises. This includes *Diversity, Community, and Achievement*, which examines diversity related issues new teachers may encounter, particularly in the context of race, class, and the achievement gap, and *Learning Theory* which focuses on learner-driven instructional planning. It considers how students' cognitive development and individual learning profiles should help inform corps members' instructional and classroom management decisions.

In addition to providing a comprehensive text and curriculum sessions on Diversity, Community and Achievement during the summer training institute, Teach For America provides incoming corps members with an overview of the diversity and history of communities in which they serve through panels with local community leaders, recommend readings, and small group discussions during regional orientation. Moreover, we build partnerships with organizations such as Sponsorship for Educational Opportunities (SEO), United Negro College Fund (UNCF), The National Council of La Raza, National Black and Hispanic MBA Associations, National Urban League, and have launched a number of broad diversity and inclusiveness initiatives to raise awareness in communities of color.

Our teachers set big goals that are ambitious, measurable, and meaningful for their students. They invest students and their families through a variety of strategies to work hard to reach those ambitious goals. They plan purposefully by focusing on where students are headed, how success will be defined, and what path to students' growth is most efficient. Our teachers execute effectively by monitoring progress and adjusting course to ensure that every action contributes to student learning. Teach For America corps members continuously increase their effectiveness by reflecting critically on their progress, identifying root causes of problems, and implementing



AN AMERICORPS PROGRAM

One day, all children in this nation will have the opportunity to attain an excellent education.



solutions. Finally, they work relentlessly in light of their conviction that they have the power to work past obstacles for student learning.

Additionally, each corps member is supported by a Program Director for the duration of their two year commitment. Program directors hold teachers accountable for producing data driven results within their classroom and facilitate co-investigation of teacher effectiveness. In, 2008 more than two-thirds of our first and second-year corps members generated 18 months of learning in a 10 month period of time.

National research has also borne out our impact. Independent studies have demonstrated the added value of Teach For America corps members. For example, one study analyzing student exam data from 2000 through 2006, found that Teach For America corps members were, on average, more effective than non-Teach For America teachers in all subject areas, and especially in math and science. That was true even when Teach For America teachers were compared with experienced and fully certified teachers. These findings were confirmed in a 2009 update of the study, which employed a larger sample of corps members and additional comparison groups. In all cases, the positive impact of having a Teach For America teacher was two or three times that of having a teacher with three or more years of experience. Research on Teach For America corps members teaching in LAUSD has substantiated this impact, finding that TFA teachers produce statistically significant gains for students when compared to non-TFA teachers regardless of years of experience.

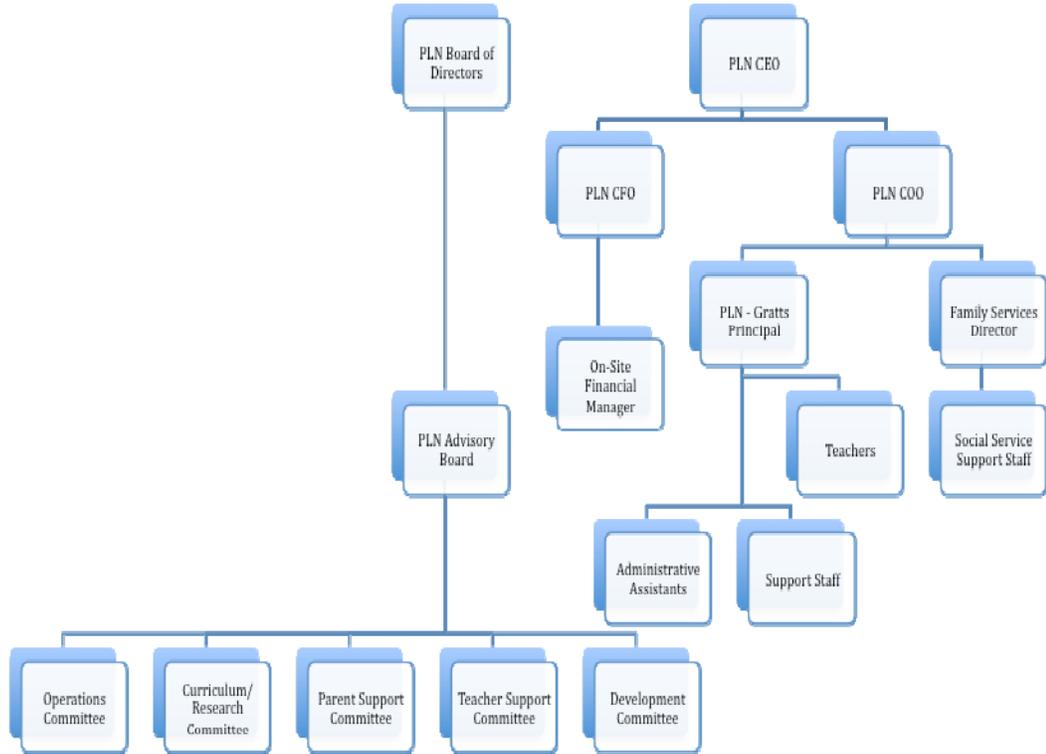
As part of our community partnership with Para Los Niños, we are committed to providing corps members to support Para Los Niños' efforts to build a diverse staff, to broaden a partnership begun in 2009. We are proud to have a current corps member teaching at Para Los Niños Middle School. As a partner with Para Los Niños we look forward to expanding our presence within the schools it applies to operate, serving as a pipeline for a diverse and effective teaching staff.



AN AMERICORPS PROGRAM

# APPENDIX G

## PLN – Gratts Primary Center Governance Flow Chart



**APPENDIX H1**

PLN – Gratts Primary Center Scope and Sequence

<b><u>KINDERGARTEN</u></b>	
<b>Exit Outcome:</b> At the end of the Kindergarten Year, students will present a collaborative project that demonstrates their understanding of the Big Ideas and shows their ability to classify items and describe the rationale for their system of classification.	
<b>Science</b>	
<b><u>Big Idea: Constancy and Change</u></b>	
Physical Science	<p>1. Properties of materials can be observed, measured, and predicted. As a basis for understanding this concept:</p> <ul style="list-style-type: none"> <li>a. Students know objects can be described in terms of the materials they are made of (e.g., clay, cloth, paper) and their physical properties (e.g., color, size, shape, weight, texture, flexibility, attraction to magnets, floating, sinking).</li> <li>b. Students know water can be a liquid or a solid and can be made to change back and forth from one form to the other.</li> <li>c. Students know water left in an open container evaporates (goes into the air) but water in a closed container does not.</li> </ul>
Earth Science	<p>3. Earth is composed of land, air, and water. As a basis for understanding this concept:</p> <ul style="list-style-type: none"> <li>a. Students know characteristics of mountains, rivers, oceans, valleys, deserts, and local landforms.</li> <li>b. Students know changes in weather occur from day to day and across seasons, affecting Earth and its inhabitants.</li> <li>c. Students know how to identify resources from Earth that are used in everyday life and understand that many resources can be conserved.</li> </ul>
<b><u>Big Idea: Form and Function</u></b>	
Life Science	<p>2. Different types of plants and animals inhabit the earth. As a basis for understanding this concept:</p> <ul style="list-style-type: none"> <li>a. Students know how to observe and describe similarities and differences in the appearance and behavior of plants and animals (e.g., seed-bearing plants, birds, fish, insects).</li> <li>b. Students know stories sometimes give plants and animals attributes they do not really have.</li> <li>c. Students know how to identify major structures of common plants and animals (e.g., stems, leaves, roots, arms, wings, legs).</li> </ul>

Investigation and Experimentation	<p>4. Scientific progress is made by asking meaningful questions and conducting careful investigations. As a basis for understanding this concept and addressing the content in the other three strands, students should develop their own questions and perform investigations. Students will:</p> <ol style="list-style-type: none"> <li>Observe common objects by using the five senses.</li> <li>Describe the properties of common objects.</li> <li>Describe the relative position of objects by using one reference (e.g., above or below).</li> <li>Compare and sort common objects by one physical attribute (e.g., color, shape, texture, size, weight).</li> <li>Communicate observations orally and through drawings.</li> </ol>
<b>Mathematics</b>	
Number Sense	<p>1.0 Students understand the relationship between numbers and quantities (i.e., that a set of objects has the same number of objects in different situations regardless of its position or arrangement)</p> <p>2.0 Students understand and describe simple additions and subtractions</p> <p>3.0 Students use estimation strategies in computation and problem solving that involve numbers that use the ones and tens places:</p>
Algebra and Functions	1.0 Students sort and classify objects
Measurement and Geometry	<p>1.0 Students understand the concept of time and units to measure it; they understand that objects have properties, such as length, weight, and capacity, and that comparisons may be made by referring to those properties</p> <p>2.0 Students identify common objects in their environment and describe the geometric features</p>
Statistics, Data Analysis, and Probability	1.0 Students collect information about objects and events in their environment
Mathematical Reasoning	<p>1.0 Students make decisions about how to set up a problem:</p> <p>2.0 Students solve problems in reasonable ways and justify their reasoning</p>
<b>Technology</b>	
Creativity and Innovation	- Students apply existing knowledge to generate new ideas, products, or processes.
Communication and Collaboration	- Students interact, collaborate, and publish with peers, experts, or others employing a variety of digital environment and media.
Digital Citizenship	- Students exhibit a positive attitude toward using technology that supports collaboration, learning, and productivity.
Technology Operations and Concepts	- Students transfer current knowledge to learning of new technologies.

<b>English Language Arts</b>	
Reading	<p>1.0 Students know about letters, words, and sounds. They apply this knowledge to read simple sentences.</p> <p>2.0 Students identify the basic facts and ideas in what they have read, heard, or viewed. They use comprehension strategies (e.g., generating and responding to questions, comparing new information to what is already known).</p> <p>3.0 Students will listen to and respond to stories based on well-known characters, themes, plots, and settings.</p>
Writing	1.0 Students will write words and brief sentences that are legible.
Written and Oral English Language Conventions:	1.0 Students will write and speak with a command of Standard English conventions.
Listening and Speaking:	<p>1.0 Students will listen and respond to oral communication. They will speak in clear and coherent sentences.</p> <p>2.0 Students will deliver brief recitations and oral presentations about familiar experiences or interests, demonstrating command of organization and delivery strategies.</p>
<b>Social Science</b>	
<b>Big Idea: Past and Present</b>	
	<p>K.1 Students understand that being a good citizen involves acting in certain ways.</p> <p>K.2 Students recognize national and state symbols and icons such as the national and state flags, the bald eagle, and the Statue of Liberty.</p> <p>K.3 Students match simple descriptions of work that people do and the names of related jobs at the school, in the local community, and from historical accounts.</p> <p>K.4 Students compare and contrast the locations of people, places, and environments and describe their characteristics.</p> <p>K.5 Students put events in temporal order using a calendar, placing days, weeks, and months in proper order.</p> <p>K.6 Students understand that history relates to events, people, and places of other times.</p>

**FIRST GRADE**

**Exit Outcome:** At the end of the First Grade, students will present a collaborative project that demonstrates their understanding of the Big Ideas and shows their ability to make comparisons and represent data as a means of communicating an idea.

**Science**

**Big Idea: Interdependence**

Life Science

2. Plants and animals meet their needs in different ways. As a basis for understanding this concept:
  - a. Students know different plants and animals inhabit different kinds of environments and have external features that help them thrive in different kinds of places.
  - b. Students know both plants and animals need water, animals need food, and plants need light.
  - c. Students know animals eat plants or other animals for food and may also use plants or even other animals for shelter and nesting.
  - d. Students know how to infer what animals eat from the shapes of their teeth (e.g., sharp teeth: eats meat; flat teeth: eats plants).
    - a. Students know roots are associated with the intake of water and soil nutrients and green leaves are associated with making food from sunlight.

**Big Idea: Systems**

Physical Science

1. Materials come in different forms (states), including solids, liquids, and gases. As a basis for understanding this concept:
  - a. Students know solids, liquids, and gases have different properties.
  - b. Students know the properties of substances can change when the substances are mixed, cooled, or heated.

Earth Science	<p>3. Weather can be observed, measured, and described. As a basis for understanding this concept:</p> <ul style="list-style-type: none"> <li>a. Students know how to use simple tools (e.g., thermometer, wind vane) to measure weather conditions and record changes from day to day and across the seasons.</li> <li>b. Students know that the weather changes from day to day but that trends in temperature or of rain (or snow) tend to be predictable during a season.</li> <li>c. Students know the sun warms the land, air, and water.</li> </ul>
Investigation and Experimentation	<p>4. Scientific progress is made by asking meaningful questions and conducting careful investigations. As a basis for understanding this concept and addressing the content in the other three strands, students should develop their own questions and perform investigations. Students will:</p> <ul style="list-style-type: none"> <li>a. Draw pictures that portray some features of the thing being described.</li> <li>b. Record observations and data with pictures, numbers, or written statements.</li> <li>c. Record observations on a bar graph.</li> <li>d. Describe the relative position of objects by using two references (e.g., above and next to, below and left of).</li> <li>e. Make new observations when discrepancies exist between two descriptions of the same object or phenomenon</li> </ul>
<b>Mathematics</b>	
Number Sense	<p>1.0 Students understand and use numbers up to 100.  2.0 Students demonstrate the meaning of addition and subtraction and use these operations to solve problems.  3.0 Students use estimation strategies in computation and problem solving that involve numbers that use the ones, tens, and hundreds places.</p>
Algebra and Functions	<p>1.0 Students use number sentences with operational symbols and expressions to solve problems:</p>
Measurement and Geometry	<p>1.0 Students use direct comparison and nonstandard units to describe the measurements of objects:  2.0 Students identify common geometric figures, classify them by common attributes, and describe their relative position or their location in space:</p>

Statistics, Data Analysis, and Probability	<p>1.0 Students organize, represent, and compare data by category on simple graphs and charts:</p> <p>2.0 Students sort objects and create and describe patterns by numbers, shapes, sizes, rhythms, or colors:</p>
Mathematical Reasoning	<p>1.0 Students make decisions about how to set up a problem:</p> <p>2.0 Students solve problems and justify their reasoning:</p> <p>3.0 Students note connections between one problem and another.</p>
<b>Technology</b>	
Creativity and Innovation	- Students apply existing knowledge to generate new ideas, products, or processes.
Communication and Collaboration	<ul style="list-style-type: none"> <li>- Students interact, collaborate, and publish with peers, experts, or others employing a variety of digital environments and media.</li> <li>- Students contribute to project teams to produce original works or solve problems.</li> </ul>
Research and Information Fluency	- Students process data and report results.
Critical Thinking, Problem Solving, and Decision Making	- Students identify and define authentic problems and significant questions for investigation.
Digital Citizenship	- Students exhibit a positive attitude toward using technology that supports collaboration, learning, and productivity.
Technology Operations and Concepts	- Student transfer current knowledge to learning of new technologies.
<b>English Language Arts</b>	
Reading	<p>1.0 Students understand the basic features of reading. They select letter patterns and know how to translate them into spoken language by using phonics, syllabication, and word parts. They apply this knowledge to achieve fluent oral and silent reading.</p> <p>2.0 Students read and understand grade-level-appropriate material. They draw upon a variety of comprehension strategies as needed.</p> <p>3.0 Students read and respond to a wide variety of significant works of children's literature. They distinguish between the structural features of the text and the literary terms or elements.</p>
Writing	<p>1.0 Students write clear and coherent sentences and paragraphs that develop a central idea. Their writing shows they consider the audience and purpose. Students progress through the stages of the writing.</p> <p>2.0 Students write compositions that describe and explain familiar objects, events, and experiences. Student writing demonstrates a command of standard American English and the drafting, research, and organizational strategies.</p>

Written and Oral English Language Conventions:	1.0 Students write and speak with a command of standard English conventions appropriate to this grade level.
Listening and Speaking:	<p>1.0 Students listen critically and respond appropriately to oral communication. They speak in a manner that guides the listener to understand important ideas by using proper phrasing, pitch, and modulation.</p> <p>2.0 Students deliver brief recitations and oral presentations about familiar experiences or interests that are organized around a coherent thesis statement. Student speaking demonstrates a command of standard American English and the organizational and delivery strategies.</p>
<b>Social Science</b>	
<b>Big Idea: Time and Space</b>	
	<p>1.1 Students describe the rights and individual responsibilities of citizenship.</p> <p>1.2 Students compare and contrast the absolute and relative locations of places and people and describe the physical and/ or human characteristics of places.</p> <p>1.3 Students know and understand the symbols, icons, and traditions of the United States that provide continuity and a sense of community across time.</p> <p>1.4 Students compare and contrast everyday life in different times and places around the world and recognize that some aspects of people, places, and things change over time while others stay the same.</p> <p>1.5 Students describe the human characteristics of familiar places and the varied backgrounds of American citizens and residents in those places.</p> <p>1. 6 Students understand basic economic concepts and the role of individual choice in a free-market economy</p>

**SECOND GRADE**

**Exit Outcome:** At the end of the Second Grade, students will present a collaborative project that demonstrates their understanding of the Big Ideas and shows their ability to make predictions using tools to measure and observe.

**Science**

**Big Idea: Systems**

Physical Science

1. The motion of objects can be observed and measured.  
As a basis for understanding this concept:
  - a. Students know the position of an object can be described by locating it in relation to another object or to the background.
  - b. Students know an object's motion can be described by recording the change in position of the object over time.
  - c. Students know the way to change how something is moving is by giving it a push or a pull. The size of the change is related to the strength, or the amount of force, of the push or pull.
  - d. Students know tools and machines are used to apply pushes and pulls (forces) to make things move.
  - e. Students know objects fall to the ground unless something holds them up.
  - f. Students know magnets can be used to make some objects move without being touched.
  - g. Students know sound is made by vibrating objects and can be described by its pitch and volume.

**Big Idea: Cause and Effect and Cycles**

Earth Science	<p>3. Earth is made of materials that have distinct properties and provide resources for human activities. As a basis for understanding this concept:</p> <ul style="list-style-type: none"><li>a. Students know how to compare the physical properties of different kinds of rocks and know that rock is composed of different combinations of minerals.</li><li>b. Students know smaller rocks come from the breakage and weathering of larger rocks.</li><li>c. Students know that soil is made partly from weathered rock and partly from organic materials and that soils differ in their color, texture, capacity to retain water, and ability to support the growth of many kinds of plants.</li><li>d. Students know that fossils provide evidence about the plants and animals that lived long ago and that scientists learn about the past history of Earth by studying fossils.</li><li>e. Students know rock, water, plants, and soil provide many resources, including food, fuel, and building materials, that humans use.</li></ul>
Life Science	<p>2. Plants and animals have predictable life cycles. As a basis for understanding this concept:</p> <ul style="list-style-type: none"><li>a. Students know that organisms reproduce offspring of their own kind and that the offspring resemble their parents and one another.</li><li>b. Students know the sequential stages of life cycles are different for different animals, such as butterflies, frogs, and mice.</li><li>c. Students know many characteristics of an organism are inherited from the parents. Some characteristics are caused or influenced by the environment.</li><li>d. Students know there is variation among individuals of one kind within a population.</li><li>e. Students know light, gravity, touch, or environmental stress can affect the germination, growth, and development of plants.</li><li>f. Students know flowers and fruits are associated with reproduction in plants.</li></ul>

Investigation and Experimentation	<p>4. Scientific progress is made by asking meaningful questions and conducting careful investigations. As a basis for understanding this concept and addressing the content in the other three strands, students should develop their own questions and perform investigations. Students will:</p> <ul style="list-style-type: none"> <li>a. Make predictions based on observed patterns and not random guessing.</li> <li>b. Measure length, weight, temperature, and liquid volume with appropriate tools and express those measurements in standard metric system units.</li> <li>c. Compare and sort common objects according to two or more physical attributes (e. g., color, shape, texture, size, weight).</li> <li>d. Write or draw descriptions of a sequence of steps, events, and observations.</li> <li>e. Construct bar graphs to record data, using appropriately labeled axes.</li> <li>f. Use magnifiers or microscopes to observe and draw descriptions of small objects or small features of objects.</li> <li>g. Follow oral instructions for a scientific investigation.</li> </ul>
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**Mathematics**

Number Sense	<p>1.0 Students understand the relationship between numbers, quantities, and place value in whole numbers up to 1,000.</p> <p>2.0 Students estimate, calculate, and solve problems involving addition and subtraction of two-and three-digit numbers.</p> <p>3.0 Students model and solve simple problems involving multiplication and division.</p> <p>4.0 Students understand that fractions and decimals may refer to parts of a set and parts of a whole.</p> <p>5.0 Students model and solve problems by representing, adding, and subtracting amounts of money.</p> <p>6.0 Students use estimation strategies in computation and problem solving that involve numbers that use the ones, tens, hundreds, and thousands places.</p>
Algebra and Functions	<p>1.0 Students model, represent, and interpret number relationships to create and solve problems involving addition and subtraction.</p>
Measurement and Geometry	<p>1.0 Students understand that measurement is accomplished by identifying a unit of measure, iterating (repeating) that unit, and comparing it to the item to be measured.</p> <p>2.0 Students identify and describe the attributes of common figures in the plane and of common objects in space.</p>

Statistics, Data Analysis, and Probability	<p>1.0 Students collect numerical data and record, organize, display, and interpret the data on bar graphs and other representations.</p> <p>2.0 Students demonstrate an understanding of patterns and how patterns grow and describe them in general ways.</p>
Mathematical Reasoning	<p>1.0 Students make decisions about how to set up a problem.</p> <p>2.0 Students solve problems and justify their reasoning.</p> <p>3.0 Students note connections between one problem and another.</p>
<b>Technology</b>	
Creativity and Innovation	<ul style="list-style-type: none"> <li>- Students apply existing knowledge to generate new ideas, products, or processes.</li> <li>- Students create original works as a means of personal or group expression</li> <li>- Students identify trends and forecast possibilities.</li> </ul>
Communication and Collaboration	<ul style="list-style-type: none"> <li>- Students interact, collaborate, and publish with peers, experts, or others employing a variety of media and formats.</li> <li>- Students communicate information and ideas effectively to multiple audiences using a variety of media and formats.</li> </ul>
Research and Information Fluency	<ul style="list-style-type: none"> <li>- Students process data and report results.</li> </ul>
Critical Thinking, Problem Solving, and Decision Making	<ul style="list-style-type: none"> <li>- Students identify and define authentic problems and significant questions for investigation.</li> <li>- Students plan and manage activities to develop a solution or complete a project.</li> </ul>
Digital Citizenship	<ul style="list-style-type: none"> <li>- Students exhibit a positive attitude toward using technology that supports collaboration, learning, and productivity.</li> </ul>
Technology Operations and Concepts	<ul style="list-style-type: none"> <li>- Students transfer current knowledge to learning of new technologies.</li> <li>- Students understand and use technology systems.</li> </ul>
<b>English Language Arts</b>	
Reading	<p>1.0 Students understand the basic features of reading. They select letter patterns and know how to translate them into spoken language by using phonics, syllabication, and word parts. They apply this knowledge to achieve fluent oral and silent reading.</p> <p>2.0 Students read and understand grade-level-appropriate material. They draw upon a variety of comprehension strategies as needed.</p> <p>3.0. Students read and respond to a wide variety of significant works of children’s literature. They distinguish between the structural features of the text and the literary terms or elements.</p>

Writing	<p>1.0 Students write clear and coherent sentences and paragraphs that develop a central idea. Their writing shows they consider the audience and purpose. Students progress through the stages of the writing process.</p> <p>2.0 Students write compositions that describe and explain familiar objects, events, and experiences. Student writing demonstrates a command of standard American English and the drafting, research, and organizational strategies.</p>
Written and Oral English Language Conventions:	<p>1.0 Students write and speak with a command of standard English conventions appropriate to this grade level.</p>
Listening and Speaking:	<p>1.0 Students listen critically and respond appropriately to oral communication. They speak in a manner that guides the listener to understand important ideas by using proper phrasing, pitch, and modulation.</p> <p>2.0 Students deliver brief recitations and oral presentations about familiar experiences or interests that are organized around a coherent thesis statement. Student speaking demonstrates a command of standard American English and the organizational and delivery strategies.</p>
<b>Social Science</b>	
<b><u>Big Idea: Location and Leadership</u></b>	
	<p>2.1 Students differentiate between things that happened long ago and things that happened yesterday.</p> <p>2.2 Students demonstrate map skills by describing the absolute and relative locations of people, places, and environments.</p> <p>2.3 Students explain governmental institutions and practices in the United States and other countries.</p> <p>2.4 Students understand basic economic concepts and their individual roles in the economy and demonstrate basic economic reasoning skills.</p> <p>2.5 Students understand the importance of individual action and character and explain how heroes from long ago and the recent past have made a difference in others' lives (e.g., from biographies of Abraham Lincoln, Louis Pasteur, Sitting Bull, George Washington Carver, Marie Curie, Albert Einstein, Golda Meir, Jackie Robinson, Sally Ride).</p>

## Appendix H2

PLN – Gratts Primary Center  
Scope and Sequence - English Language Development

<b>English Language Development</b>	
Beginning	<ul style="list-style-type: none"><li>- Students will be able to use a few English words to ask and respond to questions and communicate basic needs</li><li>- Students will demonstrate their understanding of simple vocabulary through nonverbal response, drawing, words, or phrases</li><li>- Students will recognize letter sounds (phonemes) that are similar in Spanish and English</li><li>- Students will read aloud simple words and the English alphabet</li><li>- Students will be able to copy English letters and begin to independently write common words or simple phrases</li><li>- Students will capitalize their first letter of their own name</li></ul>
Early Intermediate	<ul style="list-style-type: none"><li>- Students will be able to use simple sentences to ask and respond to questions and communicate basic needs</li><li>- Students will be able to retell familiar stories through nonverbal response, drawing, words, phrases, or recitation</li><li>- Students will compare letter sounds (phonemes) that are similar in Spanish and English and words sounds that exist in only one of the languages</li><li>- Students will read simple sentences independently and aloud</li><li>- Students will write simple sentences about the events, setting, or characters in simple stories read aloud</li><li>- Students will use capitalization at the beginning of sentences and when writing proper nouns</li><li>- Students will use a period or a question mark at the end of a sentence</li></ul>
Intermediate	<ul style="list-style-type: none"><li>- Students will be able to use simple sentences to ask and respond to instructional questions, retell stories and engage in social conversation</li><li>- Students will use simple sentences to describe important details and factual information in stories read aloud</li><li>- Students will recognize sound/symbol relationships (phonics) and basic word formation rules including common prefixes and suffixes</li><li>- Students will use decoding skills to read more complex words</li><li>- Students will write short stories and letters using appropriate capitalization and periods</li></ul>

<p>Early Advanced</p>	<ul style="list-style-type: none"> <li>- Students will use more details and expanded vocabulary to ask and respond to instructional questions, retell stories and engage in social conversation</li> <li>- Students will use common English roots and affixes (morphemes) to derive meaning in oral and independent silent reading</li> <li>- Students will use detailed sentences to discuss academic content, including reactions to literature</li> <li>- Students will be able to write a summary of a story or other literary selection</li> <li>- Students will use standard English grammatical word order and language conventions appropriate to the student's grade level</li> </ul>
<p>Advanced</p>	<ul style="list-style-type: none"> <li>- Students will be able to engage in both academic and social discussions using detail, grade level appropriate vocabulary, and strategies such as questioning, soliciting information and paraphrasing</li> <li>- Students will appropriately use common antonyms, synonyms, homonyms and homophones orally and in writing</li> <li>- Students will be able to read a variety of grade-level appropriate literature and respond to it orally and in writing</li> <li>- Students will be able to edit writing at a grade level appropriate level for components such as grammar, punctuation, and spelling</li> </ul>

## APPENDIX I

### Instructional Materials

<b>Content Area</b>	<b>State-Adopted Materials</b>	<b>Supplemental Materials</b>
English Language Arts	Houghton-Mifflin Reading Houghton-Mifflin Lectura Scholastic Guided Reading Sets	Classroom Leveled Reading Libraries Teacher's College Reading and Writing Units of Study Benchmark Education Company – Reader's Theater Cancionero – Spanish Phonics, shared reading Interlingual Solutions for Phonics Instruction
English Language Development	National Geographic/ Hampton Brown – Into English	
Mathematics	Marshall Cavendish International – Earlybird Kindergarten Mathematics, Primary Mathematics, Core Curriculum Series Textbook A and B, Core Curriculum Semester Workbook A and B, Primary Mathematics Extra Practice, Math All Around Reading	
Social Studies	Houghton Mifflin History- Social Science series	Benchmark Education Company – Reader's Theater
Science	Delta Education, Inc. – Full Option Science System (FOSS)	

## APPENDIX J

### PLN – Gratts Primary Center Staffing Model

<b>Position</b>	<b># of Positions</b>	<b>Primary Responsibilities</b>	<b>Sample Schedule</b>
Principal	1	School Administration especially related to instructional program and staff	7 AM – 3 PM daily
Social Service Administrator	1	School Administration especially related to social service program and staff, including special education	10 AM – 6 PM daily
Core Instructional Staff	15 (1 per classroom)	The planning and implementation of curriculum for Advisory, ELD, ELA, Math, Social Studies, Science, Student assessment, including Universal academic assessment	8:00 AM – 4:00 PM daily
Resource Teacher	1	Special Education Services including assessment	9:30 AM – 5:30 PM daily
Family Advocate	1	Social Service Case Management	9:30 AM – 5:30 PM daily
PE Coach	1	The planning and implementation of PE curriculum	8:00 AM – 4:00 PM daily
Visual Arts Teacher	1	The planning and implementation of Visual Art Curriculum	8:00 AM – 4:00 PM daily
Music Teacher	1	The planning and implementation of music curriculum	8:00 AM – 4:00 PM daily
Nurse	1	Health Services	8:30 AM – 4:30 PM daily
Librarian	1	Media Center Services including planning and implementation of information literacy curriculum	8:30 AM – 4:30 PM daily
Office Manager	1	Administrative services	7 AM – 3 PM daily
Administrative Assistant	1	Administrative services	10 AM – 6 PM daily

Other school staff including food service, maintenance, and school safety will be included in contracts established with LAUSD. Additionally, PLN – Gratts will have the support of Para Los Niños staff including HR, Operations, IT, Fiscal Services, External Affairs, Development, and Marketing.

## APPENDIX K1

### PLN – Gratts Primary Center Sample Schedules

Kindergarten								
Personnel	Activities	Ratio	Time	1	2	3	4	5
Administrator, 5 staff, Food Service Staff	Drop-Off Breakfast	Up to 50:1	7:00 – 7:55	X	X	X	X	X
Core Academic Teachers x5	Advisory (30 min.)	21:1	8:00 – 8:30	X	X	X	X	X
Core Academic Teachers x5	Math (60 min.)	21:1	8:35 – 9:35	M	X	X	X	X
				T	X	X	X	X
				W	X	X	X	X
				T	X	X	X	X
				F	X	X	X	X
Music Teacher (once weekly per class) Core Academic Teacher	Music in Math (once weekly per class) Targeted Small Group Math Instruction (60 min.)	10.5:1	8:35 – 9:35	M	X	X	X	X
				T	X	X	X	X
				W	X	X	X	X
				T	X	X	X	X
				F	X	X	X	X
Administrator, 3 staff, Food Service	Nutrition	27:1	9:40 – 9:55	X	X	X	X	X
Core Academic Teachers x5	Language Arts (60 min.)	21:1	10:00 – 11:00	M	X	X	X	X
				T	X	X	X	X
				W	X	X	X	X
				T	X	X	X	X
				F	X	X	X	X
Visual Arts Teacher (once weekly per class) Core Academic Teacher	Integrated Visual Arts (once weekly per class) Targeted Small Group ELA instruction (60 min.)	10.5:1	10:00 – 11:00	M	X	X	X	X
				T	X	X	X	X
				W	X	X	X	X
				T	X	X	X	X
				F	X	X	X	X
Core Academic Teachers x5	ELD (30 min.)	21:1	11:05 – 11:35	X	X	X	X	X
Administrator, 3 staff, food service	Lunch	27:1	11:40 – 12:20	X	X	X	X	X
Core Academic Teachers x5	Integrated Literacy in Science/Social Studies (70 min.)	14:1	12:25 – 2:20	X	X	X	X	X
PE Coach	PE (30 min.)	35:1	12:35 – 1:05	Group 1 (7 students from each class)				
			1:10 – 1:40	Group 2 (7 students from each class)				
			1:45 – 2:15	Group 3 (7 students from each class)				
Core Academic Teachers x5	Advisory Guided Reading/Writer’s Workshop (35 min.)	21:1	2:20 – 2:55	X	X	X	X	X
All Staff	Teacher Planning, Professional Development	Pupil Free	3:00 – 4:00	X	X	X	X	X

Grade 1

Personnel	Activities	Ratio	Time	1	2	3	4	5
Administrator, 5 staff, Food Service Staff	Drop-Off Breakfast	Up to 50:1	7:00 – 7:55	X	X	X	X	X
Core Academic Teachers x5	Advisory (30 min.)	21:1	8:00 – 8:30	X	X	X	X	X
Core Academic Teachers x5	Math (70 min.)	21:1	8:35 – 9:45	M	X	X	X	X
				T	X	X	X	X
				W	X	X	X	X
				T	X	X	X	X
				F	X	X	X	X
Librarian (once weekly per class) Core Academic Teacher	Information Literacy (once weekly per class) Targeted Small Group Math Instruction (70 min.)	10.5:1	8:35 – 9:45	M	X			
				T		X		
				W			X	
				T				X
				F				X
Administrator, 3 staff, Food Service	Nutrition	27:1	9:50 – 10:05	X	X	X	X	X
Core Academic Teachers x5	Language Arts (60 min.)	14:1	10:10 – 11:50	X	X	X	X	X
PE Coach	PE (30 min.)	35:1	10:10 – 10:40	Group 1 (7 students from each class)				
			10:45 – 11:15	Group 2 (7 students from each class)				
			11:20 – 11:50	Group 3 (7 students from each class)				
Core Academic Teachers x5	ELD (30 min.)	21:1	11:55 – 12:25	X	X	X	X	X
Administrator, 3 staff, food service	Lunch	27:1	12:30 – 1:10	X	X	X	X	X
Core Academic Teachers x5	Integrated Literacy in Science/Social Studies (65 min.)	21:1	1:15 – 2:20	M	X	X	X	X
				T	X	X	X	X
				W	X	X	X	X
				T	X	X	X	X
				F	X	X	X	X
Art Teacher (once weekly per class) Core Academic Teacher	Integrated Visual Arts (once weekly per class) Targeted Small Group Instruction (65 min.)	10.5:1	1:15 – 2:20	M				X
				T			X	
				W	X			
				T		X		
				F		X		
Core Academic Teachers x5	Advisory Guided Reading/Writer’s Workshop (30 min.)	21:1	2:25 – 2:55	X	X	X	X	X
All Staff	Teacher Planning, Professional Development	Pupil Free	3:00 – 4:00	X	X	X	X	X

Grade 2

Personnel	Activities	Ratio	Time	1	2	3	4	5	
Administrator, 5 staff, Food Service Staff	Drop-Off Breakfast	Up to 50:1	7:00 – 7:55	X	X	X	X	X	
Core Academic Teachers x5	Advisory (15 min.)	21:1	8:00 – 8:15	X	X	X	X	X	
Core Academic Teachers x5	Math (60 min.)	14:1	8:20 – 10:00	X	X	X	X	X	
PE Coach	PE (30 min.)	35:1	8:20 – 8:50	Group 1 (7 students from each class)					
			8:55 – 9:25	Group 2 (7 students from each class)					
			9:30 – 10:00	Group 3 (7 students from each class)					
Administrator, 3 staff, Food Service	Nutrition	27:1	10:05 – 10:20	X	X	X	X	X	
Core Academic Teachers x5	Language Arts (70 min.)	21:1	10:25 – 11:35	M		X	X	X	X
				T	X		X	X	X
				W	X	X		X	X
				T	X	X	X		X
Librarian (once weekly per class) Core Academic Teacher	Information Literacy (once weekly per class) Targeted Small Group Instruction (70 min.)	10.5:1	10:25 – 11:35	M	X				
				T		X			
				W			X		
				T				X	
Core Academic Teachers x5	ELD (30 min.)	21:1	11:40 – 12:10	X	X	X	X	X	
Administrator, 3 staff, food service	Lunch	27:1	12:15 – 12:55	X	X	X	X	X	
Core Academic Teachers x5	Integrated Literacy in Science/Social Studies (80 min.)	21:1	1:00 – 2:20	M	X	X	X	X	
				T	X	X	X		X
				W		X	X	X	X
				T	X		X	X	X
Music Teacher (once weekly per class) Core Academic Teacher	Integrated Music (once weekly per class) Targeted Small Group Instruction (80 min.)	10.5:1	1:00 – 2:20	M					X
				T				X	
				W	X				
				T		X			
Core Academic Teachers x5	Advisory Guided Reading/Writer’s Workshop (30 min.)	21:1	2:25 – 2:55	X	X	X	X	X	
All Staff	Teacher Planning, Professional Development	Pupil Free	3:00 – 4:00	X	X	X	X	X	

## APPENDIX K2

### PLN – Gratts Primary Center 2010-2011 Proposed Academic Calendar

Pupil Free Days	Monday, August 16 – Thursday, August 26
Admissions Day	Friday, August 27
<b>First Day of School</b>	<b>Monday, August 30</b>
Labor Day	Monday, September 6
Pupil Free Day	Friday, October 1
Veteran’s Day Holiday	Thursday, November 11
Pupil Free Day	Friday, November 12
Thanksgiving Holiday	Thursday, November 25 – Friday, November 26
Winter Holiday	Monday, December 20 – Friday, January 7
Dr. Martin Luther King Jr. Birthday	Monday, January 17
Pupil Free Day	Friday, February 18
President’s Day Holiday	Monday, February 21
Cesar Chavez Holiday	Thursday, March 31
Pupil Free Day	Friday, April 1
Spring Break	Monday, April 18 – Friday, April 22
Memorial Day Holiday	Monday, May 30
<b>Last Day of School</b>	<b>Wednesday, June 22</b>

Total Instructional Days = 180

# COOL TOOLS

*"It's not cool to be cruel"™*

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## Safe School Guidelines

**A**s a SAFE SCHOOL, we are committed to ensuring a caring community for learning in a safe environment. Therefore, we will adhere to the following guidelines.

- (1) No name-calling or teasing with hurtful or negative intentions regarding differences of any type — physical, mental, emotional, social and/or spiritual:
  - a. academic progress
  - b. age
  - c. appearance/body image/mannerisms
  - d. athletic ability
  - e. belief systems
  - f. cultural, ethnic and/or racial background
  - g. economic background
  - h. family background and family composition
  - i. friendships
  - j. languages
  - k. learning styles
  - l. sexual harassment of any type, including gender stereotypes and homophobic taunts
- (2) No school-inappropriate language
- (3) No physical abuse, taunts or threats
- (4) No excuses for any of the above

# COOL TOOLS

*"It's not cool to be cruel"*

## Safe School Guidelines

**A**s a SAFE SCHOOL, we are committed to a caring community for learning in a safe environment. Therefore, we will adhere to the following guidelines.

(1) We will respect differences of all types—physical, mental, emotional, social and spiritual. We will choose our words and actions to help, not hurt others. We will work to keep our school free of verbal and nonverbal put-downs regarding the following:

- academic progress
- age
- appearance/body image/mannerisms
- athletic ability
- belief systems
- cultural, ethnic and/or racial background
- family background and family composition
- friendships
- languages
- learning styles
- physical challenges
- sexual harassment of any type, including gender stereotypes and homophobic taunts

(2) We will use school-appropriate language

(3) We will not tolerate physical abuse, taunts or threats

As a SAFE SCHOOL, we will accept responsibility for our words and actions without excuses.

Building Character with

# COOL TOOLS™

## Face-Saving/Life-Saving Skills for Handling Conflict

Motto: "It's not cool to be cruel!"

### Toolbox At-A-Glance

Concrete Objects	Concepts/Skills	Cues to Use of Tools	Corresponding Values
Toolbox	Handling Conflict	"What tools in the toolbox can help you handle the conflict?"	Self-Reliance
Foam Dice	Communication	"How can you communicate to prevent conflict?" (Put-ups vs. Put-downs)	Kindness
Inflatable Microphone	Choice of Voice	"Are you using 'I statements' not 'YOU statements'?"	Integrity
Kaleidoscopes	Compromise/Consideration of Different Points of View	"When would using 'WE' statements help resolve the conflict?"	Empathy Fairness
Inflatable Feet	Closed Door Exit	"What do you do when the conflict heats up and the chance of compromise goes down?"	Self-Respect
Ice Cube Trays	Coping	"After you exit the conflict, can you find ways to calm down and cope with your feelings?" "Next time, what might you do earlier to cool down a conflict?"	Patience
Toothpaste	Cleaning Up Communication	"Are there words that need to be cleaned up in order to repair hurt feelings?" "Once repairs are made, can you resolve the conflict?" "Next time, how can you choose your words more carefully?"	Responsibility
Big Mistakes Eraser	Compassion	"Once the conflict is resolved, can you forgive and move on?"	Forgiveness
Plastic Mazes	Critical Thinking	"What choices can I make to help resolve different types of conflict situations?"	Determination Perseverance

## **BUILDING BLOCKS OF SAFE SCHOOL CHANGE:**



= Attitudes / Affirming Values



= Behaviors / Boundaries



= Common Core Language

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**GOAL:**

**CREATING A CARING COMMUNITY  
THAT IS SAFE FOR LEARNING**

### **BUILD UPON THE "TEACHABLE MOMENTS"**

The **COOL TOOLS** skills will only have meaning for students if they are practiced and put into daily use by taking advantage of "teachable moments." Practice is essential not only for reinforcing the skill, but also for retention and transfer to new situations at school and at home. Over time, these skills provide students with an internal toolbox that equips them with lifelong conflict management strategies.

1. Introduce each **COOL TOOLS** skill and its related vocabulary—"a tool at a time." Use the concrete object or "tool" in the toolbox as a visual cue or metaphor to help the student remember the skill and the specific language that goes with that skill. Allow students to interact with the hands-on tools as appropriate to your age group.
2. Demonstrate each skill and then have students role play that skill using common classroom conflicts or hypothetical situations.
3. Reinforce each skill or combination of skills as you see students starting to use them to resolve everyday conflict situations.
4. Treat unresolved conflict situations—whether in the classroom, in the hallways, or on the yard—as "teachable moments" for both personal and community development. Use them as learning opportunities to take students through the toolbox, literally or figuratively, to choose which "tool skill" to use to help them resolve conflict situations. When appropriate, have the students share with the whole class how they used their toolbox of skills.
5. Use discussions about literature as "teachable moments." Talk with students about the choices that the characters make to cope with conflict, positively or negatively. Ask what types of tools the characters are using or could use to resolve the conflict.

## OVERVIEW TOOL LESSON

Concrete Object:	Plastic toolbox with "cool blue" handle and latches
Concept/Skill:	HANDLING CONFLICT
Cue to Use of Tool:	<i>"What tools in the toolbox can help you handle the conflict?"</i>
Corresponding Value:	SELF-RELIANCE

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### Tool Users' Instructions

- (1) Begin by talking about the concept of "tools" in a "toolbox." First, discuss the concept of tools in *literal* terms, especially for the younger students. If you can, bring in a real toolbox with real tools and have the students discuss how these tools are used for construction – for building and repairing (e.g., hammer to pound in nails, pliers to pull out nails, saw to cut boards, etc.). Also use selected library books, specifically written for young children, to talk about tools. Ask the students why tools are often kept together in a toolbox of some type.
- (2) Then discuss the concept, or *metaphor*, of "tools" in a "toolbox" in *figurative* terms, especially for the older students. Explain how the term "tools" can be used to describe a set of specific skills, such as writing tools. Literally, writing tools could be a pencil, eraser and paper or a computer and printer. But, *figuratively*, writing tools can be grammar, punctuation, spelling and other skills we learn to use in order to build better paragraphs and to repair, or edit, our writing mistakes.
- (3) Before you first open the "COOL TOOLS" toolbox, ask the students to predict the types of "tools" they expect to find in a toolbox for learning how to build character, to make and repair friendships, and to cope with conflict situations. Ask them if they are expecting to find hammers, pliers, and saws. Why or why not? If not, then what "tools," or in this case toys, might represent or symbolize ways to build character, make and repair friendships, and cope with conflict by getting a handle on it.

*Note: Please annotate their answers to add to our on-going list of "Toolbox Ideas."*

- (4) After the students have guessed or made their predictions, pull out several of the "tools" one-by-one. Start with the foam dice. Turn up one of the dice to show one dot and another of the dice to show 5 dots. Tell the students that they will be using the foam dice, or "Nice Dice," to learn how it to give at least 5 put-ups to repair 1 put-down in order to rebuild a relationship. Then show the large inflatable microphone. Inflate it slowly and as the "ON-OFF" switch inflates, ask the students what a microphone that inflates and deflates might have to do with character building, friendship repair, and conflict resolution. Show them the other "tools," if you choose, and let them make predictions about how each "tool" might relate to handling conflict. Tell them that these "tools" are part of an upcoming series of lessons about how to construct/create a SAFER SCHOOL for everyone, including all the students of all ages in the school, the teaching staff, the administrators, and the parents.

# TOOL SKILL LESSON 1

**Concrete Objects:** Butcher paper  
Scissors  
Band-aids  
Masking tape or scotch tape  
Glue or paste  
6 Foam Dice ("Nice Dice")  
Heart stickers (optional)  
Books: Leo the Late Bloomer by Robert Kraus  
Odd Velvet by Mary E. Whitcomb

**Concept/Skill:** POSITIVE COMMUNICATION

**Cue to Use of Tool:** "How can you communicate to prevent conflict?"  
("Put-ups vs. Put-downs")

**Corresponding Value:** KINDNESS

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## Tool Users' Instructions

*Note: Before teaching this lesson, make a butcher paper body by tracing around one of the students in another class; if you trace around one of the students in your own classroom, it personalizes rather than generalizes the lesson. Instead, have every student color and/or decorate the butcher paper body in some way so it belongs to everyone in the class. Hang the completed butcher paper body at the front of the room near the board where students will be able to reach it during the lesson.*

(1) Write the following formula on the board near the butcher paper body.

**5:1 IT TAKES AT LEAST 5 PUT-UPS TO REPAIR 1 PUT-DOWN.**

Discuss with the students what is meant by put-ups (e.g., affirmations, compliments, kind words, etc.) vs. put-downs (e.g., insults, rumors, threats, unkind words, etc.). Have them give examples of put-down words vs. put-up words. Ask why it takes so many put-ups to repair even one put-down.

**Caveat:** If our feelings are really hurt, either by a BIG put-down or many smaller put-downs, it may take more than 5 put-ups to repair the damage. Ask the students to think about their own personal formulas for how many put-ups it takes to repair a put-down. Make sure that everyone honors everyone else's formula with a put-up, no matter how few or how many put-ups are personally required to repair a put-down.

(2) Read one or more of the following books and have the students signal silently by putting their thumbs down as soon as they hear a put-down and their thumbs up as soon as they hear a put-up.

Leo the Late Bloomer by Robert Kraus  
Odd Velvet by Mary E. Whitcomb

## TOOL SKILL LESSON 1 (cont.)

- (3) Now have the students look at the butcher paper body on the board. Tell the students that you are going to read the same book again. Explain to the students that this time you will call on selected students to come up to the board and cut or tear off a piece of the butcher paper body each time they hear a put-down being given in the story.\* Then, when they hear put-ups in the story, you will call on selected students to come up to the board and repair the damaged parts, one-by-one with band-aids, tape, glue/paste and/or heart stickers.

\* Instead of tearing off parts of the butcher paper body with each put-down, students can crinkle or crush a part of the body and then try to smooth out the wrinkles as the book changes to put-ups. Or the students can make a red mark (symbolizing hurt, injury or pain) to symbolize each put-down from the book on the butcher paper body and then cut out new butcher paper patches to paste or tape over the red marks as the book changes to put-ups.

Regardless of which way is chosen to show the damage of put-downs, the students will see that put-downs are harmful and hurtful. More importantly, even when the put-downs are carefully repaired with 5 or more put-ups, they can never be totally repaired and may leave scars or tender places, which can more easily be hurt again by a similar put-down.

*Note: Discuss the damage that can also be done by self-inflicted put-downs as well as by put-downs inflicted by others. Help the students to find the words to give themselves put-ups to help repair the put-downs of others. In the case of Leo the Late Bloomer or related issues, an important word in self-given put-ups is YET (e.g., "I may not know it YET, but I'm on my way and I'm okay."). In the case of Odd Velvet or issues related to any type of differences, the key word in self-given put-ups is UNIQUE (e.g., "I have the right to be my very own UNIQUE me. Everyone had the right to be their very own UNIQUE kind of me.")*

- (4) End/summarize this part of the lesson with the following classroom and school rule:

**"PUT-DOWNS ARE NOT OKAY IN THIS CLASSROOM OR THIS SCHOOL."**

Explain the reason for this school-wide rule, which is that put-downs not only hurt feelings but also hurt opportunities for learning. Emphasize that everyone has the right to learn in a safe, caring classroom and school without fear of being put down for any reason (put-downs interfere with learning). Have the students predict what would happen in class discussions if students couldn't make predications or share different ideas without put-downs. Encourage the students to give examples of times when put-downs interfered with their learning – whether in the classroom, in the library, in the art or music room, on the yard, etc. Then have the students give examples of times when put-ups helped them feel good about themselves as learners.

*Instant bulletin board idea: "Kind words are the music of the world." - Farber*  
Use an inflatable globe, hung from the ceiling to spin above the bulletin board, and then have the students fill the bulletin board with kind words or "put-ups."



- (5) Start this part of the lesson (and subsequent daily or weekly lessons) by rolling one of the foam dice or "nice dice." Call out the number that you rolled. Tell the class that you are going to give the class that number of put-ups to let them know what you appreciate about them and their learning. Hopefully, one of your put-ups will be that you are hearing the class give many more put-ups (and fewer put-downs). Review what is meant by put-ups. Ask the students why the foam dice are called "nice dice." Then give the class the number of put-ups you rolled. Ask them how the put-ups make them feel.

## TOOL SKILL LESSON 1 (cont.)

- (6) Put the students in groups of 4-6 students (depending on class size and number of dice). Give each group one of the "nice dice." Explain how each group member will get a turn rolling the dice to determine how many put-ups the rest of the group members will give to the person whose turn it is to roll the dice. Allow enough time for each group member to have a turn. Also allow time to debrief with each group separately and with the class as a whole. Ask how it felt to give as well as receive put-ups. Ask if everyone received enough or a fair share of put-ups. For those who rolled only 1 or 2 put-ups, ask if that was enough when others might have received as many as 5 or 6. Encourage the class to discuss the quality of a put-up vs. quantity. Also have them discuss how each of us needs more or less put-ups, depending on many factors (e.g., feelings, mood, personality, situation, etc.).
- (7) Discuss with the students how put-ups can be verbal (with words) or non-verbal (without words) just as put-downs can be verbal and/or non-verbal. Explain to the students how over 90% of communication is non-verbal (without words). Ask them to give examples of how we all communicate without words, using body language and tone of voice. Have the students demonstrate or role play a variety of non-verbal "put-ups" vs. non-verbal "put-downs." Ask them to add to the list below:

### Non-verbal "put-ups"

Smiling  
Laughing *with* someone  
Nodding "yes" to affirm/agree  
Opening arms to include  
    or welcome someone  
Patting on the back  
Pointing to help with directions

### Non-verbal "put-downs"

Smirking  
Laughing *at* someone  
Shaking head "no" to diminish/disagree  
Closing arms to exclude  
    or give the "cold shoulder"  
Pushing to the back of the line  
Pointing to blame/shame someone

- (8) Review the school-wide rule, making sure that the students understand that the rule includes both verbal and non-verbal put-downs.

**"PUT-DOWNS (WHETHER VERBAL OR NON-VERBAL) ARE NOT OKAY IN THIS CLASSROOM OR SCHOOL."**

## TOOL SKILL LESSON 2

Concrete Objects:	Inflatable microphone "Cool Blue" index cards (optional) "Cool Blue" large piece of felt for "I felt ..." statements (optional) "True Blue" construction paper for making "Integrity I's" (optional)
Concept/Skill:	CHOICE OF VOICE
Cue to Use of Tool:	<i>"Are you using 'I statements' not 'You statements'?"</i>
Corresponding Value:	INTEGRITY

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### Tool Users' Instructions

- (1) Take the inflatable microphone out of the toolbox. Explain to the students that the inflatable microphone (and other inflatable items in the toolbox) will be inflated by the teacher ONLY for hygiene purposes. Inflate the microphone to its full size.
- (2) Have the students identify the pretend parts of the inflatable microphone, especially the "ON-OFF" switch and the volume control lever. Let the students, especially the younger ones, pretend that they are using the microphone to amplify their voices.
- (3) Discuss with the students how each of them has their own built-in internal microphone, which they can turn ON or OFF or adjust to an appropriate volume. Explain how their CHOICE OF VOICE—the volume of their voice as well as the tone of their voice—is the most important part of how they communicate. In fact, the words or verbal part of a communication represents less than 10% of the message and the non-verbal part of a communication (volume, tone of voice and body language) represents over 90% of the message.
- (4) To demonstrate how the same message can have dramatically different meanings, depending on volume and tone (as well as body language), say each of the sample commands below in several different ways. Have the students interpret how the message changes when the volume, tone, and body language change.  
Sample teacher commands  
"Be careful."  
"Come here."  
"Let me see it."
- (5) Have the students role-play saying simple commands with varying volumes, tones and body language. Again, have the students interpret how the message changes when the volume, tone, and body language change.  
Sample student commands  
"Be my friend."  
"Give it back."  
"Play with me."



## TOOL SKILL LESSON 2 (cont.)

(6) Explain to the students how the choice of word(s) still plays a very important part in how a message is communicated. The choice to make "I felt..." statements instead of "YOU are..." statements can change the course of a communication. Starting with "I" not "YOU" can cool down a conflict because each person takes personal responsibility for his/her own feelings. Conversely, "YOU" statements (which usually are followed by a put-down, which places blame or shame) provoke confrontation rather than an opportunity for resolution based on an exploration of each person's feelings about the conflict.

(7) Cut a capital "I" out of a large piece of blue felt to literally represent an "I felt..." statement. Then pin the large blue "I" on a bulletin board. Give each student an index card (blue preferred) and have them write a common feeling that often causes and/or results in a conflict (e.g. angry, baffled, bewildered, confused, disappointed, excluded, frustrated, hurt, irritated, mad, sad, scared, uncomfortable, etc.) and then pin these words down the center of the large blue "I." Have the students practice making "I felt..." statements using these feelings words followed by a "WHEN" statement which summarizes the conflict.

### Examples:

"I felt angry WHEN the secret I told you was spread all over the school."

"I felt excluded WHEN I tried to sit down at the lunch table and everyone moved away."

"I felt really frustrated WHEN I said to stop scribbling on my paper and you didn't stop."

(8) Have the students role play various conflict situations, first using "YOU" statements and then replay the same conflict situations using "I felt..." statements. Discuss the differences in body language and tone of voice when the students use "YOU" statements vs. "I felt" statements. Ask which type of statement causes the conflict to heat up vs. which type of statement serves to cool down the conflict.

(9) Explain to the students how "I" statements should not only be "Cool Blue" but also "True Blue." "True Blue" stands for Integrity, which means building trust by going straight to the truth when accepting personal responsibility for one's feelings as well as one's part in the conflict situation.

(10) Give each student a piece of "True Blue" construction paper. Demonstrate how to cut out a large capital "I" that can stand on its own two feet. Write the word "INTEGRITY" on the board for the students to copy down the "backbone" of their construction paper "I." On the other side of the "I," have the students list the feelings from their blue index cards down the spine of the "I" to remind them of words to use when making "I felt..." statements. Have them write "I felt..." on the top of the "I" and "WHEN..." on the bottom of the "I" to make a template for an "I" statement. Discuss how the two-sided "I" helps in handling or resolving conflict.

## TOOL SKILL LESSON 3

Concrete Objects:	Assorted kaleidoscopes Sticky notes (optional)
Concepts/Skills:	COMPROMISE CONSIDERATION OF DIFFERENT POINTS OF VIEW
Cue to Use of Tool:	<i>"When would using 'WE statements' help resolve the conflict?"</i>
Corresponding Values:	EMPATHY FAIRNESS

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### Tool Users' Instructions

- (1) Pass out kaleidoscopes with 1 kaleidoscope to be shared by groups of 2-3 students. Before looking through the kaleidoscopes, have each group agree on a well-lit place in the classroom to view through the kaleidoscopes. Provide enough time for students to take turns looking through the kaleidoscopes.
- (2) When everyone has had a turn, ask the students to debrief what happened:
  - (a) How did they decide to share the kaleidoscope? Did they COMPROMISE so everyone got a FAIR SHARE?
  - (b) What did they see? Did everyone see the same thing? Why or why not? What does the kaleidoscope teach about DIFFERENT POINTS OF VIEW and DIVERSITY?
  - (c) How can we be understanding or have EMPATHY with other people's perspectives when they are different from our own?
  - (d) How can we apply what we've learned from the kaleidoscopes to handling or resolving conflict when everyone sees it differently?
- (3) Read or tell the fable/folktale of The Blind Men and the Elephant to reinforce the concept of multiple perspectives. Introduce the story by telling the students that even though the blind men could not see, they arrived at their own conclusions by using the sense of touch. Debrief the story by asking the students what happens when each person makes their own conclusion without being willing to listen to and COMPROMISE with others' conclusions. Ask the students how the blind men could have COMPROMISED to combine each of their individual ideas into one that included everyone's ideas.
- (4) Discuss the art of COMPROMISE. Define COMPROMISE as a "win-win" in which each person's ideas get included in some way. Use your arms and hands as follows to illustrate COMPROMISE:
  - (a) First fold your arms tightly across your chest to demonstrate "*closed to compromise*" body language.
  - (b) Then open your arms widely to show "*open to compromise*" body language. Demonstrate how one of your open arms represents your own idea or point of view and how the other open arm represents the other person's idea or point of view (e.g., "On one hand, WE could...; on the other hand, WE could...").

### TOOL SKILL LESSON 3 (cont.)

- (c) Then bring your hands together and interlock the fingers of both hands to show that the different ideas have been combined into a **COMPROMISE**.
- (d) Now ask the students to do this with you so they can physically feel the difference—first folding their arms across their chests to shut out compromise, then opening their arms to open their hearts to considering different ideas other than just their own, and finally bringing their hands together with interlocked fingers to represent a combination of ideas resulting in **COMPROMISE**.

- (5) Role play scenarios of real classroom conflicts, which involve **COMPROMISE** and one or more of the values above. Have the students write out their scenarios on “sticky notes” (Post-It notes) and stick them on the top of the toolbox. Pull off one or more of these real-life “sticky situations” for role playing where they’re “stuck” and how to get “unstuck.”

Sample role-play scenarios to show **COMPROMISE**:

- 2 or more friends who can't agree which game to play because each has a different perspective on which game is the most fun or which rules to follow
- 2 or more students who are arguing over who hurt whose feelings the most because each heard/saw a different part of the argument

- (6) As the students role play different scenarios, encourage them to use the language of “**WE** statements” in resolving the conflict through **COMPROMISE** (e.g., “Maybe **WE** can combine **OUR** ideas so **WE** play the game your way half of the time and my way the other half.”; “Maybe **WE** can combine each of your favorite games to create a new game that **WE** both like to play.”; “Maybe **WE** can find a way that honors all of **OUR** different points of view.”)
- (7) After each role play, have the students name the concept/skill that was used to resolve the conflict (**COMPROMISE**). Also ask them to identify all the values that were demonstrated or put into action in the process of **COMPROMISE** (e.g., Students showed **EMPATHY** by listening to each others’ “I feel...” statements; then they came up with an **FAIR SHARE** solution.)
- (8) As a follow-up activity that reinforces the value of integrity as it relates to **COMPROMISE**, have the students find the smaller word inside of the larger word **COMPROMISE**. Ask the students what the word promise has to do with making a compromise (e.g., Once a **COMPROMISE** is reached, it is important that everyone shows integrity in keeping the **PROMISE**.).

## TOOL SKILL LESSON 4

Concrete Object:	Inflatable shoe(s) Foot/shoe paper mazes ( <i>originals provided at the end of lesson</i> )
Concept/Skill:	CLOSED DOOR EXIT
Cue to Use of Tool:	<i>"What do you do when the conflict heats up and the chance of compromise goes down?"</i>
Corresponding Value:	SELF-RESPECT

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### Tool Users' Instructions

- (1) Ask the students what can be done when the other people in a conflict situation are not willing to stop the put-downs or to see other people's points of view and work toward some type of a compromise. Write their responses on the board and have students categorize them as to which ones will escalate or inflate the conflict and which ones will deflate the conflict (as in the example below).

#### Inflate

- Give back a put-down
- Make a "YOU statement" in a loud screaming voice
- Stand your ground and get right in each other's face until somebody wins

#### Deflate

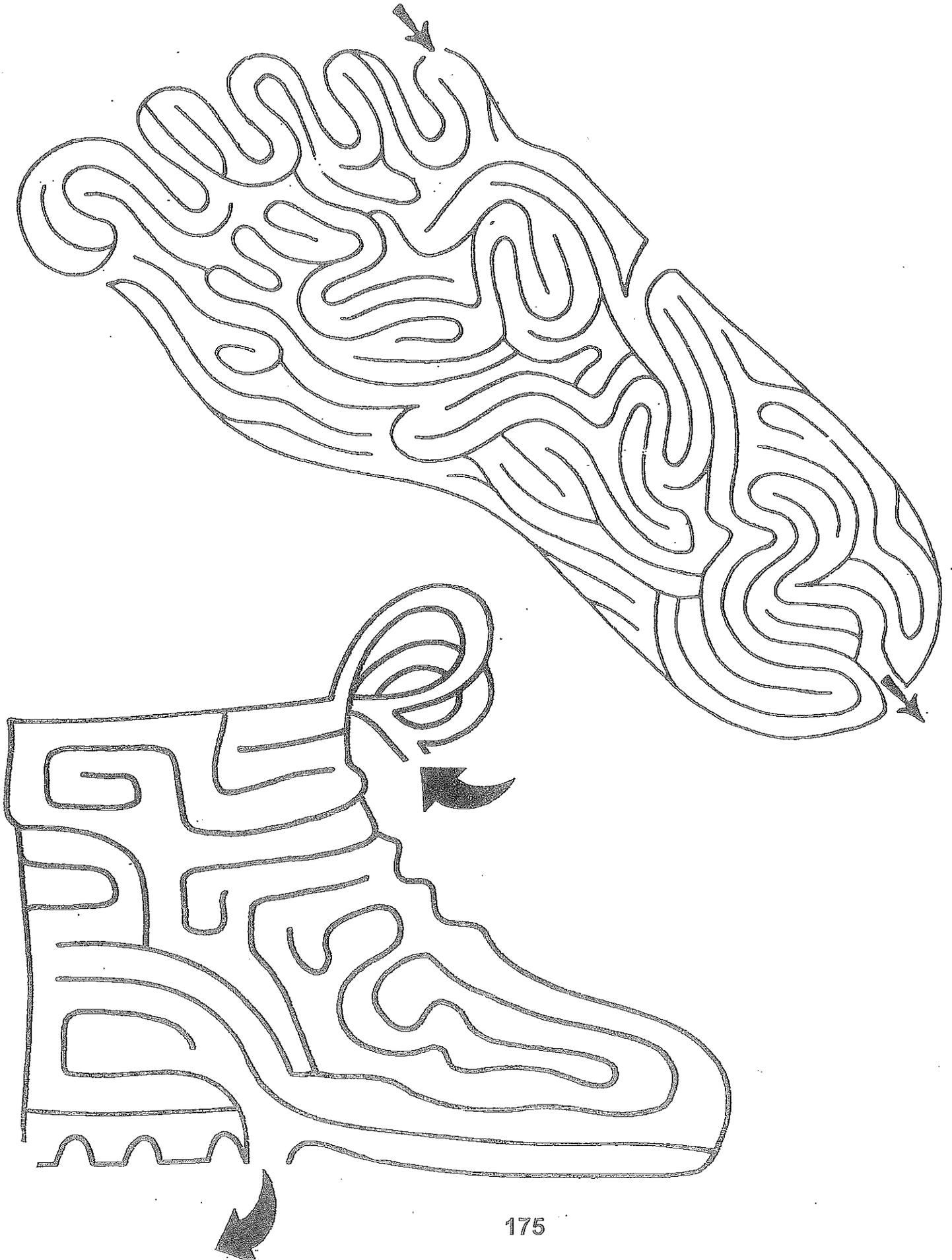
- Give a put-up
- Make an "I statement" or "WE statement" in a calm, clear voice
- Walk away or "EXIT" to calm down and get help if needed; return when it is safe to resolve the conflict

- (2) If the students didn't give "walk away" or "EXIT" as one of their responses, make sure to add it to the list under the Deflate category. Hold up the inflatable shoe (and/or point to an EXIT sign in the classroom/school) and emphasize the importance of finding a "cool" way to "EXIT" an unsafe conflict situation when it starts to "heat up." Point out that once the put-downs, "YOU statements," loud voices and/or face-offs begin, the conflict is starting to escalate or inflate. At this point, blow air into the inflatable shoe to symbolize what happens when we stay stuck in the conflict and the situation inflates into a bigger and bigger confrontation. Then, squeeze the air out of the inflatable shoe to symbolize what happens when we walk away or "EXIT" the conflict situation in order to deflate further confrontation.
- (3) Have the students discuss different ways to "EXIT" a conflict, in "cool" ways that deflate rather than inflate the original conflict. (e.g., A silent, swift closed-door EXIT away from the other people involved in the conflict will often deflate a confrontation; a noisy EXIT with shouting and shoving while pushing past the other people will only inflate a confrontation further.) Encourage the students to come up with their own criteria for an EXIT that deflates, rather than inflates, the conflict.

## TOOL SKILL LESSON 4 (cont.)

### Sample EXIT Criteria:

- The EXIT is made right when the conflict starts to escalate or “heat up.” (An easy way for the students to remember this is by using this reminder: “EXIT WHEN IT ESCALATES.”)
  - The EXIT is made with the feet not the mouth. Once the conflict situation has started to “heat up” to an unsafe level, get to a safe space first and explain later (if an explanation is needed to repair the relationship and resolve the conflict).
  - The direction of the EXIT is away from, not towards, the other people involved in the conflict situation.
  - Once the EXIT decision is made, it is important to “close the door” (turn your back) and not turn around to hear or give further put-downs.
- (4) Let the students role play conflict situations in which the put-downs and “You statements” are starting to escalate or inflate. First have the students demonstrate the wrong ways to EXIT (e.g., running towards the bully gives further opportunity for shouting and shoving when they pass each other; staying present for too many put-downs before choosing to EXIT). Then have the students role play the right ways to EXIT, using their own EXIT criteria or the criteria above. If time allows, let each student practice the “closed-door EXIT” to experience how hard it is not to turn around and re-open the door.
- (5) Especially for older students, encourage them to continue to brainstorm other ways to EXIT high-pressure situations when they need more sophisticated “face-saving” and “life-saving” EXIT strategies (e.g., back up silently and swiftly to situate oneself in a safer place near an adult or other groups of students; say that you have to go the bathroom right this second; suddenly remember someplace else you promised to be and EXIT with a simple “See you later!”). Help the students think of pre-prepared “one-liners” to get out of dangerous dares or high-risk situations (e.g., “My parents would ground me for life if I did that so I’m out of here!”). Have the students rehearse selected “one-liners” to use as tools that help them keep their “cool.”



## TOOL SKILL LESSON 5

Concrete Objects:	Ice cube trays (pack of 4 trays) "ice cube" small blue sticky note paper pads
Concept/Skill:	COPING
Cue to Use of Tool:	"After you exit the conflict, can you find ways to calm down and cope with your feelings?" "Next time, what might you do earlier to cool down a conflict?"
Corresponding Value:	PATIENCE

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### Tool Users' Instructions

- (1) Pass out 1 ice cube tray per group of 5-8 students, depending on class size, along with 1 blue pad of "ice cube" sticky note paper per group.  
*Note: Have the students sit in cooperative groups for this activity.*
- (2) Brainstorm with the whole class a few sample ways to "chill" when a conflict first starts to "heat up" (e.g., breath in and out, count *down* from 10, hold your hands behind your back or put them in your pockets, hum to yourself or say calming words to yourself ("self-talk"), talk in a softer "microphone" voice, use an "I feel..." statement, or walk away with a "closed-door exit." Have the students write their "chill skill" ideas on the blue sticky note paper. Have each group brainstorm their own ideas for how to "chill" when a conflict starts to "heat up." Have a group recorder (or the teacher or teaching assistant for the younger students) write each idea on a separate piece of "ice cube" paper. Put each of these "ice cube" notes in the separate sections of the ice cube tray to make a vivid list of "chill skills."
- (3) When all the groups are finished brainstorming, ask the students to share and debrief what happened.
  - (a) How did they share ideas? How many different group members contributed 1 or more ideas?
  - (b) What ideas did the majority of the group really like? Who will share them with the whole class?
  - (c) What does the ice cube tray have to do with the tool skill of COPING with conflict??
  - (d) How can we apply what we've learned from the ice cube trays to handling or resolving conflict?
- (4) Debrief with the students how to handle a conflict that "heats up" to an unsafe level:
  - (a) Use one of the "chill skills" immediately at the first sign of the conflict "heating up."
  - (b) "EXIT" a conflict if it continues to "heat up" or escalate.
  - (c) Find ways to calm yourself down, "chill", and cope with feelings of anger, confusion, frustration, retaliation or revenge.
  - (d) Seek adult help as needed for advice, intervention, mediation, protection, etc.
  - (e) Then, with the advice and/or assistance of an adult, return to renegotiate the conflict from a calmer and cooler perspective.

## TOOL SKILL LESSON 5 (cont.)

- (5) Have students make a large classroom poster of their combined "chill skills." Decorate the poster with a large thermometer on which students mark the ascending ways in which conflicts can "heat up" (e.g. 100 degrees = put-downs; 105 degrees = insults; 110 degrees = threats; 115 degrees = bullying; 120 degrees = pushing; 125 degrees = fighting). Have the students refer to the poster as reference during classroom conflicts.
- (6) Remind students to use the ideas on their classroom list of "Ways to Chill When Conflict Heats Up" whenever their personal thermometers start to rise. Use these "teachable moments" to reinforce the PATIENCE it takes to exit a heated conflict, to calm down and "chill," and then return to renegotiate the conflict from a calmer perspective (or let it go and move on without reopening the conflict later).

## TOOL SKILL LESSON 6

Concrete Objects:	Tube(s) of toothpaste Box of toothpicks Tongue depressors (optional)
Concept/Skill:	CLEANING UP COMMUNICATION
Cues to Use of Tool:	<i>"Are there words that need to be cleaned up in order to repair hurt feelings?"</i> <i>"Once repairs are made, can you resolve the conflict?"</i> <i>"Next time, how can you choose your words more carefully?"</i>
Corresponding Value:	RESPONSIBILITY

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### Tool Users' Instructions:

- (1) Ask the students what happens with the put-downs and other cruel words that get said in conflict situations. (Refer back to Tool Skill Lesson 1.) Ask the students to think silently about how they would answer the following questions:
  - (a) How long can put-downs hurt? How long can put-downs be remembered?
  - (b) What damage can put-downs cause? How can put-downs be repaired?
  - (c) What can each person do to prevent giving or getting put-downs?

After all students have thought about each of these questions, let the students discuss their answers to each of the questions. Emphasize the point, if the students do not bring it up in their discussion, that some put-downs can have serious, long-term effects (e.g., put-downs about someone's academic abilities in a particular subject area can lead to avoidance of that subject area and decreased feelings of competence; put-downs about someone's appearance, specifically weight, can lead to an eating disorder; homophobic put-downs can lead to depression and suicide). Further emphasize that even when apologies are made and the put-down words are taken back, the residual damage can still last since the cruel words can get "stuck" in our hearts and minds.

- (2) Take the tube of toothpaste and box of toothpicks out of the toolbox and display them where everyone can see the "Toothpaste Challenge." Tell the students that the challenge is to get all the toothpaste back into the tube with no mess and no residue. Start by squeezing out an inch or so of toothpaste onto a paper plate or paper towel. Ask who wants to come up to the front of the room and try to get all the toothpaste back into the toothpaste tube. If the toothpaste has different color stripes, then ask who thinks they can get all the toothpaste back in the tube with the different colors matching the stripes of the same colors. Let several students attempt the "Toothpaste Challenge." (Or, if you buy several tubes of toothpaste, you can let every student attempt the "Toothpaste Challenge" in smaller groups.)

## TOOL SKILL LESSON 6 (cont.)

(3) When several students have tried unsuccessfully to get ALL the toothpaste back into the tube, ask what the "Toothpaste Challenge" has to do with the put-downs and other cruel words that get said in conflict situations. Point out that even after much time and effort to get the toothpaste back in the tube, there is still a messy residue that lingers until it is cleaned up. Ask the students to explain how this same messy residue happens when our words fly out of our mouths without first thinking of the mess they can cause. Then ask the students how to clean up the words once they are out or, better yet, how to prevent the cruel words from leaving their mouths in the first place.

(4) End this lesson with the two quotes below:

*"You can't put the toothpaste back in the tube."*

- H.R. Haldeman

*(Just like you can't put the words back in your mouth once they are out!)*

*"So keep your words soft and sweet because you never know which ones you may have to eat."*

- Ann Landers

(5) Read or retell the Eastern European folktale titled "Feathers" (see copy at the back of this lesson). Ask the students to explain how the story is like the "Toothpaste Challenge."

# Feathers

EASTERN EUROPE—HASIDIC



*Words, like feathers, fly  
in the wind, in the wind.  
Reaching far and wide,  
in the wind, in the wind.  
Careless words, tossed about,  
cannot again be swallowed up.  
Tongues like swords can cut the heart.  
Words fly out.  
The rumors start.*

*Cruel words, like feathers, fly.  
Cruel words reach far and wide.  
Try and try to gather them again,  
but they fly away in the wind.*

A woman whose tongue was sharp and unkind was accused of starting a rumor. She was brought before the village rabbi, protesting,  
“What I said was in jest, just humor!  
My words were carried forth by others.  
I am not to blame.”

But the victim cried for justice, saying,  
"You've soiled my own good name!"

"I can make amends," said the woman accused.  
"I'll just take back my words and assume I'm excused."

The rabbi listened to what she said  
and sadly thought as he shook his head,  
"This woman does not comprehend her crime.  
She shall do it again and again in time."

And so he said to the woman accused,  
"Your careless words cannot be excused until ...

You bring my feather pillow to the market square.  
Cut it and let the feathers fly through the air.  
When this task is done,  
bring me back the feathers—  
*every* one."

The woman reluctantly agreed.  
She thought, "The wise old rabbi has gone mad indeed!"

But to humor him, she took his pillow to the village square.  
She cut it and feathers filled the air.

She tried to catch. She tried to snatch.  
She tried to collect each one.  
But weary with effort she quickly discovered  
the task could not be done.

She returned with very few of the feathers in hand.  
“I couldn’t get them back. They’ve scattered over the land!  
I suppose,” she sighed as she lowered her head,  
“like the words I can’t take back  
from the rumor I spread.”

*Cruel words, like feathers, fly.  
Cruel words reach far and wide.  
They leave the mouth a bitter rind.  
May all your words, my friend, be kind.*

## TOOL SKILL LESSON 7

Concrete Object:	"BIG MISTAKES" eraser
Concepts/Skills:	COMPASSION CLOSURE
Cue to Use of Tool:	<i>"Once the conflict is resolved (win-win or agree to disagree), can you forgive and move on?"</i>
Corresponding Value:	FORGIVENESS

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### Tool Users' Instructions

- (1) Ask the students why they think that one of the last tools in the toolbox is a "BIG MISTAKES" eraser. Have them discuss what does an eraser represents in terms of coping with conflict? Encourage the students to use words other than "erase" to explain this final step of conflict resolution (e.g., allow for a change of mind, clean up a messy situation, clear away an error or mistake, make a new space or opening for a different choice of response next time, etc.)
- (2) Discuss with students how they can apply the concept of an "eraser" to their own, as well as others', mistakes during a conflict situation. First, it is important to "erase" the blame and shame, which might cause us to lie about a mistake or to lie about who's responsible for the mistake. Only then can everybody in a conflict situation speak with integrity and take responsibility for their part in the conflict. In turn, that's how we learn compassion, empathy and forgiveness by understanding that everyone makes mistakes and that we can all learn from our mistakes. Therefore, we may not be able to "erase" the mistake itself, but we can "erase" the put-downs we give to ourselves and others for making mistakes. In turn, we can replace them with "put-ups" for taking responsibility and telling the truth about a mistake in order to correct and repair any damage done and start the process of forgiveness.

Caveat: Explain to children that we cannot and should not always erase what's happened in the past, especially if it was very hurtful. But we can help resolve some of the issues causing those hurtful feelings by talking to a trusted adult and/or by having a trusted adult talk with everybody involved about what mistakes were made and how to prevent them in the future. Only then can the process of forgiveness begin for each of us—in our own unique way and on our own time frame—until some type of closure is reached.

- (3) Have the students give examples of mistakes in their own lives, which have provided opportunities for "life lessons." Start with the simple example of touching a hot stove as the way that many of us learned why it is important to be careful around an oven or stove. Let the students share other examples of ways they have learned from mistakes.

## TOOL SKILL LESSON 7 (cont.)

- (4) Extend the discussion to include the concept of using an "eraser" to help eliminate the rumors and secrets that often circulate after a conflict has occurred—about who did what to whom and who's in trouble for what. Explain that the rumors/secrets that too often spread after a conflict has occurred can reopen the conflict rather than bring resolution or closure, causing more damage than the original conflict. This is a good place to play the "Telephone Game" so the students can see and hear what happens when a rumor or secret is spread and how it changes along the way to create a mess of misinformation which can be almost impossible to "erase."
- (5) End this lesson with the "3 Rs" of learning from mistakes by taking personal responsibility for one's mistakes and by demonstrating a sincere request for forgiveness rather than an insincere "I'm sorry" without evidence of any or all of these "3 Rs":

**Recognition** of the mistake, starting with an "I statement"

**Regret (or Remorse)** for hurting another, whether intentionally or unintentionally

**Repair (or Reconciliation)** of the personal relationship or relationship to the community

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\* Ideas for "3 Rs" from Baker, J.A., Bridger, R., Terry, R., Winsor, A. (1997). "Schools as Caring Communities," in *School Psychology Review*, Vol. 26, No. 4, pp. 586-602.

## TOOL SKILL LESSON 8

Concrete Objects:	Plastic mazes 4 types of decision-making sheets (Types I-II-III-IV)
Concept/Skill:	CRITICAL THINKING (DECISION MAKING)
Cue to Use of Tool:	<i>"What choices can I make to help resolve different types of conflict situations?"</i>
Corresponding Value:	DETERMINATION PERSEVERANCE

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### Tool Users' Instructions

- (1) Pass out the variety of mazes with 1 maze to be shared by 2-3 students.
- (2) Provide enough time for students to explore the different types of mazes. Let them figure out how each different maze poses an entirely different problem to solve since these mazes are more open-ended than traditional mazes with an obvious end point
- (3) When everyone has had a turn with all or most of the different mazes, ask the students to debrief what happened.
  - (a) How did they decide to share the mazes? How many different mazes did each of them solve?
  - (b) How did they know what problem was posed by each of the different mazes? How many choices did they try in order to solve the problem? Did everyone see the same problem? Did everyone try the same choices? Why or why not?
  - (c) What do the mazes have to do with the tool skill of CRITICAL THINKING related to making choices about how to resolve different conflict situations? (e.g., "We first have to identify the type of problem we're trying to solve in order to know which choices might work to solve the problem.")
  - (d) What do the mazes have to do with the values of DETERMINATION and PERSEVERANCE? (e.g., "You really have to be determined to figure out what's the real problem underlying the conflict. Then it takes perseverance to try multiple ways to solve the problem until everyone involved in the conflict agrees that it has been resolved. Otherwise, you might be working on the wrong problem and the real problem never really gets resolved.")

*Note: When trying to resolve conflicts that arise in the classroom or out on the yard, help the students determine the problem first and then talk through choices to solve it. Use these "teachable moments" to reinforce the first step to resolving conflict—knowing what you are trying to solve. Without this step, the students get confused and frustrated about what choices to try to solve the problem and will dismiss each other's suggestions since they are not addressing the real problem. At this point students can get lost in the "maze" of possible solutions without any of them leading to resolution of the real problem.*

## TOOL SKILL LESSON 8 (cont.)

- (4) To illustrate the point about first determining what the problem is that needs solving, try one of both of the following activities:
- Write assorted math problems on the board with the larger number on top and the smaller number on the bottom, but do not include computation signs. Ask the students to try to solve the problems. Even though they will try to guess at the logic of the problems, they cannot solve the problems without knowing what the problem is that they are trying to solve (e.g., addition, subtraction, multiplication, or division).
  - Write assorted words on the board. Ask the students to use the words in a written assignment. The students should realize that they cannot do the assignment without clarifying the problem (e.g., whether to find the definition of each word, learn to spell the words for a spelling test, use each word in a separate sentence or write an essay using all the words in some way).
- (5) Explain further that sometimes the problem is not up to them to solve, depending on their age and maturity as well as the seriousness of the decision to be made. Tell the students that there are 4 different types of decisions. Display each of the 4 types of decision-making sheets as you read the definition/description provided on each sheet. Then have the students discuss and give examples of each type of decision from their own life experiences. Create a safe climate for this discussion by making sure the students understand that different families may treat similar decisions in different ways, depending on diverse family values and other family considerations.

*Note: Differentiate clearly between Type I and Type II decisions, since both types of decisions can be appropriate for student to make. However, Type I decisions are those that students can make independently; on the other hand, Type II decisions need to be made interdependently by compromising and negotiating with others involved in the decision, which sometimes may need to be adults. Emphasize, however, that Type III decisions always need to be made by adults, usually those who are in charge of the health and safety of children (e.g., parents, police, school principal, etc.). Therefore, students that in determining the real problem and then making decisions about how to solve the problem, they also need to make sure that it is a type of decision that children should be making. (e.g., If they have been threatened in any way at school, this is a Type III decision that has to be reported to an adult as determined by law.) A Type IV decision can best be described as "a decision not to make a decision" at this particular time because everybody involved, whether children and/or adults, needs to "cool down" before making any decision at all.*

- (6) Get the students up and moving to show their understanding of the 4 types of decisions. Post the 4 different types of decision-making sheets in 4 different corners of the classroom. Call out problems or situations that require different types of decisions to be made and have each of the students move to the corner of the room to show whether it is a Type I, II, III or IV decision for them and their families.

### Sample situations for decision making

- What to wear to school
- What to eat for lunch
- What to do if someone gives you a put-down
- What to do if someone gives you a threat and then says it was just a "joke"
- What to do if there is a fire drill at school
- What to do when the "hot" new toy that everyone is getting will you cost all of the allowance you have been saving for months
- What to do when you are so mad at yourself for making a mistake that you want to blame it on someone else to make yourself feel better
- What to do when you have just heard a secret and your best friend begs you to tell it

## TOOL SKILL LESSON 8 (cont.)

*Note: Labeling types of decisions by number (or they can be color coded for younger students) provides a common vocabulary. This clarifies classroom and school communications regarding who is responsible for various decisions. Keep the 4 types of decision-making sheets posted on a board at all times. Call out or point to the type of decision that is appropriate to the issue or task at hand (e.g., if the students can get a drink or go to the bathroom at any time without asking permission, it is a Type I decision; if the students need to ask permission to go to the bathroom or get a drink of water during class, it is a Type II decision; if the classroom/school rule is that students may go to be bathroom or get a drink of water only at designated times, such as break and lunch, it is a Type III decision). Continue to use this shorthand system as other "teachable moments" arise.*



- (7) Since this is the last tool skill lesson, have the students summarize in some way the purpose for learning about all of the **COOL TOOLS**.
- (a) Arrange all of the tools outside the toolbox on the table where everyone can see them. As you point to a particular tool, encourage the students to share everything they now know about that tool, including examples of times they used the tool to help resolve classroom conflicts.
- (b) Let each student select a favorite tool to describe to the class, telling what the tool represents and using the language related to that tool (e.g., the inflatable shoe is a reminder to exit when the conflict escalates or inflates). Encourage each student to also give an example of a way the tool has been used to help resolve classroom conflicts.
- (c) List key words on the board in pairs, as appropriate to the age level of the class, for students to use in their summary responses:

tools	deflate	exit	"I/WE statements"	mistakes	put-ups
skills	inflate	escalate	"YOU statements"	life lessons	put-downs

Make sure they include in their summaries such responses as: choosing tools that cool down conflict; exiting when the conflict starts to escalate; learning skills to handle conflict so it deflates rather than inflates; making "I statements" or "WE statements" rather than "YOU statements"; using mistakes as life lessons to learn how to build and repair relationships; and, perhaps most importantly, utilizing the power of put-ups to build caring communities where everyone is safe to learn.

# **TYPE I DECISIONS**

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## **“T” DECISIONS OR PERSONAL/SELF DECISIONS**

**(TO BE DECIDED ON ONE'S OWN  
AS APPROPRIATE TO FAMILY/SCHOOL  
GUIDELINES, POLICIES AND VALUES)**

# **TYPE III DECISIONS**

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## **“WE” DECISIONS OR GROUP DECISIONS**

**(TO BE DECIDED OR NEGOTIATED  
WITH OTHERS WHO ARE AFFECTED  
BY THE OUTCOME OF THE DECISION)**

# **TYPE III DECISIONS**

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## **“THEY” DECISIONS OR OTHER DECISIONS**

**(TO BE DECIDED BY OTHERS  
WHO ARE RESPONSIBLE FOR  
YOUR SAFETY AND WELL-BEING)**

# **TYPE IV DECISIONS**

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## **"COOL-DOWN" DECISIONS**

**(TO BE PUT ON "ICE" OR "CHILL"  
UNTIL COOLER HEADS PREVAIL AND  
THE TYPE OF DECISION CAN BE MADE  
SAFELY AND SANELY FOR ALL PARTIES)**



# COOL TOOLS

## 4<sup>TH</sup>/5<sup>TH</sup> GRADE

### Safe School Sort it Out Form

Student Name: \_\_\_\_\_ Date: \_\_\_\_\_  
 Room: \_\_\_\_\_ Reported by: \_\_\_\_\_ Program:  Charter School  SAYS

Please check:  Before School  During Class  Break  Lunch  Carpool  Other: \_\_\_\_\_

**Safe School Violation:**

- Negative comments about group membership (e.g. ethnic, religious, gender, etc.)
- Name calling, insults to individual(s)
- Teasing and taunting
- Rumors, gossip (behind back)
- Gestures, nonverbal insults
- Physical hurting (e.g. shoving, spitting, biting, throwing things)
- Inappropriate touching, invasion of private space
- Exclusion or telling others to exclude
- Threats or pressuring others to get involved
- Taking or damaging other people's property
- Damage school property
- Bringing unsafe items
- Foul language
- Taking items without permission

**Student Response Skills:**

- Used "I" Statements
- Described incident with integrity
- Participated fully in Safe School process
- Took Safe School process seriously
- Accepted responsibility (when appropriate)
- Followed through with recommended action

**Student Strategies used on their own:**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Description of situation:**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Action taken by staff that matched the needs of student/situation:**

- In-Class Consequences
- Met with individual students
- Met with group
- In-house Suspension \_\_\_\_\_ Days
- Suspension \_\_\_\_\_ Days
- Safe School
- Parent Communication
  - Phone Call  Conference  Note

Followed up by: \_\_\_\_\_

Student Signature: \_\_\_\_\_

Parent signature required:  YES  NO

Parent signature: \_\_\_\_\_ Parent name: \_\_\_\_\_

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_



# COOL TOOLS



Name: \_\_\_\_\_

Teacher: \_\_\_\_\_

Room: \_\_\_\_\_

Location:  Yard  Classroom  Cafetorium  Other  
Program:  Charter School  SAYS

## ☹ DAMAGE (That's not Okay!)

Popping Someone's Bubble



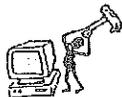
Verbal/ Non Verbal Put-downs



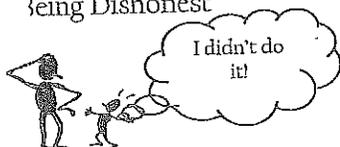
Physical Hurting



Damaging Property



Being Dishonest



Taking Private Property



Not Following Instructions



Not Being Safe



Other

## ☺ STRATEGIES TAUGHT/REPAIRS USED

Exit



Tell an adult



Start with I Statement



Give 5 Put-ups



Other

\_\_\_\_\_  
\_\_\_\_\_

## CONSEQUENCES

In-Class Consequences

\_\_\_\_\_  
\_\_\_\_\_

Safe School Class  
at recess & lunch  
\_\_\_\_ Days

Parent Conference  
 Phone Call  
 In Person

In-house Suspension  
\_\_\_\_ Days

Suspension  
\_\_\_\_ Days

My own words about what happened:

I \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\*\*\*Teacher, please fill intensity number in box:  
1 Moderate Behavior  
2 Serious Behavior  
3 Extreme Behavior

Parent/guardian Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# **TYPE IV DECISIONS**

---

## **"COOL-DOWN" DECISIONS**

**(TO BE PUT ON "ICE" OR "CHILL"  
UNTIL COOLER HEADS PREVAIL AND  
THE TYPE OF DECISION CAN BE MADE  
SAFELY AND SANELY FOR ALL PARTIES)**

Seeds UES  
SAFE SCHOOL

VOCABULARY

1. Action	Acción
2. Awareness	Conocimiento
3. Boundaries	Parámetros
4. Choices	Opciones
5. Compromise	Llegar a un acuerdo
6. Decisions	Decisiones
7. Diversity	Diversidad
8. Empathy	Empatía
9. Exit	Salida
10. Fairness	Justicia
11. Friendship	Amistad
12. Goal	Meta
13. Gratitude	Agradecimiento
14. Helpful	Servicial
15. Honesty	Honestidad
16. Integrity	Integridad
17. Intuition	Intuición
18. Join	Unir
19. Joy	Alegría
20. Kindness	Amabilidad
21. Knowledge	Conocimiento
22. Leadership	Liderazgo
23. Listen	Escuchar
24. Mediate	Intervenir
25. Moderate	Moderar
26. Negotiate	Negociar
27. Openhearted	Corazón abierto
28. Options	Opciones
29. Praise	Alagar
30. Put-ups	Elogios
31. Quality	Calidad
32. Question	Pregunta
33. Respectful	Respetuoso
34. Responsible	Responsable
35. Safe	Seguro
36. Strategies	Estrategias
37. Teamwork	Trabajo en equipo
38. Togetherness	Unión
39. Unique	Único
40. Unity	Unidad
41. Variety	Variedad
42. Verify	Verificar
43. Workable	Realizable
44. Worthy	Digno



# Para Los Niños Charter School

## School, Parent, and Student Compact

### Student Pledge:

- I promise to learn and follow the classroom and school rules.
- I promise to talk to my family about the **Safe School Guidelines**.
- I promise to respect my school, my teachers, all adults, and all students of my school.
- I promise to get to class on time everyday.
- I promise to do my homework everyday.

---

Student Signature

Date

### Parent/Guardian Pledge:

- We are committed to talking to our children about the **Safe School Guidelines** and the additional rules.
- We are committed to communicating the importance of education and learning to our children.
- We are committed to ensuring that our children attend school everyday and on time.
- We are committed to ensuring that our children get adequate sleep and proper nutrition so that they may be ready to learn everyday.
- We are committed to participating in all parent meetings and parent conferences so that we may be more involved in our child's education.

---

Parent Signature

Date

### Teacher Pledge:

- We are committed to informing parents of the **Safe School Guidelines** policy and procedures.
- We are committed to providing your children with a tranquil, positive, and safe learning environment.
- We are committed to developing a love of learning in all students.
- We are committed to participating in professional development that will improve our ability to deliver a quality education to all students and to strengthen the parent and school partnership.

---

Teacher/Room

Date

---

Principal

Date



# Para Los Niños Charter School

## Compacto de la escuela, la familia y el alumno

### Promesa del alumno:

- Yo prometo conocer y seguir las reglas de la escuela y de mi clase.
- Yo prometo hablar con mi familia de las **Guías para una Escuela Segura**.
- Yo prometo respetar a mi escuela, mis maestros, todos los adultos y a todos los alumnos.
- Yo prometo a llegar a la clase a tiempo diariamente.
- Yo prometo hacer mi tarea diariamente.

Firma del alumno

Fecha

### Promesa de los padres de familia o guardianes de familia:

- Estamos comprometidos en hablar con nuestros hijos sobre las **Guías para una Escuela Segura** y las reglas adicionales.
- Estamos comprometidos en comunicarles sobre la importancia de la educación y el aprendizaje a nuestros hijos.
- Estamos comprometidos en asegurar que nuestros hijos asistan a la escuela todos los días y a tiempo.
- Estamos comprometidos en asegurar que nuestros hijos duerman bien y que reciban la nutrición adecuada para que estén listos para aprender todos los días.
- Estamos comprometidos a participar en las juntas y conferencias para estar al tanto de la educación de nuestros hijos.

Firma de los padres de familia

Fecha

### Promesa de los maestros:

- Estamos comprometidos en informales de la póliza y los procedimientos acerca de las **Guías para una Escuela Segura**.
- Estamos comprometidos en proveerles a sus hijos un ambiente de aprendizaje tranquilo, positivo y seguro.
- Estamos comprometidos en desarrollar el amor al aprendizaje en cada alumno.
- Estamos comprometidos en participar en desarrollo profesional para mejorar nuestra habilidad como maestros de entregar una educación de alta calidad a todos los alumnos y para fortalecer la colaboración entre la escuela y el hogar.

Nombre del maestro/Número del salón

Fecha

Directora

Fecha

Safe School Summary Sheet

SAFE SCHOOL IS NOT

Crisis-driven (not in *reaction* to Columbine)

Exclusive to the diversity issue-of-the-moment

External deterrents

Punitive

Random responses to events/laws

School-specific

Short-term curriculum-program

Toleration of diversity

Total safety net

Usual discipline system

SAFE SCHOOL IS

Child-centered health promotion/prevention

Inclusive of all differences (holistic not hierarchical)

Internal code/contract

Instructive with immediate and related consequences to individual and to situation

*Responsive* to research, others' as well as our own

TEAM approach between school and home with transfer to other areas of the child's life

Daily, embedded way of life/lifelong lessons

Respecting/honoring celebration of differences

Safe place for diversity incidents/issues to arise; *difference* is in how we *respond* and use them as opportunities for learning

Unique school-wide system as foundation for creating "a safe place to learn"

PARA LOS NIÑOS CHARTER SCHOOL  
RESUMEN DEL PROGRAMA ESCUELA SEGURA O "SAFE SCHOOL"

El Programa de Escuela Segura no es:

El Programa de Escuela Segura es:

Domado por las crisis (no es una reacción a causa de Columbine)

Centrado en la promoción/prevención de la salud del niño

Exclusivo de la diversidad del tema-del-momento

Inclusivo de todas las diferencias (holístico, no jerárquico)

Fuerza de disuasión externa

Instructivo por medio de la inmediatas y relevantes consecuencias para un individuo y para la situación

Punitivo

Un acercamiento de equipo entre la escuela y hogar con transferencias a otros aspectos de la vida infantil

Respuestas al azar a eventos o leyes

Diario, arraizado en las maneras y lecciones de la vida

Específico a la escuela

Respeto/honra /celebración hacia las diferencias

Programa curricular de corto plazo

Lugar seguro para la diversidad de incidentes/cuestiones que resulten; las diferencias están en como respondemos y como las usamos como medio de aprendizaje

Tolerancia hacia la diversidad

Sistema escolar único como la fundación de la creación de "un lugar seguro para el aprendizaje"

Red de seguridad total

Sistema común de disciplina

# KIDS SAY THE **COOLEST** THINGS...

## WHEN USING **COOL TOOLS** TO HANDLE CONFLICT CONSTRUCTIVELY

Motto: It's not cool to be cruel

When they say (or you say):	They really mean:
BUBBLE OF SPACE	I need my own space, one that doesn't displace anyone else.
THAT'S NOT OKAY	Stop! It's not okay to put me or anybody else down.
DEFLATE NOT INFLATE	Let's find ways to take the hot air out of this conflict to cool it down.
PUT-UPS NOT PUT-DOWNS	Kind words, not cruel words, cool down conflict.
I GET 5 PUT-UPS	It takes at least 5 honest-to-goodness put-ups to repair 1 put-down so I need 5 or more put-ups to build me back up after that put-down.
CHOICE OF VOICE OR MICROPHONE VOICE	Tone of voice is more than 90% of the message; I can't hear or respond to the words until the choice of voice changes.
INTEGRITY STATEMENTS	I go straight to the truth because I know it's the right thing to do.
I FELT STATEMENTS NOT YOU' STATEMENTS	Responding to an incident with "I felt..." ( <i>followed by a feeling word</i> ) is cooler than starting with "You are..." or "You always..."
WE CAN STATEMENTS OR LET'S COMPROMISE	Responding to an impasse with "We can compromise" cools down the conflict to create a WIN-WIN situation for everyone involved.
KEEP THE <i>PROMISE</i> IN <i>COMPROMISE</i>	Once we've compromised, I need to use my integrity to keep my part of the promise and trust that you'll keep your part of the promise.
CLOSED-DOOR EXIT OR EXIT IF IT ESCALATES	If I feel bullied and we can't compromise or cool down the conflict, I'm closing the door on taking any more and finding a safe way to exit.
I'M USING MY CHILL SKILLS	I'm doing what I can to chill or cool down before discussing the incident further or making a decision.
TOOTHPASTE CHALLENGE	I'm going to zip my lip the minute the wrong words start to come out.
IS THAT A RED, YELLOW, GREEN OR BLUE DECISION?	Using the color code for decision making helps me know the type of decision and clarifies the boundaries for me.
LET'S SORT IT OUT	If I don't feel I'm BAD or in BIG trouble, I can tell my point of view with integrity, listen to others' perspectives and help sort it all out to resolve the conflict (which may or may not include consequences).

Los niños dicen las cosas más curiosas...  
Usando "Cool Tools" para resolver los conflictos constructivamente

Lema: No es bueno ser cruel "Demuestra tu corazón"

Cuando dicen (o cuando usted dice): Ellos realmente quieren decir:

Burbuja de Espacio	Necesito mi propio espacio, aquel cual no desplace a alguien mas.
No está bien	¡Para! No está bien que me faltes a mi o a alguien mas el respeto.
Desinflar no inflar	Encontremos maneras cuales nos ayuden a disminuir el conflicto y nos ayude a resolverlo.
Elogios no Insultos	Palabras amables, no palabra crueles, apaciguar el conflicto..
Yo obtengo 5 elogios	Se necesitan 5 elogios del corazón para reparar un insulto así que necesito 5 elogios para repararme del insulto.
Elección de palabras o voz de micrófono:	El tono de voz forma parte de más del 90% del mensaje: No oigo o respondo a las palabras hasta que el tono de voz cambie.
Declaraciones de Integridad	Yo busco solamente la verdad porque se que es lo debido.
Declaraciones "yo" siento no declaraciones de usted	El responder a un incidente con "Yo siento..." (seguido por un sentimiento) es mucho mejor que empezar con "Tu eres..." o "Tu siempre..."
Declaraciones como Nosotros Podemos o Llegemos a un acuerdo	El responder a un estancamiento con "Podemos llegar a un acuerdo" apacigua el conflicto para crear a una situación de ambo gane.
N. en la promesa del acuerdo	Ya llegado a un acuerdo, necesito usar mi integridad para mantener mi parte del acuerdo y confiar que usted mantenga su parte del acuerdo.
Salida de Puerta Cerrada o Salida si el conflicto escala	Si me siento sobornado y no puedo llegar a un acuerdo o apaciguar el conflicto, estoy cerrando la puerta a decisiones equivocadas y estoy encontrando una manera segura para salir.
Estoy usando mis destrezas apaciguadoras	Hago lo que puedo para apaciguarme antes de discutir el incidente mas alejo o antes de hacer otra decisión.
Reto de la pasta de dientes	Voy a cerrar mis labios en el instante en que las palabras equivocadas comiencen a salir.
¿Es una decisión roja, amarilla, verde o azul?	Usando los colores para la formulación de decisiones me ayuda a saber el tipo de decisión y clarifica los limites para mi.
Arreglémoslo	Si no siento que soy malo o que estoy en grandes problemas, puedo decir mi punto de vista con integridad, escuchar la perspectiva de otros y ayudar a arreglar el problema (cual puede o no incluir consecuencias).

## APPENDIX M1

Para Los Niños – Evelyn Thurman Gratts Primary Center

### Los Angeles Unified School District Single Plan for Student Achievement Matrix

#### High Academic Achievement Action Plan

Accountabilities	Subgroup(s) <i>List the subgroups.</i>	Strategies/Activities <i>Identify strategies/activities that will improve English Language Development (ELD), English Language Arts (ELA), Mathematics, Science, and Social Studies. Describe the supplemental intervention services provided before, during, and after the school day for students not meeting grade level standards. Include support personnel that will assist in implementing these strategies/activities.</i>	Resources/Proposed Funding Sources <i>Identify the resources needed to implement the strategies, activities, and/or support described in the left hand column.</i>	Means of Evaluating Progress <i>Periodic Assessment See monitoring indicators from CST section below to increase the median API score.</i>	Staff Responsible <i>Who participates and/or who is responsible for monitoring of the specific strategies/activities and/or support?</i>	Start/Completion Date <i>Indicate when the strategy will be implemented and projected date of completion.</i>
<b>Meet or exceed annual API target.</b> <u>2010-2011</u> 700  <u>2011-2012</u> 725  <u>2012-2013</u> 750  <u>2013-2014</u> 775  <u>2014-2015</u> 800	All Students	Extended Academic Day, Small Group Targeted Academic Instruction, Daily ELD instruction for all students, Dual Literacy Program, Resource, Social Service Support	ADA, Funding for Family Advocates and Social Service Support through PLN Family Services	Annual API score, AIMS WEB tests, Classroom assessment (e.g., publisher made assessments, teacher made assessments, portfolios, student conferencing)	Classroom teachers, School Principal, Social Service Administrator	June 2011 – June 2015
<b>The school will meet annual AYP target and will not go into Program Improvement Status</b>	All students	Instructional Program	ADA	Annual AYP	Administration	June 2011 – June 2015

Para Los Niños – Evelyn Thurman Gratts Primary Center

Los Angeles Unified School District  
Single Plan for Student Achievement Matrix

High Academic Achievement Action Plan

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<p><b>Meet or exceed CDE targets for students in grade 2 scoring proficient or advanced on the CST in ELA</b></p> <p><b>% Proficient/Advanced CST ELA:</b></p> <p><u>2010-2011</u> ELA - 67.6%</p> <p><u>2011-2012</u> ELA – 78.4%</p> <p><u>2012-2013</u> ELA – 89.2%</p> <p><u>2013-2014</u> ELA - 100%</p> <p><u>2014-2015</u> ELA - 100%</p>	<p>All Students</p>	<p>ELA curriculum, Small Group Targeted Academic Instruction, Resource</p>	<p>ADA</p>	<p>Students ‘on track’ at the end of each grade in reading and writing.</p> <p>% of students scoring in Tier 1 of AIMSWeb increases annually</p> <p>Increase in % of students reading and writing at Grade Level on Teacher’s College Reading and Writing Project Assessments from September to February and February to May</p> <p>Increase in % of students scoring at level 3 or 4 on writing rubric improves from September to February and February to May</p>	<p>Classroom teachers, Resource teachers, Principal</p>	<p>September 2010 – June 2015</p>

Para Los Niños – Evelyn Thurman Gratts Primary Center

Los Angeles Unified School District  
Single Plan for Student Achievement Matrix

High Academic Achievement Action Plan

Accountabilities	Subgroup(s) <i>List the subgroups.</i>	Strategies/Activities <i>Identify strategies/activities that will improve English Language Development (ELD), English Language Arts (ELA), Mathematics, Science, and Social Studies. Describe the supplemental intervention services provided before, during, and after the school day for students not meeting grade level standards. Include support personnel that will assist in implementing these strategies/activities.</i>	Resources/Proposed Funding Sources <i>Identify the resources needed to implement the strategies, activities, and/or support described in the left hand column.</i>	Means of Evaluating Progress <i>Periodic Assessment See monitoring indicators from CST section below to increase the median API score.</i>	Staff Responsible <i>Who participates and/or who is responsible for monitoring of the specific strategies/activities and/or support?</i>	Start/Completion Date <i>Indicate when the strategy will be implemented and projected date of completion.</i>
<p><b>Meet or exceed CDE targets for students in grade 2 scoring proficient or advanced on the CST in Math</b></p> <p><b>% Proficient/Advanced CST Math:</b></p> <p><u>2010-2011</u> Math – 68.%</p> <p><u>2011-2012</u> Math – 79%</p> <p><u>2012-2013</u> Math – 89.5%</p> <p><u>2013-2014</u> Math – 100%</p> <p><u>2014-2015</u> Math – 100%</p>	<p>All Students</p>	<p>Math curriculum, Small Group Targeted Academic Instruction, Resource</p>	<p>ADA</p>	<p>Students ‘on track’ at the end of each grade in mathematics.</p> <p>% of students scoring in Tier 1 of AIMSWeb increases annually</p> <p>Increase in % of students completing chapter and unit tests with at least 75% accuracy between September and February and February and May</p>	<p>Classroom teachers, Resource teachers, Principal</p>	<p>September 2010 – June 2011</p>

Para Los Niños – Evelyn Thurman Gratts Primary Center

Los Angeles Unified School District  
Single Plan for Student Achievement Matrix

High Academic Achievement Action Plan

Accountabilities	Subgroup(s) <i>List the subgroups.</i>	Strategies/Activities <i>Identify strategies/activities that will improve English Language Development (ELD), English Language Arts (ELA), Mathematics, Science, and Social Studies. Describe the supplemental intervention services provided before, during, and after the school day for students not meeting grade level standards. Include support personnel that will assist in implementing these strategies/activities.</i>	Resources/Proposed Funding Sources <i>Identify the resources needed to implement the strategies, activities, and/or support described in the left hand column.</i>	Means of Evaluating Progress <i>Periodic Assessment See monitoring indicators from CST section below to increase the median API score.</i>	Staff Responsible <i>Who participates and/or who is responsible for monitoring of the specific strategies/activities and/or support?</i>	Start/Completion Date <i>Indicate when the strategy will be implemented and projected date of completion.</i>
<p><b>Reduce the percentage of students in grades 2 scoring Far Below Basic and Below Basic on the CST in ELA and Math</b></p> <p><u>2010-2011 Target not to exceed</u>                      ELA            30%                      MATH         30%</p> <p><u>2011-2012 Target not to exceed</u>                      ELA            20%                      MATH         20%</p> <p><u>2012-2013 Target not to exceed</u>                      ELA            10%                      MATH         10%</p> <p><u>2013-2015 Target</u>                      ELA            0%                      MATH         0%</p>	<p>All Students</p>	<p>Small Group Targeted Academic Instruction, Resource</p>	<p>ADA</p>	<p>% of students scoring in Tier 3 of AIMSWeb decreases annually</p> <p>CST scores</p>	<p>Principal</p>	<p>June 2011</p>

Para Los Niños – Evelyn Thurman Gratts Primary Center

Los Angeles Unified School District  
Single Plan for Student Achievement Matrix

High Academic Achievement Action Plan

<b>Accountabilities</b>	<b>Subgroup(s)</b> <i>List the subgroups.</i>	<b>Strategies/Activities</b> <i>Identify strategies/activities that will improve English Language Development (ELD), English Language Arts (ELA), Mathematics, Science, and Social Studies. Describe the supplemental intervention services provided before, during, and after the school day for students not meeting grade level standards. Include support personnel that will assist in implementing these strategies/activities.</i>	<b>Resources/Proposed Funding Sources</b> <i>Identify the resources needed to implement the strategies, activities, and/or support described in the left hand column.</i>	<b>Means of Evaluating Progress</b> <i>Periodic Assessment See monitoring indicators from CST section below to increase the median API score.</i>	<b>Staff Responsible</b> <i>Who participates and/or who is responsible for monitoring of the specific strategies/activities and/or support?</i>	<b>Start/Completion Date</b> <i>Indicate when the strategy will be implemented and projected date of completion.</i>
<b>Students classified as English Language Learners will be reclassified, at minimum, one level above their designation at the beginning of the school year.</b>	ELL	ELD, Dual Literacy, Small Group Targeted Academic Instruction, SDAIE strategies	ADA	CELDT	Classroom teachers, Principal	June 2011 – June 2015
<b>The school's daily attendance rate meets or exceeds 95%</b>	All students	Attendance analysis, Follow-up with families of chronically tardy or truant students	ADA	Attendance Data	Administrative Staff	Monthly
<b>The school's year to year transiency rate is not greater than 10%</b>	All students	Enrollment analysis, Follow-up with families who choose not to re-enroll when possible	ADA	Enrollment Data	Administrative Staff	September 2010 – September 2015
<b>A parent or guardian representing at least 95% of the families enrolled participates in at least 1 school function over the course of the year</b>	All students	Sign-in sheets, parent conference attendance records	ADA	Analysis of parent/guardian attendance data	Administrative Staff	June 2011 – June 2015
<b>Annual Staff turn-over rate does not exceed 20%</b>	N/A	Team Building, Professional Development, Monthly individual staff:administrator meetings	ADA	Analysis of Staff hiring/turn-over, exit interviews for teachers leaving school	Administrative Staff	September 2010 – September 2011

**APPENDIX M2**

PLN – Gratts Primary Center Assessment Table

Knowledge

<b>Content Area Objective</b>	<b>Expected Outcome</b>	<b>Measurement Tool</b>	<b>Frequency</b>
<p><u>ELA:</u> Students will build a foundational understanding of spoken and printed language guided by the California Content Standards</p>	<ol style="list-style-type: none"> <li>1. Students will build toward content area proficiency from an identified baseline of competency in English Language Arts</li> <li>2. Students will complete chapter and unit tests with at least 75% accuracy</li> <li>3. Students will read text, at minimum, appropriate to grade level expectations</li> <li>4. Students will develop a grade-level appropriate vocabulary</li> <li>5. Students will use grade-level appropriate writing conventions</li> </ol>	<ol style="list-style-type: none"> <li>1. CST-ELA (Grade 2 only), AIMSWEB Tests</li> <li>2. Houghton Mifflin chapter and unit assessments</li> <li>3. Teacher College Reading and Writing Project Reading Assessments</li> <li>4. Words Their Way Spelling Inventory</li> <li>5. Writing Rubrics</li> </ol>	<ol style="list-style-type: none"> <li>1. Baseline (Sept.), Mid-Year (Feb.), Cumulative (May), CST (Spring)</li> <li>2. Chapter tests (end of each chapter), Unit tests (end of each unit)</li> <li>3. Baseline (Sept.), On-going (monthly), Cumulative (May),</li> <li>4. Weekly</li> <li>5. End-of Unit Project Writing (3-4 times per year)</li> </ol>
<p><u>Math:</u> Students will build a foundational understanding of mathematics guided by California Content Standards</p>	<ol style="list-style-type: none"> <li>1. Students will build toward content area proficiency from an identified baseline of competency in mathematics</li> <li>2. Students will complete chapter</li> </ol>	<ol style="list-style-type: none"> <li>1. CST-Mathematics (Grade 2 only), AIMSWEB Tests</li> <li>2. Earlybird Kindergarten</li> </ol>	<ol style="list-style-type: none"> <li>1. Baseline (Sept.), Mid-Year (Feb.), Cumulative (May), CST (Spring)</li> <li>2. Chapter tests (end of each chapter),</li> </ol>

	<p>and unit tests with at least 75% accuracy</p> <p>3. Students will use all targeted words and symbols appropriately to describe their understanding of math concepts and procedures</p> <p>4. Students will use manipulatives to demonstrate their understanding of key math concepts and procedures</p>	<p>Mathematics series chapter and unit tests</p> <p>3. Math journals</p> <p>4. Conference Template</p>	<p>Unit tests (end of each unit)</p> <p>3. Daily</p> <p>4. Monthly</p>
<p><u>Science:</u> Students will build a foundational understanding of science guided by California Content Standards</p>	<p>1. Students will use all targeted words appropriately to describe their understanding of scientific concepts</p> <p>2. Students will demonstrate their understanding of key science concepts using scientific tools</p>	<p>1. Science Notebook</p> <p>2. FOSS kit assessments</p>	<p>1. Weekly, at minimum</p> <p>2. Culmination of each FOSS unit</p>
<p><u>Social Studies:</u> Students will build a foundational understanding of social studies guided by California Content Standards</p>	<p>1. Students will demonstrate their understanding of concepts in social studies</p>	<p>1. Houghton-Mifflin Social Studies Lessons, "Check for Understanding"</p>	<p>1. Weekly, at minimum</p>
<p><u>ELD:</u> Students will develop academic and social English Language skills consistent with the California Content Standards</p>	<p>1. Students classified as English Language Learners will be reclassified, at minimum, one level above their designation at the</p>	<p>1. Hampton Brown, Into-English Authentic Assessment Forms</p> <p>2. CEDLT</p>	<p>1. Monthly, at minimum</p> <p>2. Annual assessment</p>

	beginning of the year		
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Skills

<b>Objective</b>	<b>Expected Outcome</b>	<b>Measurement Tool</b>	<b>Frequency</b>
Students will develop the ability to think critically and solve problems	Students will design and complete inquiry projects that demonstrate their understanding of grade level Big Ideas and shows their ability to: K – Classify items and describe the rationale for their system of classification 1 – Make comparisons and represent data as a means for communicating an idea 2 – Make predictions using tools to measure and observe	1. Performance-based observation tools, Project rubric	1. At the end of each project (2-4 times annually)
Students will develop the interpersonal skills necessary to work with a variety of other people	Students will work with a team of peers to develop, complete, and present inquiry projects	1. Performance-based observation tools, Project rubric	1. At the end of each project (2-4 times annually)
Students will develop the ability to articulate their ideas to a variety of audiences	Students will present inquiry projects to an audience that will include teachers and peers and that may include parents and other community members	1. Project rubric	1. At the end of each project (2-4 times annually)
Students will develop their ability to access a variety	Students will use appropriate technology to	1. Project rubric	1. At the end of each project (2-4 times annually)

of resources and tools, including technology tools as guided by National Education Technology Standards	design, complete, and present inquiry projects		
Students will develop the ability to set personal academic goals based on evidence	Students will use evidence of their own learning to develop academic goals with their advisor	1. Student portfolios	1. Twice yearly, at minimum

Character and Community

<b>Objectives</b>	<b>Expected Outcomes</b>	<b>Measurement Tools</b>	<b>Frequency</b>
Students will develop the ability to set personal goals based on evidence	Students will use evidence of their own learning to discuss their learning and personal growth process and develop goals with their advisor	1. Student portfolios	1. Twice yearly, at minimum
Students will develop the interpersonal skills necessary to work with a variety of other people	Students will work in a variety of roles with a team of peers to develop, complete, and present inquiry projects	1. Performance-based observation tools, Project rubric	1. At the end of each project (2-4 times annually)
Students will develop the ability to negotiate interpersonal conflict in a way that ensures personal safety	Students will demonstrate and improved capacity to work collaboratively and mediate interpersonal conflict	1. Cool Tools documentation	1. On-going, assessed at parent-teacher conferences
Students and families will be knowledgeable about available	All families will demonstrate knowledge of available resources	1. Parent survey	1. Annually

academic and social service support resources offered at PLN-Gratts Primary Center and know how to access these services if necessary			
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**APPENDIX M3**  
**Sample 4<sup>th</sup> Grade- Summary Writing Rubric**

	1	2	3	4
<b>Response to Literature</b>	<p><i>Use words, phrases, and simple sentences to summarize:</i></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Main ideas text</li> <li><input type="checkbox"/> Significant details.</li> </ul>	<p><i>Use paragraph structure to summarize:</i></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Main ideas text</li> <li><input type="checkbox"/> Significant details.</li> </ul>	<p><i>Use more complex vocabulary and sentences in a multi-paragraph structure to summarize:</i></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Main ideas of the reading selections.</li> <li><input type="checkbox"/> Most significant details.</li> </ul>	<p><i>Write summaries that contain the main ideas of the reading selection and the most significant details.</i></p>
<b>Writing Strategies</b>	<p><i>Demonstrates no understanding of the writing task.</i></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Lacks a clear point of view, focus, and/or organizational structure.</li> <li><input type="checkbox"/> Fails to paragraph.</li> <li><input type="checkbox"/> Lacks a central idea but may present marginally related facts, details, and/or explanations.</li> </ul>	<p><i>Demonstrates little understanding of the writing task, using (frequent errors in paragraphing) paragraph structure to:</i></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Maintains an inconsistent point of view, focus, and/ or organizational structure.</li> <li><input type="checkbox"/> Frequent errors in paragraphing.</li> <li><input type="checkbox"/> Suggests a central idea with a few relevant facts, details, and/ or explanations.</li> </ul>	<p><i>Demonstrates a general understanding of the writing task, using complex vocabulary and sentences to create multiple sentence compositions:</i></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Provides an introductory paragraph.</li> <li><input type="checkbox"/> Establish and support a central idea with a topic sentence at or near the beginning of the first paragraph.</li> <li><input type="checkbox"/> Include supporting paragraphs with simple facts, details, or explanations.</li> <li><input type="checkbox"/> Conclude with a paragraph that summarizes the points.</li> <li><input type="checkbox"/> Use correct indentation.</li> </ul>	<p><i>Demonstrates a clear understanding of the writing task, creating multiple paragraph compositions:</i></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Provides an introductory paragraph.</li> <li><input type="checkbox"/> Establish and support a central idea with a topic sentence at or near the beginning of the first paragraph.</li> <li><input type="checkbox"/> Include supporting paragraphs with simple facts, details, or explanations.</li> <li><input type="checkbox"/> Conclude with a paragraph that summarizes the points.</li> <li><input type="checkbox"/> Use correct indentation.</li> </ul>
<b>Language Conventions</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Uses only simple sentences.</li> <li><input type="checkbox"/> Contains many fragments and run-ons.</li> <li><input type="checkbox"/> Uses regular and irregular verbs, adverbs, prepositions, and coordinating conjunctions incorrectly.</li> <li><input type="checkbox"/> Frequent errors in punctuation, capitalization, and/or spelling cause confusion for the reader.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Uses mostly simple sentences.</li> <li><input type="checkbox"/> Contains fragments or run-ons.</li> <li><input type="checkbox"/> Has frequent errors in the use of regular and irregular verbs, adverbs, prepositions, and coordinating conjunctions incorrectly.</li> <li><input type="checkbox"/> Has frequent errors in punctuation, capitalization, and/or spelling.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Uses simple and compound sentences.</li> <li><input type="checkbox"/> Contains few, if any, fragments or run-ons.</li> <li><input type="checkbox"/> Almost always uses regular and irregular verbs, adverbs, prepositions, and coordinating conjunctions correctly.</li> <li><input type="checkbox"/> Has some errors in punctuation, capitalization, and/or spelling.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Uses a variety of sentence structures</li> <li><input type="checkbox"/> All sentences are complete.</li> <li><input type="checkbox"/> Uses new vocabulary.</li> <li><input type="checkbox"/> Uses regular and irregular verbs, adverbs, prepositions, and coordinating conjunctions correctly.</li> <li><input type="checkbox"/> Has few, if any, errors in punctuation, capitalization, and/or spelling.</li> </ul>
<b>Presentation</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Contains a title page that clearly addresses the title, author, and illustrator.</li> <li><input type="checkbox"/> Contains some corrections.</li> <li><input type="checkbox"/> Penmanship is clear and legible.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Contains a title page that addresses the title, author, and illustrator.</li> <li><input type="checkbox"/> Contains corrections.</li> <li><input type="checkbox"/> Penmanship is legible.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Contains a title page that mostly addresses the title, author, and illustrator.</li> <li><input type="checkbox"/> Contains many corrections.</li> <li><input type="checkbox"/> Penmanship is mostly legible.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Contains no title page that addresses the title, author, and illustrator.</li> <li><input type="checkbox"/> Corrections interfere with the reader's understanding of the writing.</li> <li><input type="checkbox"/> Penmanship is not legible.</li> </ul>

Name \_\_\_\_\_ Date \_\_\_\_\_ Score \_\_\_\_\_

Comments: \_\_\_\_\_



## APPENDIX M4

### Sample Conference Templates

Unit of Study \_\_\_\_\_

<b>Student / Date</b>	<b>Research/Compliment</b> What strategies did I notice the child using independently?	<b>Teaching Point</b> Strategy/skill taught in today's conference	<b>Potential Next Learning Goal for the student</b> What strategies/skills could I teach this child next

Reading Level \_\_\_\_\_ Grade Level Equivalent \_\_\_\_\_

Book Title \_\_\_\_\_

Learning Goal: Strategies/skills \_\_\_\_\_

<b>Student / Date</b>	<b>Research/Compliment</b> Did the child apply the strategy/skill in today's lesson?	<b>Next Learning Goal</b> What strategies/skills could I teach this child next?
	<input type="checkbox"/> independently <input type="checkbox"/> with assistance <input type="checkbox"/> more support needed Comment:	
	<input type="checkbox"/> independently <input type="checkbox"/> with assistance <input type="checkbox"/> more support needed Comment:	
	<input type="checkbox"/> independently <input type="checkbox"/> with assistance <input type="checkbox"/> more support needed Comment:	
	<input type="checkbox"/> independently <input type="checkbox"/> with assistance <input type="checkbox"/> more support needed Comment:	
	<input type="checkbox"/> independently <input type="checkbox"/> with assistance <input type="checkbox"/> more support needed Comment:	
	<input type="checkbox"/> independently <input type="checkbox"/> with assistance <input type="checkbox"/> more support needed Comment:	



## APPENDIX N

### PLN – Gratts Primary Center Operational Goals and Metrics

Operational Goal	Metrics
<b>Teacher Retention</b>	
Annual Staff turn-over rate at PLN- Gratts Primary Center will not exceed 20%	Annual analysis of hiring/turn-over
<b>NCLB Accountabilities</b>	
PLN – Gratts Primary Center will meet annual AYP Targets and will stay out of Program Improvement Status	Annual AYP report
PLN – Gratts Primary Center will meet or exceed annual API target.	Annual API report
<u>2010-2011</u> 700	
<u>2011-2012</u> 725	
<u>2012-2013</u> 750	
<u>2013-2014</u> 775	
<u>2014-2015</u> 800	
PLN – Gratts Primary Center will meet or exceed CDE targets for students in grade 2 scoring proficient or advanced on the CST in ELA	Annual STAR report
% Proficient/Advanced CST ELA:	
<u>2010-2011</u> ELA - 67.6%	
<u>2011-2012</u> ELA – 78.4%	
<u>2012-2013</u> ELA – 89.2%	
<u>2013-2014</u> ELA - 100%	
<u>2014-2015</u>	

ELA - 100%	
<p>PLN – Gratts Primary Center will meet or exceed CDE targets for students in grade 2 scoring proficient or advanced on the CST in Math</p> <p>% Proficient/Advanced CST Math:</p> <p><u>2010-2011</u> Math – 68.%</p> <p><u>2011-2012</u> Math – 79%</p> <p><u>2012-2013</u> Math – 89.5%</p> <p><u>2013-2014</u> Math – 100%</p> <p><u>2014-2015</u> Math – 100%</p>	Annual STAR report
<p>PLN – Gratts Primary Center will reduce the percentage of students in grades 2 scoring Far Below Basic and Below Basic on the CST in ELA and Math</p> <p><u>2010-2011 Target not to exceed</u> ELA 30% MATH 30%</p> <p><u>2011-2012 Target not to exceed</u> ELA 20% MATH 20%</p> <p><u>2012-2013 Target not to exceed</u> ELA 10% MATH 10%</p> <p><u>2013-2015 Target</u> ELA 0% MATH 0%</p>	Annual STAR report
All teachers at PLN – Gratts Primary Center will be highly qualified to teach in the areas to which they are assigned	Annual review of teacher qualifications
<b>Financial Targets</b>	
PLN – Gratts Primary Center will meet or exceed fiscal targets for financial solvency by monthly monitoring of revenues and expenses, exploring additional revenue sources and making operational	Monthly internal fiscal reporting and

adjustments as necessary.	review, Required periodic reporting to LAUSD
<u>Fiscal Year 2010-2011</u> Revenue \$2,486,281 Expenses \$2,481,252	
<u>Fiscal Year 2011-2012</u> Revenue \$2,528,102 Expenses \$2,447,937	
<u>Fiscal Year 2012-2013</u> Revenue \$2,594,147 Expenses \$2,544,691	
<u>Fiscal Year 2013-2014</u> Revenue \$2,676,479 Expenses \$2,646,328	
<u>Fiscal Year 2014-2015</u> Revenue \$2,758,956 Expenses \$2,753,752	
<b>Modified Consent Decree Indicators</b>	
At least 75% of grade 2 students with disabilities enrolled at PLN – Gratts Primary Center will participate in the statewide assessment program with no accommodations or standard accommodations.	Annual STAR report
The percentage of students with disabilities in grade 2 at PLN – Gratts Primary Center participating in the CST whose scores place them in the combined rankings of Basic, Proficient, and Advanced will be at least 27.5% in ELA and 30.2% in Mathematics.	Annual STAR report
The number of students with disabilities at PLN – Gratts Primary Center suspended will not exceed 8.6%	Annual analysis of suspension data
PLN – Gratts Primary Center will adhere to all state and federal regulations around providing the least restrictive environment for students with identified disabilities.	On-going review of 504 and IEP implementation
PLN – Gratts Primary Center will adhere to all timelines regarding student evaluation	Monthly evaluation of Special Education Services
All students with identified disabilities at PLN – Gratts Primary Center will have special education services delivered by a provider qualified to deliver the services designated by the IEP	Review at scheduled IEP meetings
PLN – Gratts Primary Center parents of students with identified disabilities will participate in IEP meetings, at minimum, 75% of the	Review at scheduled IEP

time	meetings
All PLN – Gratts Primary Center students with disabilities, including those with autism or emotional disturbance, whose IEPs indicate the need will have a behavioral support plan.	Review at scheduled IEP meetings

## **APPENDIX O1**

### **Teacher Self-Reflection**

**Name:**

**Grade Level:**

**Content Area:**

#### **1. Mastery of CA Standards for the Teaching Profession**

- 1. Standard One: Engaging and Supporting All Students in Learning**
  
- 2. Standard Two: Creating and Maintaining Effective Environments for Student Learning**
  
- 3. Standard Three: Understanding and Organizing Subject Matter for Student Learning**
  
- 4. Standard Four: Planning Instruction and Designing Learning Experiences for All Students**
  
- 5. Standard Five: Assessing Student Learning**

#### **2. Goals for Professional Growth:**

## Formal Observation of Classroom Teaching

**Teacher:**

**Formal Observation Date:**

**Lesson Title:**

**Summary:**

**Administrator Signature:** \_\_\_\_\_ **Date:**  
\_\_\_\_\_

**Teacher Signature:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**Comments from Teacher (Optional):**

# Teacher Evaluation

**Name:**

**Grade Level:**

**Content Area:**

## 1. Mastery of CA Standards for the Teaching Profession

1. **Standard One: Engaging and Supporting All Students in Learning**
  
2. **Standard Two: Creating and Maintaining Effective Environments for Student Learning**
  
3. **Standard Three: Understanding and Organizing Subject Matter for Student Learning**
  
4. **Standard Four: Planning Instruction and Designing Learning Experiences for All Students**
  
5. **Standard Five: Assessing Student Learning**

## 2. Goals for Professional Growth

**Administrator Signature:** \_\_\_\_\_ **Date:**

\_\_\_\_\_

**Teacher Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Comments from Teacher (Optional):**

**APPENDIX O2**

**Para Los Niños Charter Middle School  
Counseling Notice for Faculty**

Teacher:

Date:

**Strengths:**

**Concerns:**

**Goals:**

**Additional Support to meet goals:**

**Timeline:**

**Other Support?**

**Additional Remarks**

Principal: \_\_\_\_\_

Date: \_\_\_\_\_

A copy of this evaluation was given to me.

Teacher: \_\_\_\_\_

Date: \_\_\_\_\_

**BYLAWS**  
**of**  
**PARA LOS NIÑOS**

**June 28, 2007**

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**BYLAWS  
of  
PARA LOS NIÑOS**

**ARTICLE I  
PRINCIPAL OFFICE**

The principal office of this corporation shall be located in the county of Los Angeles, California.

**ARTICLE II  
MEMBERSHIP**

This corporation shall have no voting members, but the Board of Directors may, by resolution, establish one or more classes of nonvoting members and provide for eligibility requirements for membership and rights and duties of members, including the obligation to pay dues.

**ARTICLE III  
BOARD OF DIRECTORS**

Section 1.        Powers. This corporation shall have powers to the full extent allowed by law. All powers and activities of this corporation shall be exercised and managed by the Board of Directors of this corporation directly or, if delegated, under the ultimate direction of the Board.

Section 2.        Number and Qualifications of Directors. Any person twenty-one (21) years of age or older may be elected to the Board of Directors. The number of directors shall be not less than ten (10) or more than twenty-five (25), with the exact authorized number of directors to be fixed from time to time by resolution of the Board of Directors. The President and Chief Executive Officer shall not be a member of the Board of Directors; however, the President and Chief Executive Officer shall have the right to receive notices of Board meetings and Executive Committee meetings and to attend those meetings unless the discussions concern items confidential to the directors.

Section 3.        Limitations on Interested Persons. At all times, not more than 49% of the directors of this corporation may be interested persons. An interested person means either:

(a) any person currently being compensated by this corporation for services rendered to it within the previous twelve months, whether as a full-time or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a director in his or her capacity as director; or

(b) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of any such person identified in subparagraph (a) immediately above.

Section 4. Election and Term of Office of Directors. The directors then in office shall elect their successors, with approximately one-third of the total authorized number of directors elected each year, at the annual meeting or as soon as practical thereafter. Except as provided below, each director shall be elected for a term of three years, and shall hold office until adjournment of the third annual meeting after his or her election and until a successor has been elected. Whenever a new director position is authorized as provided in Article III, Section 2, the Board shall select an initial term for that position of one, two, or three years so that approximately one-third of directors' terms shall expire each year.

Section 5. Vacancies. A vacancy shall be deemed to exist on the Board in the event that the actual number of directors is less than the authorized number for any reason, including due to a board member's resignation or removal.

Section 6. Resignation and Removal. The resignation of a member of the Board of Directors shall be effective upon its receipt in writing by the Chair, the Vice-Chair, the President and Chief Executive Officer, the Secretary, or the Board of Directors of this corporation, unless a later effective date is specified in the resignation. A majority of the directors then in office may remove any director at any time, with or without cause.

Section 7. Annual Meetings. A meeting of the Board of Directors shall be held at least once a year. Annual meetings may be called by the Chair, the Vice Chair, President and Chief Executive Officer, the Secretary or any two directors, and noticed in accordance with Section 9.

Section 8. Special Meetings. Special meetings of the Board of Directors may be called by the Chair, the Vice Chair, the President and Chief Executive Officer, Secretary or any two directors, and noticed in accordance with Section 9.

Section 9. Notice. Notice of the annual meeting and any special meetings of the Board of Directors shall state the date, place, and time of the meeting and shall be given to each director at least four days before any such meeting if given by first-class mail or forty-eight hours before any such meeting if given personally or by telephone, including a voice messaging system, or by other electronic transmission such as e-mail, in compliance with Article X, Section 5 of these Bylaws.

Section 10. Waiver of Notice. The transactions of any meeting of the Board of Directors, however called and noticed and wherever held, shall be valid as though taken at a meeting duly held after proper call and notice, if a quorum is present, and if, either before or after the meeting, each of the directors not present provides in writing a waiver of notice, a consent to holding the meeting, an approval of the item on which the vote is to be or was taken, or an approval of the minutes of the meeting. The waiver of notice, consent or approval need not specify the purpose of the meeting. All waivers, consents and approvals shall be filed with the corporate records or made a part of the minutes of the meeting. Notice of a meeting shall also be

deemed given to any director who attends the meeting without protesting the lack of adequate notice before the meeting or at its commencement.

Section 11. Quorum. Five members of the total number of directors authorized shall constitute a quorum, provided that in no event shall the required quorum be less than one-third of the authorized number of directors. The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, except as otherwise provided in Article III, Sections 5 (filling board vacancies), 6 (removing directors) and 12 (taking action without a meeting); Article IV, Section 1 (appointing Board Committees); Article VI, Section 3 (approving self-dealing transactions); Article VII, Section 2 (approving indemnification); and Article IX, Section 6 (amending Bylaws), of these Bylaws or in the California Nonprofit Public Benefit Corporation Law. A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of directors, if any action taken is approved by at least a majority of the required quorum for such meeting.

Section 12. Action Without a Meeting. Any action required or permitted to be taken by the Board may be taken without a meeting if all members of the Board shall individually or collectively consent to such action in writing. Such written consents shall be filed with the minutes of the proceedings of the Board, and shall have the same force and effect as the unanimous vote of such directors.

Section 13. Telephone and Electronic Meetings. Directors may participate in a meeting through use of conference telephone, electronic video screen communication, or other electronic transmission in compliance with Article IX, Section 5 of these Bylaws so long as all of the following apply:

(a) each director participating in the meeting can communicate with all of the other directors concurrently, and

(b) each director is provided with the means of participating in all matters before the Board, including the capacity to propose, or to interpose an objection to, a specific action to be taken by the corporation.

Section 14. Standard of Care.

A. General. A director shall perform the duties of a director, including duties as a member of any Board Committee on which the director may serve, in good faith, in a manner such director believes to be in the best interest of this corporation and with such care, including reasonable inquiry, as an ordinarily prudent person in a like situation would use under similar circumstances.

In performing the duties of a director, a director shall be entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, in each case prepared or presented by:

(ii) one or more officers or employees of this corporation whom the director believes to be reliable and competent as to the matters presented;

(iii) counsel, independent accountants, or other persons as to matters which the director believes to be within such person's professional or expert competence; or

(iv) a Board Committee upon which the director does not serve, as to matters within its designated authority, provided that the director believes such Committee merits confidence;

so long as in any such case, the director acts in good faith after reasonable inquiry when the need therefore is indicated by the circumstances and without knowledge that would cause such reliance to be unwarranted.

Except as provided in Article VI below, a person who performs the duties of a director in accordance with this Section shall have no liability based upon any failure or alleged failure to discharge that person's obligations as a director, including, without limiting the generality of the foregoing, any actions or omissions which exceed or defeat a public or charitable purpose to which a corporation, or assets held by it, are dedicated.

B. Investments. Except with respect to assets held for use or used directly in carrying out this corporation's public or charitable activities, in investing, reinvesting, purchasing or acquiring, exchanging, selling, and managing this corporation's investments, the Board shall avoid speculation, looking instead to the permanent disposition of the funds, considering the probable income as well as the probable safety of this corporation's capital, by following a reasonable investor approach. No investment violates this section where it conforms to provisions authorizing such investment contained in an instrument or agreement pursuant to which the assets were contributed to this corporation. The Board may cause the corporation to acquire a minority interest in one or more for-profit enterprises, provided that any such investment does not place at risk the non-profit status of the corporation.

Section 15. Inspection. Every director shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents, and to inspect the physical properties of this corporation.

Section 16. Director Compensation. The Board may authorize the advance or reimbursement to a director of actual reasonable expenses incurred in carrying out his or her duties as a director, such as for attending meetings of the Board and Board Committees.

Section 17. Executive Compensation Committee (Review). The Chair and Vice Chair of the Board of Directors, along with the Chair of the Finance Committee, shall act as the Executive Compensation Committee, to review on an annual basis and revise at their discretion the compensation package (including all benefits) of the President and Chief Executive Officer as well as the Chief Financial Officer. At the Executive Compensation Committee's discretion, this Committee may also review on an annual basis and revise at their discretion the compensation package (including all benefits) of any other officer of the corporation, regardless of job title, except of their own (if any), in which case the Secretary shall serve instead of the reviewed person on this Executive Compensation Committee, provided that, this Executive Compensation Committee shall approve such compensation revisions only after determining that the compensation is just and reasonable. Such compensation review and

approval shall also occur when an officer is hired, when the term of employment of such officer is renewed or extended, and when the compensation of such officer is modified, unless the modification applies to substantially all of the employees of this corporation.

Section 18. Conflict of Interest Policy For Directors. Each director shall adhere at all times to the following conflict of interest policy:

(a) No board member shall use his or her position, or the knowledge gained therefrom, in such a manner that a conflict between the interests of the corporation or any of its affiliates and his or her personal interests arises.

(b) Each board member has a duty to place the interest of the corporation foremost in any dealings with the corporation and has a continuing responsibility to comply with the requirements of this policy.

(c) The conduct of personal financial business between any board or committee member and the corporation and/or any of its affiliates is prohibited, unless approved by the Board in writing in compliance with Section 16 and with Article VI, Section 2.

(d) Board or committee members may not obtain for themselves, their relatives, or their friends a material interest of any kind from their association with the corporation, unless approved by the Board in writing in compliance with Article VI, Section 2.

(e) If a board member has an interest in a proposed transaction with the corporation in the form of a significant personal financial interest in the transaction or in any organization involved in the transaction, or holds a position as trustee, director or officer in any such organization, he or she make full disclosure of such interest in writing to the board before any discussion or negotiation of such transaction, and the Board shall follow the procedures set forth in Article VI, Section 2.

(f) Any board or committee member who is aware of potential conflict of interest with respect to any matter coming before the board or committee shall recuse himself or herself from any discussion of, or vote in connection with, the matter.

(g) No board member or relative of a board member shall be compensated for any services rendered to the corporation, unless approved by the Board in writing in compliance with Section 16 and with Article VI, Section 2.

#### **ARTICLE IV COMMITTEES**

Section 1. Board Committees. The Board of Directors may, by resolution, create any number of Board Committees, each consisting of two or more directors, and only of directors, to serve at the pleasure of the Board; and such Board Committees shall include at least the following Standing Committees: Audit, Board Membership, Development, Finance, Public Affairs, and Strategic Planning. Appointments to, and selection of the chairs of, any Board Committee shall be made by the Board of Directors at any noticed meeting; provided that, a

Board Committee chair shall also be a member of the Board of Directors. Board Committees may perform such duties as are assigned to a Committee by a resolution of the Board of Directors, except for the powers to:

- (a) set the number of directors within a range specified in these Bylaws;
- (b) elect directors or remove directors without cause;
- (c) fill vacancies on the Board of Directors or on any Board Committee;
- (d) fix compensation of directors for serving on the Board or any Board Committee;
- (e) amend or repeal these Bylaws or adopt new Bylaws;
- (f) adopt amendments to the Articles of Incorporation of this corporation;
- (g) amend or repeal any resolution of the Board of Directors which by its express terms is not so amendable or repealable;
- (h) create any other Board Committees or appoint the members of any Board Committees; or
- (i) approve any merger, reorganization, voluntary dissolution, or disposition of substantially all of the assets of this corporation
- (j) authorize the expenditure of the funds or sale or pledge of the assets of this corporation, or otherwise commit this corporation to any contract or any other form of debt or liability.

Section 2. Advisory Committees. The Board of Directors may establish one or more Advisory Committees to the Board. The members of any Advisory Committee may consist of directors or non-directors and may be appointed as the Board determines. Advisory committees may not exercise the authority of the Board to make decisions on behalf of this corporation, but shall be restricted to making recommendations to the Board or Board Committees, and implementing Board or Board Committee decisions and policies under the supervision and control of the Board or Board Committee. The functions and composition of these and any other Advisory Committees shall be as set forth in committee policies approved by resolution of the Board of Directors.

Section 3. Audit Committee. For any tax year in which this corporation has gross revenues of \$2 million or more, this corporation shall have an Audit Committee whose members shall be appointed by the Board of Directors, and who may include both directors and non-directors, subject to the following limitations: (a) a majority of the members of the Audit Committee may not consist of members of the Finance Committee (b) the chair of the Audit Committee may not be a member of the Finance Committee, nor may the Chair of the Finance Committee be a member of this Audit Committee, (c) the Audit Committee may not include any member of the staff or the President and Chief Executive Officer; and (d) the Audit Committee

may not include any person who has a material financial interest in any entity doing business with this corporation.

The Audit Committee shall: (1) recommend to the Board of Directors the retention and, when appropriate, the termination of an independent certified public accountant to serve as auditor, (2) confer with the auditor to satisfy the Audit Committee members that the financial affairs of this corporation are in order, and (3) review and determine whether to accept the audit.

Section 4. Executive Committee. The Executive Committee shall have all the powers of the Board between Board meetings, except as provided in Article IV, Section 1 above. The Executive Committee shall serve as the nominating committee for prospective new members to the Board of Directors and for any prospective new President and Chief Executive Officer. In addition, the Executive Committee may perform such other duties as are assigned to the committee by a resolution of the Board of Directors. The Executive Committee shall be composed of the Chair (who shall also chair the Executive Committee), Vice-Chair, Secretary, and the Chairs of the Audit, Board Membership, Development, Finance, Public Affairs, and Strategic Planning Committees, and such other directors as may be appointed to the Executive Committee by the Board of Directors. The President and Chief Executive Officer shall receive all notices of Executive Committee meetings and may attend meetings without being a member of the committee. The Executive Committee shall meet as necessary to perform its duties in a timely manner. The activities of the Executive Committee shall be reported to the Board of Directors at the next Board of Directors meeting.

Section 5. Meetings.

A. Of Board Committees. Meetings and actions of Board Committees shall be governed by and held and taken in accordance with the provisions of Article III of these Bylaws concerning meetings and actions of the Board of Directors, with such changes in the content of those Bylaws as are necessary to substitute the Board Committee and its members for the Board of Directors and its members. Minutes shall be kept of each meeting of any Board Committee and shall be filed with the corporate records.

B. Of Advisory Committees. Subject to the authority of the Board of Directors, Advisory Committees may determine their own meeting rules and whether minutes shall be kept.

The Board of Directors may adopt rules for the governance of any Board or Advisory Committee not inconsistent with the provisions of these Bylaws.

## ARTICLE V OFFICERS

Section 1. Officers. The officers of this corporation shall be a Chair, Vice-Chair, Secretary, President and Chief Executive Officer, Chief Operating Officer, and Chief Financial Officer. The corporation may also have, at the discretion of the Board of Directors,

such other officers as may be appointed by the Board of Directors. Two or more offices may not be held by the same person.

Section 2. Election; Term Limits. Except for the initial officers appointed by the incorporator, the Chair, Vice-Chair, and Secretary of this corporation shall be elected for a one year term annually by the Board of Directors, and each of these officers may serve up to five (5) consecutive one-year terms. All other officers of the corporation shall serve at the pleasure of the Board, subject to the rights, if any, of an officer under any contract of employment.

Section 3. Removal. Subject to the rights, if any, of an officer under any contract of employment, any officer may be removed, with or without cause, by the Board of Directors or by an officer on whom such power of removal may be conferred by the Board of Directors.

Section 4. Resignation. Any officer may resign at any time by giving written notice to this corporation. Any resignation shall take effect on receipt of that notice by any other officer than the person resigning or at any later time specified by that notice and, unless otherwise specified in that notice, the acceptance of the resignation shall not be necessary to make it effective. Any resignation is without prejudice to the rights, if any, of this corporation under any contract to which the officer is a party.

Section 5. Vacancies. A vacancy in any office for any reason shall be filled in the same manner as these Bylaws provide for election to that office.

Section 6. Chair of the Board. The Chair of the Board shall preside at all meetings of the Board of Directors and Executive Committee, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws. The Chair of the Board shall work with the President and Chief Executive Officer to prepare agendas for Board meetings as well as recommendations for Board member candidates, new committees and committee memberships, and shall generally work with the President and Chief Executive Officer to advance the interests of the corporation. If there is a vacancy in the office of the President and Chief Executive Officer, the Chair shall chair the search committee to screen and recommend to the Executive Committee candidates for the office of the President and Chief Executive Officer, and shall chair the annual performance evaluation of the President and Chief Executive Officer and of the Board. In coordination with the President and Chief Executive Officer, the Chair may serve as an alternate public spokesperson for the corporation.

Section 7. Vice-Chair of the Board. The Vice-Chair of the board shall serve as Chair in the absence or incapacitation of the Chair and when so acting shall have all the powers of, and be subject to all the restrictions upon, the Chair. If there is a vacancy in the office of President and Chief Executive Officer, the Vice-Chair shall serve on the search committee to screen and recommend to the Executive Committee candidates for the office of the President and Chief Executive Officer.

Section 8. President and Chief Executive Officer. The President and Chief Executive Officer shall be the chief executive officer of this corporation and shall, subject to control of the Board, generally supervise, direct and control the business and other officers of

this corporation, including but not limited to the overall management of the corporation's affairs, hiring and firing of any employee, and the management of the corporation's assets and debts. The President and Chief Executive Officer shall have the general powers and duties of management usually vested in the office of president of a California corporation by law and shall have such other powers and duties as may be prescribed by the Board or these Bylaws. The President and Chief Executive Officer shall be appointed and hired by the Board of Directors, and shall serve at the pleasure of the Board of Directors, subject to the terms of any employment contract between the President and Chief Executive Officer and the corporation. The Board of Directors shall communicate and direct the affairs of the corporation through the President and Chief Executive Officer to the fullest extent possible.

Section 9. Secretary. The Secretary shall supervise the keeping of a full and complete record of the proceedings of the Board of Directors and its committees, shall supervise the giving of such notices as may be proper or necessary, shall supervise the keeping of the minute books of this corporation, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

## ARTICLE VI CERTAIN TRANSACTIONS

Section 1. Loans. Except as permitted by Section 5236 of the California Nonprofit Public Benefit Corporation Law, this corporation shall not make any loan of money or property to, or guarantee the obligation of, any director or officer; provided, however, that this corporation may advance money to a director or officer of this corporation or any subsidiary for expenses reasonably anticipated to be incurred in performance of the duties of such director or officer so long as such individual would be entitled to be reimbursed for such expenses absent that advance.

Section 2. Self-Dealing Transactions. Except as provided in Section 3 below, the Board of Directors shall not approve, or permit the corporation to engage in, any self-dealing transaction. A self-dealing transaction is a transaction to which this corporation is a party and in which one or more of its directors has a material financial interest, unless the transaction comes within California Corporations Code Section 5233(b).

Section 3. Approval. This corporation may engage in a self-dealing transaction if the transaction is approved by a court or by the Attorney General. This corporation may also engage in a self-dealing transaction if the Board determines, before the transaction, that (a) this corporation is entering into the transaction for its own benefit; (b) the transaction is fair and reasonable to this corporation at the time; and (c) after reasonable investigation, the Board determines that it could not have obtained a more advantageous arrangement with reasonable effort under the circumstances. Such determinations must be made by the Board in good faith, with knowledge of the material facts concerning the transaction and the director's interest in the transaction, and by a vote of a majority of the directors then in office, without counting the vote of the interested director or directors.

Where it is not reasonably practicable to obtain approval of the Board before entering into a self-dealing transaction, a Board Committee may approve such transaction in a

manner consistent with the requirements above; provided that, at its next meeting, the full Board determines in good faith that the Board Committee's approval of the transaction was consistent with the requirements above and that it was not reasonably practical to obtain advance approval by the full Board, and ratifies the transaction by a majority of the directors then in office without the vote of any interested director.

## ARTICLE VII INDEMNIFICATION AND INSURANCE

Section 1.     Right of Indemnity. To the fullest extent allowed by Section 5238 of the California Nonprofit Public Benefit Corporation Law, this corporation shall indemnify its agents, in connection with any proceeding, and in accordance with Section 5238. For purposes of this Article, "agent" shall have the same meaning as in Section 5238(a), including directors, officers, employees, other agents, and persons formerly occupying such positions; "proceeding" shall have the same meaning as in Section 5238(a), including any threatened action or investigation under Section 5233 or brought by the Attorney General; and "expenses" shall have the same meaning as in Section 5238(a), including reasonable attorneys' fees.

Section 2.     Approval of Indemnity. On written request to the Board of Directors in each specific case by any agent seeking indemnification, to the extent that the agent has been successful on the merits, the Board shall promptly authorize indemnification in accordance with Section 5238(d). Otherwise, the Board shall promptly determine, by a majority vote of a quorum consisting of directors who are not parties to the proceeding, whether, in the specific case, the agent has met the applicable standard of conduct stated in Section 5238(b) or Section 5238(c), and, if so, shall authorize indemnification to the extent permitted thereby.

Section 3.     Advancing Expenses. The Board of Directors may authorize the advance of expenses incurred by or on behalf of an agent of this corporation in defending any proceeding prior to final disposition, if the Board finds that:

(a)     the requested advances are reasonable in amount under the circumstances;  
and

(b)     before any advance is made, the agent will submit a written undertaking satisfactory to the Board to repay the advance unless it is ultimately determined that the agent is entitled to indemnification for the expenses under this Article.

The Board shall determine whether the undertaking must be secured, and whether interest shall accrue on the obligation created thereby.

Section 4.     Insurance. The Board of Directors may adopt a resolution authorizing the purchase of insurance on behalf of any agent against any liability asserted against or incurred by the agent in such capacity or arising out of the agent's status as such, and such insurance may provide for coverage against liabilities beyond this corporation's power to indemnify the agent under law.

## ARTICLE VIII GRANTS ADMINISTRATION

Section 1.     Purpose of Grants. This corporation shall have the power to make grants and contributions and to render other financial assistance for the purposes expressed in this corporation's Articles of Incorporation.

Section 2.     Board of Directors Oversight. The Board of Directors shall exercise itself, or delegate, subject to its supervision, control over grants, contributions, and other financial assistance provided by this corporation. The Board shall approve a process for reviewing and approving or declining all requests for funds made to this corporation, which shall require such requests to specify the use to which the funds will be put, and include a mechanism for regular Board review of all grants made. The Board shall similarly approve a process for authorizing payment of duly approved grants to the approved grantee. The Board of Directors shall determine under what circumstances to require that grantees furnish a periodic accounting to show that the funds granted by this corporation were expended for the purposes that were approved by the Board.

Section 3.     Refusal; Withdrawal. The Board of Directors, in its absolute discretion, shall have the right to refuse to make any grants or contributions, or to render other financial assistance, for any or all of the purposes for which the funds are requested. In addition, the Board, in its absolute discretion, shall have the right to withdraw its approval of any grant at any time and use the funds for other purposes within the scope of the purposes expressed in this corporation's Articles of Incorporation, subject to any rights of third parties under any contract relating to such grant.

Section 4.     Restrictions on Contributions. Unless otherwise determined by resolution of the Board of Directors in particular cases, this corporation shall retain complete control and discretion over the use of all contributions it receives, and all contributions received by this corporation from solicitations for specific grants shall be regarded as for the use of this corporation and not for any particular organization or individual mentioned in the solicitation.

## ARTICLE IX MISCELLANEOUS

Section 1.     Fiscal Year. The fiscal year of this corporation shall end each year on June 30.

Section 2.     Contracts, Notes, and Checks. All contracts entered into on behalf of this corporation must be authorized by the Board or by the person or persons on whom such power may be conferred by the Board, and, except as otherwise provided by law, every check, draft, promissory note, money order, or other evidence of indebtedness of this corporation shall be signed by the person or persons on whom such power may be conferred by the Board. The President and Chief Executive Officer may enter into contracts on behalf of the corporation, and may sign any check, draft, promissory note, money order, or other evidence of indebtedness of this corporation; and the President and Chief Executive Officer may delegate these

responsibilities from time to time in writing to any employee of the corporation, provided that such delegation be reported to the Board of Directors at the next board meeting.

Section 3. Annual Reports to Directors. Within 150 days after the end of this corporation's fiscal year, the President and Chief Executive Officer shall furnish a written report to all directors of this corporation containing the following information:

- (a) the assets and liabilities, including the trust funds of this corporation, as of the end of the fiscal year;
- (b) the principal changes in assets and liabilities, including trust funds, during the fiscal year;
- (c) the revenue or receipts of this corporation, both unrestricted and restricted to particular purposes, for the fiscal year;
- (d) the expenses or disbursements of this corporation, for both general and restricted purposes, for the fiscal year; and
- (e) any transaction during the previous fiscal year involving more than \$50,000 between this corporation (or its parent or subsidiaries, if any) and any of its directors or officers (or the directors or officers of its parent or subsidiaries, if any) or any holder of more than ten percent of the voting power of this corporation or its parent or subsidiaries, if any, or any of a number of such transactions in which the same person had a direct or indirect material financial interest, and which transactions in the aggregate involved more than \$50,000, as well as the amount and circumstances of any indemnifications or advances aggregating more than \$10,000 paid during the fiscal year to any director or officer of this corporation. For each transaction, the report must disclose the names of the interested persons involved in such transaction, stating such person's relationship to this corporation, the nature of such person's interest in the transaction and, where practicable, the value of such interest.

The foregoing report shall be accompanied by any report thereon of independent accountants or, if there is no such report, the certificate of an authorized officer of this corporation that such statements were prepared without an audit from the books and records of this corporation. The report and any accompanying material may be sent by electronic transmission in compliance with Article IX, Section 5 of these Bylaws.

Section 4. Required Financial Audits. This corporation shall obtain a financial audit for any tax year in which it receives or accrues gross revenue of \$2 million or more, excluding grant or contract income from any governmental entity for which the governmental entity requires an accounting or audit. Whether or not they are required by law, any audited financial statements obtained by this corporation shall be made available for inspection by the Attorney General and the general public within nine months after the close of the fiscal year to which the statements relate, and shall remain available for three years (1) by making them available at this corporation's principal, regional, and district offices during regular business hours and (2) either by mailing a copy to any person who so requests in person or in writing or by posting them on this corporation's website.

Section 5. Electronic Transmissions. Unless otherwise provided in these Bylaws, and subject to any guidelines and procedures that the Board of Directors may adopt from time to time, the terms “written” and “in writing” as used in these Bylaws include any form of recorded message in the English language capable of comprehension by ordinary visual means, and may include electronic transmissions, such as facsimile or email, provided (i) for electronic transmissions from the corporation, the corporation has obtained an unrevoked written consent from the recipient to the use of such means of communication; (ii) for electronic transmissions to the corporation, the corporation has in effect reasonable measures to verify that the sender is the individual purporting to have sent such transmission; and (iii) the transmission creates a record that can be retained, retrieved, reviewed, and rendered into clearly legible tangible form.

Section 6. Amendments. Proposed amendments to these Bylaws shall be submitted in writing to the directors at least one week in advance of any Board meeting at which they will be considered for adoption. The vote of the majority of the directors then in office at a noticed meeting or the unanimous written consent of the directors shall be required to adopt a bylaw amendment.

Section 7. Governing Law. In all matters not specified in these Bylaws, or in the event these Bylaws shall not comply with applicable law, the California Nonprofit Public Benefit Corporation Law as then in effect shall apply.

CERTIFICATE OF SECRETARY

I, Robin Bieker, certify that I am presently the duly elected and acting Secretary of Para Los Niños, a California nonprofit public benefit corporation, and that the above Bylaws, consisting of 13 pages, are the Bylaws of this corporation as adopted by the Board of Directors, on June 28, 2007.

DATED: 6/28/07

  
\_\_\_\_\_  
Secretary

## APPENDIX R

### PLN – Gratts Primary Center Compensation

<b>Position</b>	<b>Salary Range</b>	<b>Benefits as % of Salary</b>	<b>Health Benefits as % of Salary</b>	<b>Lifetime Benefit Cost as a % of Salary (if applicable)</b>
Principal	\$90K - \$120K	20%	4%	N/A
Social Service Administrator	\$65K - \$90K	21%	5%	N/A
Teachers	\$41K - \$70K	23%	7%	N/A
Nurse	\$41K - \$70K	23%	7%	N/A
Librarian	\$41K - \$60K	24%	8%	N/A
Office Manager	\$36K - \$46K	26%	10%	N/A
Administrative Assistant	\$25K - \$35K	30%	14%	N/A
IT Technician	\$31K - \$39K	28%	12%	N/A

## APPENDIX S1

### Sample Job Description - Principal

#### Para Los Niños Charter School Principal Job Description

**Supervisor:** Chief Operating Officer  
**Work Periods:** Full time, Exempt  
**Direct Supervision Exercised:** All site Staff, other staff as assigned

General duties include, but are not limited to:

1. The Principal is responsible for instructional leadership, including developing school direction consistent with PLN's Charter School needs and goals.
2. The Principal is responsible for setting and maintaining high standards for student performance. The Principal shall be responsible for enabling the school to meet the improvement standards and other goals and obligations established in the charter.
3. The Principal shall cooperate with outside evaluators in their efforts to assess the school's performance by establishing strong systems for data management and analysis and making the same available to the evaluators.
4. The Principal must ensure smooth running of daily school operations, which includes managing crises effectively, maintaining discipline and order in the school and most importantly ensuring the overall safety and security of the school.
5. The Principal is responsible for managing staff and employees at the assigned school site. Managing staff includes utilizing each employee in an effective manner as well as evaluating and responding to professional development needs. The Principal must also conduct periodic evaluations on performance and give feedback in a timely manner.
6. The Principal must develop and manage relationships with parents, family and students including monitoring student status and progress and ensuring that students are aware of progress.
7. The Principal is expected to be committed to the PLN's mission, vision and policies and to promote and enforce the same.

8. The Principal will attend and prepare a report for each scheduled PLN Charter School Board meeting.
9. The Principal will support the Public Relations efforts of the school by attending to visiting guests and donors, forwarding information about the school for use in promotional literature and representing the school at off-site fundraising events, conferences and symposiums.
10. The Principal will prepare and manage the school budget within constraints of PLN's administrative and finance guidelines.
11. The Principal will prepare the school budget for next fiscal year with input from faculty and parents and present it to the President and Chief Operating Officer by April 31 each year.
12. The Principal will ensure that charter school is in compliance with federal and state statutes as they apply to charter schools.

**General related duties:**

- Participates in the overall agency Quality Improvement process
- Must have the ability to nurture respectful relationship with clients and children, and must be sensitive to the cultural needs of the population served
- Performs other duties as assigned by Supervisor

**.QUALIFICATION REQUIREMENTS**

The requirements listed below are representative of the knowledge, skills, and/or abilities required to perform the job successfully.

**Education/Experience**

MA or higher, a valid California Teaching Credential, experience in educational leadership, experience and knowledge about organizational development and collaborative management, experience with and knowledge about educating low-income, language minority students, an entrepreneurial approach to school development and program design, bilingual abilities and strong interpersonal skills.

**Special Requirements**

- Must have a reliable automobile for use on the job (mileage to be reimbursed). Valid California Driver License. State required automobile insurance coverage;
- TB clearance, to be renewed every two years

**Physical Requirements:**

To perform this job the individual must be able to carry out all essential functions satisfactorily. Reasonable accommodations may be made to enable qualified individuals with disabilities to perform the essential functions of the job.

Approximately 50% of time is spent sitting, while frequently required to walk, stand and bend. Must be able to talk and hear well. Good vision is imperative. Occasionally required to stoop, kneel, crouch or crawl. Employee will be required to lift and/or move unassisted up to 25 pounds.

## APPENDIX S2

### Sample Job Description - Teacher



<b>Job Title:</b>	Charter School Teacher
<b>Department/Location:</b>	Charter School
<b>Status:</b>	Exempt/Contracted
<b>Supervision:</b>	This position is under the direct supervision of the Charter School Principal
<b>Revised:</b>	April 30, 2007

### Job Description

#### **DEFINITION:**

Under the supervision of the Charter School Principal, the Teacher is responsible to carry put the educational program outlined in the Charter, provide a high quality integrated curriculum, work collaboratively with peers to meet the social, psychological and educational needs of students, evaluate student performance using designated assessments and student work, and work with parents as learning partners.

#### **DUTIES:**

- Carries out Mission, Vision, and Values established by the President/C.E.O. and Board of Directors.
- Participates in the overall agency Accreditation Quality Improvement process.
- Must have the ability to nurture respectful relationship with parents and children and must be sensitive to the client's cultural and socioeconomic characteristics.
- Implements performance goals in instructional design described in the Charter Petition.
- Provides opportunity for all students to actively engage integrated, thematic work that has real world application.
- Have skills and strong interest in implementing a bilingual educational program.
- Develops short and long term goals for individual and classroom groups.
- Uses a range and balance of teaching strategies.
- Provides a variety of grouping strategies for various learning situations.
- Involves students in planning for their own learning.
- Builds upon student's knowledge and experience when planning.
- Works collaboratively in planning and assessment.
- Participates in on-going professional growth identified in the Charter and by staff.
- Participates in all staff meeting including school governance.
- Works with parents as partners with report cards, parent conferences, Student Study teams, and school activities.
- Takes responsibility to secure health, hygiene, safety and overall well-being of the children.
- Takes responsibility for reporting any abnormal symptoms or behaviors of child abuse and neglect, illness to principal, parents and or needed authorities as appropriate and stipulated by law.
- Maintains good attendance.
- Performs other duties as assigned or request by Principal.

**QUALIFICATIONS:**

The requirements listed below are representative of the knowledge, skills, and/or abilities required to perform the job successfully.

- Bachelor's of Arts
- Holds a California Multiple Subject Teaching Credential or an Internship Multiple Subject Teaching Credential.

**PHYSICAL REQUIREMENTS:**

Employees must be able to perform the following essential functions:

- Observe, see, hear, and respond to children's needs, emergencies and conflicts that may occur in the school or on the playground.
- Lift 30 pounds from the floor to a waist-high table when necessary.
- Reach a child 20 to 30 feet away within 30 seconds without endangering the staff person's health.
- Crouch to a child's height, maintain eye contact at the child's level, sit on the floor, and stand tall enough to reach children on the highest piece of equipment.
- Be aware of the cognitive, social, and physical needs of children.
- Handle the responsibilities and routine stress often associated with providing childcare services.

## APPENDIX S3

### Sample Job Description – Family Advocate



## Family Advocate Job Description

### **Definition:**

Under the supervision of the Program Manager, and when applicable any other program specific designee, the Family Advocate is responsible for interviewing and determining the clients' needs for services, in-home counseling, basic needs distribution and providing appropriate referrals to various services to help the clients reach desired goals and maintain a stable, safe and nurturing family environment.

### **Duties:**

- Carries out mission, vision and values established by the President/C.E.O. and Board of Directors.
- Participates in the agency's continuous Quality Improvement Process for the division.
- Establishes initial contact with clients including direct outreach, completes intake and assessment.
- Conducts in-home visits to provide in-home counseling, in-home parenting instruction, case management to monitor family progress, provides teaching and demonstration services when applicable and 24-hour telephone availability.
- Locates, distributes and maintains records of resources including groceries, transportation vouchers and bus tokens to clients as needed.
- Provides appropriate referrals to public and private social services agencies.
- Teaches parent education classes, when needed.
- On a regular basis, supplies to the program manager accurate and concise numbers of clients served, demographic information in the intake forms, weekly schedules and creates client charts in accordance with the client chart policy.
- Nurtures respectful relationships with clients, children and demonstrates sensitivity to the clients cultural socioeconomic character.
- Performs other duties as directed by Supervisor and/or program designee.

### **Qualifications Requirements:**

The requirements listed below are representative of the knowledge, skills, and/or abilities required to perform the job successfully.

### Education/Experience

- High school diploma
- At least one (1) year social service experience; experience working with low-income children and families.

### Special Skills/Knowledge/Abilities

- Have the ability to identify and access community resources for families.
- Have some basic knowledge of the needs of children and families and factors that support their social and physical well being.
- Good verbal and writing skills.
- Types a minimum of 40 words per minute.
- Bilingual (E/S) required.
- Personnel who provides family support activities must have the ability to:
  - a) Lead discussions, conceptualize well, and communicate effectively;
  - b) Advocate for families served within the larger community and other macro system; and
  - c) Mobilize and educate families about formal and informal resources to support families.

### Special Requirements

- Must have a reliable automobile for use on the job (mileage to be reimbursed). Valid California Drivers License. State required automobile insurance coverage.
- TB clearance to be renewed every two years.

### **Physical Requirements**

To perform this job the individual must be able to carry all essential functions satisfactorily. Reasonable accommodations may be made to enable qualified individuals with disabilities to perform the essential functions of the job.

Approximately 50% of the time is spent sitting, while frequently required to walk, stand and bend. Must be able to talk and hear well. Good vision is imperative. Occasionally required to stoop, kneel, crouch, or crawl. Employee must be able to lift and/or move up to 25 pounds when necessary.

**Status:** Non Exempt / Full-time

**Revised 3/09**

## **APPENDIX S4**

### Sample Job Description – Resource Teacher

#### **POSITION: TEACHER – SPECIAL EDUCATION**

**APPLICANTS MUST BE ABLE TO PASS A PHYSICAL ASSESSMENT EXAM  
MUST PASS DEPARTMENT OF JUSTICE (DOJ) FINGERPRINT CLEARANCE**

#### **BASIC FUNCTION:**

Under the direction of a Director or Principal, instruct special needs students in a classroom, individually and in small groups in accordance with Los Angeles Office of Education policies and procedures; plan, implement, and evaluate learning programs and activities; develop and implement IEP goals and assess student progress and achievement; coordinate programs to increase independence and functioning in society, socially, vocationally and academically.

#### **REPRESENTATIVE DUTIES:**

##### **ESSENTIAL DUTIES:**

Teach special needs students individually or in a small group setting according to IEP goals and objectives; monitor and evaluate student needs and progress.

Develop and implement lesson plans, instructional activities and techniques to meet the needs of assigned students.

Teach independent living and social skills as assigned; utilize behavior intervention techniques as appropriate.

Assess the needs of exceptional students; design, modify and implement appropriate instructional programs; provide specialized instructional activities for special needs students which establish, maintain and reinforce appropriate inter-personal and learning behaviors.

Attend and participate in IEP meetings; provide information relating to student progress and achievement; collaborate with other personnel in the development and implementation of IEP goals and objectives.

Provide for the personal hygiene of students including toileting, diapering, feeding, and care-giving; dispense medications as required; teach self-help skills involving personal hygiene; teach recreational and leisure skills as assigned by the position.

Perform specialized physical health care procedures according to established procedures with; operate and instruct students and staff in the use of various apparatus to assist student mobility; lift and position students.

Design and implement curriculum and lesson plans for classroom, individualized and small group instruction; schedule instructional periods; assess student progress and achievement; teach various subjects utilizing specialized techniques and software as necessary; maintain related records.

Assist students in completing classroom assignments; assure student understanding of classroom rules and procedures; respond to questions and provide proper examples and general guidance.

Develop, implement and modify curriculum in assigned subject areas according to student needs, industry standards and established guidelines; incorporate State academic standards and guidelines and expected student outcomes and current subject area standards.

Observe and manage behavior of students in the classroom according to approved procedures; assess student skills and progress; report progress regarding student performance and behavior per established guidelines.

Identify student needs and collaborate with other personnel in assessing and meeting the needs of students.

Instruct students with special needs regarding individualized tasks to implement and achieve IEP goals; assure proper implementation of objectives for students by trained individuals in accordance with IEP's.

Participate as a member of a multi-disciplinary IEP team as assigned; attend IEP meetings and provide input to goals; conduct scheduled assessments; prepare feedback reports and maintain interagency and District contacts regarding IEP's.

Design and implement appropriate behavior management plans, techniques, and classroom management plans for use in instructional and disciplinary purposes.

Participate in a variety of special project teams and committees; participate in teacher and staff meetings and other in-service training programs.

Operate standard office and classroom equipment, including duplication equipment, laminator, calculator, computer and assigned software; operate and maintain equipment applicable to assigned program area; drive a vehicle to conduct work as assigned by the position.

Communicate with teachers, psychologists, specialists and others regarding student progress; interact with parents and conduct initial interviews and conferences; discuss student progress with parents.

Plan and supervise field trips to community or other sites consistent with instructional

objectives as assigned by the position.

Provide job coaching, vocational training and other skills as assigned by the position.

**OTHER DUTIES:**

Perform related duties as assigned.

**KNOWLEDGE AND ABILITIES:**

**KNOWLEDGE OF:**

Principles, theories, practices, methods and techniques used in curriculum development and classroom instruction for special needs students.

Classroom procedures and appropriate student conduct.

Child guidance principles and practices related to children and adult students with special needs.

Problems and concerns of students with special needs.

Curriculum and lesson plan development to meet IEP or other educational goals.

Equipment operation related to special education students.

Terminology involved in special education or alternative education programs.

Principles of training and providing work direction.

Proper lifting techniques.

Interpersonal skills using tact, patience and courtesy.

Applicable sections of the State Education Code and other applicable laws.

Research methods and report writing techniques.

Basic computer operation.

First aid and CPR.

IEP process.

Behavior modification techniques.

Student and parent rights with respect to special education programs.

**ABILITY TO:**

Instruct special needs students in individualized tasks to achieve IEP goals.

Understand and relate to children with special needs.

Monitor and evaluate student progress.

Train and provide work direction to others.

Establish and maintain cooperative and effective working relationships with others.

Maintain records and prepare reports.

Compile and verify data and prepare reports.

Maintain current knowledge of program rules, regulations, requirements and restrictions.

Analyze situations accurately and adopt an effective course of action.

Work independently with little direction.

Meet schedules and time lines.

**EDUCATION AND EXPERIENCE:**

Any combination equivalent to: bachelor's degree and additional certification related to

students served.

**LICENSES AND OTHER REQUIREMENTS:**

Valid California Teaching Credential with Special Education-Severely Handicapped or Moderate-Severe Specialist designation.

Some positions in this class may be itinerant and travel from site to site.

Valid California Class C driver's license.

No Child Left Behind (NCLB) compliance in all Federal core academic subjects related to assignment.

**WORKING CONDITIONS:**

**ENVIRONMENT:**

Classroom, office, and/or outdoor work environment.

Driving a vehicle to conduct work.

**PHYSICAL DEMANDS:**

Sitting or standing for extended periods of time.

Dexterity of hands and fingers to operate a variety of equipment.

Carrying, pushing or pulling.

Bending at the waist, kneeling or crouching to assist students.

Lifting heavy objects.

Reaching overhead, above the shoulders and horizontally.

Seeing to observe students in daily activities.

**HAZARDS:**

Providing specialized physical health care procedures as assigned by the position, to students with exposure to body fluids.

Exposure to students who may become hostile or disorderly and who may exhibit physical aggression.

**Western Placer Unified School District**

**POSITION DESCRIPTION**

Position Title: **TEACHER, SPECIAL DAY CLASS, SPECIAL EDUCATION**

Department: Elementary/ Middle/High Schools

Reports to: Site Principal/Assistant Superintendent of Curriculum & Instruction

**SUMMARY:**

The SDC Teacher works under the immediate supervision and direction of the principal. The teacher will plan, implement, and evaluate the instructional activities for individual students. Communication and coordination with all participants of the Eligibility and Planning Committee is essential.

**ESSENTIAL DUTIES AND RESPONSIBILITIES**

Same as K-12 teacher.

Plan, implement, monitor and evaluate the Individual Education Plan of each assigned student.

Participate in all appropriate Eligibility and Planning meetings.

Provide a learning environment that allows for individual differences and respect for the dignity and worth of each student.

Coordinate the mainstreaming process.

Work cooperatively with the entire school staff to promote effective student learning experiences.

Maintain functional learning environments.

Comply with the rules and regulations of the California Code of Education, Title V, and the policies and procedures of the Western Placer Unified School District.

Prepare reports required by the district, county and state.

Perform other related duties as required.

Perform Educational Assessments.

**SUPERVISORY RESPONSIBILITIES:**

Supervises classroom, students, aides and volunteers.

**QUALIFICATION REQUIREMENTS:**

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**EDUCATION**

Bachelor degree.

**CERTIFICATES, LICENSES, REGISTRATIONS:**

Valid teaching certificate, with one or more special education endorsements.

**LANGUAGE SKILLS:**

Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public. Position Description - Teacher, Special Day Class, Special Education

**MATHEMATICAL SKILLS:**

Ability to work with mathematical concepts such as probability and statistical inference, and fundamentals of plane and solid geometry and trigonometry. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations.

**REASONING ABILITY:**

Ability to apply knowledge of current research and theory to instructional program; ability to plan and implement lessons based on division and school objectives and the needs and abilities of students to whom assigned. Ability to establish and maintain effective working relationships with students, peers, parents and community; ability to speak clearly and concisely in written or oral communication.

**PHYSICAL DEMANDS:**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to talk or hear. The employee is occasionally required to stand; walk; sit; and stoop, kneel, crouch, or crawl. Specific vision abilities required by this job include peripheral vision.

Lifting 25 pounds maximum or carrying any object weighing over 15 pounds.

Assist with issues of personal hygiene when indicated.

**WORK ENVIRONMENT:**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate to loud. The employee is frequently required to interact with the public and other staff. The employee is directly responsible for the safety, well-being and work out-put of students.

***The information contained in this job description is for compliance with the American with Disabilities Act (A.M.) and is not an exhaustive list of the duties performed for this position. The individuals currently holding this position perform additional duties and additional duties may be assigned.***

POSITION TITLE: SCHOOL NURSE

BASIC FUNCTION:

Under the direction of the Director of Special Education, plan, develop, implement and monitor a school health program for special needs students within Special Education, Alternative Education, Health Education and Early Childhood Services Programs; provide community health resources to students, their families and staff; strengthen and facilitate the educational process by improving and protecting the health status of children and by identification and assistance in the removal and modification of health-related barriers to learning.

REPRESENTATIVE DUTIES:

ESSENTIAL DUTIES:

Identify and manage individual students' daily health problems and needs; collect client data; maintain student medical records; consult with staff, parents/guardian and physicians as needed.

Perform developmental and health assessments; analyze assessment data to determine nursing diagnoses; prepare reports and recommend student services; attend IEP meetings; participate in the team concept of developing an IEP; identify expected outcomes for each student; evaluate progress toward attainment of expected outcomes.

Develop, implement and coordinate medical disease management and screening programs; maintain and monitor records as mandated by the Education Code; coordinate the distribution of training and testing notices.

Provide case management services; actively collaborate with others to build student and family capacity for adaptation, self-management, self-advocacy and learning.

Serve as a liaison with staff, parents, physicians, and outside community agencies; maintain on-going communication.

Develop and implement various specialized health programs; develop and implement plans to specify interventions to attain expected outcomes.

Communicate with administrator to plan, develop, assess, and prioritize program needs.

Oversee, interpret and record the administration of medications.

Develop, implement, maintain and supervise specialized physical health care services and emergency response procedures.

Attend and participate in professional group meetings; attend workshops, conferences, and classes to maintain current knowledge of trends and developments in the area of

assignment.

Operate a computer and other office equipment as assigned; operate various medical apparatus and equipment.

Train staff in specialized health care procedures and emergency response procedures.

Provide referrals to multiple Community agencies.

**OTHER DUTIES:**

Perform related duties as assigned.

**KNOWLEDGE AND ABILITIES:**

**KNOWLEDGE OF:**

Principles, practices, methods, techniques and equipment used in health care practice, assessment and preventative health care.

Principles, practices, methods and techniques of physical, biological, behavioral and nursing sciences and health care.

Community health programs, resources, agencies and organizations.

Medications, side effects, indicators and contra-indicators.

Causes and methods of control of various communicable diseases.

Principles of child development.

Basic anatomy, physiology, and medical terminology.

Operational characteristics of apparatus, equipment and materials used in nursing and in care of children with special needs.

Applicable federal, State and local laws, codes and regulations.

Principles and procedures of record-keeping and report preparation.

Occupational hazards and standard safety practices necessary in the area of nursing.

Legal mandates covering applicable laws and Education Code.

Interpersonal skills including tact, patience and courtesy.

Crisis intervention techniques.

**ABILITY TO:**

Assess, plan, implement and evaluate nursing process.

Use and operate a variety of medical tools and equipment, and modern office equipment including a computer.

Develop program philosophies, concepts, materials, methods and procedures.

Develop, implement and administer goals, objectives and procedures for providing effective and efficient student health programs and services.

Take and record vital signs including blood pressure, respiration, and level of consciousness.

Utilize standard health care practice in management of health illness needs.

Interpret and apply policies, procedures, laws, codes, and regulations pertaining to assigned programs and functions including mandates affecting Special Education programs.

Analyze problems, identify alternative solutions, project consequences of proposed actions, and implement recommendations in support of goals.

Interact effectively and sensitively with individuals from diverse backgrounds.

Prepare and maintain accurate records and reports in accordance with applicable standards.

Maintain confidentiality of patient information.

Respond quickly and calmly in emergencies.

Communicate effectively both orally and in writing.

Establish and maintain cooperative and effective working relationships with others.

Plan and organize work.

Work independently with little direction.

Work effectively with children and families.

#### EDUCATION AND EXPERIENCE:

Bachelor of Arts or Bachelor of Science degree, California Registered Nursing License, Preliminary Clear Health Services Credential.

#### LICENSES AND OTHER REQUIREMENTS:

Valid Registered Nursing License issued by the State of California.

Valid Preliminary or Clear Health Services Credential.

Valid Audiometric Certificate.

Valid California Class C driver's license.

#### WORKING CONDITIONS:

##### ENVIRONMENT:

Indoor environment.

Operate a vehicle to conduct work.

##### PHYSICAL DEMANDS:

Dexterity of hands and fingers to operate medical tools and equipment.

Seeing to evaluate student injuries and illness.

Bending at the waist, kneeling or crouching to assess students.

Hearing and speaking to exchange information.

Standing for extended periods of time.

##### HAZARDS:

Communicable diseases.

Exposure to blood-borne pathogens.

**APPLICATION PROCEDURE:** Apply at Shasta County Office of Education, 1644 Magnolia Avenue, Redding, CA 96001. Phone (530) 225-0199, or download employment application at [www.shastacoe.org](http://www.shastacoe.org)

## APPENDIX S5

### Sample Job Description – PE Coach



### Job Description

<b>Job Title:</b>	Physical Education Teacher
<b>Department/Location:</b>	Charter Elementary School
<b>Status:</b>	Exempt/Contracted
<b>Supervision:</b>	Charter School Principal
<b>Revision Date:</b>	January 1, 2008

#### **Definition:**

Under the supervision of the Charter School Principal, the Physical Education Teacher is responsible for carrying out the educational program outlined in the Charter, provide a high quality integrated curriculum, follow accepted principles, practices, rules, and regulations of the California State Standards for Physical Education Guidelines for elementary school, and evaluate student performance using designated assessments and student work.

#### **Essential Duties:**

- Carries out Mission, Vision, and Values established by the President/C.E.O. and Board of Directors
- Participates in the agency's Continuous Quality Improvement process for the division
- Develops, coordinates and delivers physical education assessments, lessons, and activities to students in classrooms and on the playground and fields
- Administers pre- and post- tests to all students to assess physical fitness and growth during the year; provides grades to classroom teacher per reporting period
- Makes referrals to Success Team for students who may require Special Needs
- Understands and utilizes the California State Standards for Physical Education Guidelines for elementary school grade levels
- Works closely with teachers and principal at school site to coordinate activities, prepare materials, obtain supplies and set up necessary equipment
- Takes responsibility to secure health, hygiene, safety and overall well-being of the children
- Must be sensitive to the cultural and socioeconomic characteristics
- Evaluates recess/ lunch and an on-going basis to make recommendations for games and rules during these periods
- Provides training to teacher assistants for physical fitness activities, rules and safety for the recess and lunch periods

Other required duties:

- Maintains records of progress for each student
- Prepares required reports
- Responsible for neatness and cleanliness of the physical fitness storage areas and any facilities used
- Participates in on-going professional growth
- Participates in all staff meetings
- Maintains good attendance
- Takes responsibility for reporting any abnormal symptoms or behaviors of child abuse, neglect and illness to the principal, parents and/or needed authorities as appropriate and stipulated by law
- Performs other job related duties as assigned or request by Principal

**QUALIFICATIONS REQUIREMENTS:**

The requirements listed below are representative of the knowledge, skills, and/or abilities required to perform the job successfully.

Education/Experience

- Bachelor's Degree in Physical Education or related field
- California Teaching Credential with Authorization to teach Physical Education
- At least two or more years of experience teaching physical education and multi-grade levels

Special Skills/Knowledge/Abilities

- Excellent interpersonal skills
- Communicates effectively orally and in writing
- Demonstrates a pleasant attitude and maintain a courteous demeanor while working with students, staff and the public
- Bilingual (E/S) preferred.

Special Requirements

- Valid/current CPR/1<sup>st</sup> Aid Certification
- Must have a reliable automobile for use on the job (mileage to be reimbursed).
- Valid California Driver License. State required automobile insurance coverage.
- TB clearance, to be renewed every two years.

**PHYSICAL REQUIREMENTS:**

To perform this job the individual must be able to carry out all essential functions satisfactorily. Reasonable accommodations may be made to enable qualified individuals with disabilities to perform the essential functions of the job.

- Observe, see, hear and respond to children's needs, emergencies and conflicts that may occur in the school or on the playground

- Lift 30 pounds from the floor to a waist-high table when necessary
- Reach a child 20 to 30 feet away within 30 seconds without endangering the staff person's health
- Crouch to a child's height, maintain eye contact at the child's level, sit on the floor and stand tall enough to reach children on the highest piece of equipment
- Be aware of the cognitive, social and physical needs of children
- Handle the responsibilities and routine stress often associated with providing childcare services
- Ability to demonstrate the physical activities that are required teaching a physical activity to children.

## APPENDIX S6

### Sample Job Description - Librarian

<b>Job Title:</b>	Charter School Librarian
<b>Department/Location:</b>	Charter School
<b>Status:</b>	Exempt/Full-Time
<b>Supervision:</b>	This position is under the direct supervision of the Charter School Principal
<b>Approved:</b>	April 30, 2007

### Job Description

#### Definition:

Under the direct supervision of the Charter School Principal, the Charter School Librarian will coordinate the planning and implementation of a fully functional library. The school librarian will also collaborate with school principal, curriculum support coordinators, teachers and the School-age Care Supervisor in implementing integrated instructional activities and family literacy workshops and events; assist in identifying instructional resources for teachers and students and be responsible for implementing and integrating new policies and services that support the school's mission and instructional objectives.

#### Duties:

- Provides educational resources in a variety of formats to support and extend the curriculum of the school and to meet individual student needs.
- Develops policies to implement the school library program.
- Collaborates with teachers to plan and provide library activities and instruction to correlate with classroom curriculum in information literacy.
- Prepares bibliographies and list of resources for teachers and students.
- Classifies, catalogs, and organizes the instructional technology center's materials for maximum accessibility and availability.
- Maintains an inventory of the instructional library materials and equipment for maximum accessibility and availability.
- Provides library activities, which extend and enrich the curriculum and which encourage both collaborative work and independent, life-long learning.
- Schedules the use of the library facility, resources, and media center to provide optimal library experiences for students, teachers and families through flexible access.
- Uses publicity, motivational activities and exhibits/displays to promote an atmosphere conducive to learning.
- Supports and encourages the implementation of plans for improved student behavior to enhance opportunities for learning.
- Provides library in-services training activities for staff.
- Coordinates instructional events and activities (e.g. book fairs, family reading club, exhibits, author visits, etc.)

- Researches and recommends selection of library and technology material relevant to students' academic educational level and correlates to school curriculum.
- Serves as a consultant to library systems and professional organizations.
- Works closely with faculty to promote effective use of library services and resources.
- Participates in professional development activities relating to education, librarianship, and information technologies.
- Works with and advises appropriate school committees such as Charter School Leadership Committee, Charter School Advisory Board, and English Learners Advisory and Title I Advisory Committee.
- Prepares budget request, administers library budget and maintains appropriate records.
- Promotes ethical behavior while in a library atmosphere to demonstrate responsible conduct by student and staff.
- Encourages and promotes parental, student and community involvement in the Library program.
- Incorporates PLN charter school policies and procedures into the library center.
- Demonstrates awareness of school/community needs and initiates activities to meet those identified needs.
- May perform other projects and duties as directed by supervisor.

**Other duties:**

- Carries out mission, vision, and values established by the President/CEO and Board of Directors.
- Participates in the overall agency Accreditation Quality Improvement Process.
- Must have the ability to nurture respectful relationship with client and children and must be sensitive to the cultural needs of the population served.

**Qualifications:**

The requirements listed below are representative of the knowledge, skills, and/or abilities required to perform the job successfully.

**Education/Experience/Skills**

- A Master's degree in Library Science or Education with at least two years of librarian experience in a public or private school or other academic library. A combination of a B.A. degree in Library Science or Education and additional years of experience sufficient to demonstrate the ability to satisfactorily meet the demands of the position may be considered.
- At least two years of librarian experience in a public or private school or other academic library.
- Knowledge of effective instructional strategies and techniques
- Bilingual English/Spanish.
- Knowledge of social, cultural, linguistic diversity of PLN clients, the communities and the city
- Excellent verbal and writing skills
- Familiar with all aspects of library and information sciences
- Proficient in working with media/computer technologies
- Possesses strong organizational, communication, public relations and interpersonal skills
- Ability to create flexible schedules
- Ability to work collaboratively and effectively with parents and community

**Special Requirements**

- Must have a reliable automobile for use on the job (mileage to be reimbursed). Valid California Driver License. State required automobile insurance coverage;

- TB clearance, to be renewed every two years

**Physical Requirements:**

Approximately 50% of time is spent sitting, while frequently required to walk, stand and bend. Must be able to talk and hear well. Good vision is imperative. Occasionally required to stoop, kneel, crouch or crawl. Employee will be required to lift and/or move unassisted up to 25 pounds.

## APPENDIX T

### Hiring Documents

# INTERVIEWING AND HIRING PROCEDURES



1. Responses to job postings from qualified current staff are included in the interview process.
2. The Human Resources Department screens job applicants and coordinates panel interviews for top qualified applicants.
3. Upon arrival at interview, applicant completes Application for Employment and is provided with a copy of job description.
4. Panel or hiring manager conducts first set interviews and other hiring processing activities if applicable to determine the applicant's qualifications and ability to fulfill position responsibilities.
5. Panel or hiring manager selects a sub-group of finalists to return for second interviews. At second interview, finalists may meet with potential peers for one on one or group of questions and answers.
6. Hiring manager confers with other appropriate staff to select candidate.
7. Hiring manager confers with supervisor to discuss selection and appropriate salary.
8. Once salary, start date and other terms of employment have been determined, the hiring manager forwards a Job Offer Notice Form to the Human Resources Department.
9. The hiring manager submits the following documentation to the human resources department: Job Offer Notice, interview report, and other related interview documentation. Then, the Human Resources Department provides a Job Offer Confirmation Letter and schedule an appointment with new hire to complete employment package and begin employment orientation.
10. If the job offer is not accepted, the Human Resources Department re-opens the search.

11. At any point in the process, the Human Resources Department will be available to make recommendations to assist programs in efficiently filling vacant positions.

**NOTE:**

- All job offers beyond the 3<sup>rd</sup> salary step of any position **must** have the approval of the President/C.E.O. who has the final decision regarding staff compensation.
- The Human Resources Department send regret letter to those applicants who were interviewed and not selected.

# Recruitment Process



Program must complete “Staff Vacancy Request Form” and fax it to the Human Resources Department by noon on Tuesday of week posting/advertising are desired.

A revised job description should accompany the Staff Vacancy Request Form.

1. Human Resources will format job description, if new position, or will make requested job description changes.
2. Human Resources will distribute job posting to all PLN programs/departments.
3. Human Resources will place advertisements in newspapers and/or employment web sites. Related advertising costs are charged to the appropriate program/department submitting the staff vacancy request form.
4. When appropriate Human Resources will distribute external job postings to educational institutions and social service agencies including those on standard distribution list and any other sources.
5. In posting and advertising, candidates are instructed to respond via mail, fax and e-mail to the Human Resources Department. The Human Resources Department tracks applicant data.
6. The Human Resources Department will screen, conduct preliminary interviews and coordinate panel interviews for top candidates.
7. The Human Resources Department coordinates applicant job site observations with hiring manager to meet with potential peers.
8. The Human Resources Department confers with Hiring Manager regarding the selection of candidates, and appropriate job and salary offers.
9. The Human Resources Department checks a minimum of three employment references and obtains proof of educational requirements/licenses prior to make a job offer.
10. The Human Resources Department makes verbal job offers and provides formal job offer confirmation to new hires.
11. If the job offer is not accepted, the Human Resources Department re-opens the search.

12. At any point in the process the Human Resources Department will be available to make recommendations to assist programs in efficiently filling open positions.
13. The Human Resources Department sends regret letter to those applicants who were interviewed and not selected.

**Salary References:**

- ✚ All job offers beyond the 3<sup>rd</sup> salary step of any position must have the approval of the President/CEO who has final decision regarding staff compensation.



## STAFF VACANCY REQUEST FORM

Position Title: \_\_\_\_\_ Dept.: \_\_\_\_\_

Supervisor: \_\_\_\_\_

Reason:         New position                       Replacement

Replacement For: \_\_\_\_\_ Current Salary: \_\_\_\_\_

*Existing job descriptions must be reviewed when a position is vacated if there is a change in responsibilities, qualifications and/or department/program reorganization or restructuring.*

**Job Description:**        \_\_\_\_\_ same as previously  
   \_\_\_\_\_ revised - new description attached  
   \_\_\_\_\_ new position - description attached

**Preferred Start Date:** \_\_\_\_\_                      **Work Schedule:** From: \_\_\_\_\_ To: \_\_\_\_\_

**Required qualifications:**

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**Additional desired competencies & experience:**

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**APPROVED:**

Supervisor: \_\_\_\_\_ Date: \_\_\_\_\_

Next Level Manager: \_\_\_\_\_ Date: \_\_\_\_\_

**RECEIVED BY:** \_\_\_\_\_ Date: \_\_\_\_\_

Human Resources Department

**ACTION TAKEN BY HUMAN RESOURCES**

Job Listed in (Recruitment Activity)

Date

Cost

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# THE INTERVIEW PROCESS



The employment interview is a major element in the selection process, and should allow the applicant the opportunity to demonstrate his/her capabilities to perform the job and provide adequate information to the applicant about the position and the Agency. It should be conducted in private, without interruption.

Interviewers should keep the following points in mind when conducting an interview:

- All questions must be job-related and have a direct bearing on the responsibilities and duties of the position.
- The interview and the questions should be standardized so all applicants can be equally evaluated
- Questions that express, directly or indirectly, any unlawful preference, limitation or general reference to race, religion, national origin, sex, sexual orientation, age, creed, color or disability are prohibited. (**Refer to Guide for Pre-Employment Inquiries for Supervisors**)

As appropriate to the direct service provider position, the interview process shall contain an assessment of the candidate's:

- Commitment to empowering families to solve their own problems and to the value of a nurturing family as the ideal environment for a child;
- Belief in the capacity of people to grow and change;
- Ability to establish a mutually respectful relationship in which the family is a full partner, empowered to solve their problems;
- Ability to intervene decisively, when necessary, to protect family members from one another or others;
- Ability to work in partnership with other team members or other service providers;
- Ability to set appropriate limits and boundaries as a practitioner in order to assure the safety and protection of a family members and maintain the helping role of a practitioner

# PERFORMANCE EVALUATION PROCESS



Supervisors are expected to discuss goals, job responsibilities and performance with those reporting to them on an ongoing basis throughout the year. The performance evaluation will therefore serve as the formal summarization and documentation of prior discussions with the employee about their strengths and growth areas as well as providing the opportunity to document performance goals for the next evaluation period.

## **Procedure:**

1. New employees will have an initial review completed after 90 days of employment. Evaluations then occur annually on the anniversary date of hire.
2. Employees who are promoted or transferred to a different position will have an initial review completed after 90 days in the new position and then annually based on the date of promotion or transfer.
3. All employees after completion of their first year of employment complete a self-evaluation form, which is also part of the performance appraisal process.
4. In evaluating employee performance, the supervisor will base the assessment of the employee's performance on facts and incidents rather than unsubstantiated opinion or impression. Use of accurate data obtained from records and ongoing supervision will provide measurable and objective criteria for the assessment and specific reasons for the evaluation.
5. The review will be based on previously agreed upon objectives and functions as stated within the job description and other objectives formerly agreed upon.
6. The Performance Evaluation Form is used to document performance. Employee performance is evaluated and goals and objectives for the coming year are defined.
7. The immediate supervisor schedules the performance evaluation meeting and completes the performance evaluation form.
8. The next level manager must review performance evaluation **before** the supervisor meets with the evaluated staff.
9. The supervisor and employee will then meet to discuss employee performance.

10. At the conclusion of the performance evaluation meeting, the supervisor and employee sign the performance evaluation form.
11. The next level manager then signs the form.
12. The completed form is forwarded to the Human Resources Director for review and follow up to ensure that the documentation is completed properly and that any performance improvement processes are appropriately defined and completed.

### **Performance Evaluation Form**

1. Part I, The Performance Elements provides a measurement scale for key performance areas. The scale is described on the first page of the evaluation form.
2. Part II, The Overall Performance Appraisal provides for a measurement of the overall performance rating and a narrative of measurable and objective observation.
3. Part III, Planning should include a performance improvement plan if needed; the goals and objectives accomplished and the goals and objectives for the next review period. The planned goals and objectives section incorporates functions and responsibilities within the individual job description, and any other objectives considered essential to quality performance. This section is discussed with the employee.
4. Part IV, Employee Comments: The Performance Review is signed and dated by the employee and supervisor at this time to insure mutual understanding. The employee's signature indicates that s/he read the information. If the employee wishes to comment, s/he may do so.
5. After the Next Level Manager or the C.E.O. if applicable signs the completed evaluation, the employee receives a copy of the evaluation for her/his records.

### **Roles:**

1. The Human Resources Department will generate and distribute to the Site Supervisors/ Department Heads appropriate list of employees who are due for review.
2. The immediate supervisor prepares and conducts the performance evaluation.

3. The next level manager must review the performance appraisal before supervisor meets with the evaluated employee.
4. After the supervisor meets with the employee to discuss the review, the employee may add comments.
5. The next level manager or C.E.O. when applicable reviews the completed evaluation and signs the review.
6. A copy of the signed performance appraisal is provided to the employee.
7. The Human Resources Director reviews all performance appraisals, makes necessary recommendations related to content and ensures appropriate follow-up when need for improvement is identified.
8. The Human Resources Department will retain the original form in the employee's personnel folder.

## APPENDIX U

### PLN – Gratts Primary Center Proposed Operations Start-Up Plan

<b>Task</b>	<b>Due Date</b>
Submit Public School Choice Application	11-Jan-10
Organization to be informed if awarded schools	26-Feb-10
Start Recruitment, Enrollment, Hiring Efforts	8-Mar-10
Start negotiations with LAUSD for services in the following areas: a) Operations b) Facilities c) Information Technology Services d) Food Services e) Transportation Services f) School Police	15-Mar-10
Obtain complete list of FF&E from LAUSD	30-Mar-10
Complete negotiations process and obtain contracts for all services	31-May-10
Execute Facilities Use contract with LAUSD	31-May-10
Procure FF&E items not originally included with the site	31-May-10
Procure School Supplies (i.e., office supplies, classroom supplies, books, PE equipment)	31-May-10
School site walk-through	30-Jun-10
Obtain school keys	30-Jun-10
Inspect and ensure all emergency systems are in working order	30-Jun-10
Inspect and ensure all security systems are in working order	30-Jun-10
Install internet/online services	30-Jun-10
Install telecom services	30-Jun-10
All utilities in working order and transferred to PLN account	30-Jun-10

## APPENDIX V

### PLN – Gratts Primary Center Operations Plan

Service	Description	Service Standard	Estimated Cost – Year 1
Facilities service repairs & maintenance	Regulatory inspections, planned preventative maintenance, services calls, landscaping, plumbing	As stated in the LAUSD performance standard, to be discussed during negotiations	\$118,410
Facilities services / Operations (Janitorial services)	Bathroom maintenance including stocking and providing dailt supplies, floor & carpet care, waste bins, etc.		\$126,109
Information Technology	Intercommunications/PA, Radio Systems, alarms, equipment, Licenses, etc.		\$40,00
Student Information System	School Max		\$3,309
Special Education Management System/Health	Welligent Education IEP and services tracking		\$678
Breakfast & Lunch, After School Snacks	School meals provided to students, to include point of service, cafeteria workers, maintenance or cafeteria. Allocation for students not eligible for free meals.		\$17,040
Repairs and Maintenance	Cost to maintain items in cafeteria, replacement, etc.	N/A	\$6,000
School Police	Contract with LAUSD to have a dedicated School Safety Officer	As stated in the LAUSD performance standard, to be discussed during negotiations	\$79,001
Transportation Service	Special Ed Program Policies and Procedures, Magnet program, Field Trip		TBD
Emergency Response - Supplies	First Aid Kits, storage units, food supply, flash lights, water, trainings etc.	N/A	\$26,000

Business Plan

MULTI-YEAR BUDGET PROJECTIONS 2010-2013		RATE	GENERAL (Unrestricted)	FUND (Restricted)	GRANTS	FOOD SERVICE	SPECIAL EDUC.	START-UP COSTS
<b>Enrollment</b>								
Grades K-3								
Grades 4-6								
Grades 7-8								
Grades 9-12								
Special Ed.								
<b>Student Enrollment/ADA</b>								
Percentage of Free and Reduced Students		93%						
Percentage of ELL/LEP students		71%						
<b>Compensatory Education</b>		<b>164%</b>						
Number of General Ed Teachers		20						
Substitute Rate		5%						
COLA rate		1.03						
Inflation rate for Salaries		1.03						
Inflation rate for all other expenses		1.027						
Inflation rate for health benefits		1.14						
# of school days		180						
<b>Revenue</b>								
Revenue Limit Sources								
8015 General Purpose For K-3	#####		1,396,061					
8015 General Purpose For 4-6	#####		-					
8015 General Purpose For 7-8	#####		-					
8015 General Purpose For 9-12	#####		-					
8015 Portion funded by School District	(1,275)		(388,811)	-	-	-	-	-
TTL Revenue Limit Sources			1,007,250	-	-	-	-	-
Federal Revenue								
8220 Child Nutrition Program						97,055		
8291 NCLB: Title I	500			141,802				
8292 NCLB: Title II & III- Improving Teach Quality	34			30,937				
8297 Other Federal Income- Start-Up Grant, Title V				-	-	-	-	-
TTL Federal Income			-	172,739	-	97,055	-	-
Other State Revenue								
8311 Special Ed. Master Plan Current Year	581						177,176	
8434 Class Size Reduction K-3	1,027		329,651					
8480 Block Grant K-3	385		117,406					
8480 Block Grant 4-6	385		-					
8480 Block Grant 7-8	385		-					
8480 Block Grant 9-12	385		-					
8480 In lieu of Economic Impact Aid	318		113,945					
8520 Child Nutrition- State						9,524		
8560 State Lottery Income	110		33,545					
8590 Summer School			-					
8011 Supplemental Hours			-	-	-	-	-	-
TTL Other State Revenue			594,546	-	-	9,524	177,176	-

Business Plan

MULTI-YEAR BUDGET PROJECTIONS 2010-2013		RATE	GENERAL (Unrestricted)	FUND (Restricted)	GRANTS	FOOD SERVICE	SPECIAL EDUC.	START-UP COSTS
Other Local Revenue								
8634 Food Service Sales	-					2,401		
8639 Other Sales	-							
8660 Interest	1%	1,779						
8780 From Districts - In Lieu of Property Taxes	1,275	388,811						
8699 Fundraising	0%							
8979 Other Financing Sources (CDE Revolving Loan)				-	-	-	-	-
8984 Other - Walton Grant				-	-	-	-	-
TTL Other Local Revenues			390,590	-	-	2,401	-	-
<b>TOTAL REVENUE</b>			<b>\$ 1,992,386</b>	<b>\$ 172,739</b>	<b>\$ -</b>	<b>\$ 108,981</b>	<b>\$ 177,176</b>	<b>\$ -</b>
<b>Expenditures</b>								
Certificated Salaries								
1100 Teachers' Salaries - Master Teachers	53,400	534,000						
1100 Teachers' Salaries: Apprentice Teachers	41,000	410,000					-	
1170 Substitute Teachers' Salaries	185	33,300						
1200 Pupil Support: Occupational Therapist*	-						-	
1200 Pupil Support: Speech Therapist*	-						-	
1200 Pupil Support: Adaptive PE Teacher*	-						-	
1300 Administrative Salaries: Principal & Assistant Principal	175,000	175,000		-	-	-	-	-
TTL Certificated Salaries		1,152,300		-	-	-	-	-
Classified Salaries								
2100 Instructional Aides' Salaries: Paraprofessionals		-		-				
2200 IT Technician	11,667	11,667						
2400 Clerical/Office Salaries: Office Manager & 1 Assistant	71,000	71,000						
2900 Other Classified - Librarian	55,000	55,000						
2900 Other Classified - School Nurse	55,000	55,000		-	-	-	-	-
TTL Classified Salaries		192,667		-	-	-	-	-
Employee Benefits								
3101 - TTL STRS	8.25%	95,065		-	-	-	-	-
3301 - TTL Medicare	1.45%	19,502		-	-	-	-	-
3301 - TTL OASDI	6.20%	11,945		-	-	-	-	-
3401 - TTL Health & Welfare Benefits	4,116	107,016		-	-	-	-	-
3501 - TTL Unemployment Insurance	0.30%	4,035		-	-	-	-	-
3601 - TTL Workers' Compensation	100	30,495		-	-	-	-	-
3902 - TTL 403B	3.00%	5,780		-	-	-	-	-
TTL Employee Benefits		273,838		-	-	-	-	-
Books and Supplies								
4100 Textbooks	\$280	85,386						
4200 Books other than Textbooks	50	15,248						
4300 Instructional Materials and Supplies	75	22,871						-
4500 Other Supplies (Office)	65	19,822						-
4700 Food Service Supplies (net)		23,040		-	-	-	-	-
TTL Books and Supplies		166,367		-	-	-	-	-

Business Plan

MULTI-YEAR BUDGET PROJECTIONS 2010-2013		RATE	GENERAL (Unrestricted)	FUND (Restricted)	GRANTS	FOOD SERVICE	SPECIAL EDUC.	START-UP COSTS
Services, Other Operating Expenses								
5200 Travel, Conferences, and Development			20,000					-
5200 Dues and Membership			5,000					-
5400 Insurance			22,000					-
5500 Utilities & Housekeeping								-
5500 Security			79,001					-
5600 Rentals, Leases, and Repairs (equipment)	4,800		4,800				-	-
5600 Facility Lease/Mortgage			344,519					-
5800 Services (Legal, Audit, Advertising)	15,000		15,000					-
5800 Emergency Response (LAUSD)			26,000					-
5812 Field Trips			40,000					-
5850 Services Non-Instructional Consultants (LAUSD IT)			46,987					-
5850 Services Non-Instructional Consultants (TFA fees)	4,000		40,000					-
5851 Services Instructional Consultants			25,000					-
5900 Communication (telephone, internet, cable)	12,000		12,000	-	-	-	-	-
TTL Services and Other Operating Expenses			680,307	-	-	-	-	-
Capital Outlay								
6200 Buildings and Improvements of Buildings			-					-
6400 Equipment			-					-
6499 Furniture			-	-	-	-	-	-
6900 Depreciation			-	-	-	-	-	-
TTL Capital Outlay			-	-	-	-	-	-
Direct Support / Indirect Costs								
7221 Transfer Apportionments to Other LEAs - Special Ed Encroachment							-	-
7299 District Oversight Fee (1%)	1.00%		16,274	-	-	-	-	-
7310 Loan Repayment	4%		-	-	-	-	-	-
TTL Direct Support / Indirect Costs			16,274	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>			<b>\$ 2,481,752</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCOME</b>			<b>\$ (489,367)</b>	<b>\$ 172,739</b>	<b>\$ -</b>	<b>\$ 108,981</b>	<b>\$ 177,176</b>	<b>\$ -</b>

OPERATING COSTS	2010-2011 Year 1 Total	2011-2012 Year 2 Total	2012-2013 Year 3 Total	2013-2014 Year 4 Total	2014-2015 Year 5 Total
	95%	95%	95%	95%	95%
	321	321	321	321	321
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	<u>305</u>	<u>305</u>	<u>305</u>	<u>305</u>	<u>305</u>
	284	284	284	284	284
	217	217	217	217	217
	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
	20	20	20	20	20
1,396,061	1,396,061	1,444,923	1,483,936	1,535,874	1,589,630
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(388,811)</u>	<u>(388,811)</u>	<u>(388,811)</u>	<u>(388,811)</u>	<u>(388,811)</u>	<u>(388,811)</u>
1,007,250	1,007,250	1,056,112	1,095,125	1,147,063	1,200,818
97,055	97,055	97,688	98,194	98,868	99,565
141,802	141,802	146,765	150,727	156,003	161,463
30,937	30,937	31,657	32,232	32,997	33,789
-	-	-	-	-	-
<u>269,794</u>	<u>269,794</u>	<u>276,110</u>	<u>281,154</u>	<u>287,868</u>	<u>294,817</u>
177,176	177,176	182,491	187,966	193,605	199,413
329,651	329,651	337,563	346,339	355,344	364,583
117,406	117,406	120,223	123,349	126,556	126,556
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
113,945	113,945	117,933	121,117	125,356	129,743
9,524	9,524	9,622	9,701	9,524	9,913
33,545	33,545	34,719	35,656	36,904	38,196
-	-	-	-	-	-
-	-	-	-	-	-
<u>781,246</u>	<u>781,246</u>	<u>802,551</u>	<u>824,128</u>	<u>847,290</u>	<u>868,404</u>

OPERATING COSTS	2010-2011 Year 1 Total	2011-2012 Year 2 Total	2012-2013 Year 3 Total	2013-2014 Year 4 Total	2014-2015 Year 5 Total
	95%	95%	95%	95%	95%
2,401	2,401	2,486	2,642	2,907	3,310
-	-	-	-	-	-
1,779	1,779	2,033	2,287	2,541	2,795
388,811	388,811	388,811	388,811	388,811	388,811
	35,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
392,992	427,992	393,330	393,740	394,259	394,916
<b>\$ 2,451,281</b>	<b>\$ 2,486,281</b>	<b>\$ 2,528,103</b>	<b>\$ 2,594,147</b>	<b>\$ 2,676,479</b>	<b>\$ 2,758,956</b>
534,000	534,000	550,020	566,521	583,516	601,022
410,000	410,000	422,300	434,969	448,018	461,459
33,300	33,300	34,299	35,328	36,388	37,479
-	-	-	-	-	-
-	-	-	-	-	-
175,000	175,000	180,250	185,658	191,227	196,964
1,152,300	1,152,300	1,186,869	1,222,475	1,259,149	1,296,924
-	-	-	-	-	-
11,667	11,667	12,017	12,377	12,748	13,131
71,000	71,000	73,130	75,324	77,584	79,911
55,000	55,000	56,650	58,350	60,100	61,903
55,000	55,000	56,650	58,350	60,100	61,903
192,667	192,667	198,447	204,400	210,532	216,848
95,065	95,065	97,917	100,854	103,880	106,996
19,502	19,502	20,087	20,690	21,310	21,950
11,945	11,945	12,304	12,673	13,053	13,445
107,016	107,016	121,998	139,078	158,549	180,746
4,035	4,035	4,156	4,281	4,409	4,541
30,495	30,495	31,318	32,164	33,032	33,924
5,780	5,780	5,953	6,132	6,316	6,505
273,838	273,838	293,733	315,871	340,549	368,107
85,386	85,386	-	-	-	-
15,248	15,248	8,000	8,000	8,000	8,000
22,871	22,871	23,489	24,123	24,774	25,443
19,822	19,822	20,357	20,907	21,471	22,051
23,040	23,040	23,662	25,403	26,089	26,793
166,367	166,367	75,508	78,433	80,334	82,287

OPERATING COSTS	2010-2011 Year 1 Total	2011-2012 Year 2 Total	2012-2013 Year 3 Total	2013-2014 Year 4 Total	2014-2015 Year 5 Total	
	95%	95%	95%	95%	95%	
20,000	20,000	20,600	21,218	21,855	22,510	
5,000	5,000	5,135	5,274	5,416	5,562	
22,000	22,000	22,594	23,204	23,831	24,474	
-	-	-	-	-	-	
79,001	79,001	82,951	87,099	91,454	96,026	
4,800	4,800	4,930	5,063	5,199	5,340	
344,519	344,519	355,145	372,602	391,232	410,794	
15,000	15,000	15,405	15,821	16,248	16,687	
26,000	26,000	8,300	8,615	8,960	9,318	
40,000	40,000	41,080	42,189	43,328	44,498	
46,987	46,987	41,886	45,051	48,655	52,547	
40,000	40,000	41,200	42,436	43,709	45,020	
25,000	25,000	25,000	25,000	25,000	25,000	
12,000	12,000	12,324	12,657	12,998	13,349	
680,307	680,307	676,550	706,228	737,885	771,126	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
16,274	16,274	16,831	17,284	17,878	18,459	
-	-	-	-	-	-	
16,274	16,274	16,831	17,284	17,878	18,459	
\$ 2,481,752	\$ 2,481,752	\$ 2,447,937	\$ 2,544,691	\$ 2,646,328	\$ 2,753,752	
\$ (30,471)	\$ 4,529	\$ 80,166	\$ 49,456	\$ 30,152	\$ 5,204	

3 YEAR CASH FLOW 2010 - 2015 SCHOOL-YEARS	YEAR 1														YEAR 1 Total
	JULY 2010	AUGUST 2010	SEPT. 2010	OCT. 2010	NOV. 2010	DEC. 2010	JAN. 2011	FEB. 2011	MARCH 2011	APRIL 2011	MAY 2011	JUNE 2011	ACCRUED 2011		
<b>Revenue</b>															
Revenue Limit Sources															
8015 General Purpose For K-3	1,396,061		586,346				223,370			195,449	97,724	97,724	97,724	97,724	1,396,061
8015 General Purpose For 4-6	-		-				-			-	-	-	-	-	-
8015 General Purpose For 7-8	-		-				-			-	-	-	-	-	-
8015 General Purpose For 9-12	-		-				-			-	-	-	-	-	-
8015 Portion funded by School District	(388,811)		(101,091)				(93,315)			(64,802)	(32,401)	(32,401)	(32,401)	(32,401)	(388,811)
TTL Revenue Limit Sources	1,007,250		485,255				130,055			130,647	65,323	65,323	65,323	65,323	1,007,250
Federal Revenue															
8220 Child Nutrition Program	97,055					9,705	9,705	9,705	9,705	9,705	9,705	9,705	9,705	19,411	97,055
8291 NCLB: Title I	141,802							56,721			56,721		28,360	-	141,802
8292 NCLB: Title II & III- Improving Teach Quality	30,937							12,375			12,375		6,187	-	30,937
8297 Other Federal Income- Start-Up Grant, Title V	-							-		-	-		-	-	-
TTL Federal Income	269,794					9,705	9,705	78,801	9,705	9,705	78,801	9,705	44,253	19,411	269,794
Other State Revenue															
8311 Special Ed. Master Plan Current Year	177,176	31,892	14,174	14,174	14,174	14,174	14,174	14,174	24,805	12,402	12,402	12,402	12,402	12,402	177,176
8434 Class Size Reduction K-3	329,651						65,930					263,721			329,651
8480 Block Grant K-3	117,406		49,310				18,785			16,437	8,218	8,218	8,218	8,218	117,406
8480 Block Grant 4-6	-		-				-			-	-	-	-	-	-
8480 Block Grant 7-8	-		-				-			-	-	-	-	-	-
8480 Block Grant 9-12	-		-				-			-	-	-	-	-	-
8480 In lieu of Economic Impact Aid	113,945		47,857				18,231			15,952	7,976	7,976	7,976	7,976	113,945
8520 Child Nutrition- State	9,524					952	952	952	952	952	952	952	952	1,905	9,524
8560 State Lottery Income	33,545						8,386			8,386		8,386	8,386	8,386	33,545
8590 Summer School	-		-				-			-	-	-	-	-	-
8011 Supplemental Hours	-		-				-			-	-	-	-	-	-
TTL Other State Revenue	781,246	31,892	111,341	14,174	15,127	126,459	15,127	25,757	54,130	29,549	293,270	25,533	38,888	781,246	
Other Local Revenue															
8634 Food Service Sales	2,401		240	240	240	240	240	240	240	240	240	240		2,401	
8639 Other Sales	-		-				-			-	-	-	-	-	-
8660 Interest	1,779			593			593				593			1,779	
8780 From Districts - In Lieu of Property Taxes	388,811	69,986	31,105	31,105	31,105	31,105	31,105	31,105	54,434	27,217	27,217	27,217	27,217	388,811	
8699 Fundraising	35,000	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182		35,000	
8979 Other Financing Sources (CDE Revolving Loan)	-		-				-			-	-	-	-	-	
8984 Other - Walton Grant	-		-				-			-	-	-	-	-	
TTL Other Local Revenues	427,992	73,168	34,527	35,120	34,527	34,527	35,120	57,856	30,639	31,232	30,639	3,422	27,217	427,992	
<b>TOTAL REVENUE</b>	<b>2,486,281</b>	<b>105,060</b>	<b>631,123</b>	<b>49,294</b>	<b>59,359</b>	<b>300,746</b>	<b>129,047</b>	<b>93,318</b>	<b>225,121</b>	<b>204,905</b>	<b>398,938</b>	<b>138,532</b>	<b>150,839</b>	<b>2,486,281</b>	
<b>Expenditures</b>															
Certificated Salaries															
1100 Teachers' Salaries - Master Teachers	534,000		53,400	53,400	53,400	53,400	53,400	53,400	53,400	53,400	53,400	53,400	53,400	53,400	534,000
1100 Teachers' Salaries: Apprentice Teachers	410,000		41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000	410,000	
1170 Substitute Teachers' Salaries	33,300		3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	33,300	
1200 Pupil Support: Occupational Therapist*	-		-				-			-	-	-	-	-	
1200 Pupil Support: Speech Therapist*	-		-				-			-	-	-	-	-	
1200 Pupil Support: Adaptive PE Teacher*	-		-				-			-	-	-	-	-	
1300 Administrative Salaries: Principal & Assistant Principal	175,000	15,909	15,909	15,909	15,909	15,909	15,909	15,909	15,909	15,909	15,909	15,909	15,909	175,000	
1300 Administrative Salaries: Assistant Principal	-		-				-			-	-	-	-	-	
TTL Certificated Salaries	1,152,300	15,909	113,639	113,639	113,639	113,639	113,639	113,639	113,639	113,639	113,639	113,639	113,639	1,152,300	
Classified Salaries															
2100 Instructional Aides' Salaries: Paraprofessionals	-		-				-			-	-	-	-	-	
2200 IT Technician	11,667	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	11,667	
2400 Clerical/Office Salaries: Office Manager & 1 Assistant	71,000	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	6,455	71,000	
2900 Other Classified - Librarian	55,000		5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	55,000	
2900 Other Classified - School Nurse	55,000		5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	55,000	
TTL Classified Salaries	192,667	7,515	18,515	18,515	18,515	18,515	18,515	18,515	18,515	18,515	18,515	18,515	18,515	192,667	

3 YEAR CASH FLOW 2010 - 2015 SCHOOL-YEARS	Year 1	JULY 2010	AUGUST 2010	SEPT. 2010	OCT. 2010	NOV. 2010	DEC. 2010	JAN. 2011	FEB. 2011	MARCH 2011	APRIL 2011	MAY 2011	JUNE 2011	ACCRUED 2011	YEAR 1 Total
	Employee Benefits														
3101 - TTL STRS	95,065	-	1,313	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	-	95,065
3301 - TTL Medicare	19,502	-	340	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,916	1,916	-	19,502
3301 - TTL OASDI	11,945	-	466	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,148	-	11,945
3401 - TTL Health & Welfare Benefits	107,016	-	1,400	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	-	107,016
3501 - TTL Unemployment Insurance	4,035	-	70	396	396	396	396	396	396	396	396	396	396	-	4,035
3601 - TTL Workers' Compensation	30,495	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	-	30,495
3902 - TTL 403B	5,780	-	225	555	555	555	555	555	555	555	555	555	555	-	5,780
TTL Employee Benefits	273,838	2,541	6,355	26,494	26,494	26,494	26,494	26,494	26,494	26,494	26,494	26,494	26,494	-	273,838
Books and Supplies															
4100 Textbooks	85,386	-	-	-	-	-	-	-	-	-	-	-	-	85,386	85,386
4200 Books other than Textbooks	15,248	-	-	-	-	-	-	-	-	-	-	-	-	15,248	15,248
4300 Instructional Materials and Supplies	22,871	-	1,906	1,906	1,906	1,906	1,906	1,906	1,906	1,906	-	3,812	1,906	1,906	22,871
4500 Other Supplies (Office)	19,822	-	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	19,822
4700 Food Service Supplies (net)	23,040	-	-	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	2,304	-	23,040
TTL Books and Supplies	166,367	-	3,558	5,862	5,862	5,862	5,862	5,862	5,862	5,862	3,956	7,768	5,862	104,191	166,367
Services, Other Operating Expenses															
5200 Travel, Conferences, and Development	20,000	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	20,000
5200 Dues and Membership	5,000	-	-	455	455	455	455	455	455	455	455	455	455	455	5,000
5400 Insurance	22,000	-	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	22,000
5500 Utilities & Housekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5500 Security	79,001	-	6,583	6,583	6,583	6,583	6,583	6,583	6,583	6,583	6,583	6,583	6,583	6,583	79,001
5600 Rentals, Leases, and Repairs (equipment)	4,800	-	400	400	400	400	400	400	400	400	400	400	400	400	4,800
5600 Facility Lease/Mortgage	344,519	-	28,710	28,710	28,710	28,710	28,710	28,710	28,710	28,710	28,710	28,710	28,710	28,710	344,519
5710 Pupil Transportation Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5800 Services (Legal, Audit, Advertising)	15,000	-	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	-	3,750	1,250	1,250	15,000
5800 Emergency Response (LAUSD)	26,000	-	-	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	2,364	26,000
5812 Field Trips	40,000	-	-	-	-	20,000	-	-	-	-	20,000	-	-	-	40,000
5850 Services Non-Instructional Consultants (LAUSD IT)	46,987	-	-	4,272	4,272	4,272	4,272	4,272	4,272	4,272	-	8,543	4,272	4,272	46,987
5850 Services Non-Instructional Consultants (TFA fees)	40,000	-	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	40,000
5851 Services Instructional Consultants	25,000	-	-	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	25,000
5890 Other Services and Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communication (telephone, internet, cable)	12,000	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
TTL Services and Other Operating Expenses	680,307	-	43,110	54,472	54,472	74,472	54,472	54,472	54,472	53,222	68,951	61,244	54,472	52,472	680,307
Capital Outlay															
6200 Buildings and Improvements of Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400 Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6499 Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6900 Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Support / Indirect Costs															
7221 Transfer Apportionments to Other LEAs - Special Ed B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7299 District Oversight Fee (1%)	16,274	-	700	6,135	311	311	1,982	311	544	1,903	1,087	1,087	815	1,087	16,274
7310 Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Direct Support / Indirect Costs	16,274	-	700	6,135	311	311	1,982	311	544	1,903	1,087	1,087	815	1,087	16,274
<b>TOTAL EXPENDITURES</b>	<b>2,481,752</b>	<b>2,541</b>	<b>77,147</b>	<b>225,118</b>	<b>219,294</b>	<b>239,294</b>	<b>220,964</b>	<b>219,294</b>	<b>219,527</b>	<b>219,635</b>	<b>232,642</b>	<b>228,747</b>	<b>219,798</b>	<b>157,751</b>	<b>2,481,752</b>
<b>SUB-NET</b>	<b>4,529</b>	<b>(2,541)</b>	<b>27,913</b>	<b>406,005</b>	<b>(170,000)</b>	<b>(179,935)</b>	<b>79,782</b>	<b>(90,246)</b>	<b>(126,209)</b>	<b>5,486</b>	<b>(27,737)</b>	<b>170,190</b>	<b>(81,266)</b>	<b>(6,912)</b>	<b>4,529</b>
Beginning Balance	-	-	(2,541)	25,371	431,376	261,377	81,442	161,224	70,977	(55,232)	(49,746)	(77,483)	92,707	-	-
A/P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A/R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Operating Cash</i>		<b>(2,541)</b>	<b>25,371</b>	<b>431,376</b>	<b>261,377</b>	<b>81,442</b>	<b>161,224</b>	<b>70,977</b>	<b>(55,232)</b>	<b>(49,746)</b>	<b>(77,483)</b>	<b>92,707</b>	<b>11,441</b>		

3 YEAR CASH FLOW 2010 - 2015 SCHOOL-YEARS	Year 2	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	ACCRUED	YEAR 2
		2011	2011	2011	2011	2011	2011	2011	2012	2012	2012	2012	2012	2012	2012
<b>Revenue</b>															
Revenue Limit Sources															
8015 General Purpose For K-3	1,444,923	83,764	167,527	111,685	111,685	111,685	111,685	111,685	211,736	105,868	105,868	105,868		105,868	1,444,923
8015 General Purpose For 4-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8015 General Purpose For 7-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8015 General Purpose For 9-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8015 Portion funded by School District	(388,811)	(23,329)	(46,657)	(31,105)	(31,105)	(31,105)	(31,105)	(31,105)	(54,434)	(27,217)	(27,217)	(27,217)	-	(27,217)	(388,811)
TTL Revenue Limit Sources	1,056,112	60,435	120,870	80,580	80,580	80,580	80,580	80,580	157,302	78,651	78,651	78,651	-	78,651	1,056,112
Federal Revenue															
8220 Child Nutrition Program	97,688					9,769	9,769	9,769	9,769	9,769	9,769	9,769	9,769	19,538	97,688
8291 NCLB: Title I	146,765							58,706			58,706		29,353	-	146,765
8292 NCLB: Title II & III- Improving Teach Quality	31,657							12,663			12,663		6,331	-	31,657
8297 Other Federal Income- Start-Up Grant, Title V	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Federal Income	276,110	-	-	-	-	9,769	9,769	81,138	9,769	9,769	81,138	9,769	45,453	19,538	276,110
Other State Revenue															
8311 Special Ed. Master Plan Current Year	182,491	10,631	21,261	14,174	14,174	14,174	14,174	14,174	26,576	13,288	13,288	13,288		13,288	182,491
8434 Class Size Reduction K-3	337,563							67,513				270,050		-	337,563
8480 Block Grant K-3	120,223	7,044	14,089	9,392	9,392	9,392	9,392	9,392	17,376	8,688	8,688	8,688		8,688	120,223
8480 Block Grant 4-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8480 Block Grant 7-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8480 Block Grant 9-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8480 In lieu of Economic Impact Aid	117,933	6,837	13,673	9,116	9,116	9,116	9,116	9,116	17,282	8,641	8,641	8,641		8,641	117,933
8520 Child Nutrition- State	9,622					962	962	962	962	962	962	962	962	1,924	9,622
8560 State Lottery Income	34,719						8,680			8,680			8,680	8,680	34,719
8590 Summer School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8011 Supplemental Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Other State Revenue	802,551	24,512	49,023	32,682	32,682	33,644	109,836	33,644	62,196	40,259	31,579	301,629	9,642	41,221	802,551
Other Local Revenue															
8634 Food Service Sales	2,486			249	249	249	249	249	249	249	249	249	249	-	2,486
8639 Other Sales	-														-
8660 Interest	2,033				678			678			678				2,033
8780 From Districts - In Lieu of Property Taxes	388,811	23,329	46,657	31,105	31,105	31,105	31,105	31,105	54,434	27,217	27,217	27,217		27,217	388,811
8699 Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8979 Other Financing Sources (CDE Revolving Loan)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8984 Other - Walton Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Other Local Revenues	393,330	23,329	46,657	31,353	32,031	31,353	31,353	32,031	54,682	27,465	28,143	27,465	249	27,217	393,330
<b>TOTAL REVENUE</b>	<b>2,528,103</b>	<b>108,275</b>	<b>216,550</b>	<b>144,616</b>	<b>145,293</b>	<b>155,347</b>	<b>231,539</b>	<b>227,393</b>	<b>283,950</b>	<b>156,144</b>	<b>219,511</b>	<b>417,515</b>	<b>55,344</b>	<b>166,627</b>	<b>2,528,103</b>
<b>Expenditures</b>															
Certificated Salaries															
1100 Teachers' Salaries - Master Teachers	550,020		22,918	52,710	52,710	52,710	52,710	52,710	52,710	52,710	52,710	52,710	52,710	-	550,020
1100 Teachers' Salaries: Apprentice Teachers	422,300		17,596	40,470	40,470	40,470	40,470	40,470	40,470	40,470	40,470	40,470	40,470	-	422,300
1170 Substitute Teachers' Salaries	34,299			3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	-	34,299
1200 Pupil Support: Occupational Therapist*	-		-	-	-	-	-	-	-	-	-	-	-	-	-
1200 Pupil Support: Speech Therapist*	-		-	-	-	-	-	-	-	-	-	-	-	-	-
1200 Pupil Support: Adaptive PE Teacher*	-		-	-	-	-	-	-	-	-	-	-	-	-	-
1300 Administrative Salaries: Principal & Assistant Principal	180,250	15,021	15,021	15,021	15,021	15,021	15,021	15,021	15,021	15,021	15,021	15,021	15,021	-	180,250
1300 Administrative Salaries: Assistant Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Certificated Salaries	1,186,869	15,021	55,534	111,631	111,631	111,631	111,631	111,631	111,631	111,631	111,631	111,631	111,631	-	1,186,869
Classified Salaries															
2100 Instructional Aides' Salaries: Paraprofessionals	-														
2200 IT Technician	12,017		1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	-	12,017
2400 Clerical/Office Salaries: Office Manager & 1 Assistant	73,130		6,648	6,648	6,648	6,648	6,648	6,648	6,648	6,648	6,648	6,648	6,648	-	73,130
2900 Other Classified - Librarian	56,650			5,665	5,665	5,665	5,665	5,665	5,665	5,665	5,665	5,665	5,665	-	56,650
2900 Other Classified - School Nurse	56,650		5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	-	56,650
TTL Classified Salaries	198,447	-	12,891	18,556	18,556	18,556	18,556	18,556	18,556	18,556	18,556	18,556	18,556	-	198,447

3 YEAR CASH FLOW 2010 - 2015 SCHOOL-YEARS															YEAR 2 Total	
	Year 2	JULY 2011	AUGUST 2011	SEPT. 2011	OCT. 2011	NOV. 2011	DEC. 2011	JAN. 2012	FEB. 2012	MARCH 2012	APRIL 2012	MAY 2012	JUNE 2012	ACCRUED 2012		
Employee Benefits																
3101 - TTL STRS	97,917	1,239	4,582	9,210	9,210	9,210	9,210	9,210	9,210	9,210	9,210	9,210	9,210	-	-	97,917
3301 - TTL Medicare	20,087	218	992	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	-	-	20,087
3301 - TTL OASDI	12,304	-	799	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	-	-	12,304
3401 - TTL Health & Welfare Benefits	121,998	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167	10,167	-	-	121,998
3501 - TTL Unemployment Insurance	4,156	45	205	391	391	391	391	391	391	391	391	391	391	-	-	4,156
3601 - TTL Workers' Compensation	31,318	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	-	-	31,318
3902 - TTL 403B	5,953	-	387	557	557	557	557	557	557	557	557	557	557	-	-	5,953
TTL Employee Benefits	293,733	14,278	19,741	25,971	25,971	25,971	25,971	25,971	25,971	25,971	25,971	25,971	25,971	-	-	293,733
Books and Supplies																
4100 Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4200 Books other than Textbooks	8,000	-	4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	8,000
4300 Instructional Materials and Supplies	23,489	-	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	-	23,489
4500 Other Supplies (Office)	20,357	-	-	2,036	2,036	2,036	2,036	2,036	2,036	2,036	2,036	2,036	2,036	-	-	20,357
4700 Food Service Supplies (net)	23,662	-	-	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	-	-	23,662
TTL Books and Supplies	75,508	-	5,957	10,359	6,359	6,359	6,359	6,359	6,359	6,359	6,359	6,359	6,359	1,957	-	75,508
Services, Other Operating Expenses																
5200 Travel, Conferences, and Development	20,600	5,150	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	20,600
5200 Dues and Membership	5,135	428	428	428	428	428	428	428	428	428	428	428	428	-	-	5,135
5400 Insurance	22,594	3,766	1,569	1,569	1,569	1,569	1,569	1,569	1,569	1,569	1,569	1,569	1,569	1,569	-	22,594
5500 Utilities & Housekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5500 Security	82,951	6,913	6,913	6,913	6,913	6,913	6,913	6,913	6,913	6,913	6,913	6,913	6,913	6,913	6,913	82,951
5600 Rentals, Leases, and Repairs (equipment)	4,930	-	411	411	411	411	411	411	411	411	411	411	411	411	411	4,930
5600 Facility Lease/Mortgage	355,145	29,595	29,595	29,595	29,595	29,595	29,595	29,595	29,595	29,595	29,595	29,595	29,595	-	-	355,145
5710 Pupil Transportation Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5800 Services (Legal, Audit, Advertising)	15,405	-	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284	1,284	15,405
5800 Emergency Response (LAUSD)	8,300	-	-	755	755	755	755	755	755	755	755	755	755	755	755	8,300
5812 Field Trips	41,080	-	-	-	-	20,540	-	-	-	-	20,540	-	-	-	-	41,080
5850 Services Non-Instructional Consultants (LAUSD IT)	41,886	-	3,491	3,491	3,491	3,491	3,491	3,491	3,491	3,491	3,491	3,491	3,491	3,491	3,491	41,886
5850 Services Non-Instructional Consultants (TFA fees)	41,200	-	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	41,200
5851 Services Instructional Consultants	25,000	-	-	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	25,000
5890 Other Services and Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communication (telephone, internet, cable)	12,324	-	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	12,324
TTL Services and Other Operating Expenses	676,550	38,939	49,438	52,465	52,465	73,005	52,465	52,465	52,465	52,465	73,005	52,465	52,465	22,442	-	676,550
Capital Outlay																
6200 Buildings and Improvements of Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400 Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6499 Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6900 Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Support / Indirect Costs																
7221 Transfer Apportionments to Other LEAs - Special Ed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7299 District Oversight Fee (1%)	16,831	-	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	16,831
7310 Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Direct Support / Indirect Costs	16,831	-	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	16,831
<b>TOTAL EXPENDITURES</b>	<b>2,447,937</b>	<b>68,238</b>	<b>144,964</b>	<b>220,385</b>	<b>216,385</b>	<b>236,925</b>	<b>216,385</b>	<b>216,385</b>	<b>216,385</b>	<b>216,385</b>	<b>236,925</b>	<b>216,385</b>	<b>216,385</b>	<b>25,802</b>	<b>-</b>	<b>2,447,937</b>
<b>SUB-NET</b>	<b>80,166</b>	<b>40,037</b>	<b>71,587</b>	<b>(75,770)</b>	<b>(71,092)</b>	<b>(81,579)</b>	<b>15,153</b>	<b>11,008</b>	<b>67,564</b>	<b>(60,241)</b>	<b>(17,414)</b>	<b>201,129</b>	<b>(161,042)</b>	<b>140,825</b>	<b>-</b>	<b>80,166</b>
Beginning Balance		11,441														
A/P		(157,751)														
A/R		135,755	7,542	7,542												
<i>Operating Cash</i>		<b>29,482</b>	<b>108,611</b>	<b>40,383</b>	<b>(30,709)</b>	<b>(112,288)</b>	<b>(97,135)</b>	<b>(86,127)</b>	<b>(18,563)</b>	<b>(78,804)</b>	<b>(96,218)</b>	<b>104,911</b>	<b>(56,130)</b>			

3 YEAR CASH FLOW 2010 - 2015 SCHOOL-YEARS	Year 3	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	ACCRUED	YEAR 3 Total
		2012	2012	2012	2012	2012	2012	2013	2013	2013	2013	2013	2013	2013	
<b>Revenue</b>															
Revenue Limit Sources															
8015 General Purpose For K-3	1,483,936	86,695	173,391	115,594	115,594	115,594	115,594	115,594	215,294	107,647	107,647	107,647		107,647	1,483,936
8015 General Purpose For 4-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8015 General Purpose For 7-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8015 General Purpose For 9-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8015 Portion funded by School District	(388,811)	(23,329)	(46,657)	(31,105)	(31,105)	(31,105)	(31,105)	(31,105)	(54,434)	(27,217)	(27,217)	(27,217)	-	(27,217)	(388,811)
TTL Revenue Limit Sources	1,095,125	63,367	126,733	84,489	84,489	84,489	84,489	84,489	160,860	80,430	80,430	80,430	-	80,430	1,095,125
Federal Revenue															
8220 Child Nutrition Program	98,194					9,819	9,819	9,819	9,819	9,819	9,819	9,819	9,819	19,639	98,194
8291 NCLB: Title I	150,727							60,291			60,291		30,145	-	150,727
8292 NCLB: Title II & III- Improving Teach Quality	32,232							12,893			12,893		6,446	-	32,232
8297 Other Federal Income- Start-Up Grant, Title V	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Federal Income	281,154	-	-	-	-	9,819	9,819	83,003	9,819	9,819	83,003	9,819	46,411	19,639	281,154
Other State Revenue															
8311 Special Ed. Master Plan Current Year	187,966	10,949	21,899	14,599	14,599	14,599	14,599	14,599	27,374	13,687	13,687	13,687		13,687	187,966
8434 Class Size Reduction K-3	346,339							69,268				277,071		-	346,339
8480 Block Grant K-3	123,349	7,213	14,427	9,618	9,618	9,618	9,618	9,618	17,873	8,937	8,937	8,937		8,937	123,349
8480 Block Grant 4-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8480 Block Grant 7-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8480 Block Grant 9-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8480 In lieu of Economic Impact Aid	121,117	7,076	14,152	9,435	9,435	9,435	9,435	9,435	17,572	8,786	8,786	8,786		8,786	121,117
8520 Child Nutrition- State	9,701					970	970	970	970	970	970	970	970	1,940	9,701
8560 State Lottery Income	35,656						8,914			8,914			8,914	8,914	35,656
8590 Summer School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8011 Supplemental Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Other State Revenue	824,128	25,239	50,478	33,652	33,652	34,622	112,804	34,622	63,789	41,293	32,380	309,451	9,884	42,264	824,128
Other Local Revenue															
8634 Food Service Sales	2,642			264	264	264	264	264	264	264	264	264	264	-	2,642
8639 Other Sales	-														-
8660 Interest	2,287				762			762			762				2,287
8780 From Districts - In Lieu of Property Taxes	388,811	23,329	46,657	31,105	31,105	31,105	31,105	31,105	54,434	27,217	27,217	27,217		27,217	388,811
8699 Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8979 Other Financing Sources (CDE Revolving Loan)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8984 Other - Walton Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Other Local Revenues	393,740	23,329	46,657	31,369	32,131	31,369	31,369	32,131	54,698	27,481	28,243	27,481	264	27,217	393,740
<b>TOTAL REVENUE</b>	<b>2,594,147</b>	<b>111,934</b>	<b>223,868</b>	<b>149,510</b>	<b>150,272</b>	<b>160,299</b>	<b>238,481</b>	<b>234,245</b>	<b>289,166</b>	<b>159,024</b>	<b>224,056</b>	<b>427,181</b>	<b>56,560</b>	<b>169,549</b>	<b>2,594,147</b>
<b>Expenditures</b>															
Certificated Salaries															
1100 Teachers' Salaries - Master Teachers	566,521		23,605	54,292	54,292	54,292	54,292	54,292	54,292	54,292	54,292	54,292	54,292	-	566,521
1100 Teachers' Salaries: Apprentice Teachers	434,969		18,124	41,685	41,685	41,685	41,685	41,685	41,685	41,685	41,685	41,685	41,685	-	434,969
1170 Substitute Teachers' Salaries	35,328			3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	-	35,328
1200 Pupil Support: Occupational Therapist*	-		-	-	-	-	-	-	-	-	-	-	-	-	-
1200 Pupil Support: Speech Therapist*	-		-	-	-	-	-	-	-	-	-	-	-	-	-
1200 Pupil Support: Adaptive PE Teacher*	-		-	-	-	-	-	-	-	-	-	-	-	-	-
1300 Administrative Salaries: Principal & Assistant Principal	185,658	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,471	-	185,658
1300 Administrative Salaries: Assistant Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Certificated Salaries	1,222,475	15,471	57,200	114,980	114,980	114,980	114,980	114,980	114,980	114,980	114,980	114,980	114,980	-	1,222,475
Classified Salaries															
2100 Instructional Aides' Salaries: Paraprofessionals	-														
2200 IT Technician	12,377		1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	-	12,377
2400 Clerical/Office Salaries: Office Manager & 1 Assistant	75,324		6,848	6,848	6,848	6,848	6,848	6,848	6,848	6,848	6,848	6,848	6,848	-	75,324
2900 Other Classified - Librarian	58,350		5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	-	58,350
2900 Other Classified - School Nurse	58,350		5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	-	58,350
TTL Classified Salaries	204,400	-	18,582	18,582	18,582	18,582	18,582	18,582	18,582	18,582	18,582	18,582	18,582	-	204,400

3 YEAR CASH FLOW 2010 - 2015 SCHOOL-YEARS		Year 3	JULY 2012	AUGUST 2012	SEPT. 2012	OCT. 2012	NOV. 2012	DEC. 2012	JAN. 2013	FEB. 2013	MARCH 2013	APRIL 2013	MAY 2013	JUNE 2013	ACCRUED 2013	YEAR 3 Total
Employee Benefits																
3101 - TTL STRS	100,854	1,276	4,719	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	-	100,854
3301 - TTL Medicare	20,690	224	1,099	1,937	1,937	1,937	1,937	1,937	1,937	1,937	1,937	1,937	1,937	1,937	-	20,690
3301 - TTL OASDI	12,673	-	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	-	12,673
3401 - TTL Health & Welfare Benefits	139,078	11,590	11,590	11,590	11,590	11,590	11,590	11,590	11,590	11,590	11,590	11,590	11,590	11,590	-	139,078
3501 - TTL Unemployment Insurance	4,281	46	227	401	401	401	401	401	401	401	401	401	401	401	-	4,281
3601 - TTL Workers' Compensation	32,164	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	-	32,164
3902 - TTL 403B	6,132	-	557	557	557	557	557	557	557	557	557	557	557	557	-	6,132
TTL Employee Benefits	315,871	15,817	22,025	27,803	27,803	27,803	27,803	27,803	27,803	27,803	27,803	27,803	27,803	27,803	-	315,871
Books and Supplies																
4100 Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4200 Books other than Textbooks	8,000	-	4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	8,000
4300 Instructional Materials and Supplies	24,123	-	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	2,010	24,123
4500 Other Supplies (Office)	20,907	-	-	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	-	20,907
4700 Food Service Supplies (net)	25,403	-	-	2,540	2,540	2,540	2,540	2,540	2,540	2,540	2,540	2,540	2,540	2,540	-	25,403
TTL Books and Supplies	78,433	-	6,010	10,641	6,641	6,641	6,641	6,641	6,641	6,641	6,641	6,641	6,641	6,641	2,010	78,433
Services, Other Operating Expenses																
5200 Travel, Conferences, and Development	21,218	10,609	884	884	884	884	884	884	884	884	884	884	884	884	884	21,218
5200 Dues and Membership	5,274	439	439	439	439	439	439	439	439	439	439	439	439	439	-	5,274
5400 Insurance	23,204	3,867	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	1,611	23,204
5500 Utilities & Housekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5500 Security	87,099	-	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	87,099
5600 Rentals, Leases, and Repairs (equipment)	5,063	-	422	422	422	422	422	422	422	422	422	422	422	422	422	5,063
5600 Facility Lease/Mortgage	372,602	31,050	31,050	31,050	31,050	31,050	31,050	31,050	31,050	31,050	31,050	31,050	31,050	31,050	-	372,602
5710 Pupil Transportation Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5800 Services (Legal, Audit, Advertising)	15,821	-	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	15,821
5800 Emergency Response (LAUSD)	8,615	-	783	783	783	783	783	783	783	783	783	783	783	783	783	8,615
5812 Field Trips	42,189	-	-	-	-	21,095	-	-	-	-	21,095	-	-	-	-	42,189
5850 Services Non-Instructional Consultants (LAUSD IT)	45,051	-	3,754	3,754	3,754	3,754	3,754	3,754	3,754	3,754	3,754	3,754	3,754	3,754	3,754	45,051
5850 Services Non-Instructional Consultants (TFA fees)	42,436	-	3,536	3,536	3,536	3,536	3,536	3,536	3,536	3,536	3,536	3,536	3,536	3,536	3,536	42,436
5851 Services Instructional Consultants	25,000	-	-	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	25,000
5890 Other Services and Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communication (telephone, internet, cable)	12,657	-	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	12,657
TTL Services and Other Operating Expenses	706,228	45,966	51,329	54,385	54,385	75,479	54,385	54,385	54,385	54,385	54,385	75,479	54,385	54,385	22,895	706,228
Capital Outlay																
6200 Buildings and Improvements of Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400 Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6499 Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6900 Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Support / Indirect Costs																
7221 Transfer Apportionments to Other LEAs - Special Ed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7299 District Oversight Fee (1%)	17,284	-	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	17,284
7310 Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Direct Support / Indirect Costs	17,284	-	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	17,284
<b>TOTAL EXPENDITURES</b>	<b>2,544,691</b>	<b>77,255</b>	<b>156,586</b>	<b>227,831</b>	<b>223,831</b>	<b>244,926</b>	<b>223,831</b>	<b>223,831</b>	<b>223,831</b>	<b>223,831</b>	<b>223,831</b>	<b>244,926</b>	<b>223,831</b>	<b>223,831</b>	<b>26,346</b>	<b>2,544,691</b>
<b>SUB-NET</b>		<b>34,679</b>	<b>67,282</b>	<b>(78,322)</b>	<b>(73,559)</b>	<b>(84,627)</b>	<b>14,650</b>	<b>10,414</b>	<b>65,335</b>	<b>(64,808)</b>	<b>(20,870)</b>	<b>203,350</b>	<b>(167,272)</b>	<b>143,203</b>		<b>49,456</b>
Beginning Balance																
A/P	-	(56,130)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A/R	-	(25,802)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Cash	-	149,964	8,331	8,331	34,775	(49,851)	(35,202)	(24,788)	40,547	(24,261)	(45,131)	158,219	(9,053)			

3 YEAR CASH FLOW 2010 - 2015 SCHOOL-YEARS	Year 4	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	ACCRUED	YEAR 4 Total
		2013	2013	2013	2013	2013	2013	2013	2014	2014	2014	2014	2014	2014	
<b>Revenue</b>															
Revenue Limit Sources															
8015 General Purpose For K-3	1,535,874	89,036	178,072	118,715	118,715	118,715	118,715	118,715	215,294	107,647	107,647	107,647		136,957	1,535,874
8015 General Purpose For 4-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8015 General Purpose For 7-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8015 General Purpose For 9-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8015 Portion funded by School District	(388,811)	(23,329)	(46,657)	(31,105)	(31,105)	(31,105)	(31,105)	(31,105)	(54,434)	(27,217)	(27,217)	(27,217)	-	(27,217)	(388,811)
TTL Revenue Limit Sources	1,147,063	65,707	131,415	87,610	87,610	87,610	87,610	87,610	160,860	80,430	80,430	80,430	-	109,740	1,147,063
Federal Revenue															
8220 Child Nutrition Program	98,868					9,819	9,819	9,819	9,819	9,819	9,819	9,819	9,819	20,313	98,868
8291 NCLB: Title I	156,003							60,291		60,291		60,291	30,145	5,275	156,003
8292 NCLB: Title II & III- Improving Teach Quality	32,997							12,893		12,893		6,446		765	32,997
8297 Other Federal Income- Start-Up Grant, Title V	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Federal Income	287,868	-	-	-	-	9,819	9,819	83,003	9,819	9,819	83,003	9,819	46,411	26,353	287,868
Other State Revenue															
8311 Special Ed. Master Plan Current Year	193,605	11,278	22,556	15,037	14,599	14,599	14,599	14,599	27,374	13,687	13,687	13,687		17,902	193,605
8434 Class Size Reduction K-3	355,344							71,069				284,275			355,344
8480 Block Grant K-3	126,556	7,401	14,802	9,868	9,868	9,868	9,868	9,868	17,873	8,937	8,937	8,937		10,331	126,556
8480 Block Grant 4-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8480 Block Grant 7-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8480 Block Grant 9-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8480 In lieu of Economic Impact Aid	125,356	7,267	14,534	9,689	9,689	9,689	9,689	9,689	17,572	8,786	8,786	8,786		11,178	125,356
8520 Child Nutrition- State	9,524					970	970	970	970	970	970	970	970	1,764	9,524
8560 State Lottery Income	36,904						9,226			9,226			9,226	9,226	36,904
8590 Summer School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8011 Supplemental Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Other State Revenue	847,290	25,946	51,892	34,595	34,157	35,127	115,421	35,127	63,789	41,605	32,380	316,655	10,196	50,401	847,290
Other Local Revenue															
8634 Food Service Sales	2,907			264	264	264	264	264	264	264	264	264	264	265	2,907
8639 Other Sales	-														-
8660 Interest	2,541				762			762			762			254	2,541
8780 From Districts - In Lieu of Property Taxes	388,811	23,329	46,657	31,105	31,105	31,105	31,105	31,105	54,434	27,217	27,217	27,217		27,217	388,811
8699 Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8979 Other Financing Sources (CDE Revolving Loan)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8984 Other - Walton Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Other Local Revenues	394,259	23,329	46,657	31,369	32,131	31,369	31,369	32,131	54,698	27,481	28,243	27,481	264	27,736	394,259
<b>TOTAL REVENUE</b>	<b>2,676,479</b>	<b>114,982</b>	<b>229,964</b>	<b>153,574</b>	<b>153,898</b>	<b>163,925</b>	<b>244,220</b>	<b>237,871</b>	<b>289,166</b>	<b>159,336</b>	<b>224,056</b>	<b>434,385</b>	<b>56,872</b>	<b>214,230</b>	<b>2,676,479</b>
<b>Expenditures</b>															
Certificated Salaries															
1100 Teachers' Salaries - Master Teachers	583,516	23,605	54,292	54,292	54,292	54,292	54,292	54,292	54,292	54,292	54,292	54,292	54,292	16,996	583,516
1100 Teachers' Salaries: Apprentice Teachers	448,018	18,124	41,685	41,685	41,685	41,685	41,685	41,685	41,685	41,685	41,685	41,685	41,685	13,049	448,018
1170 Substitute Teachers' Salaries	36,388		3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533		1,060	36,388
1200 Pupil Support: Occupational Therapist*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1200 Pupil Support: Speech Therapist*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1200 Pupil Support: Adaptive PE Teacher*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1300 Administrative Salaries: Principal & Assistant Principals	191,227	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,471	5,570	191,227
1300 Administrative Salaries: Assistant Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Certificated Salaries	1,259,149	15,471	57,200	114,980	114,980	114,980	114,980	114,980	114,980	114,980	114,980	114,980	114,980	36,674	1,259,149
Classified Salaries															
2100 Instructional Aides' Salaries: Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2200 IT Technician	12,748	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	-	12,748
2400 Clerical/Office Salaries: Office Manager & 1 Assistant	77,584	7,053	7,053	7,053	7,053	7,053	7,053	7,053	7,053	7,053	7,053	7,053	7,053	-	77,584
2900 Other Classified - Librarian	60,100	5,464	5,464	5,464	5,464	5,464	5,464	5,464	5,464	5,464	5,464	5,464	5,464	-	60,100
2900 Other Classified - School Nurse	60,100	5,464	5,464	5,464	5,464	5,464	5,464	5,464	5,464	5,464	5,464	5,464	5,464	-	60,100
TTL Classified Salaries	210,532	-	19,139	19,139	19,139	19,139	19,139	19,139	19,139	19,139	19,139	19,139	19,139	-	210,532

3 YEAR CASH FLOW 2010 - 2015 SCHOOL-YEARS	Year 4	JULY 2013	AUGUST 2013	SEPT. 2013	OCT. 2013	NOV. 2013	DEC. 2013	JAN. 2014	FEB. 2014	MARCH 2014	APRIL 2014	MAY 2014	JUNE 2014	ACCRUED 2014	YEAR 4 Total
	Employee Benefits														
3101 - TTL STRS	103,880	1,276	4,719	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	3,026	103,880
3301 - TTL Medicare	21,310	224	1,107	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	532	21,310
3301 - TTL OASDI	13,053	-	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	-	13,053
3401 - TTL Health & Welfare Benefits	158,549	13,212	13,212	13,212	13,212	13,212	13,212	13,212	13,212	13,212	13,212	13,212	13,212	-	158,549
3501 - TTL Unemployment Insurance	4,409	46	229	402	402	402	402	402	402	402	402	402	402	110	4,409
3601 - TTL Workers' Compensation	33,032	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	-	33,032
3902 - TTL 403B	6,316	-	574	574	574	574	574	574	574	574	574	574	574	-	6,316
TTL Employee Benefits	340,549	17,512	23,781	29,559	29,559	29,559	29,559	29,559	29,559	29,559	29,559	29,559	29,559	3,667	340,549
Books and Supplies															
4100 Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4200 Books other than Textbooks	8,000	-	4,000	4,000	-	-	-	-	-	-	-	-	-	-	8,000
4300 Instructional Materials and Supplies	24,774	-	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	24,774
4500 Other Supplies (Office)	21,471	-	-	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	564	21,471
4700 Food Service Supplies (net)	26,089	-	-	2,609	2,609	2,609	2,609	2,609	2,609	2,609	2,609	2,609	2,609	-	26,089
TTL Books and Supplies	80,334	-	6,065	10,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	2,629	80,334
Services, Other Operating Expenses															
5200 Travel, Conferences, and Development	21,855	10,927	911	911	911	911	911	911	911	911	911	911	911	911	21,855
5200 Dues and Membership	5,416	451	451	451	451	451	451	451	451	451	451	451	451	-	5,416
5400 Insurance	23,831	3,972	1,655	1,655	1,655	1,655	1,655	1,655	1,655	1,655	1,655	1,655	1,655	1,655	23,831
5500 Utilities & Housekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5500 Security	91,454	-	7,621	7,621	7,621	7,621	7,621	7,621	7,621	7,621	7,621	7,621	7,621	7,621	91,454
5600 Rentals, Leases, and Repairs (equipment)	5,199	-	433	433	433	433	433	433	433	433	433	433	433	433	5,199
5600 Facility Lease/Mortgage	391,232	32,603	32,603	32,603	32,603	32,603	32,603	32,603	32,603	32,603	32,603	32,603	32,603	-	391,232
5710 Pupil Transportation Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5800 Services (Legal, Audit, Advertising)	16,248	-	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	16,248
5800 Emergency Response (LAUSD)	8,960	-	-	815	815	815	815	815	815	815	815	815	815	815	8,960
5812 Field Trips	43,328	-	-	-	-	21,664	-	-	-	-	21,664	-	-	-	43,328
5850 Services Non-Instructional Consultants (LAUSD IT)	48,655	-	4,055	4,055	4,055	4,055	4,055	4,055	4,055	4,055	4,055	4,055	4,055	4,055	48,655
5850 Services Non-Instructional Consultants (TFA fees)	43,709	-	3,642	3,642	3,642	3,642	3,642	3,642	3,642	3,642	3,642	3,642	3,642	3,642	43,709
5851 Services Instructional Consultants	25,000	-	-	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	25,000
5890 Other Services and Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communication (telephone, internet, cable)	12,998	-	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	12,998
TTL Services and Other Operating Expenses	737,885	47,953	53,808	56,895	56,895	78,560	56,895	56,895	56,895	56,895	78,560	56,895	56,895	23,841	737,885
Capital Outlay															
6200 Buildings and Improvements of Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400 Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6499 Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6900 Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Support / Indirect Costs															
7221 Transfer Apportionments to Other LEAs - Special Ed B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7299 District Oversight Fee (1%)	17,878	-	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	2,034	17,878
7310 Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Direct Support / Indirect Costs	17,878	-	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	2,034	17,878
<b>TOTAL EXPENDITURES</b>	<b>2,646,328</b>	<b>80,937</b>	<b>161,433</b>	<b>232,778</b>	<b>228,778</b>	<b>250,442</b>	<b>228,778</b>	<b>228,778</b>	<b>228,778</b>	<b>228,778</b>	<b>250,442</b>	<b>228,778</b>	<b>228,778</b>	<b>68,846</b>	<b>2,646,328</b>
<b>SUB-NET</b>		<b>34,045</b>	<b>68,531</b>	<b>(79,205)</b>	<b>(74,880)</b>	<b>(86,517)</b>	<b>15,442</b>	<b>9,093</b>	<b>60,388</b>	<b>(69,442)</b>	<b>(26,386)</b>	<b>205,607</b>	<b>(171,907)</b>	<b>145,384</b>	<b>30,152</b>
Beginning Balance		(9,053)													
A/P		(26,346)													
A/R		152,594	8,477	8,477											
<i>Operating Cash</i>		<b>151,241</b>	<b>228,250</b>	<b>157,522</b>	<b>82,642</b>	<b>(3,875)</b>	<b>11,567</b>	<b>20,660</b>	<b>81,047</b>	<b>11,605</b>	<b>(14,781)</b>	<b>190,825</b>	<b>18,919</b>		

3 YEAR CASH FLOW 2010 - 2015 SCHOOL-YEARS		Year 5	JULY 2014	AUGUST 2014	SEPT. 2014	OCT. 2014	NOV. 2014	DEC. 2014	JAN. 2015	FEB. 2015	MARCH 2015	APRIL 2015	MAY 2015	JUNE 2015	ACCRUED 2015	YEAR 5 Total
<b>Revenue</b>																
Revenue Limit Sources																
8015 General Purpose For K-3	1,589,630	92,152	184,305	122,870	122,870	122,870	122,870	122,870	122,870	215,294	107,647	107,647	107,647		160,589	1,589,630
8015 General Purpose For 4-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8015 General Purpose For 7-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8015 General Purpose For 9-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8015 Portion funded by School District	(388,811)	(23,329)	(46,657)	(31,105)	(31,105)	(31,105)	(31,105)	(31,105)	(31,105)	(54,434)	(27,217)	(27,217)	(27,217)	-	(27,217)	(388,811)
TTL Revenue Limit Sources	1,200,818	68,824	137,648	91,765	91,765	91,765	91,765	91,765	91,765	160,860	80,430	80,430	80,430	-	133,372	1,200,818
Federal Revenue																
8220 Child Nutrition Program	99,565					9,819	9,819	9,819	9,819	9,819	9,819	9,819	9,819	9,819	21,010	99,565
8291 NCLB: Title I	161,463							60,291	60,291	9,819	9,819	60,291	60,291	30,145	10,736	161,463
8292 NCLB: Title II & III- Improving Teach Quality	33,789							12,893	12,893			12,893	12,893	6,446	1,557	33,789
8297 Other Federal Income- Start-Up Grant, Title V	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Federal Income	294,817	-	-	-	-	9,819	9,819	83,003	83,003	9,819	9,819	83,003	9,819	46,411	33,303	294,817
Other State Revenue																
8311 Special Ed. Master Plan Current Year	199,413	11,616	23,233	15,488	14,599	14,599	14,599	14,599	14,599	27,374	13,687	13,687	13,687		22,244	199,413
8434 Class Size Reduction K-3	364,583							72,917	72,917				291,666			364,583
8480 Block Grant K-3	126,556	7,593	15,187	10,125	10,125	10,125	10,125	10,125	10,125	17,873	8,937	8,937	8,937		8,471	126,556
8480 Block Grant 4-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8480 Block Grant 7-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8480 Block Grant 9-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8480 In lieu of Economic Impact Aid	129,743	7,521	15,043	10,028	10,028	10,028	10,028	10,028	10,028	17,572	8,786	8,786	8,786		13,107	129,743
8520 Child Nutrition- State	9,913					970	970	970	970	970	970	970	970	970	2,152	9,913
8560 State Lottery Income	38,196							9,549	9,549		9,549			9,549	9,549	38,196
8590 Summer School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8011 Supplemental Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Other State Revenue	868,404	26,731	53,462	35,641	34,752	35,722	118,188	35,722	63,789	41,928	32,380	324,046	10,519	55,523	868,404	
Other Local Revenue																
8634 Food Service Sales	3,310			264	264	264	264	264	264	264	264	264	264	264	668	3,310
8639 Other Sales	-															-
8660 Interest	2,795				762			762				762			508	2,795
8780 From Districts - In Lieu of Property Taxes	388,811	23,329	46,657	31,105	31,105	31,105	31,105	31,105	31,105	54,434	27,217	27,217	27,217		27,217	388,811
8699 Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8979 Other Financing Sources (CDE Revolving Loan)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8984 Other - Walton Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Other Local Revenues	394,916	23,329	46,657	31,369	32,131	31,369	31,369	32,131	54,698	27,481	28,243	27,481	264	28,393	394,916	
<b>TOTAL REVENUE</b>	<b>2,758,956</b>	<b>118,883</b>	<b>237,767</b>	<b>158,775</b>	<b>158,649</b>	<b>168,676</b>	<b>251,141</b>	<b>242,622</b>	<b>289,166</b>	<b>159,659</b>	<b>224,056</b>	<b>441,776</b>	<b>57,194</b>	<b>250,590</b>	<b>2,758,956</b>	
<b>Expenditures</b>																
Certificated Salaries																
1100 Teachers' Salaries - Master Teachers	601,022		23,605	54,292	54,292	54,292	54,292	54,292	54,292	54,292	54,292	54,292	54,292	54,292	34,501	601,022
1100 Teachers' Salaries: Apprentice Teachers	461,459		18,124	41,685	41,685	41,685	41,685	41,685	41,685	41,685	41,685	41,685	41,685	41,685	26,490	461,459
1170 Substitute Teachers' Salaries	37,479			3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	2,151	37,479	
1200 Pupil Support: Occupational Therapist*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1200 Pupil Support: Speech Therapist*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1200 Pupil Support: Adaptive PE Teacher*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1300 Administrative Salaries: Principal & Assistant Principal	196,964	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,471	15,471	11,307	196,964
1300 Administrative Salaries: Assistant Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Certificated Salaries	1,296,924	15,471	57,200	114,980	114,980	114,980	114,980	114,980	114,980	114,980	114,980	114,980	114,980	114,980	74,449	1,296,924
Classified Salaries																
2100 Instructional Aides' Salaries: Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2200 IT Technician	13,131		1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	-	13,131
2400 Clerical/Office Salaries: Office Manager & 1 Assistant	79,911		7,265	7,265	7,265	7,265	7,265	7,265	7,265	7,265	7,265	7,265	7,265	7,265	-	79,911
2900 Other Classified - Librarian	61,903		5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	-	61,903
2900 Other Classified - School Nurse	61,903		5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	5,628	-	61,903
TTL Classified Salaries	216,848	-	19,713	19,713	19,713	19,713	19,713	19,713	19,713	19,713	19,713	19,713	19,713	19,713	-	216,848

3 YEAR CASH FLOW 2010 - 2015 SCHOOL-YEARS		Year 5	JULY 2014	AUGUST 2014	SEPT. 2014	OCT. 2014	NOV. 2014	DEC. 2014	JAN. 2015	FEB. 2015	MARCH 2015	APRIL 2015	MAY 2015	JUNE 2015	ACCRUED 2015	YEAR 5 Total
Employee Benefits																
3101 - TTL STRS	106,996	1,276	4,719	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	6,142	106,996
3301 - TTL Medicare	21,950	224	1,115	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,080	21,950
3301 - TTL OASDI	13,445	-	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	-	13,445
3401 - TTL Health & Welfare Benefits	180,746	15,062	15,062	15,062	15,062	15,062	15,062	15,062	15,062	15,062	15,062	15,062	15,062	15,062	-	180,746
3501 - TTL Unemployment Insurance	4,541	46	231	404	404	404	404	404	404	404	404	404	404	404	223	4,541
3601 - TTL Workers' Compensation	33,924	2,827	2,827	2,827	2,827	2,827	2,827	2,827	2,827	2,827	2,827	2,827	2,827	2,827	-	33,924
3902 - TTL 403B	6,505	-	591	591	591	591	591	591	591	591	591	591	591	591	-	6,505
TTL Employee Benefits	368,107	19,436	25,768	31,546	31,546	31,546	31,546	31,546	31,546	31,546	31,546	31,546	31,546	31,546	7,445	368,107
Books and Supplies																
4100 Textbooks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4200 Books other than Textbooks	8,000	-	4,000	4,000	-	-	-	-	-	-	-	-	-	-	-	8,000
4300 Instructional Materials and Supplies	25,443	-	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	2,120	1,144	25,443
4500 Other Supplies (Office)	22,051	-	-	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	-	22,051
4700 Food Service Supplies (net)	26,793	-	-	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	-	26,793
TTL Books and Supplies	82,287	-	6,120	10,890	6,890	6,890	6,890	6,890	6,890	6,890	6,890	6,890	6,890	6,890	3,264	82,287
Services, Other Operating Expenses																
5200 Travel, Conferences, and Development	22,510	11,255	938	938	938	938	938	938	938	938	938	938	938	938	938	22,510
5200 Dues and Membership	5,562	464	464	464	464	464	464	464	464	464	464	464	464	464	-	5,562
5400 Insurance	24,474	4,079	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	24,474
5500 Utilities & Housekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5500 Security	96,026	-	8,002	8,002	8,002	8,002	8,002	8,002	8,002	8,002	8,002	8,002	8,002	8,002	8,002	96,026
5600 Rentals, Leases, and Repairs (equipment)	5,340	-	445	445	445	445	445	445	445	445	445	445	445	445	445	5,340
5600 Facility Lease/Mortgage	410,794	34,233	34,233	34,233	34,233	34,233	34,233	34,233	34,233	34,233	34,233	34,233	34,233	34,233	-	410,794
5710 Pupil Transportation Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5800 Services (Legal, Audit, Advertising)	16,687	-	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	16,687
5800 Emergency Response (LAUSD)	9,318	-	847	847	847	847	847	847	847	847	847	847	847	847	847	9,318
5812 Field Trips	44,498	-	-	-	-	22,249	-	-	-	-	-	22,249	-	-	-	44,498
5850 Services Non-Instructional Consultants (LAUSD IT)	52,547	-	4,379	4,379	4,379	4,379	4,379	4,379	4,379	4,379	4,379	4,379	4,379	4,379	4,379	52,547
5850 Services Non-Instructional Consultants (TFA fees)	45,020	-	3,752	3,752	3,752	3,752	3,752	3,752	3,752	3,752	3,752	3,752	3,752	3,752	3,752	45,020
5851 Services Instructional Consultants	25,000	-	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	25,000
5890 Other Services and Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communication (telephone, internet, cable)	13,349	-	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	13,349
TTL Services and Other Operating Expenses	771,126	50,030	56,415	59,534	59,534	81,784	59,534	59,534	59,534	59,534	59,534	81,784	59,534	59,534	24,838	771,126
Capital Outlay																
6200 Buildings and Improvements of Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400 Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6499 Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6900 Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Support / Indirect Costs																
7221 Transfer Apportionments to Other LEAs - Special Ed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7299 District Oversight Fee (1%)	18,459	-	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	2,616	18,459
7310 Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL Direct Support / Indirect Costs	18,459	-	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	2,616	18,459
<b>TOTAL EXPENDITURES</b>	<b>2,753,752</b>	<b>84,938</b>	<b>166,657</b>	<b>238,105</b>	<b>234,105</b>	<b>256,354</b>	<b>234,105</b>	<b>234,105</b>	<b>234,105</b>	<b>234,105</b>	<b>234,105</b>	<b>256,354</b>	<b>234,105</b>	<b>234,105</b>	<b>112,612</b>	<b>2,753,752</b>
<b>SUB-NET</b>		<b>33,945</b>	<b>71,110</b>	<b>(79,329)</b>	<b>(75,456)</b>	<b>(87,678)</b>	<b>17,037</b>	<b>8,517</b>	<b>55,061</b>	<b>(74,446)</b>	<b>(32,298)</b>	<b>207,672</b>	<b>(176,910)</b>	<b>137,978</b>		<b>5,204</b>
Beginning Balance																
A/P		18,919														
A/R		(68,846)														
Operating Cash		192,807	10,712	10,712												
		<b>176,825</b>	<b>258,647</b>	<b>190,029</b>	<b>114,573</b>	<b>26,895</b>	<b>43,932</b>	<b>52,449</b>	<b>107,511</b>	<b>33,065</b>	<b>767</b>	<b>208,439</b>	<b>31,528</b>			

Para Los Ninos -  
Gratts Primary Center  
Financial Summary

STUDENT STATISTICS	Year 1	Year 2	Year 3	Year 4	Year 5
Student Enrollment	320	320	320	320	320
Student ADA	305	305	305	305	305
Grades	K - 2	K - 2	K - 2	K - 2	K - 2
% of Free & Reduced Students	93%	93%	93%	93%	93%
% of ELL/LEP Students	71%	71%	71%	71%	71%
Average Number of Students / Class	15.25	15.25	15.25	15.25	15.25
TEACHING STAFF STATISTICS	Year 1	Year 2	Year 3	Year 4	Year 4
Number of General Education Teachers	20	20	20	20	20
SUMMARY BUDGET	Year 1	Year 2	Year 3	Year 4	Year 4
Revenue Limits	\$ 1,007,250	\$ 1,056,112	\$ 1,095,125	\$ 1,147,063	\$ 1,200,818
Federal Revenue	269,794	276,110	281,154	287,868	294,817
Other State Revenue	781,246	802,551	824,128	847,290	868,404
Other Local Revenue	427,992	393,330	393,740	394,259	394,916
Total Revenue	<u>\$ 2,486,281</u>	<u>\$ 2,528,103</u>	<u>\$ 2,594,147</u>	<u>\$ 2,676,479</u>	<u>\$ 2,758,956</u>
Certificated Salaries	\$ 1,152,300	\$ 1,186,869	\$ 1,222,475	\$ 1,259,149	\$ 1,296,924
Classified Salaries	192,667	198,447	204,400	210,532	216,848
Employee Benefits	273,838	293,733	315,871	340,549	368,107
Books and Supplies	166,367	75,508	78,433	80,334	82,287
Services and Other Operating Expenses	680,307	676,550	706,228	737,885	771,126
District Oversight Fee	16,274	16,831	17,284	17,878	18,459
Total Expenses	<u>\$ 2,481,752</u>	<u>\$ 2,447,937</u>	<u>\$ 2,544,691</u>	<u>\$ 2,646,328</u>	<u>\$ 2,753,752</u>
Net Income	<u>\$ 4,529</u>	<u>\$ 80,166</u>	<u>\$ 49,456</u>	<u>\$ 30,152</u>	<u>\$ 5,204</u>

**Para Los Niños**

**MANUAL OF  
ACCOUNTING POLICIES  
AND PROCEDURES**

Updated November 17, 2006

**100**     **INTRODUCTION**

**110**     **Purpose of Manual**

- A. The Manual of Accounting Policies (“Manual”) and Procedures of Para Los Niños (PLN) should serve as a guide to accounting personnel for conducting business and performing their duties.
- B. This manual should also serve as a guide for employees outside of accounting on how to submit work that needs to be performed by accounting department personnel.
- C. This Manual constitutes all current fiscal policies and standards that have been developed by PLN through the time of issuance.

**120**     **Scope and Organization**

The general organization of the Manual of Accounting Policies and Procedures is as follows:

**Section 100 Introduction**--provides a description of the purpose of the Manual of Accounting Policies and Procedures and its organization.

**Section 200 Internal Control**--describes the system of organizational, systems, and human controls in place to safeguard the assets of PLN and to ensure business is ethically conducted.

**Section 300 Financial Management**--sets forth policies and procedures for the operation of the financial management structure of PLN.

**Section 400 Accounts Payable Payments**--establishes policies and procedures for all payments other than payroll.

**Section 500 Accounts Receivable/Revenue**--presents policies and procedures for accounts receivable and the recognition of income for PLN services.

**Section 600 Payroll, Payroll Taxes, and Employee Benefits**--establishes policies and procedures for payroll payments.

**Section 700 Fixed Assets**--presents policies and procedures for the identification, control and disposition of PLN property and equipment.

**Section 800 Cash and Investment Management**--establishes policies and procedures for managing PLN’s cash and investments.

**130**     **Amending the Manual of Accounting Policies and Procedures**

This Manual contains the essential fiscal policies and procedures of PLN. When changes or additions to this Manual are appropriate, the Chief Financial Officer of PLN may amend this Manual.

**200 INTERNAL CONTROL**

**210 General Business Conduct**

- A. PLN does not tolerate the willful violation or circumvention of any laws of the United States, its states, counties, or cities by an employee during the course of that person's employment. Also, PLN does not tolerate any engagement in unscrupulous dealings.
- B. Unethical actions, or the appearance of unethical actions, are unacceptable under any conditions. Each employee must apply his/her own sense of personal ethics, which should extend beyond compliance with applicable laws in business situations, to govern behavior where no existing regulation provides a guideline. It is each employee's responsibility to apply common sense in business decisions where specific rules do not provide all the answers.
- C. Employees of PLN should be guided by the principle of arms-length standards with all other companies, government agencies, or private individuals. As such, gifts or loans to or from other companies, government agencies, or individuals are not acceptable. Political contributions from PLN are also prohibited unless permitted by law and expressly authorized by the PLN's Board of Directors.
- D. Employees are expected to comply with all corporate policies and procedures.

**220 Record Keeping**

- A. To provide an accurate and auditable record of all financial transactions, company books, records, and accounts must be maintained in conformity with generally accepted accounting principles. Employees are responsible for safeguarding company assets under their control and for maintaining an auditable record of financial transactions.
- B. PLN also specifically requires that:
  - 1. No accounts may be established or maintained for purposes that are not fully and accurately described on the books and records of the company.
  - 2. Receipts and disbursements must be fully and accurately described on the books and records of the company.
  - 3. No false entries may be made on the books or records. Also, no false or misleading reports may be issued.
  - 4. Payments may be made only for actual services rendered or products delivered. No false or fictitious invoices may be paid.
- C. If you have reason to believe that PLN's books and records are not in accord with the foregoing requirements, report the matter to the Chief Financial Officer or the President/CEO.
- D. When possible, PLN will maintain segregation of duties between employees to ensure a single employee is unable to perpetrate a fraud of any type.

**230 Financial Data**

- A. Access to any financial data will be granted on a need-to-know basis.
- B. The computer system's accounting data will be backed up daily on the server. Weekly the finance department will back up the accounting data on a remote computer.

**235 Contract Information and Regulations**

- A. Information on all contracts will be maintained in the Contracts Department. The Contracts Department, along with the Program Supervisor will ensure that PLN is in compliance with all aspects of a given contract.

**240 Disclosure of Organization Information**

- A. In recommending or proposing a particular business transaction or course of action for approval, those involved must disclose to their superiors or to the Board of Directors of the company (if the recommendation is to the Board) all the pertinent information they know about such transactions and the persons involved. The disclosure should include significant information that they may have reason to believe has been omitted by others. Employees involved in the negotiation of grants will make all reasonable efforts to assure that all statements, communications and representations to funding source representatives are accurate and current.
- B. PLN's name, financial, and administrative information should be safeguarded by all employees. Unauthorized disclosure of this information may be a violation of the law. The following are examples of such information:
  - 1. Service information about specific clients
  - 2. Operating plans
  - 3. Salary, wage and benefits data
  - 4. Employee, funding source and vendor lists

If an employee terminates from the company, it is the former employee's obligation to continue to protect the company's name, financial, and administrative information.

**250 Board of Directors Authorities**

The Board of Directors, or designated sub committee (Executive Committee or the Finance Committee) shall have the sole authority to approve the following matters:

- A. Change of the company's name
- B. Annual budget
- C. Selection or termination of the chief executive officer
- D. Investment policies
- E. Incurring of long-term debt > \$100,000 - The Finance Committee shall approve any new indebtedness greater than \$100,000 of the Corporation. Indebtedness includes bank loans, mortgages and Lines of Credit. The Finance Committee shall recommend to the Board or the Executive Committee of the Board any increase in indebtedness.
- F. Incurring Major endowment decisions
- G. Approval of the company's public accountant

Approval of these items will be documented in the minutes of the Board of Directors.

**260 Signature Authorities**

**Authority by Position #**

**A. Expenditures:**

- |   |                                |
|---|--------------------------------|
| 1. Non-Salary Related Expenses<br>Procedure<br>limits by position | See Purchase Order<br>Memo for |
| 2. Unbudgeted Expenditures  | President/CEO or CFO           |
| 3. Capital Asset Purchases  | Directors of Program           |
| 4. Major Investments  | President/CEO                  |
| 5. Disposal of Major Assets<br>Grantor                            | Chief Financial Officer or     |
| 6. Write-off of Accounts Receivable                               | Chief Financial Officer        |
| 7. CEO's compensation and contract<br>Board                       | Executive Committee of the     |

**Business Commitments:**

- |                                 |                           |
|---------------------------------|---------------------------|
| Proposal and Grant Applications | President/CEO             |
| Contract and Grant Signing      | President/CEO, CFO or CPO |

**C. Payroll and Human Resources:**

- |  |                              |
|--|------------------------------|
| 1. New Hires                                       | Supervisor/Directors         |
| 2. Transfers or Changes in Job Classification      | Supervisor/Directors         |
| 3. Salary Action, Transfer, Promotion, Termination | Directors or Vice Presidents |
| 4. Job Descriptions                                | Supervisors, reviewed by HR  |
| 5. Leave of Absence<br>reviewed by HR              | Supervisors,                 |
| 6. Time Card Approval                              | Supervisors and Directors    |
| 7. Overtime Authorization                          | Supervisors and Directors    |
| 8. Employee Incentive Payments                     | President/CEO                |
| 9. Severance Pay                                   | President/CEO                |

# Except for lines C8, and C9, the authority shown may be delegated to lower levels.

**270 Endorsement Requirements for PLN Checks**

- A. All checks issued by PLN should be signed by authorized officials, each of whom is independent of the control of the other person. PLN's authorized signers are:
1. Chief Financial Officer
  2. Chief Program Officer
  3. President/CEO
  4. Director of Finance
  5. VP of Human Resources
  6. VP – Ontario programs.

All checks require 2 (two) of the above signatures. Payroll checks prepared by ADP are signed with 2 signatures using the signature stamp.

- B. The practice of pre-signing blank checks is a specific violation of PLN's internal control structure. If the specific amount is unknown, a check may be written denoting the Payee



**300 FINANCIAL MANAGEMENT**

**305 Basis of Accounting**

- A. PLN will report income and expenses on an accrual basis.
  - 1. Revenues are recorded when they are actually earned or are available to PLN. "Available" means that the revenue is both recognizable and collectible within the current period or soon thereafter.
  - 2. Expenditures are recorded when liabilities are incurred (i.e., when invoices are received or the amounts can be readily estimated). Expenditures include actual cash disbursements paid for goods and services, amounts owed by the company for goods and services received but not yet disbursed in cash, and the value of donated services received.
- B. Specific procedures which are utilized to report on an accrual basis are detailed in the Accounts Payable Payments, Accounts Receivable/Revenue, and Payroll, Payroll Taxes, and Employee Benefits sections of this manual.

**310 Financial Management System**

- A. Accounts, records, and documents will be maintained in a manner in which we can adequately identify the source and application of funds. Specific management needs will try to be addressed when structuring PLN's accounting system.
- B. In order to ensure an acceptable financial management system, the following manual or computer files/reports/registers will be maintained on a current basis:
  - 1. Journal entry files
  - 2. General ledgers
  - 3. Transaction posting journals (cash receipts and cash disbursements)
  - 4. Accounts payable check registers (maintained currently, printed annually)
  - 5. Payroll registers
  - 6. Fixed assets inventory list (for all owned and leased property and equipment)
  - 7. Bank statements and reconciliation reports – all checks older than 180 days will be investigated and appropriate action taken.

**315 Budgets**

PLN directors and accounting personnel will annually prepare, and have approved by the President/CEO and the Board of Directors the annual operating budget.

## **320 Record Retention and Disposal**

A. The following records will be retained for the indicated minimum periods:

1. For five years after the close of the fiscal year: Accounts payable and accounts receivable ledgers, payroll registers, accounts receivable write-off supporting details, cash books, petty cash books, check registers, canceled checks, and vendor invoices.
2. Permanently: Audit reports, charts of accounts, financial statements, general ledgers, fixed asset records, journal vouchers, profit and loss statements, tax returns, charters and by-laws and minutes, grants and agreements, tax and legal correspondence, incorporation records, insurance claims and policies, and retirement and pension records.

All other financial records, supporting documents, statistical records and other required or pertinent records of PLN will be retained for three years from the end of the fiscal year in which the records were originally prepared.

If any litigation, claim, negotiation, audit, or other action involving the records has been started before the expiration of the time periods indicated above, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular time periods indicated above, whichever is later.

## **325 Financial Reporting**

PLN will maintain the following financial reports:

### **A. Monthly:**

1. Monthly income statements and balance sheet:

Management shall prepare a monthly financial report and balance sheet for review and approval by the Finance Committee presenting year-to-date revenue and expenses in comparison to year-to-date budgeted figures. Management shall be prepared to discuss any significant deviations from the budget and, if necessary, plans for corrective fiscal actions.

2. Trial balance
3. Invoices/vouchers/claims to the company's funding sources
4. Worker's compensation insurance report
5. By-program/contract/funding sources P&L statement

### **B. Quarterly:**

1. Federal and state payroll tax returns (PLN contracts ADP to file all required tax forms including IRS 941 and California DE-6. Since this is done electronically, ADP issues quarterly Federal and State Statements of Deposits and Filings for our records.)
2. State unemployment insurance report
3. State of California Employment Development Department Labor Report
4. Any Program Quarterly report required by contract.

### **C. Annually:**

1. Audited financial statements and notes (includes Statement of Financial Position, Statement of Activities, Statement of Functional Expenses, and Statement of Cash Flows)

2. Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
3. Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133
4. Schedule of Expenditures of Federal Awards
5. Report to Management
6. Budget
7. Federal and state corporate tax returns (IRS form 990; California forms 199 and CT-2)
8. Annual Return/Report of Employee Benefit Plans (one IRS form 5500 for each plan)
9. Los Angeles County property tax exemption application
10. IRS W-2 forms
11. IRS 1099 forms
12. Final Audit of the Workers' Compensation Insurance Policy
13. State of California Statement by Domestic Non-Profit Corporation report
14. California Department of Education School Nutrition Programs report (Parts II and III)

**330 Financial Statement Format**

A. PLN's annual financial statements will be presented using the following formats:

1. In accordance with FASB 117, the Statement of Financial Position and the Statement of Activities will be divided into three categories--permanently restricted, temporarily restricted and unrestricted--based on the existence or absence of donor-imposed restrictions.
2. The indirect method will be used to prepare the Statement of Cash Flows.
3. Comparative financial data will be presented for the prior year.

PLN's internal monthly financial statements will be presented using the following formats:

1. The Income Statement is prepared at the cost center (program/contract) level for management purposes.
2. Expenses for cost centers which support the program cost centers (program support) are allocated on a monthly basis based on actual data (ie payroll, square footage).
3. Sub-accounts have been established to provide financial reporting for a variety of management and tracking purposes. These include restricted donations, special events, and classroom activities.

**335 Audit**

- A. The organization will have conducted annually a full-scope audit by a qualified independent public accountant.
- B. When PLN expends \$500,000 or more in a year of Federal awards received for its operations, it will have a single audit conducted in accordance with OMB Circular A-133. Moreover, independent public accountants conducting such audits will abide by the American Institute of Certified Public Accountant's (AICPA) Audit and Accounting Guide, Audits of State and Local Government Units/Certain Nonprofit Organizations.

**340 Procuring Audit Services**

- A. In soliciting and retaining auditors to conduct the annual audit, the company must make specific reference in its request for proposal and any resulting contract that the auditor would be required to conform its audit to the contract requirements in Circular A-133. This would relate to the scope of the audit, standardized audit report, reportable events, monitoring by the granting agency and quality assurance review, access to audit work papers, plan for corrective action, and resolution of audit findings.
- B. PLN and the selected auditor, agree verbally that if it is determined that the auditor's work was unacceptable as determined by the granting agency or a federal supervisory agency, either before or after a reasonable time after a draft or final report was issued because it did not meet the granting agency's standards, the AICPA Standards or those promulgated by the Comptroller General of the United States, the auditor may, at the written request of PLN, be required to re-audit at its own expense and resubmit a revised audit report which is acceptable.
- C. The Audit Committee of PLN's Board of Directors will approve the selection of the independent auditor and award an audit contract.

**345 Scope of Audit Report**

The Single Audit provides that:

- A. The audit will be made by an independent auditor in accordance with generally accepted government auditing standards covering financial and compliance audits.
- B. The audit will cover all operations of the company. The auditor will determine whether:
  - 1. The financial statements and the accompanying schedules of the company present fairly its financial position and the results of its financial operations in accordance with generally accepted accounting principles.
  - 2. The organization has internal accounting and other control systems to provide reasonable assurance that it is managing federal financial assistance programs in compliance with applicable laws and regulations.
  - 3. The organization has complied with laws and regulations that may have a material effect on its financial statements and on each major federal assistance program (and non-major financial assistance programs at PLN's request).

**350 Audit Quality Assurance Reviews**

Qualified PLN personnel should:

- A. Review the complete audit report and note any deviations in the report format from that prescribed in the audit contract's scope of work.
- B. Prove the clerical accuracy of all footings, extensions, etc., of all statistical data in the report.
- C. Verify that all exhibits, schedules, and supporting statements in the report are in agreement and reconcilable, where appropriate.
- D. Review and evaluate the propriety of all questioned costs presented in the report and/or other management and internal control weaknesses.

**355 Audit Resolution**

- A. PLN staff will systematically assure the timely and appropriate resolution of audit findings and recommendations.
- B. The CFO is responsible for reviewing the scope and the results of the annual audit.

**360 Chart of Accounts**

The principal account groupings in the chart of accounts of PLN are as follows:

- Assets--Cash and Cash Equivalents
- Assets--Accounts Receivable
- Assets--Deposits and Prepaids
- Assets--Long-Term Investments
- Fixed Assets
- Fixed Assets--Accumulated Depreciation
- Liabilities--Accounts Payable/Accrued Expenses
- Payroll Withholding Liabilities
- Liabilities--Advances/Overpayments/Prepayments
- Liabilities--Short-Term Loans
- Long-Term Liabilities
- Revenue
- Payroll Expenses
- Employee Benefit and Tax Expenses
- Non-Salary Related Expenses
- Cost Center Allocation Expenses
- Depreciation
- Net Assets
- Statistics

Details of specific account numbers and how each specific account is used is shown in the Chart of Accounts.

**370 Fiscal Compliance Monitoring of Subcontractors**

**On-Site Reviews**

**Introduction**

*The purpose of these procedures* is to provide a methodology for conducting onsite fiscal compliance monitoring. The procedures define the roles and responsibilities for fiscal monitoring

and delineates the tasks and activities necessary to adequately complete fiscal monitoring under the Workforce Investment Act. The procedures are supplemented with monitoring tools and templates to standardize the onsite fiscal compliance monitoring process.

*The purpose of onsite fiscal compliance monitoring is to assess the subcontractor's compliance with financial management requirements of the Workforce Investment Act. It focuses on key requirements essential to compliance.*

*In summary, responsibilities associated with onsite fiscal compliance monitoring are as follows:*

#### Responsibilities

##### Monitor:

- Conduct the monitoring review including all pre-onsite and post-onsite activities
- Generate correspondence regarding the monitoring review for the Director of Finance's signature

##### Director of Finance:

- Approve sample size and selection parameters for the expenditure and disbursement review
- Finalize management observations, findings, and corrective action
- Approve the implementation of corrective action
- Support the Monitor as needed through the monitoring review process

*The frequency of fiscal compliance monitoring of each subcontractor is one time per program year. The program year is July 1 through June 30. During June of each year, the Monitor proposes the program monitoring schedule for the upcoming program year to the Director of Finance. Once the schedule is approved, the Monitor begins initiating monitoring reviews.*

Unless otherwise noted, the Monitor is responsible for completing the activities identified in these procedures.

#### **On-site Fiscal Compliance Monitoring**

There are seven elements to on-site fiscal compliance monitoring. They are:

1. Pre-onsite review preparation
2. Entrance interview
3. Expenditure review
4. Disbursement review
5. Overall Fiscal compliance assessment
6. Analysis and reporting
7. Post report follow-up

##### 1. Pre-onsite Review Preparation

Documents Review. The entire contents of the contract file should be reviewed carefully prior to onsite monitoring. All of the following documents should be included in this review.

- Signed contract
- Signed copies of contract modifications (if applicable)
- All fiscal reports available for the review period
- All contract-related correspondence
- Audit reports and management letters from independent auditors

- Monitoring reports and relevant correspondence from previous program and fiscal compliance monitoring

Initiate the Review. Telephone the subcontractor’s primary contact to provide notification of the upcoming program monitoring review. Confirm the scheduled dates. Indicate that a confirmation letter will be mailed within five (5) days which will include a request for specific information to be provided in advance of the onsite review and additional information to be accessible during the review. (Other staff may be involved with the monitoring review, but all correspondence should be directed to the primary contact.)

Prepare the confirmation of *Fiscal Compliance Monitoring Review Letter*, Exhibit 1. Customize the letter as necessary to request program-specific information.

## 2. Entrance Interview

- Convene the entrance interview by explaining the purpose and scope of the review and how and when findings will be communicated.
- Make arrangements for any logistical needs required for the review.
- Clarify that the final monitoring report will communicate formal findings or management observations.
- Request a brief update on the status of the program, including information on:
  - Expenditures to-date and planned expenditures.
  - Key obstacles, barriers and challenges to fiscal management of the program.
  - Any plans the subcontractor has to request budget modifications.
  - Other specific questions identified during pre-onsite review preparation including subcontractor action regarding management observations and/or findings from the previous program compliance monitoring visit.

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## 3. Expenditure Review

The purpose of this review is to ensure that the reported expenditures for the program are accurately stated and validated to general ledger and accrual reporting entries.

Determine Sample Size. The current general ledger was requested in the Confirmation Letter. The sample size target is 50% of the amount from each account, but should be no fewer than three (3) and no more than five (5) of the entries from each account. Special circumstances may require a larger sample size. The Monitor and the Director of Finance should collectively determine the sample size prior to the onsite review.

Determine Composition of Sample. Randomly select the expenditure sample. Circumstances may dictate that the sample be weighted toward a particular line item(s). The Director of Finance will determine if the composition of the sample should be weighted. The sample should be selected prior to the onsite review.

Conduct Expenditure Review Using the *Expenditure Review Tool*, Exhibit 2, provided in the Monitoring Guide, conduct the review of the selected expenditure sample.

## 4. Disbursement Review

Determine Sample Size. A list of disbursements made during the review period was requested in the Confirmation Letter. The sample size target is 50% of the total amount disbursed, but should be no fewer than ten (10) and no more than twenty (20) individual items. Special circumstances

may require a larger sample size. The Monitor and the Director of Finances should collectively determine the sample size prior to the onsite review.

**Determine Composition of Sample.** Randomly select the disbursement sample. Circumstances may dictate that the sample be weighted toward a particular type of disbursement. The Director of Finance will determine if the composition of the sample should be weighted. The sample should be selected prior to the onsite review.

**Conduct Disbursement Review.** Using the *Disbursement Review Tool*, Exhibit 3, provided in the Monitoring Guide, conduct the review of the selected disbursement sample.

#### 5. Overall Fiscal Compliance Assessment

Use the *Fiscal Compliance Monitoring Review Tool*, Exhibit 4 provided in the Monitoring Guide to complete the fiscal compliance assessment.

#### 6. Analysis and Reporting

**Response Review.** Review the responses to the questions on the *Fiscal Compliance Monitoring Review Tool*, Exhibit 4, and the completed spreadsheets. Identify the responses that may suggest subcontractor weaknesses, deficiencies or compliance issues. Determine if additional investigation is needed to clarify the observation. When necessary, contact the appropriate individual(s) for clarification.

**Monitoring Summary Sheet.** Complete the *Monitoring Summary Sheet: Fiscal Compliance*, Exhibit 5, within ten (10) days of the exit conference. Use the Monitoring Element column to expand responses citing information collected during the monitoring review. Where possible make preliminary recommendations or suggest findings.

Submit the *Summary Sheet*, Exhibit 5, to the Director of Finance with all outstanding issues addressed, if possible.

**Initial Recommendations.** Schedule a meeting with the Director of Finance to discuss the *Summary Sheet*, Exhibit 5. The purpose of this meeting is to finalize recommendations, findings, and corrective action.

A *finding* is defined as an identified situation in which a Federal, state or local regulation is not being met.

An *observation* is defined as a program or process improvement that would strengthen the subcontractor's program.

*Recommendations* follow observations and suggest an enhancement to an existing policy or procedure.

*Corrective action* is required for all findings. The subcontractor must submit proof of corrective action to the Monitor within the period of time specified in the monitoring report. The final determination of required corrective action is made by the Director of Finance.

**Prepare Program Monitoring Report.** A draft transmittal letter and a draft fiscal compliance monitoring report are prepared and provided to the Director of Finance within twenty (20) days of the exit conference. (The template for the transmittal letter and the Fiscal Compliance Monitoring Report is provided as Exhibit 6.) Ten (10) additional days are allowed for all revisions to the letter and report to be completed so that s final monitoring report can be distributed to the subcontractor within 30 days of the exit conference.

## 7. Post Report Follow-up

If there were findings in the Monitoring Report, corrective action is required. As stated in the Report, the subcontractor must submit proof of corrective action to the Monitor within the specified period of time. Proof of corrective action demonstrates that changes have been made to bring the subcontractor into compliance.

The Monitor and the Director of Finance review the proof of corrective action to determine if the subcontractor has taken the action required. This sequence continues until the proof of corrective action is provided and the subcontractor appears to be compliant.

### **Quarterly Desk Review:**

On a quarterly basis, fiscal, enrollment and expenditure information will be analyzed utilizing reporting data produced by the State and Area 7 reports. This information will be compared with information in Area 7 Business Plan. Other programmatic concerns including performance, placement and One Stop information will also be reviewed quarterly. Area and subgrantee information will be tracked and maintained for a historical reference to measure and evaluate performance. The format for the quarterly desk review is the development process and all subgrantees will receive a copy of the desk review format in the near future.

## 400     ACCOUNTS PAYABLE PAYMENTS

### 405     **Payment Methods**

In the course of doing business, PLN many times needs to go to outside vendors to provide goods or services. The following methods are used for payments to outside vendors. They are not to be utilized to pay employees for services rendered (ALL of these types of payments are made through the payroll system).

#### **A. Accounts Payable Checks**

1. PLN has established credit accounts with numerous vendors and can try to open new accounts if necessary (payment terms of “Net 30” are preferred). To utilize most of the accounts, employees need to be authorized to charge on the account and must prepare a purchase order (please see attached purchase order procedure memo). Other vendors, such as Office Depot, Smart & Final, Staples and Unocal 76, require a card to be presented. These charges are then paid by Accounts Payable with a PLN check. This is the company’s preferred method of payment for goods and services obtained from vendors.
2. Checks may also be utilized for payment to vendors where we do not have accounts. However, this requires some preplanning on the part of the employee making the purchase as the purchase price must be determined prior to making the actual purchase and enough lead time must be given to the Accounts Payable Administrator to prepare the check (this is normally done once a week for requests received in the prior week). After an approved check request is received in Accounting, payment will be issued to the vendor by company check.

#### **B. Employee Pays (Reimbursed Later by PLN)**

Another payment option is for the employee to pay for the goods or services and to request reimbursement from the company. This is an option only on smaller dollar purchases. It is encouraged, but not required, that employees have PLN issue accounts payable checks directly to vendors (see above) whenever possible rather than utilizing the employee’s funds or credit for payments. Payments made by employees are normally for items such as mileage, parking fees, other transportation costs, communication services, food and beverages, meeting costs, and other miscellaneous items.

#### **C. Petty Cash**

Petty cash payments may be made for amounts not to exceed \$25 for employee expense reimbursements and small-dollar vendor purchases. The intent of the \$25 limit on petty cash is to minimize PLN’s cash needs and to utilize checks for payments over this dollar amount. As such, employees should **not** exceed this limit or request more than one petty cash disbursement during the same month.

#### **D. Credit Cards**

If circumstances (such as the timing of the payment or a vendor’s payment preference) or company policies will not allow the above methods to be used for payment, then PLN has credit cards that can be used in these **rare** instances to make payments. Employees holding these cards may also use them for authorized business expenses, such as donor meetings and travel arrangements. These credit cards are not to be used for an employee’s personal purchases or to obtain cash advances from ATM’s.

## **E. Electronic Payments**

Certain companies have been authorized to receive payment for their services by initiating an electronic funds transfer from PLN's bank accounts. These are payments which are made on a recurring basis such as fees for payroll service with ADP and certain bank payments. These are approved by Accounting on a case by case basis and are usually established only when no other payment method is acceptable to the company being paid.

## **410 Documentation**

### **A. Accounts Payable Checks**

To have a PLN Accounts Payable check issued to a vendor, an invoice or receipt from the vendor is normally submitted. When an invoice is not available from a vendor, a check request form is used to document the purchase. Supporting receipts must be provided for check requests. If a receipt is not available at the time a check request is submitted, then the requester must provide documentation which shows how the dollar amount to be paid was calculated. In this case, the receipt must be submitted later. Check requests are not to be utilized for any payments to be made to a PLN employee or when an invoice or receipt is available. Voided checks shall be marked void with the signature block cut out. The voided checks must be filed with the cancelled checks. Unclaimed or undelivered checks shall be cancelled periodically. All supporting documentation shall be marked "paid" or otherwise cancelled to prevent reuse or duplicate payment.

Issued checks that have not been cashed within 90 days of issuance, will be investigated and payment stopped, as appropriate.

### **B. Employee Reimbursements**

All non-payroll payments to PLN employees are documented by an employee expense report form. Supporting receipts must be attached for all items. Mileage reimbursement is paid through ADP. The employee's expense report or mileage reimbursement form must be signed by his/her supervisor.

### **C. Petty Cash**

The same documentation (invoice, receipt, check request, or expense report) is required for petty cash payments as is required for accounts payable check or employee reimbursement payments. In addition a petty cash voucher is prepared when petty cash is disbursed.

### **D. Credit Cards**

All receipts must be submitted to Accounting to match with the invoice received from the credit card company.

### **E. Electronic Payments**

The agreement authorizing the electronic payment must be kept in Accounting.

### **F. Purchases \$3,000 or more**

Any purchase of goods or services greater than \$3,000 requires 3 bids or explanation of why the bidding process is not appropriate.

## **G. Assets & Investment Policy**

The Finance Committee shall create and establish policies and procedures for the acquisition and safeguarding of assets of the Corporation.

The President & CEO shall approve all asset acquisitions including assets for investment up to \$50,000. The Finance Committee shall approve all asset acquisitions in excess of \$50,000, except in the case of certificates of deposit, short-term U.S. government obligations and other risk-free financial instruments, which may be approved by the President & CEO.

Funds shall not be borrowed for the purpose of investment, nor securities purchased on margin, unless specifically authorized by the Finance Committee. Investment in future contracts shall not be permitted. Investment in unlimited liability equity positions, such as general partnerships, shall not be made.

Investments shall not be made which would jeopardize Para Los Niños' 501(c)(3) status.

Investments shall not be made in any firm, project or venture which depicts images that would present an ethical conflict to the mission and objectives of Para Los Niños. The Finance Committee shall determine the propriety of any questionable investments.

Liquid funds shall be invested in order to maximize the total return within the context of maintaining liquidity requirements and exercising prudent concern for the safety of funds invested.

Short-term investments shall only be made in Certificates of Deposit and U.S. Treasury bills. No short-term investments will be made with a maturity longer than one year.

### **415 Approval for Payment**

All of the above documents are required to be appropriately approved by an employee of PLN prior to payment. Expense reports must also be signed by the employee being reimbursed. If petty cash is used, the petty cash voucher must also be approved by the petty cash custodian and the employee must also sign indicating that petty cash was received.

### **420 Employee Mileage Reimbursements**

Mileage is reimbursable for business trips only for the miles driven over the employee's normal round-trip commuting distance. For example, an employee normally drives 10 miles each way to work for a round-trip of 20 miles per day. If that employee drives 25 miles round-trip to an all-day business meeting, the company would pay for the 5 additional miles which was driven. If that same business meeting were only 15 miles round-trip, then the employee would not be reimbursed for any miles.

### **425 Petty Cash**

One petty cash account is maintained in the general ledger. This account includes the 14 petty cash accounts at the different divisions or locations. There is one custodian assigned for each of these accounts. If there is a temporary need for petty cash funds for an event (for the purpose of making small payments or for making change), this should be requested two weeks in advance of the event and should be authorized in writing by the appropriate supervisor or director.

### **430 Credit Card Procedures**

The usage of the credit cards needs to be controlled to ensure that sufficient funds are available for payment and that we do not exceed the credit limit imposed by the bank on the credit card. In order to accomplish this, we have set up the following procedure for using these credit cards:

- A. The originator of the payment request should determine that a company check or petty cash cannot be used for payment and that the vendor will accept a credit card payment. The originator must also identify which credit card will be acceptable for payment.
- B. The circumstances which required payment to be made by credit card rather than company check or petty cash need to be described to the originator's director.
- C. The director is responsible for ensuring that the request for credit card payment is reasonable and that arrangements could not be made to make payment by company check. If the director determines that payment can only be made by credit card, the director approves the payment by credit card.
- D. If the usage of the credit card could have been avoided, the director should encourage the employee to take the necessary steps to avoid needing to use the credit card for payment in similar future situations.
- E. The director should then request (either verbally or in writing) that either the Chief Financial Officer or the Director of Accounting authorize payment by credit card.
- F. The Chief Financial Officer or the Director of Accounting will also review the circumstances and will authorize payment by credit card.
- G. Accounting will inform you which VP's credit card should be used.
- H. The details of each charge (amount, vendor, date, etc.) will be maintained on the Credit Card Authorization request form when the card is used by someone other than the cardholder. The AP Clerk will also retain ALL credit card receipts for these purchases.

## **Check Request Procedure**

### **Overview**

Finance, along with Operations, oversees the acquisition of goods and services on behalf of PLN. Their role is one of a consultative nature assisting PLN departments with the procurement of required goods and services while ensuring that all applicable PLN policies and procedures as well as grant terms and conditions governing the acquisition of goods and services are adhered to.

Check requests are used for the acquisition of low dollar value items. The check request is the advice to Accounts Payable of the item or service purchased, and must show the price, description and the cost charged to the correct account(s).

### **When to use a check request**

- When a vendor will not accept a purchase order and payment in advance is required
- For reimbursement of expenses such as travel
- Renewal of annual memberships and subscriptions

### **When not to use a check request**

A check request should not be used when ordering supplies, materials, equipment or services for which an invoice requiring payment will be sent to PLN. In these cases a purchase should be generated with the order for the material or service is placed.

### Check Request Procedure

1. Prepare one Check Request per Vendor
2. Submit a completed check request to Finance clearly indicating the goods or services purchased.
  - a. Date
  - b. Requestor's name, title and program
  - c. Vendor name and complete address, including telephone number
  - d. Amount requested
  - e. Date needed
  - f. MEMO – this is a brief description of the purchase and its purpose (up to 26 characters). The more complete this description the better the analysis of expenditures.
  - g. Complete for each item purchased:
    - i. Quantity
    - ii. Vendor Item #
    - iii. Description
    - iv. Unit Price
3. Signatures **required** for processing (check requests missing the signatures will be returned to the requestor):
  - a. Check request must be signed by an authorized PLN staff member
  - b. If the purchase is not budgeted, the signature of the CFO is **required**.
  - c. The following items **require** the signature of the VP of Operations or their designee.
    - i. Office equipment
    - ii. Office furniture
    - iii. Janitorial items
    - iv. Food
    - v. IT
  - d. Purchasing and signing authority:

i. Site Supervisors	up to \$300
ii. Directors	up to \$2,500
iii. Vice President	up to \$5,000
iv. CFO	up to \$25,000 and unbudgeted items
v. President / CEO	over \$25,000
4. Complete the check request with the accounts, class codes and amounts to be charged to each. The total of all must equal the total of the check request.
5. The check request is the authorization to initiate the payment process.

6. All acquisitions must be made in strict compliance with all grant terms and conditions and PLN's policies and procedures.
7. Check request should be sent to Finance.

## **Purchase Order Procedure**

### **Overview**

Finance, along with Operations, oversees the acquisition of goods and services on behalf of PLN. Their role is one of a consultative nature assisting PLN departments with the procurement of required goods and services while ensuring that all applicable PLN policies and procedures as well as grant terms and conditions governing the acquisition of goods and services are adhered to.

Purchase orders are used for the acquisition of higher dollar value items that generally will not be purchased on a repetitive basis. A purchase order represents a binding agreement with the supplier to provide the goods and services in accordance with the terms and conditions of the purchase order and associated documents.

The purchase order is the advice to Accounts Payable of the terms of purchase, and must show the price and description so that it can be checked with the supplier's invoice, and the cost charged to the correct account(s).

### **When to use a purchase order**

The purchase order is to be originated when the order for the material is placed and not, as is often the case, after the suppliers invoice has been received. A purchase order should be used when ordering supplies, materials, equipment or services for which an invoice requiring payment will be sent to PLN. It is the approved method for ordering that PLN has adopted.

Orders placed without a purchase order do not have the approval or authorization of PLN. Without an authorized purchase order, PLN maintains the right to refuse payment for the order.

### **When not to use a purchase order**

- When a vendor will not accept a purchase order and payment in advance is required (use a check request)
- For reimbursement of expenses such as travel (use a check request)
- Renewal of annual memberships and subscriptions (use a check request)
- When order from Corporate Express (on-line ordering)

**EVERYTHING ELSE SHOULD BE ORDERED USING A PURCHASE ORDER**

## Purchase Order Procedure

8. Submit a completed purchase order to Finance clearly indicating the goods or services to be purchased.
  - a. Date
  - b. Requestor's name and title
  - c. Vendor name and complete address, including telephone number
  - d. MEMO – this is a brief description of the purchase and its purpose(up to 26 characters). The more complete this description the better the analysis of expenditures.
  - e. Complete for each item ordered:
    - i. Quantity
    - ii. Vendor Item #
    - iii. Description
    - iv. Unit Price
  
9. Signatures **required** for processing (purchase orders missing the signatures will be returned to the originator):
  - a. Purchase order must be signed by an authorized PLN staff member
  - b. If the purchase is not budgeted, the signature of the CFO is **required**.
  - c. The following items **require** the signature of the VP of Operations or their designee.
    - i. Office equipment
    - ii. Office furniture
    - iii. Janitorial items
    - iv. Food
    - v. IT
  - d. Purchasing and signing authority:

i. Site Supervisors	up to \$300
ii. Directors	up to \$2,500
iii. Vice President	up to \$5,000
iv. CFO	up to \$25,000 and unbudgeted items
v. President / CEO	over \$25,000
  
10. Complete the purchase order with the accounts, class codes and amounts to be charged to each. The total of all must equal the total of the purchase order.
  
11. Any associated components (e.g. supplier quote, drawings, etc.) must be included with your purchase order.
  
12. The purchase order is the authorization to initiate the procurement process.
  
13. Proposed purchases in excess of PLN's threshold for competitive bid will be subject to a competitive bid process.

14. All acquisitions must be made in strict compliance with all grant terms and conditions and PLN's policies and procedures.

15. Invoices should be sent directly to Finance from the vendor.

## **Credit Card Procedure**

### **Overview**

Finance, along with Operations, oversees the acquisition of goods and services on behalf of PLN. Their role is one of a consultative nature assisting PLN departments with the procurement of required goods and services while ensuring that all applicable PLN policies and procedures as well as grant terms and conditions governing the acquisition of goods and services are adhered to.

Credit cards provided by PLN are to be used for official PLN business only, and are not to be used to support personal or private business activities. Employees must obtain department head approval and the approval of the Vice President/CFO prior to obtaining a PLN credit card.

The CFO will ensure that PLN credit cards are issued only to personnel with a frequent need to expend appropriate sums on activities directly associated with PLN's business. It should be demonstrated that failure to issue such credit cards would hamper PLN's business and/or impose additional expense.

All employees receiving a business credit card will read and sign an agreement listing the conditions for use, including management's right to cancel the card at any time and require its return, and agree to comply with the agreement's provision on penalty of disciplinary action. Annually, PLN will require all cardholders to reread and resign the agreement.

Finance will keep a current list of all personnel issued credit cards and their uses. All questions on the appropriate use of credit cards should be referred to Finance. It is the responsibility of the employee's department to monitor card use and reimbursement.

Each employee assigned a PLN credit card is responsible for the security of the card and shall immediately notify PLN if the credit card is lost or stolen. Any employee who fails to comply with PLN's credit card policy may have his or her credit card privileges suspended or revoked and may be subject to disciplinary action.

An employee issued a credit card shall return the credit card upon the termination of his or her employment or service in the department that made it necessary to need a credit card.

### **When to use a credit card**

- When a vendor will not accept a purchase order or check request and payment in advance is required
- For the purchase of goods or services for the official business of PLN

### **When not to use a credit card**

A credit card should not be used when purchasing supplies, materials, equipment or services for which an invoice requiring payment will be sent to PLN. In these cases a purchase order should be generated when the order for the material or service is placed.

### **Credit Card Procedure**

16. The employee shall submit a completed expense report, signed by their supervisor, to Finance clearly indicating the following
  - a. Company/Vendor Name
  - b. Date of Charge
  - c. Purpose of charge
  - d. Amount of charge
  - e. Account #
  - f. Class #

*Note: One credit card expense report to be completed for each vendor (i.e., one expense report for all Smart & Final charges for the month of October).*

17. Signatures and receipts **required** for processing (expense reports missing the signatures or receipts will be returned to the requestor).
18. Complete the expense report with the accounts, class codes and amounts to be charged to each. The total of all must equal the total of the credit card charges.
19. All acquisitions must be made in strict compliance with all grant terms and conditions and PLN's policies and procedures.

**435 Accrued and Prepaid Expenses**

- A. Expenses that are paid for months extending beyond the current month are booked as prepaid. By using the prepaid accounts, significant expenses are charged to the proper month. At the end of the fiscal year, a more extensive effort is made to charge expenses to the proper month. A detailed analysis is performed to ensure all prepaid expenses and accrued accounts are charged to the proper fiscal year.
- B. State unemployment and worker's compensation insurance need not be accrued on a monthly basis as PLN pays and thus books actual amounts each month.
- C. There is a difference between a prepaid expense and a deposit. Many vendors will label an invoice as a deposit, when in reality it is a prepayment. Deposits are defined by PLN as amounts which will be returned to the company at a particular point in time should we fulfill our obligations. An example of a deposit is a security deposit on the rental of office space.

**500 ACCOUNTS RECEIVABLE/REVENUE**

**505 Accounts Receivable**

As the terms and conditions of various contracts permit, PLN will bill for services provided. . As such, the normal flow of transactions is as follows:

- A. Services are rendered by the staff at PLN.
- B. Billing reports are completed/prepared for the services rendered.
- C. Billing reports are submitted to accounting to book revenue and grants receivable for aging and tracking.
- D. When payment is received, only the amounts received are recorded to offset the grant receivable.
- E. A schedule of aged accounts receivables is prepared and reviewed monthly for collection. Appropriate collection procedures will be initiated.

**510 Revenue Recognition**

Revenue is recognized by PLN in the month in which services are rendered. The following methods are used to accomplish this when certain contracts are involved:

- A. Revenue and anticipated profits under performance-based contracts are accounted for under the percentage-of-completion units-of-delivery method.
- B. Revenue under cost reimbursement-type contracts is recorded as costs are incurred. Applicable estimated fees, if any, are included in revenue in the proportion that incurred costs bear to total estimated costs.

**515 Expense Controls**

- A. Purchasing of goods and or services among departments or programs will be coordinated, when possible, to ensure overall cost savings to the Agency.
- B. The finance department will apply for any tax-credits or exemptions that a 501( c ) 3 may be eligible for (ie. Property tax reduction). Proof of Agency's 501(c ) 3 status and any other tax exemption will be maintained in the finance department.
- C. Periodic review of contracts (for example telephone service) will be undertaken to determine if a more financially beneficial option is available.

**520 Prepayment of Revenue/Contract Advances**

At times, the company receives payment for services to be rendered in a subsequent month. This can be either an early payment or a contract advance. This revenue is deferred and recognized as income in the period in which the related service is delivered.

**525 Overpayment of Revenue**

Payments to PLN in excess of cost and estimated earnings will be treated as a liability.

**530 Accrued Payments to Other Agencies**

Certain contracts are undertaken with other agencies. The portion of the invoicing that applies to other agencies is recorded as a liability. This liability is removed from the general ledger when PLN issues checks to these other agencies. These checks are issued when PLN receives payment from the primary funding source for the contract.

**535 Investment Income**

A. There are three types of investment income in the general ledger:

- 1. Interest Income
- 2. Investment Dividend
- 3. Gains or losses on Securities

**540 Donations**

A donation is a voluntary, non-reciprocal transfer of cash or other assets, or a settlement or cancellation of liabilities. A grant is considered to be a donation in accordance with Statement of Financial Accounting Standard Number 116 (FASB 116).

Donations received, including promises to give, are recognized as revenue in the period in which they are received or committed. PLN will recognize those promises to give in the financial statements only when promises are evidenced in the form of verifiable documentation. Donations in a form other than cash are to be measured at the fair market value of the items received, in conformance with FASB 116.

All donations must have any restrictions documented in the accounting records in order to properly report this income in the financial statements.

Contributed services (e.g., volunteers) shall be recognized as revenue if the services received:

1. Create or enhance non-financial assets, or
2. Require specialized skills; are provided by individuals possessing those skills; and would typically need to be purchased if not provided by donation.

## **600 PAYROLL, PAYROLL TAXES, AND EMPLOYEE BENEFITS**

### **610 Payroll/Human Resources Policies**

Payroll is a function of the Human Resources Department and works to ensure that payments are made to employees based on the overall policies of the company. The PLN Employee handbook was designed as a comprehensive manual of all policies dealing with employees and payments to these employees. As such, you should refer to the PLN Employee handbook for most policies which relate to payroll.

### **620 ADP Processing of Payroll and Payroll Taxes**

ADP has been contracted by PLN to process its payroll and payroll taxes, and to make payroll tax payments to various governmental agencies on behalf of PLN. As such, ADP procedures and policies must be followed when processing payroll.

### **630 Accrual of Unpaid Salaries**

Salaries and wages earned, but unpaid, will be reflected as a liability when entitlement to payment occurs.

### **640 Accrual of Compensated Absence Liability**

- A. Compensated absences arise from employees' absences from employment due to vacation, holiday, etc. When PLN expects to pay an employee for such compensated absences, a liability for the estimated probable future payments must be accrued if all of the following conditions are met:
1. The employee's right to receive compensation for the future absences is attributable to services already performed by the employee.
  2. The employee's right to receive the compensation for the future absences is vested or accumulates.
  3. It is probable that the compensation will be paid.
  4. The amount of compensation can be reasonably estimated.
- B. Compensated absences not to be paid upon employee termination (such as sick time) will be reflected when paid.

### **650 Employee Benefits and Payroll Taxes**

The cost of employee benefits and payroll taxes is allocated to the various cost centers using the best available data. In some cases, this is the percentage of a cost center's payroll expense to the total company's payroll expense.

## **660 Payroll Deductions**

The following statutory deductions are made from all employees' payroll payments according to various laws and employee exemptions:

1. Federal and state income taxes (less any earned income credits)
2. Social Security and Medicare (FICA)
3. State disability insurance

These deductions, along with the company's portion of FICA, are paid each payroll cycle by an electronic funds transfer initiated by ADP (the company that has been contracted to process and make payroll tax payments to various governmental agencies on behalf of PLN).

B. A number of "voluntary" deductions are also made from certain employees' payroll payments according to various instructions received by Payroll:

1. Employees' portion of insurance premiums (i.e., health and dental insurance)
2. Pre-Tax Cafeteria Plan (FSA & Sup. Ins)
3. 401-K plan contributions and loan payments
4. Garnishments
5. Employee donations to PLN
6. Direct Deposit Service Fee

Payments to the 401-K plan are made each payroll cycle by a manual check to Manulife. Garnishments are paid using an accounts payable check and are made based on the due date stated in the court order which established the garnishment.

## **670 Payment Methods**

Payments may be made to employees using the following methods:

- A. PLN payroll check
- B. Direct deposit to employees' bank accounts (electronic payments)

No payments may be made to employees for services rendered using an accounts payable check. Accounts payable checks are to be issued to employees only to reimburse them for expenses which they have incurred for PLN business.

Manual payroll check are used in the following instances

2. when a payroll system check has been voided
3. to pay out monies owed employee upon termination including vacation accrued

**680 General Ledger Reporting**

- A. Currently, ADP allocates payroll costs to various cost centers. The accounting department reviews the ADP labor allocation report for accurateness and uses this report to make the payroll entries into the General Ledger.
- B. Employees are divided into four basic groups:
  - 1. Exempt (Full Time & Part Time) —those employees who are paid a non-changing salary (as long as their regularly scheduled work hours do not change)
  - 2. Non-exempt full-time—those employees who are paid by the hour
  - 3. Non-exempt part-time—those employees who are scheduled to work less than 37.5 hours per week.
  - 4. Temporary employees. Temporary employees are hired for a specific period of time or for a specific task which is not on-going. When the time period is up or the task is complete, the employee leaves the company. This includes only employees who are placed on PLN’s payroll, not employees who are hired through a temporary employment agency (or similar set-up).
- C. Within each employee group identified above, payroll costs are divided into four categories:
  - 1. Gross wages
  - 2. Overtime pay
  - 3. Sick Leave
  - 4. Unused vacation and holiday pay at termination

**700 FIXED ASSETS**

**705 Capitalization of Property and Equipment**

- A. To be classified as a fixed asset, a specific piece of property or equipment must possess three attributes:
  - 1. Tangible in nature
  - 2. A useful life of one year or more
  - 3. A value of \$500 or more per unit
- B. PLN will expense the full acquisition cost of tangible property or equipment below these thresholds in the year of purchase.
- C. The basis of accounting for fixed assets is acquisition cost. All normal expenditures, including installation costs, architect-engineer fees, etc., of readying an asset for use will be capitalized. However, unnecessary expenditures that do not add to the utility of the asset will be charged to expense in the period incurred.

**710 Leases**

Leases which meet the accounting criteria for capital leases in accordance with Statement of Financial Accounting Standard No. 13 are recorded as fixed assets, and the related capital lease obligations (future lease payments, excluding executory costs such as taxes, maintenance and insurance) are included in long-term liabilities for financial reporting purposes. Depreciation and interest is charged to expense annually, while rent payments are treated as payments of long-term debt, accrued interest and executory costs. All other leases are accounted for as operating leases, and rent payments are charged to expense as incurred.

**715 Improvements**

Expenditures for significant improvements of existing properties which meet the organization's criteria for capitalization are capitalized at cost. Maintenance and repairs are expensed as incurred.

**720 Donated Fixed Assets**

Donated assets to be retained by the agency which, at the time of receipt, meet the organization's criteria for capitalization will be capitalized at their estimated or appraised fair market value.

**725 Depreciation**

- A. Depreciation is an operating expense that is calculated and booked at the end of the fiscal year for the use of fixed assets. It is a system of distributing the cost (or other value) of fixed assets over a period of time. Accumulated depreciation expenses reduce the original value of the company's fixed assets which is shown on the balance sheet.
- B. Fixed assets are depreciated over their estimated useful lives using the straight-line method.
- C. PLN currently identifies the following useful lives for the depreciation of its fixed assets:
  - 1. Buildings—50 Years
  - 2. Building Improvements—25 Years
  - 3. Equipment and Furnishings—8 Years
  - 4. Vehicles—8 Years

These are estimated useful lives which are used only for depreciation purposes. The lives established are not intended to measure the effects of wear and tear on an asset.

**730 Property Records**

- A. The Fixed Assets Account Group will be organized as follows:
  - 1. Land
  - 2. Buildings
  - 3. Building Improvements
  - 4. Leasehold Improvements
  - 5. Equipment – office
  - 6. Equipment – program classroom
  - 7. Equipment - Transportation
  - 8. Equipment – Maintenance
  - 9. Construction in Process (CIP)

Note: Equipment includes furnishings.

- B. Qualifying fixed asset costs are recorded to the appropriate fixed asset group above when purchased.
- C. PLN will maintains an individual item record for all real property and each item of equipment meeting the above criteria for fixed assets. These property records will include:
  - 1. A description of the property
  - 2. A serial number or other identification number (ie. PLN tag number)
  - 3. The acquisition date
  - 4. The cost of the property
  - 5. The location
  - 6. Alterations, if any
  - 7. Any ultimate disposition, including the date of disposal and sale price of the property

**735 Fully-Depreciated Assets**

Records of fully-depreciated assets shall be maintained as long as the property is in continuous use.

**740 Disposal of Fixed Assets**

- A. When property is retired, the appropriate asset and accumulated depreciation accounts and asset accountability records shall be adjusted and any profit or loss reflected.
- B. A recognized impairment of a fixed asset will be reflected when circumstances warrant. For disclosure purposes, any recognized impairment loss will be accompanied by a description of the impairment of the asset and the measurement assumptions used in determining the impairment loss.
- C. Except for vehicles, no fixed asset shall be removed from the premises without prior approval from a Program Director, CFO, CPO or the President/CEO.

**745 Government Equipment**

Government contracts may call for fixed assets to be purchased by PLN with government funds while title in these assets is held by the government. Or the government may furnish fixed assets to be utilized in the performance of a contract. In either case, these items will not be recognized as PLN assets. The items that are purchased by PLN will be expensed and charged to the grant. PLN will maintain detailed records of these items while they are in the company's possession. Upon termination of such a contract or when the fixed asset is no longer needed, PLN will request disposition instructions from the government.

**750 Use of Company Assets**

- A. No employee of PLN may use any company property, equipment, material, or supplies for personal use without the prior approval of the Chief Financial Officer or the President/CEO.
- B. Any approved uses of company assets for personal purposes may be reportable to the Internal Revenue Service for tax purposes.

**800 CASH AND INVESTMENT MANAGEMENT**

## 810 Accounts

The following accounts are currently active PLN accounts:

<u>PLN of Institution</u>	<u>Purposes</u>
Wells Fargo Bank	Operating Checking Account nk of California
Wells Fargo Bank	Payroll Checking Account
Wells Fargo Bank	Family Preservation account
Bank of America	City Account (NAP)
Wells Fargo Bank	Cafeteria Account
Wells Fargo Bank	Endowment Account
Morgan Stanley	Endowment Fund
Broadway Federal	Charter School Account
Merrill Lynch	Money Market Account

## 820 Cash Management

- A. To the maximum extent possible, the company's funds will be maintained in interest bearing accounts.
- B. Only cash necessary to meet anticipated day-to-day petty cash outlays will be kept available.
- C. PLN will maintain a financial forecasting system to forecast its cash flows.
- D. A schedule of aged accounts receivables and a listing of all unbilled items are reviewed each month to ensure that appropriate actions are being taken to maximize PLN's cash flow.
- E. Monthly, bank reconciliations are prepared by the Accounting Supervisor and reviewed by the Director of Finance. Randomly, the CFO will review these reconciliations.

## 830 Operating and Reserve Investment Management

Any excess cash not required to be used on a current basis will be invested in money market investments which are readily convertible to cash. Other investments must be approved by the Board of Directors. Investments should be stated at the lower of cost or market value.

## 840 Endowment Investment Management

- A. The endowment account consists of:
  1. Assets donated with stipulations that they be invested to provide a permanent source of income.
  2. Additions to the endowment account directed by the CEO and CFO.
  3. Increases in the value of the above two categories due to interest, dividends, and market value changes for securities.
- B. Specific investment policy guidelines are issued by the Finance Committee of the Board of Directors.

# ROBERT F. KARCHER

## PERSONAL MISSION STATEMENT

I am dedicated and driven by a passion to serve lesser-resourced communities with the goal of seeing targeted and sustainable transformations take place. This will be accomplished by committing myself to outward-focused services that meet needs where they persist, while addressing pervasive levels of social injustice. I remain dedicated to spiritual growth, lifelong learning, integrity, and serving alongside others to achieve common goals.

## EMPLOYMENT EXPERIENCE & HIGHLIGHTS

Experience at all levels	Non-profit	For-profit
Strategic planning	Operations management	Logistics / Distribution
Property management	Information technologies	Emergency Response/Safety
HIPAA compliance	Food services	Facilities services

**PARA LOS NINOS**, Los Angeles, CA

**2007 – Present**

Vice President, Strategic Planning & Operations (2007 – present)

In close collaboration with the COO & CEO, provided operational structure and direction for the department while enabling successful collaboration across divisions. Responsible for facilitating a project team to develop a comprehensive 5-year strategic plan for the organization along with corresponding operational plans and budget projections.

- Oversaw operations during period of rapid growth. Revenues increased 55% over three years through successful new grant requests and new program areas were launched. Employee base grew from 250 to 400 over this period.
- Led and oversaw creation of technology infrastructure overhaul to bring organization up to industry and regulatory standards, including HIPAA compliance.
- Partnered on planning for organizational efforts to transition finance and human resource systems from outdated, paper-driven processes to effective and efficient e-systems. Projects will ROI in less than two years through cost and labor reductions while providing full accountability and transparency.
- Led property management strategic plan. Results included increasing property utilization and effective programs space while eliminating properties prone to risks and non-compliance/accessibility issues. Project included major renovations and ground-up developments for new administrative and program spaces to include elementary, middle, and pre-schools.

**LOS ANGELES TIMES / TRIBUNE COMPANY****1983 – 2007****Hoy Publications, Los Angeles, CA**Chief Operating Officer (2004 – 2007)

Responsible for formulating and implementing business plans and budgets to support product re-branding and launch to include major strategic and tactical shifts from the current business model. Developed and recommended to the CEO annual operating budgets. Selected and commissioned transition teams and developed macro- and micro-level plans. Second product line launched based on success of first product. All financial and operational metrics improved considerably.

- Year over year cash flow losses reduced by 100% on solid revenue growth of 37% and expense reductions of 29% in first year alone. Year two saw cash flow performance of 68%
- Identified and implemented over \$1.0M in annualized process improvements
- All audits (internal and external) consistently at top of company and industry benchmarks
- Ensured full-compliance with laws and regulations of all government entities and membership organizations through development of full-transparency reporting and audit systems, in addition to adherence to commonly accepted business practices and professional ethics
- Key measure of audience growth increased 18%

**La Opinión, Los Angeles, CA**Chief Operating Officer (2002 – 2004)

Responsible for daily operations at the nation's largest Spanish-language daily newspaper. Led the organizational development and evolution of appropriate infrastructure and business processes to achieve strategic objectives through optimal planning, collaboration, and execution across the organizational system.

- \$3.6M in capital investments throughout refocused the organization on sales opportunities and growth initiatives, while increasing production capacity and lowering costs significantly
  - Sales Services enhanced quality while increasing productivity 25%
  - Investments in Technology infrastructure, allowed for 30% reduction in IT staffing
  - \$2.8M investment in production facilities improved quality and overall capacity 25%
- Realized \$1.2M in expense reductions through process reengineering and accountability
- Turned the organization from two years of losses to double-digit EBITDA margins
- Distribution network transition allowed sales to refocus on sales rather than logistics

Director, Circulation (2000 – 2002)

Responsible for all consumer-related activities including planning, acquisition/sales, distribution, and service. Successfully oversaw \$10M revenues, 100 employees, and 300 contractors.

- Increased sales 30% and sales efficiency 10% over three years after ten years of flat growth
- Organizational improvements resulted in 39% improvement in revenues employee benchmark

**LOS ANGELES TIMES / TRIBUNE COMPANY** (continued)

**1983 – 2007**

**Los Angeles Times**, Los Angeles, CA

Director, Circulation Strategic Partnerships (1998 – 2000)

Spearheaded this new area created to model and execute strategic partnerships to enhance visibility, lower acquisition costs, increase sales, improve customer retention, and improve penetration in ethnic markets.

- Negotiated and launched sales and distribution partnerships with local ethnic media outlets
- Pioneered industry-first concepts in consumer acquisition efforts with local partners, including SCE, SCG, AYSO, and GTE, improving customer retention ratings by 10 points
- Integrated distribution efforts, resulting in \$500K annual savings and 20% sales increases on specific product lines

Manager, Circulation Planning and Operations (1995 – 1998)

Operations planning lead for circulation area, representing \$150M revenues, 3,500 employees, 4,000 contractors, and deliveries to over 900,000 locations every day

- Improved advertiser satisfaction scores 20% by streamlining major processes
- Consolidated distributors in local markets and transitioned from employee to distributor model in regional markets, reducing expenses and delivering industry-leading service

Management Positions, National / Regional / Local Sales and Distribution (1983 – 1995)

Managed sales and distribution operations with increasing levels and areas of responsibility, exceeding expected results every year and in all areas

**EDUCATION & TRAINING**

**B.S. Organizational Leadership**

Biola University  
La Mirada, CA

**Licensed Realtor®**

State of California

**Graduate, Leadership Los Angeles**

Southern California Leadership Network  
Los Angeles Area Chamber of Commerce

**Planning & Project Management**

International Facility Management Association

**COMMUNITY INVOLVEMENT**

- Campaign Leader, United Way
- Board Member, LA Ketchum YMCA
- Volunteer, American Red Cross
- Board Member, Homeowners Assoc
- *Alpha* Leadership, Vineyard Fellowship
- Tutor, *Reading by 9*, Skid Row, LA, CA
- Volunteer, Whittier Area Comm. Church
- Director, Homeless Fellowship

**ELENA STERN**  
**Vice President**  
**Para Los Niños**

**PROFESSIONAL EXPERIENCE**

VICE PRESIDENT, COMMUNICATIONS AND EXTERNAL AFFAIRS ~ PARA LOS NIÑOS (April 2005 – Present)

As a member of the Executive Team, oversee the Communications and External Affairs Department. Managing a staff of four, responsible for developing and enhancing relationships for the organization with government and elected officials at the local, state and federal levels, as well as cultivating partnerships with other community organizations, corporations and civic associations. Oversee the promotion of the organization through strategic and targeted outreach efforts via traditional and emerging marketing tools and techniques, including media, publications and special events.

DIRECTOR, PUBLIC AFFAIRS ~ BURSON-MARSTELLER (2001–2005)

Managed statewide media outreach and public education efforts for a variety of national clients and generate business opportunities throughout Southern California. Clients included a healthcare foundation, global biotech/pharmaceutical company, significant business association, national entertainment industry association, and several prominent developers. Also served as Chair of the firm's West Coast Hispanic Practice.

COMMUNICATIONS DIRECTOR ~ VILLARAIGOSA FOR MAYOR OF LOS ANGELES (2001)

Worked with senior staff and consultants to develop campaign messages. Crafted earned media strategy. Served as primary contact with all media, ranging from international to local journalists. Developed and wrote speeches, coordinated all media events and interviews, and oversaw surrogate media and third party response programs.

COMMUNICATIONS DIRECTOR ~ CALIFORNIA STATE ASSEMBLY SPEAKER (1998-2001)

Directed Speaker Antonio Villaraigosa's statewide media operation. Organized events and interviews, wrote speeches, press releases and articles, and responded to media inquiries for the Speaker. Coordinated media for daily Legislative Sessions as well as formal ceremonies in the Assembly Chambers, including those of visiting dignitaries. Arranged national media for two annual Delegations to Washington, D.C. Oversaw production of daily clipping, bill alerts and other publications for the Democratic Caucus.

DIRECTOR OF COMMUNICATIONS ~ CHECCHI FOR GOVERNOR (1997--1998)

Developed and implemented short and long-term campaign communications strategy. Served as campaign spokesperson, wrote speeches, arranged interviews, press conferences, and media events. Oversaw production of radio actualities and outreach to community and college press, as well as national and statewide political media. Assisted in coordination of third party media efforts.

#### PRESS SECRETARY ~ CALIFORNIA ASSEMBLY DEMOCRATIC CAUCUS (1996)

Developed and directed media outreach strategy for Assembly Democratic Leader and Members of Assembly Democratic Caucus. Managed Press Office, and production of bill alerts, press release, talking points, op-eds, editorial pitch letters and media packets. Arranged press conferences concerning timely and controversial legislation and policy.

#### DIRECTOR OF COMMUNITY AND MEDIA RELATIONS ~ LOS ANGELES POLICE COMMISSION (1995)

Primary contact with media regarding issues under jurisdiction of Board of Police Commissioners. Developed and implemented community relations program to assist Commission in enhancing communication with the public. Wrote Commissioner's speeches, public statements, and press releases. Served as liaison with LAPD Press Office.

#### DIRECTOR OF COMMUNICATIONS ~ GARAMENDI FOR GOVERNOR (1994)

Ran statewide media operations and served as campaign spokesperson. Developed and advised candidate on press strategy, staged news conference, and wrote press releases, talking points and speeches. Coordinated with national, local, Spanish language and political reporters covering the campaign.

#### PRESS SECRETARY ~ CALIFORNIA DEPARTMENT OF INSURANCE (1991-1994)

Spokesperson for first elected Insurance Commissioner. Directed news media and public relations efforts. Responsible for development and implementation of long-term public relations to further regulatory and consumer-oriented goals of Department. Managed Press Office, production of reports, publications, press releases and speeches.

### **EDUCATION**

University of Southern California, Masters Public Administration, December 1993

University of Southern California, Bachelors of Science, Public Administration, May 1982

University of Granada, Spain, 1984-1985

### **CURRENT CIVIC INVOLVEMENT**

- Member, Los Angeles Area Chamber of Commerce
- Member, Central City Association of Los Angeles
- Assembly Speaker appointee, California Summer and Intersession Enrichment Task Force

## Objective

To obtain a position as an Elementary School Teacher in an educational environment where cultivating critical thinking and problem solving take place and nurtured with values of social justice.

## Professional Profile

- Providing an environment that allows students to become active participants in their learning
- Dedicated to enthusiastic and innovative teaching as a means of creating and nurturing a lifelong love of learning in children
- Employing a variety of teaching methods designed to capture students' interest and maximize individual learning.
- Identifying children's individual and collective learning needs and planning, preparing and delivering a differentiated instruction to meet those needs
- Facilitate students as they move from hands-on work to abstract thinking by solving real-world problems.
- A genuine interest in children and respect for their individuality
- Experienced in teaching a Bilingual Curriculum
- Fluent in Spanish

## Professional Experience

### Dual Literacy Language Team

- Collaborated on the development of a Scope and Sequence for Dual Literacy, based on *Standards Side by Side* from SDCOE

Contributed to the writing of: *Formative Assessment for Literacy Grades K-6: Building Reading and Academic Language Skills Across the Curriculum*; Written by Alison L. Bailey and Margaret Heritage

- Collaborated with Dr. Margaret Heritage, Assistant Director for Professional Development at the National Center for Research on Evaluation, Standards, and Student Testing at UCLA
- Collaborated with Dr. Alison L. Bailey, Associate Professor in the Psychological Studies in Education Program of the Department of Education, UCLA and associate researcher for the National Center for Research on Evaluation, Standards, and Student Testing

The STEM: A National Conference in California on Arts Assessment, Fall 2008

- Collaborated on the presentation of: *The Integration of Formative Assessment in the Visual Arts*

Presenter for the Montana Comprehensive Assessment System Online Course on Formative Assessment, Fall 2009

- Presented on *Differentiating Instruction from Assessment Information*

Presenter at the California Art Education Association State Conference: All Roads Lead to Art, Fall 2009

- Collaboratively presented with Dr. Margaret Heritage on *Assessment Practices that Provide Direction to Learning Assessment With and For Students*

## Professional Development

Teachers for Social Justice Conference, San Francisco, CA. 2007

- Learned how to create learning experiences within the classroom that provide opportunities for self-transformation, leadership, and community building in order to affect meaningful change in the classroom, school, community and society.

Yoga Education Tools for Teachers, 2006

- Created yoga-based exercises and activities that enhance mind-body health, learning, responsible behavior and academic achievement.
- Created lessons that give students fun ways to move, stretch, unwind and center themselves.
- Learned yoga techniques that support fitness, learning readiness and nutrition awareness.

The Teacher's College Reading Project, Columbia University,

2006

- Learned state of the art methods to teach reading
- Learned vibrant, rigorous models of best practices in the teaching of reading
- Learned strategies to implement during Guided Reading
- Learned how to create classroom structures that support rigor and collaboration
- Attended small workshops on how formative assessments can inform small group and whole class instruction

The Teacher's College Writing Project, Columbia University, 2006

- Learned different strategies to meet the needs of struggling students and English Language Learners
- Learned how to incorporate mentor text to support students as writers
- Learned the architecture of effective writing minilessons
- Learned how to scaffold student thinking to develop more thoughtful writing.
- Attended small workshops on how to assess, scaffold, and support students during independent, small group, and whole class instruction

Critical Thinking Institute, UCLA, 2006

- Learned how to use technology to enhance student productivity and promote creativity
- Created Lessons that foster critical thinking and communication among students
- Created lessons that encouraged students to become part of a learning/working community by fostering collaboration
- Created a unit of study that addresses standards and basic skills utilizing authentic learning experiences

Inner-City Arts, Creativity in the Classroom Institute, 2005

- Learned strategies to incorporate the visual and performing arts into the classroom setting in a fun and engaging way
- Created lessons that exemplified a deep understanding of the value and potential of this approach to instruction
- Created standards based lessons that integrate the arts into language arts, history/social studies, science, and math

Art Center College of Design Summer Institute for Teachers,  
Design Based Learning, Pasadena, California 2005

- Attended courses in creativity, innovation, and visual literacy
- Learned techniques that help to nurture creativity to help children become designers of their own world

- Learned to design learning experiences that develop creative ability and promote teamwork to building academic skills and inspire career goals

Teachers for Social Justice Conference, San Francisco, CA, 2007

- Learned how to create learning experiences within the classroom that provide opportunities for self-transformation, leadership, and community building in order to affect meaningful change in the classroom, school, community and society.

### **Professional Development at Para Los Niños Charter Elementary**

- Inquiry Based Learning
- Academic Language Development for English Language Learners
- Reader's Workshop by Columbia University Teachers College Reading & Writing Project Staff Developer
- Writer's Workshop by Columbia University Teachers College Reading & Writing Project Staff Developer
- Words Their Way Phonics and Word Study Training
- Curriculum Development Experience based on student inquiry
- Science Curriculum Development based on Inquiry Approach
- Social Studies Curriculum Development based on Inquiry Approach
- Safe School: "Cool Tools"- Social Skills Development based on community values.
- Creating a Learning Environment
- Response to Intervention
- Special Education Training

### **Education & Certifications**

California Clear Multiple Subject Teaching Credential, 2008

Master of Arts in Education, 2005  
Emphasis on Curriculum and Instruction  
University of Phoenix Pasadena, CA

Bachelor of Art in Mexican American Studies, 2003  
Emphasis on a Multiple Subject Credential  
California State University Los Angeles, CA

BCLAD, 2006   RICA, 2005   CSET, 2005   CBEST, 2004

**Employment**

- 9/04-present      Bilingual Teacher (grades taught: 2, 3 and 4)  
Para Los Niños Charter Elementary School  
1617 E. 7th Street, Los Angeles, CA 90021  
(323) 239-6605  
Norma Silva, Principal
- 9/03-6/04        Teacher Assistant  
Albion Street Elementary School (LAUSD)  
322 South Ave. 18, Los Angeles, CA 90032
- 9/01-6/04        Teacher Assistant and Tutor  
Abraham Lincoln High School (LAUSD)  
3501 North Broadway, Los Angeles, CA 90031
- 9/99-6/01        GATE Program Coordinator Assistant  
Abraham Lincoln High School (LAUSD)  
3501 North Broadway, Los Angeles, CA 90031

**Other Skills**

- Microsoft Word, PowerPoint, Internet and Excel
- Implement technological approaches to subject material.  
Research educational resources on the Internet.
- Spanish Translator

# Gisselle Acevedo

500 Lucas Avenue, Los Angeles CA 90017

TEL: (213) 250-4800

E-MAIL: gacevedo@paralososninos.org

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## EXECUTIVE MANAGEMENT

URBAN EDUCATION REFORM • PHILANTHROPY • STRATEGIC PLANNING

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### CORE COMPETENCIES

- Visionary Leadership in Education
  - P&L Management
  - Operations Management
  - Change Management
  - Strategic Business Planning
  - Corporate Communications
  - Expert in Emerging Markets
  - High Energy Leader
  - Media Expertise
  - Effective Delegation
  - Accomplished Spokesperson
  - Bilingual in English & Spanish
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## EDUCATION

**Juris Doctorate** - Loyola Law School, Loyola Marymount University, Los Angeles, CA 1987

**Master of Arts (Cum Laude) Education** – Early Childhood, Special Education Credentials, California State University, Los Angeles, CA 1984

**Bachelor of Arts (Cum Laude) Spanish and Education** - Immaculate Heart College, Los Angeles, CA 1979

## PROFESSIONAL EXPERIENCE

**PARA LOS NIÑOS** – Los Angeles, CA  
**President & Chief Executive Officer**

**June 2006 to present**

Manages over 400 professional and support staff, and an annual operating budget in 2009 in excess of \$27 million for a non-profit urban education and social services agency. Provides overall leadership for the operations of Para Los Niños, including human resources, marketing, financial management, program development, facilities, capital, development, and strategic direction. Ensures continuous improvement in the quality of services and agency stability through development and implementation of accreditation standards, systems and procedures. Directs leadership in the areas of government, public, foundation and donor relations, and acts as lead spokesperson for Para Los Niños

**HOY (Tribune Company subsidiary)** - Los Angeles, California  
**President and General Manager**

**2004 to 2006**

Responsibility for overall operations of the Los Angeles edition of Hoy, a Spanish language newspaper subsidiary of Tribune Company delivered to an average of 100,000 homes in Los Angeles with net profit of \$8 million. Oversaw production, editorial, circulation, distribution, and marketing. Managed and oversaw bottom-line factors, including company vision, long-range strategic planning, major sales decisions and content.

**LOS ANGELES TIMES** - Los Angeles, California  
**Vice President, Public Affairs and  
President, the Los Angeles Times Foundation**

**2001 to 2004**

Division head responsible for design and implementation of corporate level strategy for all public affairs and philanthropic activities managing a 22 person department with a division budget of \$3 million and a philanthropy budget of over \$8 million. Served as strategic advisor to publisher of the Los Angeles Times for all external public affairs issues and for business units as necessary. Managed Reading by 9 Community Outreach,

volunteer reading program and publication content. Developed high-profile, high-impact corporate philanthropy program including fundraising, grant making and program development.

**AT&T BROADBAND (Western Region) - Los Angeles, California** **1997 to 2001**  
**Executive Director, Corporate Communications and Public Affairs**

Division head responsible for the development of internal/external communication and public relations strategies for the Western Region offices of AT&T Broadband, managing an annual division budget of \$5 million. Responsible for relationships with national, trade and local media, working closely with local, state and national government officials, regulatory agencies, lobbyists, and business groups.

**MTA - Los Angeles, California** **1996 to 1997**  
**Director, Government Relations and Public Affairs**

Division head responsible for planning, directing and coordinating all governmental relations and public affairs activities designed to solicit, support and promote the Metropolitan Transportation Authority (MTA) during its construction phase in the Los Angeles region, managing a \$9 million budget. Managed local, state and federal lobbyists. Designed public affairs strategies and educational programs to align community concerns with MTA's goals and objectives. Developed and implemented all emergency and crisis communication plans.

**MEDPARTNERS/MULLIKIN - Los Angeles, California** **1995 to 1996**  
**Director, Communications and Public Relations**

Division head responsible for the strategic planning and management of all public relations, internal and external communications, marketing and government relations for the Western Region Operations of a 15 million member HMO organization. Supervised a public relations/communications professional staff and managed a \$2 million annual division budget. Responsible for all corporate employee communications, corporate contributions, and development of media strategies and relationships with local, state and national media.

**THE COALITION FOR A NON-VIOLENT CITY - Pasadena, California** **1994 to 1995**  
**Executive Director**

Provided overall leadership for the day-to-day activities of the Coalition with an operations budget of approximately \$1 million. Reported to the Board of Directors to implement the mission and vision of the Coalition. Worked with the Board to develop the strategic planning process and was responsible for all fundraising and grant development. Responsible for finance and operations plans and recruiting new board members in partnership with the Board of Directors. Served as spokesperson for this highly visible organization, with responsibility for government relations, public relations and media. Worked with high-end donors to serve children at risk. Developed gang prevention and anti-violence programs with an emphasis on middle age school children. Collaborated with churches, City of Pasadena, public housing and the Pasadena School District. Served as media spokesperson.

**PROTECTION AND ADVOCACY - Glendale, California** **1991 to 1995**  
**Staff Attorney/ Advocate/ Legislative Analyst**

Provided consultation and technical assistance to eligible clients with developmental disabilities and clients identified as mentally ill. Developed and implemented case strategies, negotiation, conflict resolution and mediation. Developed and analyzed legislation. Designed and facilitated legal and self advocacy workshops for members and parents of the disabled community. Responsible for community relations, local and state government relations, community outreach and media. Served low income, Spanish speaking clients and their families in South and East Los Angeles.

**EAST LOS ANGELES REGIONAL CENTER** – East Los Angeles, California  
**Client's Rights Advocate**

**1989 to 1991**

Provided consultation, technical assistance and representation to clients with developmental disabilities (cerebral palsy, mental retardation, autism). Developed and implemented case strategies, negotiation and mediation. Worked with school districts, administrative state hearings, and other governmental agencies. Responsible for client and parent trainings. Developed grants. Served Spanish speaking clients and their families in East Los Angeles and surrounding areas. Responsible for legalizing over 1500 Regional Center clients through the Immigration and Reform Act of 1989. Won 95% of all state hearings. Obtained first ever AIDS Grant from the state to work with disabled community on AIDS Prevention. Worked with Board of Directors. Served as media spokesperson.

**CENTRO DE NIÑOS Y PADRES** – East Los Angeles, California  
**Executive Director**

**1981 to 1984**

Provided overall leadership for the daily activities of Centro de Niños y Padres, a state funded early childhood, special education center for children from birth to three years old, housed at California State University, Los Angeles. Served as master teacher overseeing teachers in training. Developed and implemented case strategies in collaboration with the regional centers, managed complex cases working with parents, social workers, courts and other parties as necessary.

**LOS ANGELES UNIFIED SCHOOL DISTRICT** – Los Angeles, California  
**Bilingual Teacher**

**1979 to 1981**

Classroom teacher for kindergarten, second, third, fourth and fifth grades. Third grade classroom highlighted as "Best in Class" by Channel 2. Developed first advocacy and ESL class for parents.

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**BOARDS, AWARDS AND COMMENDATIONS (PARTIAL LISTING)**

**BOARDS**

Health Net, Board of Directors, 2000 to present  
Farmers Insurance, Board of Governors, 2001 to present  
First Fed Bank, Board of Directors 2007 to 2009  
John F. Kennedy School of Government, Women's Leadership  
Loyola Marymount University, Regent, 2004 to present  
Crystal Stairs, Board of Directors, 2000 to 2006  
Los Angeles Library Foundation, 2002 to 2006  
PUENTE Learning Center, Board of Directors, 2005 to 2006  
Challenger Boys and Girls Club, 1999-2004  
President Clinton, President's Commission on Mental Retardation, Appointee, 1994-1996

**Awards**

Southern California Grant Makers Non-Profit Innovation Award 2009  
National Association of Women Business Owners – Los Angeles, Inspiration Award 2008  
Hispanic Public Relations Society 2006  
Los Angeles County Commission on Women, Woman of the Year 2005  
Latino Peace Officers Association, Woman of the Year 2005  
Northwestern University, McCormick Fellowship Recipient 2003-04  
Mexican American Opportunity Foundation, Woman of the Year 2003  
White Memorial Hospital, Woman of the Year 2002  
California State University, Distinguished Alumni of the Year 2001  
Los Angeles County Commission on Human Relations, Volunteer of the Year Award 1997

# Judy Perlmutter

350 S. Figueroa Street  
Suite 100  
Los Angeles, CA 90071  
(213) 572-0308  
jperlmutter@paralososninos.org

## EDUCATION

1977 **B.A. University of California, Berkeley**  
1978 **M.A. Stanford University**

## EXPERIENCE

2008 – Present **Para Los Niños Charter Middle School**  
Principal

2007 – 2008 **Corinne A. Seeds University Elementary School, UCLA**  
Assistant Principal for the laboratory school of the UCLA Graduate School of Education  
Principal of Seeds UES Summer School

2005 – 2008 **UCLA Graduate School of Education**  
Instructor for Teacher Education Program  
Literacy and Social Studies Methods Courses

2001- 2007 **Corinne A. Seeds University Elementary School, UCLA**  
Demonstration Teacher for the laboratory school of the UCLA Graduate School of Education  
6th Grade Social Studies, Language Arts, Visual Arts

2002- Currently **Creating a Thinking Curriculum Institute, Seeds University Elementary School, UCLA**  
Outreach presenter and coach for project-based learning and information literacy program

1999-2000 **Los Angeles Coalition of Essential Schools, Learning Community Partners**  
School Coach for LAUSD schools renewing LEARN site action plans

1998-1999 **California Middle School Demonstration Project**  
Literacy Coach for three Southern California middle schools

1982 - 1986 and  
1995 - 1998 **Holmes Humanities Magnet School (LAUSD) Northridge**  
English Teacher, Grades 6 - 8  
Mentor Teacher (LAUSD) 1985  
Literacy Grant Coordinator 1996  
School Improvement Coordinator 1997

1981 **Loyola Marymount University, Los Angeles**

English Instructor, Literature and Composition

1980

**St. Edwards University**, Austin, Texas  
English Instructor, Literature and Composition

OTHER

2007

**NAEA Annual Conference, New York, NY**  
**NCTE Annual Conference, New York, NY**  
Presented teacher research on developing critical thinking skills through extended arts projects

2006 and 2007

**California Reading Association Annual Conference**  
Presented workshop on deepening comprehension through conversation

2004

**AERA Annual Conference, San Diego, CA**  
Presented classroom research: "Digging up our history, telling our stories: Teacher-research on the learning of archaeological concepts through a photographic 'tel'"

2003 – 2009

**UCLA Fowler Museum of Cultural History**  
Member of museum educational advisory committee

2002

**UCLA Institute on Primary Resources**  
Designed classroom project using primary resources to teach social studies

2001

**UCLA Cotsen Institute for Archaeology, UCLA**  
Completed Summer Institute of Archaeology for Educators

## **KATHERYN STEWARD**

500 Lucas Avenue, Los Angeles CA 90017  
ksteward@paralosninos.org

### **Controller • Financial Manager**

Extensively experienced and goal-oriented Controller and Finance Manager with a demonstrated track record of leading the preparation analysis of financial reports to summarize and forecast financial position. Proven expertise in driving efficiency and productivity through evaluation of non-profit financial management systems and implementation of process improvements. Talented leader directing highly skilled financial management teams to support achievement of overall corporate goals and objectives. *Core competencies include:*

- Accounting Management
- Non-Profit Analysis
- Forecasting
- Cash Management
- Budgeting
- Cost Reductions
- Technology Integration
- Regulatory Compliance
- Efficiency Improvements

### **CAREER EXPERIENCE**

PARA LOS NINOS, Los Angeles, CA

2008 - present

#### **Vice President & Chief Financial Officer**

Under the direct supervision of the President and CEO, responsible for directing the organization's financial planning and accounting practices as well as its relationship with lending institutions and the financial community by overseeing and directing treasury, budgeting, audit, tax, accounting, purchasing, real estate, long range forecasting, and insurance activities for the organization. Duties include appraising the organization's financial position and issuing periodic reports on organization's financial stability, liquidity and growth, as well as being responsible for the preparation of the overall agency's budget and the establishment of program budgets. Also responsible for the preparation and issuance of the organization's annual report, evaluating and recommending business partnering opportunities, as well as analyzes, consolidates, and directs all cost accounting procedures together with other statistical and routine reports.

#### **Director of Finance & Contract Compliance**

2006 - 2008

Under the supervision of the CFO, performed a variety of financial, contractual and general business tasks to assist in the management of all business aspects of the agency and all issues relating to the government. Responsible for the oversight of the finance and accounting department in the absence of the CFO. Monitored programs to ensure compliance both fiscally and programmatically to the contracts, participated in the RFP process ensuring the agency's ability to meet financial and programmatic proposals as well as coordinated all program audits, assist grantor's auditors in conducting program audits and follow up on all audit findings.

CAREER EXPERIENCE CONTINUED

CENTER FOR COMMUNITY & FAMILY SERVICES, Inc, Pasadena, CA. 2002 – 2005

**Finance Director**

Responsible for supervising the overall financial operations of the Agency, including oversight of the budgets, financial reporting, policies and procedures that provide effective controls and satisfy the informational requirements of the Board of Directors, Executive Director, line and staff management, independent auditors, and government agencies. Integrated and coordinated fiscal control functions and systems to achieve maximum operating efficiency, which led to the discovery of \$250,000 of Government Contract funds that were reallocated to endangered programs. Directly responsible for the relationship between the Agency and the fiscal program officers of State and Federal entities.

- Represent the Agency in negotiations with its banks, Government, and other funding sources.
- Assures fiscal compliance of all terms and conditions for all contract funding.
- Analyze the risk and financial feasibility of new programs.

YWCA of Glendale, Glendale, CA 2001 - 2002

Directed financial operations for the organization in areas of financial reporting, accounting, budget control forecasts, and cash management. Led the Accounting Department, reviewed and approved all ledgers and journals, monthly statements, and appropriate account reconciliations. Adhering to contract requirements, organization bylaws, and standards of accountability for charitable non-profit organizations, and exhibiting my expertise in budget analysis, I maximized the Agency's reimbursements on each contract. Reviewed contract agreements, assisted outside audits, and supervised the filing of routine reports.

HAVEN HILLS, Inc, Canoga Park, CA. 2000 - 2001

**Controller**

Under the supervision of the Executive Director, served as principal financial officer in the performance of all accounting functions and systems analysis in connection with the development, evaluation and review of contracts and budgets. Developed and maintained fiscal controls, policies and procedures especially for state, country, and city funded programs, and related audits. Supervised accounting activities. Prepared financial forecasts and cash flow projections. Maintained ongoing relationships with banks, financial institutions, government and other funding agencies and all vendors.

ACE-USA/Kelly Services, Chatsworth, CA. 1995 - 2000

**Bill Payer**

Worker's Compensation invoice payment administrator. (Part-time)

STEWART OFFICE SERVICES, Sylmar, CA. 1993 - 2000

**Self Employed**

Provided database management, desktop publishing, and bookkeeping services. Clients included political candidates, insurance adjusters, churches professional organizations, chiropractors, mortuaries and individuals

**CAREER EXPERIENCE CONTINUED**

<b>BLUE CROSS OF CALIFORNIA, Woodland Hills, CA.</b> <b>Dental Operation &amp; Special Projects Manager</b>	1987 - 1993
<b>DOW CHEMICAL, USA, Torrance, CA.</b> <b>Cost Accountant</b>	1985 - 1986
<b>SMITH/KLINE BIO_SCIENCE LABORATORIES, Van Nuys, CA.</b> <b>General Accounting Manager</b>	1978 - 1985

**EDUCATION**

**Bachelor of Science, Accounting & Finance (1978)**  
UNIVERSITY OF MARYLAND – College Park MD.

**VOLUNTEER EXPERIENCE**

Financial Secretary, Los Angeles Chapter Tuskegee Airman, Inc.; Cleveland High School Booster Club Coordinator; Officer, National Council of Negro Women, San Fernando Valley Section; Member of LEARN Council, Robert Frost Middle School Officer, North Valley Golden Bears Athletic Club.

## LISA HIRSCH MARIN, MSW, LCSW, LCS 22446

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### **EDUCATION:**

Licensed Clinical Social Worker, State of California #LCS 22446, 2005

Field Instructor 1998 – Present, USC, Cal State LA, UCLA, CSLB Schools of Social Work.  
Responsible for supervising and mentoring MSW interns and providing clinical supervision for LCSW Associates attaining internship hours.

Part-time faculty, California State University, Los Angeles, School of Social Work, 5151 State University Drive, Los Angeles, CA 90032. Courses taught: Social Work Practice in Minority Communities; Advanced Child Welfare 2006 to 2008

University of California, Los Angeles

Masters of Social Welfare with Certificate in Public Child Welfare, June 1995  
Thesis: Assessing the Success of the Family Preservation Program, DCFS

California State University, Northridge

Bachelors of Arts and Science, December, 1991

Majors: Child Development and Psychology: Child Mental Health and Parent Development  
Senior Thesis: Post-Traumatic Stress Syndrome and Children of War

### **SOCIAL WORK EXPERIENCE:**

**Director, Family Services Division, Para Los Niños, Los Angeles, California**

June 2007 to Present

- Manages all administrative, programmatic and financial aspects for 9 programs and 3500 families a year, funded through 13 County, City, First 5 contracts and 19 sub-contracts. Annual operating budget is \$5,600,000 with over 40 employees.
- Responsible for providing leadership, direction, support and supervision to ensure contractual and fiscal compliance, excellence and best practices, as well as internal strategic growth planning, implementation and communication.
- Develops and promotes a culturally competent, supportive and respectful environment in which to serve children and their families with culturally appropriate services and activities to promote healthy families.
- Promotes parent and community involvement to develop and implement strategies to ensure programs are addressing community needs.
- Assists the VP/COO and the Development Department in public relations and fund raising activities, including actively seeking public and private grants and active participation in proposal preparation.
- Maintains and oversees the Division's accreditation and quality improvement process to ensure that all program operations and coordination with other Divisions have well defined and established written policies and procedures, goals, objectives and measurable outcomes.
- Advises staff on special projects related to promotion of programs, annual goals, agency-wide sustainability and strategic planning reflective of agency vision, goals and curriculum development.
- Designs and delivers subject-specific training modules to staff and clients, conference presentations, speaking engagements, including specialized and trans-disciplinary subject matter.
- Collaborates with community organizations to form and maintain productive partnerships, collect and disseminate information, and arranges ancillary training and services that promotes collaboration within and across agencies. .

- Oversees all personnel related matters including recruitment and hiring, professional development and discipline and termination of all family service staff.
- Collaborates with the Contracts and QA Divisions to implement assessment and evaluation tools to be utilized by family service programs for planning and evaluation.

**Clinical Coordinator, Family Services Division, Para Los Niños, Los Angeles, California**

Dec 2006 to May 2007

- Developed and supervised staff activities, professional development, training and infrastructure.
- Responsible for providing ongoing clinical supervision to 12 In-Home Outreach Counselors from 5 community agencies assigned to the Partnership for Families program.
- Responsible for monitoring quality of case files and contract compliance for direct service provision.
- Facilitated Multi-Disciplinary Case Conferences to develop case plans and review client progress.
- Provided individual and group supervision to develop and support best therapeutic intervention skills.

**Supervising Children’s Social Worker, Family Group Decision-Making Program, Team Decision Making Program, Department of Children and Family Services (DCFS) Los Angeles, California**

May 2001 to Nov 2006

- Responsible for leading units of coordinators/facilitators in the team process of developing therapeutic case plans, and implementing clinical, strength-focused approaches for children and families.
- Supervised the implementation of Family to Family, Team Decision Making meetings and Family Group Decision Making conferences.
- Coordinated and facilitated over 100 family conferences and Emancipation Planning Conferences, including facilitating meetings with social workers, family and community members, and school and mental health professionals.
- Developed FTDM training materials and conducted presentations and trainings for DCFS staff in SPA 2, SPA 4, SPA 5, SPA 6 and SPA 7.
- Lead Presenter for international conferences such as the American Humane Association, Latino Behavioral Health Institute, National Council of Public Health Nurses, Los Angeles County Department of Mental Health.
- Performed administrative functions, such as statistical analysis, policy and procedure development, and employee performance evaluations.
- Produced over 65 written conference summaries, plans and reports of conferences within 72 hours.
- Represented DCFS at regional community collaborative councils and the National Child Traumatic Stress Network.

**Children’s Social Worker, Latino Family Preservation, Family Reunification, Family Maintenance and Dependency Investigation for DCFS Metro North, Wateridge and East Los Angeles Offices**

July 1994 to May 2001

- Responsible for providing emergency response, case management, and family preservation services to a caseload of sixty Latino, Spanish speaking children and their families, including: providing crisis counseling and emergency response evaluation; development of therapeutic case plans using Biopsychosocial assessments, conducting home visits to monitor family cooperation and progress; writing child and family evaluations for the Children’s Court; maintaining accurate records of case histories and recording all conversations and pertinent information using the DCFS CWS/CMS system.
- Assisted children and families in attaining therapeutic community services, such as referrals for health care, parent education, and individual and group counseling.
- Represented Latino Family Preservation Project at monthly Central PPAC meetings, DCFS Parent Education Council and the community collaborative at Murchison Street Elementary School.

- Co-facilitated Spanish-speaking parent education classes.
- Chaired LFPP Parenting Committee, coordinating the classes, childcare, and facilitating the development of the Parenting Rules and Guidelines Manual.
- Co-facilitated sexual abuse groups for offending and non-offending parents for CSAP (County Sexual Abuse Program).

**Mental Health and Resource Specialist for La Clinica Para Las Americas and for the Immigrant and Refugee Children’s Project, Center for Human Rights and Constitutional Law, Los Angeles**

January, 1993 to September, 1994

- Provided culturally appropriate therapeutic services for Latino, Spanish speaking immigrant families and unaccompanied immigrant youth, including diagnostic assessment, treatment planning and ongoing individual and group counseling.
- Conducted access mapping of community agencies and health clinics to develop a 1994 Community Resource Directory for recently arrived Latino/Spanish speaking immigrant families, with the goal to assist with the adjustment to living and functioning in a different country.
- Co-facilitated Spanish speaking Parenting Classes with emphasis on respect and recognition of cultural difference in parenting style.
- Acted as Public Relations Representative for a Community Advisory Board.
- Carried out leadership training for Latino, Spanish speaking youth, including topic such as placement in school, job training, obtaining legal knowledge and representation, medical and dental care and housing. Special emphasis was placed on self-determination and empowerment.
- Placed youth with foster families and monitored their living environment on a weekly basis.
- Developed outreach materials and conducted outreach to solicit foster families.
- Secured federal funding through the development of a successful grant application, obtaining \$50,000 to sustain the continued operation of the Immigrant and Refugee Children’s Shelter.

**Information regarding work experience in Central America and Mexico available upon request**

January, 1989-December, 1992

**AWARDS AND HONORS:**

- Los Angeles County Commission for Women’s *Woman of the Year* award recipient, 2009.
- UCLA Graduate Memorial Award and Scholarship for Outstanding Community Contribution, 1995.
- R. K. Williams Memorial Scholarship: Outstanding Scholastic and Community Performance, 1990.
- Dean’s Award: Outstanding Senior for Child Development/Psychology, School of Communication and Professional Studies, 1990.

**SPECIAL SKILLS:**

Bilingual in Spanish/English

# Olivia Lozano

olozano@paralosninos.org

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## Objective

Eager to unlock the potential within each student and provide them with the knowledge and skills necessary to become critical thinking, self-sufficient citizens of our global community.

## Professional Profile

- Dedicated to enthusiastic and innovative teaching as a means of creating and nurturing a lifelong love of learning in children
- Planned and instructed each subject area using wide variety of teaching aids, motivational and implementation strategies to engage ELD and Special Education students in active learning
- Deliver teaching methods that integrate multiple subjects through a hands-on, student centered approach to instruction
- Experienced in instituting a new school, to include designing report cards, curriculum and various administrative responsibilities
- Experienced in teaching a Bilingual Curriculum
- Fluent in Spanish

## Education & Certifications

California Clear Multiple Subject Teaching Credential, 2008

California Preliminary Multiple Subject Teaching Credential, 2005

Master of Arts in Education, 2005

Emphasis on Curriculum and Instruction

University of Phoenix Pasadena, CA

Bachelor of Science in General Studies, 2003

Concentration in English Language Arts

University of Southern California Los Angeles, CA

BCLAD, 2006 RICA, 2005 CSET, 2003 CBEST, 2001

## Employment

9/03 - Present

Bilingual Teacher

Para Los Niños Charter School

1617 E. 7<sup>th</sup> Street, Los Angeles, CA 90021

(323) 239-6605

Norma Silva, Principal

## Professional Development in Education

National Council of La Raza Bilingualism Conference, 2008

- Learned about various models of bilingualism
- Learned various ways to incorporate bilingual practices into my instruction
- Attended small workshops on how bicultural and bilingual

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practices can be initiated in school to help students attain greater academic achievement

Teachers for Social Justice Workshop, 2006

- Learned how to create learning experiences within the classroom that provide opportunities for self-transformation, leadership, and community building in order to affect meaningful change in the classroom, school, community and society.

Yoga Ed. Tools for Teachers, 2006

- Created yoga-based exercises and activities that enhance mind-body health, learning, responsible behavior and academic achievement.
- Created lessons that give students fun ways to move, stretch, unwind and center themselves,
- Learned yoga techniques that support fitness, learning readiness and nutrition awareness.

The Teacher's College Reading and Writing Project at Columbia University, 2006

- Learned state of the art methods to teach reading
- Learned vibrant, rigorous models of best practices in the teaching of reading
- Learned how to help students write well about reading
- Learned how to create classroom structures that support rigor and collaboration
- Attended small workshops on how formative assessments can inform small group and whole class instruction

Critical Thinking Institute UCLA, 2006

- Learned how to use technology to enhance student productivity and promote creativity
- Created Lessons that foster critical thinking and communication among students
- Created lessons that encouraged students to become part of a learning/working community by fostering collaboration
- Created a unit of study that addresses standards and basic skills utilizing authentic learning experiences

Inner-City Arts Creativity in the Classroom Institute, 2005

- Learned strategies to incorporate the visual and performing arts into the classroom setting in a fun and engaging way
- Created lessons that exemplified a deep understanding of the value and potential of this approach to instruction
- Created standards based lessons that integrate the arts into language arts, history/social studies, science, and math

Art Center College of Design Summer Institute for Teachers, Design Based Learning, 2004

- Attended courses in creativity, innovation, and visual literacy
- Learned techniques that help to nurture creativity to help children

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become designers of their own world

- Learned to design learning experiences that develop creative ability and promote teamwork to building academic skills and inspire career goals

### **Professional Development at Para Los Niños Charter School**

- Inquiry Based Learning
- Academic Language Development for English Language Learners
- Reader's Workshop
- Writer's Workshop
- Phonics and Word Study Training
- Curriculum Development Based on Student Inquiry
- Science Curriculum Development
- Social Studies Curriculum Development
- SAFE School: "Cool Tools"- Social Skills Development based on community values.

### **Professional Experience**

Dual Literacy Language Team

- Collaborated on the development of a Scope and Sequence for Dual Literacy, based on *Standards Side by Side* from SDCOE

Contributed to the writing of: *Formative Assessment for Literacy Grades K-6: Building Reading and Academic Language Skills Across the Curriculum*; Written by Alison L. Bailey and Margaret Heritage

- Collaborated with Dr. Margaret Heritage, Assistant Director for Professional Development at the National Center for Research on Evaluation, Standards, and Student Testing at UCLA
- Collaborated with Dr. Alison L. Bailey, Associate Professor in the Psychological Studies in Education Program of the Department of Education, UCLA and associate researcher for the National Center for Research on Evaluation, Standards, and Student Testing

Presenter for the Montana Comprehensive Assessment System Online Course on Formative Assessment, Fall 2009

- Presented on Differentiating Instruction from Assessment Information in the area of Writer's Workshop

### **Other Skills**

- WordPerfect, Microsoft Word, PowerPoint, Internet and Excel
- Implement technological approaches to subject material. Research educational resources on the Internet.
- Spanish Translator

## Norma Silva

### EDUCATION

University of California, Los Angeles  
Master of Education, Administrative Studies, 1995  
Preliminary Administrative Credential  
Tier II Program – Los Angeles County Office of Education  
California State University, Los Angeles  
Bachelor of Arts, Liberal Studies, 1983  
Clear Multiple Subjects Teaching Credential: Bilingual Cross-cultural, Language & Academic Development, Emphasis: Spanish

### ADMINISTRATIVE EXPERIENCE

August 2003-present      Para Los Ninos Charter School, Los Angeles  
Principal  
1996-July 2003          Corinne A. Seeds University Elementary School, UCLA  
Director of Student and Family Affairs  
Summer 1997-2003      Corinne A. Seeds University Elementary School, UCLA  
Summer School Principal  
1994-1996                Micheltorena Street School, LAUSD  
Categorical Program Advisor

### TEACHING EXPERIENCE

1991-1994                First Grade, Bilingual, Soto Street School, LAUSD  
1989-1991                Kindergarten, Bilingual, Soto Street School, LAUSD  
1986-1989                Fourth Grade, GATE, Bilingual, Griffin Ave. School, LAUSD  
1984-1986                Second Grade, Bilingual, Griffin Avenue School, LAUSD

### CLASSROOM SUPPORT

1980-1983                Bilingual Teacher Assistant, Aldama St. School, LAUSD

### PROFESSIONAL DEVELOPMENT HIGHLIGHTS

The Writing Institute, Columbia University, Teacher's College, 2004  
The Reading Institute, Columbia University, Teacher's College, 2006  
Reggio Emilia Institute, Reggio Emilia, Italy, 2006  
Reggio Emilia Conference, Boulder, CO, 2008  
Critical Thinking Institute, Seeds University Elementary School-  
Using a constructivist approach in Science and Social Studies through student inquiry  
and the integration of technology

Early Literacy Institute, Seeds University Elementary School-  
Best practices in a Balanced Literacy Program

English Language Learners Institute-California Reader's Association-Dr. Kate Kinsella  
English Language Learners Institute-California Reader's Association- Dr. Susana Dutro

#### RESEARCH AND PRACTICE

Developing a SAFE SCHOOL Program-1996-2003, Seeds, UES, UCLA  
Two-Way Bilingual Programs, 1996-2003, Seeds, UES, UCLA  
Bilingual Academic Language Assessments

#### PRESENTATIONS, PUBLISHING

Co-authored Chapter-published by Yale University on Academic Language Development and English Language Learners (Imbens-Bailey, Allison; Heritage, Margaret; Pierce, Mary)  
SAFE SCHOOL Program Workshops for Teachers, Parents (in Spanish), Teacher Assistants Training-Seeds, UES, UCLA  
Various Literacy Presentations  
Reading Methods Class Presentations on ELL & Literacy-Credential Program, UCLA  
Teach for America, UCLA  
Vocabulary Development Strategies- Seeds, UES  
Bilingual Literacy Institute-Seeds, UES

#### CURRICULUM DEVELOPMENT

Seeds University Elementary, UCLA  
Literacy Committee  
Social Studies Committee  
Science Committee  
Spanish Literacy Program Committee, Chair  
Para Los Niños Charter Elementary  
Science  
Social Studies  
English Language Development  
Dual Literacy

#### School Operational Experience Seeds, UES

Designed/Marketed Summer School Program  
Managed Summer School Program Budget  
Hiring Committee for Demonstration Teacher Positions (yearly)  
Earthquake/Safety Committee  
Responsible for Evacuation and Fire Drills  
Responsible for the hiring, training and supervision of Teacher Assistants  
Recruitment of Spanish Dominant Families for the Bilingual LTL Program  
Responsible for the Safety and Organization of 420 students & families at Carpool

#### Experiences with the Role of the Community

School Site Council  
Juntos a través de la música y el baile-Annual School-wide Community Event  
Organized Career Day, Multicultural Celebrations, Self-esteem and School Pride Activities, School-wide Olympics  
Parent Workshops in Safe School Program

Master Plan for English Language Learners Presentation for Parents  
Family Literacy Workshops  
Family Math Workshop  
Community Diversity Committee with Parents  
Administrative Internship: Created Family Center at Kittridge Elementary 1994

**Additional Skills**

Fluent Spanish speaker, writer; strong interpersonal and collaborative skills; positive, constructive interactions with colleagues, staff, parents and community members as an administrator, coordinator, teacher, and community liaison.