

**AGENDA FOR THE MEETING OF  
THE BOARD OF TRUSTEES OF THE ROSEMEAD SCHOOL DISTRICT**

**SEPTEMBER 4, 2014, REGULAR MEETING  
6:00 P.M. – CLOSED SESSION  
7:00 P.M. – OPEN SESSION**

**MILDRED B. JANSON ELEMENTARY SCHOOL  
8628 MARSHALL STREET, ROSEMEAD, CA 91770  
(626) 288-3150**

**NOTICES:**

**Speaker's Request Cards:**

*Request Cards are available on the table along the back of the Board Room. If you wish to address the Board of Trustees during the meeting, please complete a speaker's card and hand it to the Secretary to the Board by 7:00 p.m. All requests must clearly include: Speakers name, address, and topic. The Board of Trustees values your comments, pursuant to the Brown Act, the Board cannot take any action or discuss a topic of concern until such time as the matter may appear as an item on a forthcoming agenda.*

**Disabilities Accommodations:**

*In compliance with the Americans with Disabilities Act, if any person with a disability residing in Rosemead, El Monte, San Gabriel, or Temple City and who wishes to attend a public meeting and who requires aids or services in order to participate in the public meeting, can contact the Superintendent's Office at (626) 312-2900 x212 at least 72-hours before the public meeting, to request any disability-related modification or accommodation, including auxiliary aids or services. (Government Code 54953.2, 54954.1)*

**Agenda Materials:**

*Copies of the agenda materials are available in the Rosemead School District Office at the Receptionist's desk, 3907 Rosemead Blvd., Suite 220, Rosemead, CA 91770. Board members have received background information regarding each agenda item prior to the meeting thus ensuring thorough review of each item.*

**Meeting Recorded:**

*Pursuant to Government Code 54953.5, any audio or video recording of an open and public meeting made for whatever purpose by or at the direction of the District shall be subject to inspection pursuant to the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1), but, notwithstanding Section 34090, may be erased or destroyed 30 days after the recording.*

**Questions:**

*Should any person have a question concerning any of the above agenda items, please contact the Superintendent's Office by telephone at (626) 312-2900 x212 during regular office hours.*

Call to Order \_\_\_\_\_ Time \_\_\_\_\_

Members Present \_\_\_\_\_ Members Absent \_\_\_\_\_

**PUBLIC COMMENT ON CLOSED SESSION ITEMS**

**CLOSED SESSION**

1. **PERSONNEL ACTIONS - APPOINTMENT, EMPLOYMENT, EVALUATION, AND DISCIPLINE/DISMISSAL/RELEASE** - Dr. Amy Enomoto-Perez, Miss Armida Carreon.

2. CONFERENCE WITH LABOR NEGOTIATORS - Dr. Amy Enomoto-Perez, Miss Armida Carreon, Mr. John Lovato, and Mr. Guy Bryant, Attorney. Employee organizations: Rosemead Teachers' Association and California School Employees' Association - Provide direction regarding negotiations.

Closed session ended at \_\_\_\_\_ p.m.

### **REGULAR MEETING - 7:00 P.M.**

#### RECONVENE TO OPEN SESSION

Announcement of Action Taken in Closed Session

MEETING RECORDED      This meeting will be audio recorded.

Board members have received background information regarding each agenda item prior to the meeting thus ensuring thorough review of each item.

PLEDGE OF ALLEGIANCE      Led by: \_\_\_\_\_

#### INTRODUCTION OF DISTRICT PERSONNEL

#### PUBLIC HEARINGS

#### SUPERINTENDENT'S REPORT

2014 General Obligation Bond Update

#### PUBLIC COMMENTS

We would like to encourage members of the audience to present their views to the Board regarding matters listed in the agenda or other items of concern. You have the option of speaking at this time, or at the time the item is being discussed by the Board. Individual speakers shall be allowed three minutes to address the Board on each agenda item.

Please state your name, make your presentation as brief as possible and understand that the Board will not engage in a debate with visitors, but you may be given an opportunity for further questions and answers when a specific item is presented in the agenda.

#### BOARD PRESIDENT'S COMMENTS

#### ORAL COMMUNICATIONS

#### APPROVAL OF AGENDA

The agenda (be, not be) approved as (presented, amended).

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

Vote \_\_\_\_\_

## CONSENT AGENDA

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

### General Functions:

- |    |   |      |
|----|---|------|
| 1. | Minutes of the July 17, 2014, Board of Trustees' special meeting.   | P. 1 |
| 2. | Conference Attendance Requests from District staff to attend workshops/<br>conferences/meetings.                      | P. 2 |
| 3. | Purchase orders as of July - August, 2014 (on file), and warrants for budgeted<br>expenditures.                       | P. 3 |
| 4. | Personnel Status Report.  | P. 4 |
| 5. | Application for Use of School Facilities – Registrar Recorder County Clerk: Encinita,<br>Janson, Savannah, and Shuey. | P. 5 |
| 6. | Fundraiser Activities, Functions & Community Service Projects: ASES, ASART,<br>KSART Programs.                        | P. 6 |

The consent agenda (be, not be) approved as (presented, amended).

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

Vote \_\_\_\_\_

## SPECIAL REPORTS AND PRESENTATIONS

Facilities Update – Maria-Elena Romero, Facilities Consultant

Educational Services Update – Mr. John Lovato, Director of Educational Services

### ACTION ITEMS

Service and Consultant Contracts	That the Service and Consultant Contracts (be, not be) approved.	P. 7
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Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_

Vote \_\_\_\_\_

Resolution No. 14-15/04, CDE Child Dev Preschool Authorized Signatures	That Resolution No. 14-15/04, Authorization to Sign Child Development / Preschool Program Contracts with the California Department of Education for Fiscal Year 2014-2015 (be, not be) adopted.	P. 8
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Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_

Vote \_\_\_\_\_

Reso No. 14-15/05, Gann Limit	That Resolution No. 14-15/05, Adopting the “Gann” Limit for the 2013-2014 and 2014-2015 Fiscal Years (be, not be) adopted.	P. 9
	Moved by _____ Seconded by _____	
	Vote _____	
Unaudited Actual Financial Statements for 2013-14	That the Unaudited Actual Financial Statements for 2013-2014 (be, not be) approved.	P. 10
	Moved by _____ Seconded by _____	
	Vote _____	
2014-15 Beginning Fund Balance	That the 2014-2015 Beginning Fund Balance Budget Adjustments Summaries BA501-BA511 (be, not be) approved.	P. 11
	Moved by _____ Seconded by _____	
	Vote _____	
Use of EPA Funds 2013-14	That the Use of Education Protection Account (EPA) Funds 2013-2014 (be, not be) approved.	P. 12
	Moved by _____ Seconded by _____	
	Vote _____	
Measure O Audit Reports, 2010-11, 2011-12, 2012-13	That the General Obligation Bond Measure O Financial and Performance Audit Reports for 2010-11, 2011-12, and 2012-13 Fiscal Years (be, not be) accepted.	P. 13
	Moved by _____ Seconded by _____	
	Vote _____	
Use of Developer Fees Collected 2009-10 to 2013-14	That the Use of Developer Fees Collected for Fiscal Years 2009-2010 to 2013-2014 (be, not be) approved.	P. 14
	Moved by _____ Seconded by _____	
	Vote _____	

Nomination of  
CSBA  
Directors-at-  
Large

That \_\_\_\_\_ be Nominated as a California School Boards Association (CSBA) Director-at Large, Asian Pacific Islander or Hispanic (be, not be) approved. P. 15

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

Vote \_\_\_\_\_

Reso. 14-15/06  
Classified  
Position  
Elimination/  
Reduction

That Resolution No. 14-15/06, Classified Positions be Eliminated and/or Reduced for Lack of Work and/or Lack of Funds (be, not be) adopted. P. 16

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

Vote \_\_\_\_\_

Declaration,  
Need for Fully  
Qualified  
Educators

That the Declaration of Need for Fully Qualified Educators, 2014-2015 School Year (be, not be) approved. P. 17

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

Vote \_\_\_\_\_

#### NEW BUSINESS

#### ADJOURNMENT

The regular meeting adjourned at \_\_\_\_\_ p.m.

**ROSEMEAD SCHOOL DISTRICT  
BOARD OF TRUSTEES' MEETING MINUTES**

July 17, 2014

The Board of Trustees of the Rosemead School District met in a special meeting on Thursday, July 17, 2014, in the Cafeteria at Mildred B. Janson Elementary School, 8628 E. Marshall St., Rosemead, California at 6:00 p.m.

Mr. Dennis McDonald, Board President, called the meeting to order at 6:12 p.m. The following members were present: Mr. Randall Cantrell, Mr. Dennis McDonald, Mrs. Rhonda Harmon, Mr. John Quintanilla, and Mr. Ronald Esquivel.

**PUBLIC COMMENT ON CLOSED SESSION ITEMS**

There were no public comments on closed session items.

**RECESS TO CLOSED SESSION:** Closed session began at 6:12 p.m.

Discussion was held regarding the following closed session topics:

- Personnel – Appointment, Employment, Evaluation, and Discipline/Dismissal/Release
- Conference with Labor Negotiators

Dr. Amy Enomoto-Perez, Superintendent, Miss Armida Carreon, Sr. Director of Human Resources and Operations, Mr. John Lovato, Director of Educational Services, and Mr. Guy Bryant, Legal Counsel, were present during closed session.

**ADJOURNMENT OF CLOSED SESSION, RECONVENE OF OPEN SESSION, AND  
ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION:**

President McDonald, Board President, adjourned closed session at 7:07 p.m.

President McDonald reconvened the meeting to open session at 7:18 p.m. and announced that the Board of Trustees took no action in closed session.

**PLEDGE OF ALLEGIANCE**

President McDonald invited Mrs. Krista Dixon, Director of Food Services, to lead the Pledge of Allegiance to the Flag of the United States of America.

**INTRODUCTION OF DISTRICT PERSONNEL**

Dr. Enomoto-Perez, Superintendent was also present. Other District personnel and guests in attendance who legibly signed the register are listed below:

Armida Carreon, John Lovato, Lee Wang, Dawn Rock, Krista Dixon, Karen Carr, Jan Brydle, Alex Gaeta, and Ken Liu.

## PUBLIC HEARINGS

There are none.

## SUPERINTENDENT'S REPORT

2014 General Obligation Bond and Results on LCAP Survey, Adam Bauer, Fieldman, Rolapp & Associates and John Fairbank, Fairbank, Maslin, Maullin, Metz & Associates (FM3)

Superintendent Enomoto-Perez introduced Mr. Adam Bauer, Fieldman, Rolapp & Associates who reviewed the status of the 2014 Bond Refunding and shared that the minimum required criteria of the Board of Trustees was met with a savings and lowering the taxes for residents.

Mr. Adam Sonenshein, TBWB presented the LCAP survey results to the Board of Trustees. (See attached presentation information.)

### WellsBringHope Project

Superintendent Enomoto-Perez shared an informational video about the WellsBringHope project. She shared that the District will be introducing this project to schools during the 2014-2015 school year. The fundraising project for WellsBringHope will cost \$5,600 to bring a well to a village in Africa and provide education to villagers on how to maintain the well. This project will help our students become global citizens.

## SPECIAL REPORTS AND PRESENTATIONS

Facilities Update: Maria-Elena Romero, Consultant

Mrs. Romero shared the following updates:

- District Office project:
  - All staff members are wearing hardhats on a daily basis as reminded by our contractor
  - There will be change orders forthcoming to address the termite and dry rot discoveries
- Savannah project:
  - Relocatables have been delivered to the school site, foundations are being prepared, and completion will occur in three (3) phases
  - Relocatables will be ready for occupancy in the 2<sup>nd</sup> phase when school is back in session
- Muscatel project:
  - DSA is still reviewing the replacement of walk-in freezer
  - Construction will occur in 2 phases, 1) cafeteria and 2) room 5
  - Multi-Purpose Room will be temporary relocated as follows: Room 6 will house the kitchen and rooms 7 & 8 will be the eating areas
  - Will double check whether painting can be included in one of the phases for the outside front wall of the cafeteria
- Shuey project:
  - It will take five (5) phases to complete construction at this site due to the constraints presented by having no empty classrooms available for class rotations

- Relocation of three (3) non-DSA relocatables onto the grassy area to house offices, storage and meeting rooms; the school will be able to keep these after the completion of construction
- The old library and computer lab will be demolished and this area will be used for four (4) relocatables for classroom rotations; the school will be able to keep these after the completion of construction
- The last phase will include the evaluation of and possible replacement (as needed), including the leveling of floors in order to become ADA compliant
- The timing of these five phases will include partial preparation late September, Christmas break, and the entire project will take approximately a couple years

Educational Services Update: Local Control Accountability Plan (LCAP) Revisions and Elementary Late Start Implementation for 2014-2015 School Year – Mr. John Lovato, Director of Educational Services

Mr. Lovato provided the following updates:

- LCAP Revisions: Mr. Lovato reviewed the revisions as required by the Los Angeles County Office of Education (LACOE). (See attached informational handout).
- Elementary Late Start Implementation for 2014-2015: Mr. Lovato reviewed the 2014-2015 school year late start schedules for Transitional Kindergarten, Kindergarten, Grades 1-3, Grades 4-6, and Middle School. There will be 18 late start days, where school will begin at 9:30 am, with both elementary and middle school students on the same late start day schedule.

Food Services Updates: Krista Dixon, Director of Food Services

Mrs. Dixon provided the following updates:

- Thanked the Board of Trustees for their consideration of the department name change
  - 2<sup>nd</sup> Chance Breakfast availability to students
  - Community Eligibility Provision (CEP)
  - Wellness Policy Update
  - Let's Move! Salad Bars to Schools Grant
- (See informational handout attached.)

PUBLIC COMMENTS

There was one as follows:

- Dawn Rock, Director of Special Education and Pupil Services: Topic: Inspiration from 2014 LACOE Student Symposium keynote speaker: Dr. Pedro Noguera, Sociology Professor at New York University on building community partnerships to provide opportunities to students.

BOARD PRESIDENT'S COMMENTS

President McDonald shared that the Board's and Science Olympiad Team's participation in the 4<sup>th</sup> of July Parade was a great success and joy.



## ORAL COMMUNICATIONS

President McDonald invited each Member and Superintendent to provide their communications. The following Members shared as follows:

- Ronald Esquivel:
  - It was great to see the Science Olympiad Team on the truck during the 4<sup>th</sup> of July Parade.
  - Please report any suspicious activities you see on campuses over the summer in order to assist with security of our campuses.
  - District monitoring of water usage in order to comply with the recent water conservation requirements and avoid \$500 penalties per day.
  - Request of survey questions from last meeting
  - Feedback for bond mailer, will work with the Superintendent
- Rhonda Harmon: Gave her condolence to the Drange family for the loss of Aaron, Rosemead School District alumni, the Chico State student who drowned this week.
- John Quintanilla:
  - Thanked Administration for their hard work on the LCAP
  - Enjoyed his participation in the 4<sup>th</sup> of July Parade
- Dennis McDonald:
  - Thanked Administration for their hard work on the LCAP and Budget
- Superintendent Enomoto-Perez: shared that she will forward the survey questions as soon as it is received from FM3.

## APPROVAL OF AGENDA

Minutes: That the Agenda be approved as amended.

Amendment: Addition of action item: That the 2014-2015 Revised Local Control Accountability Plan (LCAP).

Motion made by: Mr. Esquivel                      Seconded by: Mr. Quintanilla

<u>Votes:</u>	Mr. Cantrell	Yes	Mr. McDonald	Yes
	Mr. Esquivel	Yes	Mr. Quintanilla	Yes
	Mrs. Harmon	Yes		

## CONSENT AGENDA

Minutes: That the consent agenda be approved as amended.

Motion made by: Mr. Cantrell                      Seconded by: Mrs. Harmon

<u>Votes:</u>	Mr. Cantrell	Yes	Mr. McDonald	Yes
	Mr. Esquivel	Yes	Mr. Quintanilla	Yes
	Mrs. Harmon	Yes		

1. Minutes of the June 5, 2014, Board of Trustees' special meeting.
2. Minutes of the June 25, 2014, Board of Trustees' special meeting.
3. Minutes of the June 26, 2014, Board of Trustees' regular meeting.
4. Conference Attendance Requests from District staff to attend workshops/conferences/ meetings.
5. Purchase Orders as of June and July, 2014 (on file), and Warrants for budgeted expenditures.
6. Personnel Status Report.
7. Donations.
8. Fundraiser Activities, Functions, & Community Service Projects.
9. Educational Field Trips.
10. Obsolete Equipment.
11. Use of Facilities Application: AYSO Region 40, Encinita.

## ACTION ITEMS

### SERVICE AND CONSULTANT CONTRACTS

Minutes: That the Service and Consultant Contracts be approved as amended.

Amendment: item 12a – page 2 of 3: Correction of organization name, removal of CMS and addition of NICP and Alquest.

Motion made by: Mrs. Harmon      Seconded by: Mr. Cantrell

<u>Votes:</u>	Mr. Cantrell	Yes	Mr. McDonald	Yes
	Mr. Esquivel	Yes	Mr. Quintanilla	Yes
	Mrs. Harmon	Yes		

### REVISION OF DEPARTMENT NAME AND JOB DESCRIPTION, FOOD SERVICES

Minutes: That the Change of Department Name from Food Services to Nutrition Services and Change of Job Title and Job Description from Director of Food Services to Director of Nutrition Services and Wellness be approved.

Motion made by: Mr. Esquivel      Seconded by: Mr. Quintanilla

<u>Votes:</u>	Mr. Cantrell	Yes	Mr. McDonald	Yes
	Mr. Esquivel	Yes	Mr. Quintanilla	Yes
	Mrs. Harmon	Yes		

RESOLUTION NO. 14-15/01, AUTHORIZATION FOR TEMPORARY BORROWING  
BETWEEN FUNDS FISCAL YEAR 2014-2015

Minutes: That Resolution No. 14-15/01, Authorization for Temporary Borrowing between Funds Fiscal Year 2014-2015 be adopted.

Motion made by: Mr. Cantrell Seconded by: Mrs. Harmon

Votes: Mr. Cantrell Yes Mr. McDonald Yes  
Mr. Esquivel Yes Mr. Quintanilla Yes  
Mrs. Harmon Yes

RESOLUTION NO. 14-15/02, AUTHORIZATION TO SIGN CHILD NUTRITION  
CONTRACTS WITH THE CALIFORNIA DEPARTMENT OF EDUCATION FOR  
FISCAL YEAR 2014-2015

Minutes: That Resolution No. 14-15/02, Authorization to sign Child Nutrition Contracts with the California Department of Education for Fiscal Year 2014-2015 be adopted.

Motion made by: Mr. Esquivel Seconded by: Mr. Quintanilla

Votes: Mr. Cantrell Yes Mr. McDonald Yes  
Mr. Esquivel Yes Mr. Quintanilla Yes  
Mrs. Harmon Yes

RESOLUTION NO. 14-15/03, ORDERING AN ELECTION TO AUTHORIZE THE  
ISSUANCE OF SCHOOL BONDS, ESTABLISHING SPECIFICATIONS OF THE  
ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER  
ELECTIONS OCCURRING ON NOVEMBER 4, 2014

Minutes: That Resolution No. 14-15/03, Ordering an Election to Authorize the Issuance of School Bonds, Establishing Specifications of the Election Order, and Requesting Consolidation with Other Elections Occurring on November 4, 2014 be adopted.

Motion made by: Mrs. Harmon Seconded by: Mr. Cantrell

Votes: Mr. Cantrell Yes Mr. McDonald Yes  
Mr. Esquivel Yes Mr. Quintanilla Yes  
Mrs. Harmon Yes

2013-2014 BUDGET REVISIONS BA446-BA452

Minutes: That the 2013-2014 Budget Revisions BA446-BA452 be approved.

Motion made by: Mr. Cantrell                      Seconded by: Mrs. Harmon

<u>Votes:</u>	Mr. Cantrell	Yes	Mr. McDonald	Yes
	Mr. Esquivel	Yes	Mr. Quintanilla	Yes
	Mrs. Harmon	Yes		

2014-2015 REVISED LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

Minutes: That the 2014-2015 Revised Local Control Accountability Plan (LCAP) be approved.

Motion made by: Mr. Cantrell                      Seconded by: Mr. Quintanilla

<u>Votes:</u>	Mr. Cantrell	Yes	Mr. McDonald	Yes
	Mr. Esquivel	Yes	Mr. Quintanilla	Yes
	Mrs. Harmon	Yes		

NEW BUSINESS

President McDonald asked each Trustee to report any new business:

- Mr. Quintanilla requested that additional signage be placed at the District office during construction in order to direct visitors. He also asked questions regarding the recent burglary at the District office.
- Mr. McDonald announced that the scheduled July 24, 2014 special Board meeting will be cancelled if no additional revisions are required by LACOE to the LCAP.

ADJOURNMENT: President McDonald adjourned the special meeting on July 17, 2014 at 9:50 p.m. in memory of Aaron Drange.

**ROSEMEAD SCHOOL DISTRICT**  
**Rosemead, California**

**CONFERENCE / MEETING AND TRAVEL REPORT**

**September 4, 2014**

**The Board is requested to approve/ratify conference/meeting/in-service attendance and/or travel for the person(s) and/or designee(s) appointed by the Superintendent as listed below:**

**GROUP A**     **(Within District General Fund Budget/Food Service Budget. For Maintenance and/or Improvement of District Programs.)**

None.

**GROUP B**     **(Within Budget of Federal/State/Special Programs)**

None.

**GROUP C**     **(Mandated Professional Meetings/Conferences. Within District General Fund Budget or Budget of Federal/State/Special Programs)**

1.     \* Asian Pacific Family Center Prevention Programs and AIDS Service Center, Rosemead, CA

Amy Enomoto-Perez	Release time/Allowable
Krista Dixon	Expenses
Cynthia Bracamonte	

2.     LACOE – Teacher of the Year Awards Presentation, September 19, 2014, Universal City, CA

District Administrators	Registration/**Release time/
Recipient **& Guest	Mileage/Parking/Allowable
Board Members	Expenses

3.     Positive Behavior Intervention and Supports (PBIS) District Coach, Site Admin, and Site Teams Training Workshops, Various dates, LACOE, Downey, CA

District/Site Administrators	Registration/Parking/
Appropriate Staff	Mileage/Allowable Expenses

**ROSEMEAD SCHOOL DISTRICT**  
**Rosemead, California**

**CONFERENCE / MEETING AND TRAVEL REPORT**  
**September 4, 2014**

**The Board is requested to approve/ratify conference/meeting/in-service attendance and/or travel for the person(s) and/or designee(s) appointed by the Superintendent as listed below:**

4. CALS/Principals' Meetings, Sept. 10, Oct. 22, Nov. 12, Dec. 10, Jan. 21, Feb. 18, Mar. 11, Apr. 22, May 20., Locations: South El Monte and District Site, CA

District/Site Administrators  
Appropriate Staff

Registration/ Mileage/Parking/  
Allowable Expenses

5. Regional Executive Leadership Center Series (ELC), by Pivot Learning Partners, for Superintendent's, Oct. 3, Nov. 7, Feb. 27, and Apr. 17, Glendale, CA

Amy Enomoto-Perez

Mileage/Parking/  
Allowable Expenses

6. District Administration Leadership Institute, Superintendents Summit, October 8-11, 2014, Newport, RI

Amy Enomoto-Perez

Release Tim/Registration/  
Mileage/Parking/  
Allowable Expenses

7. ASCIP/CAJAPA Risk Management Conference, September 16-19, 2014, Lake Tahoe, CA

Amy Enomoto-Perez

Release Tim/Registration/  
Mileage/Parking/  
Allowable Expenses

Rosemead School District  
Purchase Orders for Board Approval  
Date Range: July-August 2014

Full time = Blanket PO's

P.O.#	Fiscal Yr	Vendor	Fund/s	Program/s	Description	\$ Amount	Time
47329	2013-14	Office Depot	1	Migrant Education	Increase P.O.-Office supplies	\$ 100.00	Full-time
47330	2013-14	Smart & Final	1	Migrant Education	Increase P.O.-Food, supplies	\$ 500.00	Full-time
47405	2013-14	West Coast Construction	21.1	Bond	Increase P.O.-Modernization projects (Musc, Sav)	\$ 28,049.00	Full-time
47692	2013-14	Silver Creek	21.1	Bond	Increase P.O.-Classroom buildings at Savannah	\$ 107,012.68	Full-time
47756	2013-14	Time and Alarm Systems	1	Maintenance	Increase P.O.-Fire Alarm repair	\$ 2,540.00	
47837-1	2013-14	National Geographic	1	Migrant Ed	Subscriptions	\$ 522.50	
47863	2013-14	Division of the State Architect	21.1	Bond	DSA fees	\$ 1,494.40	
B47865-2	2014-15	PT Asusa Inspection	21.1	Bond	Inspection services	\$ 56,920.00	Full-time
47892	2013-14	Reading is Fundamental	1	Migrant Education	Program participation for students	\$ 375.00	
47893	2013-14	Professional Interpreting	1	General	Translation services	\$ 400.00	
47894	2013-14	Canon Solutions America	1	General	Maintenance agreement on copiers	\$ 447.19	
47895	2013-14	General Binding Corporation	1	General	Maintenance agreement on laminator	\$ 353.93	
47896	2013-14	Smart & Final	1	Site Donation	Supplies-Parent Appreciation	\$ 215.23	
47897	2013-14	LACOE	1	Title I	Conference for teachers	\$ 750.00	
47898	2013-14	Time and Alarm Systems	1	Maintenance	Service to fire alarm systems	\$ 2,500.00	Full-time
47902	2014-15	ACSA	1	General	Annual renewal of membership	\$ 330.00	
B47905	2014-15	Yale Chase	1	Maintenance	Increase PO - Service & repair of custodial carts	\$ 2,500.00	Full-time
47908	2014-15	Calif School Boards Assoc	1	General	Conference	\$ 4,688.00	
47915	2014-15	Office Depot	1	General	Office supplies	\$ 212.11	
47916	2014-15	Pearson Education	1	General	Pupil testing materials	\$ 518.18	
B47917	2014-15	Allet Cat Development, Inc.	21.1	Bond	Modernization project-Muscatel	\$ 985,770.00	Full-time
B47918	2014-15	GDL Best Contractors	21.1	Bond	Reconfig / remodeling project-Savannah	\$ 1,181,950.00	Full-time
47919	2014-15	Los Angeles Zoo	1	Migrant Education	Field Trip Admissions	\$ 2,000.00	
47920	2014-15	Office Depot	1	General	Office supplies	\$ 55.51	
47921	2014-15	Atkinson, Andelson, Loya, Ruid & Romo	1	General	Conference	\$ 196.00	
B47922	2014-15	Office Depot	1	General	Office supplies, 2014-15	\$ 1,000.00	Full-time
B47923	2014-15	A.B. Champion	1	General	Awards, plaques, etc 2014-15	\$ 1,500.00	Full-time
B47924	2014-15	Vina Engraving & Trophies	1	General	Awards, plaques, etc 2014-15	\$ 1,000.00	Full-time
B47925	2014-15	Sam's Club	1	General	General snacks, supplies, etc.	\$ 1,000.00	Full-time
B47926	2014-15	The Master Teacher	1	General	Awards, gifts, etc, 2014-15	\$ 500.00	Full-time
B47927	2014-15	Special Signs	1	General	Signs, 2014-15	\$ 500.00	Full-time
47928	2014-15	LACSTA	1	General	Membership Dues, 2014-15	\$ 100.00	
B47929	2014-15	S & T Discount Printing	1	General	Printing projects for D.O.	\$ 1,000.00	Full-time
47930	2014-15	Wells Fargo Bank, Corp Trust	1	General	Administration/Trust fees	\$ 1,500.00	
47931	2014-15	Southwest School & Office Sur	1	Warehouse	Warehouse stock supplies	\$ 9,592.69	
47932	2014-15	Office Depot	1	General	Office supplies	\$ 114.46	
47933	2014-15	Southwest School & Office Sur	1	Warehouse	Warehouse stock supplies	\$ 3,867.51	
B47934	2014-15	Time and Alarm Systems	1	Maintenance	Service to fire alarm systems	\$ 10,000.00	Full-time
B47935	2014-15	Empire Cleaning Supply	1	Maintenance	Vacuum parts & service	\$ 200.00	Full-time
B47936	2014-15	Clark Security Company	1	Maintenance	Locks & parts	\$ 1,000.00	Full-time
B47937	2014-15	Garvey Equipment Company	1	Operations / Maint	Grounds supplies & repair	\$ 21,000.00	Full-time
B47938	2014-15	GM Fencing Inc.	1	Maintenance	Fencing	\$ 1,000.00	Full-time
B47939	2014-15	G.S. Fire Tech	1	Maintenance	Fire alarm monitoring	\$ 3,000.00	Full-time
B47940	2014-15	Home Depot	1	Maintenance	Maintenance supplies	\$ 37,000.00	Full-time
B47941	2014-15	JHM Supply	1	Operations	Custodial / grounds supplies	\$ 4,000.00	Full-time
B47942	2014-15	Interstate Batteries	1	Maintenance	Batteries	\$ 1,000.00	Full-time
B47943	2014-15	Industrial Pipe & Steel	1	Maintenance	Maintenance supplies	\$ 500.00	Full-time
B47944	2014-15	Leo's Auto Care	1	Maintenance	Vehicle service & repair	\$ 6,000.00	Full-time
B47945	2014-15	Martin Container, Inc.	1	Maintenance	Sea-land container service	\$ 10,000.00	Full-time
B47946	2014-15	McMaster-Carr Supply	1	Maintenance	Maintenance supplies	\$ 2,500.00	Full-time
B47947	2014-15	Radio Shack	1	Maintenance	Batteries, electronic supplies	\$ 100.00	Full-time
B47948	2014-15	Smardan Supply	1	Maintenance	Plumbing supplies	\$ 3,000.00	Full-time
B47949	2014-15	Ward Tree Service	1	Maintenance	Tree trimming & removal	\$ 5,000.00	Full-time
B47950	2014-15	West Coast Construction	1	Maintenance	Building repair	\$ 20,000.00	Full-time
47951	2014-15	Education Week	1	General	Periodical subscription	\$ 39.00	
47952	2014-15	SSDA-Small School Dist. Assoc	1	General	Annual membership fee	\$ 1,200.00	

Rosemead School District  
Purchase Orders for Board Approval:  
Date Range: July-August 2014

Full time = Blanket PO's

P.O.#	Fiscal Yr	Vendor	Fund/s	Program/s	Description	\$ Amount	Time
47953	2014-15	Calif School Boards Assoc	1	General	Membership & service fees	\$ 13,519.00	
47954	2014-15	Jump n Jammin	12	CD-KASART	Field Trip Admissions	\$ 522.50	
B47955	2014-15	Xerox Financial	1 / 12	General / Spec Ed / Maint / Child Dev	copiers, DO, Maint, Child Dev	\$ 13,338.44	Full-time
47956	2014-15	Division of the State Architect	21.1	Bond	DSA fees	\$ 7,140.00	
47957	2014-15	Division of the State Architect	21.1	Bond	DSA fees	\$ 8,470.00	
B47958	2014-15	Executive Environmental	21.1	Bond	Asbestos & lead clearances	\$ 8,600.00	Full-time
B47959	2014-15	Pitney Bowes	1	General	Postage meter maintenance	\$ 800.00	Full-time
47961	2014-15	HotelsByCity.com	1	General	Conference-Hotel rooms	\$ 5,604.80	
47962	2014-15	ARES Hotels & Tickets	1	General	Conference-Hotel rooms	\$ 2,458.28	
47963	2014-15	Southwest School & Office Sup	1	Warehouse	Warehouse stock supplies	\$ 5,966.35	
47964	2014-15	SchoolCity Inc.	1	Suppl. Concentration Grant	STARS support / license / web-hosting / staff training	\$ 21,839.00	
47965	2014-15	Houghton Mifflin	1	Lottery	Textbooks	\$ 4,581.50	
B47970	2014-15	Fry's Electronics	1	General	Computer supplies	\$ 1,000.00	Full-time
47971	2014-15	LRP Publication	1	Special Education	Conference	\$ 1,799.00	
47972	2014-15	Riverside C.O.E.	1	Title III	Conference	\$ 75.00	
47973	2014-15	U.S. Postal Service	1	Migrant Education	Postage	\$ 1,500.00	
47975	2014-15	Bright Ideas Press, LLC	1	Suppl. Concentration Grant	Common Core English textbooks	\$ 23,886.28	
B47976	2014-15	Smart & Final	1	Migrant Education	Food & paper supplies	\$ 1,000.00	Full-time
B47977	2014-15	Pasadena City College	1	General	LIVE SCAN fingerprinting	\$ 3,000.00	Full-time
47978	2013-14	F.H. Printworks	1	Title I	Print banners for classrooms	\$ 1,618.65	
47979	2013-14	F.H. Printworks	1	Title I	Print inspirational quotations	\$ 855.65	
47980	2013-14	F.H. Printworks	1	Title I	Print student cards	\$ 1,031.58	
47981	2014-15	Vroman's Bookstore	1	Special Education	Books	\$ 633.68	
B47982	2014-15	Immark	1	General	Stamps	\$ 100.00	Full-time
47983	2014-15	UG Healthcare	1	Warehouse	Warehouse stock supplies	\$ 2,450.14	
47984	2014-15	Gorm, Inc.	1	Warehouse	Warehouse stock supplies	\$ 8,889.20	
47985	2014-15	Waxie Sanitary Supply	1	Warehouse	Warehouse stock supplies	\$ 15,131.36	
47986	2014-15	Office Depot	1	General	Office supplies	\$ 188.74	
47987	2014-15	National Geographic	1	LCFF-EIA/LEP	Subscriptions	\$ 144.00	
B47988	2014-15	Special Signs	1	Maintenance	Signs, 2014-15	\$ 2,200.00	Full-time
47989	2014-15	Department of Social Services	12	Child Development	Facility License fee	\$ 220.00	
47990	2014-15	National Geographic	1	Lottery	Subscriptions	\$ 519.75	
47991	2014-15	Docutxt Corp	1	General	Equip. Maint. agreements	\$ 235.00	
47992	2014-15	Docutxt Corp	1	General	Equip. Maint. agreements	\$ 170.00	
47993	2014-15	Pearson Clinical	1	Special Education	Testing materials & forms	\$ 3,020.74	
47994	2014-15	Concepts	21.1	Bond	Computer desks	\$ 4,874.96	
47995	2014-15	CODESP	1	General	Annual membership fee	\$ 1,850.00	
47996	2014-15	Docutxt Corp	1/12/13	General /Special Ed/ Child Dev./Food	Maint. Agreements for typewriters, fax machines	\$ 2,039.25	
B47997	2014-15	United Alarm Systems	1	Maintenance	Installation of new alarms	\$ 5,000.00	Full-time
B47998	2014-15	Dunn Edwards	1	Maintenance	Paint supplies	\$ 5,500.00	Full-time
B47999	2014-15	Pep Boys Auto	1	Maintenance	Parts/service for vehicles	\$ 1,000.00	Full-time
48000	2014-15	Office Depot	1	General / Special Ed	Office supplies	\$ 187.30	
48001	2014-15	Super Duper Publications	1	Special Education	Instructional materials	\$ 704.90	
B48007	2014-15	Consolidated Disposal	1	General	Waste Disposal service	\$ 34,417.80	Full-time
48008	2014-15	Tapeco	1	Maintenance	Delineators	\$ 466.00	
48009	2014-15	Beyond Play	12	Child Development	Instructional materials	\$ 490.60	
48010	2014-15	San Gabriel Valley Newspaper	1	General	Employment advertising	\$ 458.80	
B48011	2014-15	Nationwide Fire Protection	1	Maintenance	Fire alarm monitoring	\$ 11,000.00	Full-time
B48012	2014-15	Nationwide Guard Services	1	General / Operations	Security patrol	\$ 5,000.00	Full-time
B48013	2014-15	Delta Elevator	1	General / Operations	Elevator service	\$ 1,100.00	Full-time
48014	2014-15	Booksource	1	Title I / LCFF-EIA	Instructional materials	\$ 994.21	
B48015	2014-15	John Deere	1	Maintenance	Service to irrigation controls	\$ 1,000.00	Full-time
48016	2014-15	Trash for Teaching	1	Title I / LCFF-EIA	Prof. Dev. for teachers	\$ 3,000.00	
48017	2014-15	S & T Discount Printing	1	Title I	Pre-printed envelopes	\$ 250.00	
48018	2014-15	S & T Discount Printing	1	General	Pre-printed envelopes	\$ 300.00	
48019	2014-15	Apple	1	General	Computer equipment	\$ 1,252.02	
Submitted: August 18, 2014							



# Rosemead School District

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## ***SEPTEMBER - Board Meeting – 2014***

### ***RECONCILIATION Report for Revolving Cash Fund:*** ***(Emergency purpose)***

<b>Cash on Hand:</b>	<b>23,000.00</b>
<b>Outstanding Expenditures:</b>	<b><u>0.00</u></b>
	<b>23,000.00</b>

### ***Commercial Warrants Processed:***

**July 09, 2014 THRU August 22, 2014**

**31083 – 31358**

**(on file in Business Office)**

PERSONNEL – SEPTEMBER 4, 2014 BOARD MEETING

All positions were posted according to Board Policy and Administrative Regulations.  
It is recommended that the following personnel items be approved/ratified.

CLASSIFIED

Resignations

Herrera, Claudia	07/14/14 Elementary School Office Manager, Janson Voluntary (Accepted a full-time teaching position at Janson)
Sanchez, Amber	8/6/14 A.S.A.R.T. Assistant, 3-1/2 hours daily, Janson Voluntary
Rodriguez, Lisa	7/23/14 A.S.A.R.T. Leader, 3 hours daily, Savannah Voluntary (Accepted a full-time teaching position at Savannah)
Sotolongo, Tairy	8/21/14 A.S.A.R.T. Assistant, 3-1/2 hours daily, Savannah Voluntary

Employment

Estrella Gonzalez, Dajana	8/28/14 Substitute Noon Supervision Aide, Districtwide To be used as needed \$9.00 per hour
Lee, Stephanie	8/28/14 Substitute Instructional Aide/Noon Supervision Aide/ A.S.A.R.T. Assistant To be used as needed \$10.24/\$9.00/\$11.70 per hour, respectively

#### PERSONNEL – SEPTEMBER 4, 2014 BOARD MEETING

All positions were posted according to Board Policy and Administrative Regulations. It is recommended that the following personnel items be approved/ratified.

The following instructional aides (current and substitute) are being recommended to attend C.E.L.D.T. training on August 21, 2014, for 4 hours and to work additional hours on an as needed basis during the 2014-2015 school year assisting with administering of C.E.L.D.T. testing to English Learner students, to be paid at their regular hourly rate of pay, funded by Title III, EIA/LEP:

Valdivia, Carol (active)

Wilson, Lillian (retiree)

The following translators are being recommended to work between June 14, 2014 through August 27, 2014, on an as needed basis, to translate various documents needed for the beginning of the school year, to be paid at the substitute translator rate, funded by the appropriate funds for translations completed:

Lu, Jenny

Martinez, Gloria

Nguyen, Nhung

The following employees are being recommended to work on an as needed basis on August 26 and 27, 2014, to assist with student pre-registration activities at Muscatel Middle School, to be paid at their regular hourly rate, to be funded by General Fund:

Anabalon, Claudia  
Caldera, Judy

Garcia, Deborah  
Martin, Pat

Soto, Hector

#### Status Changes

Ordaz, Jenny

08/28/14

From: Substitute Instructional Aide-Special Education  
To: Instructional Aide-Special Education, One to One  
6 hours daily, Muscatel Middle School  
Range 11, Step 1, Probationary

The following Instructional Aides-classroom are being recommended for an increase in daily hours from 2 to 3, funded by LCFF/Supplemental/Concentration funds:

Chulaluxsiriboon, Siri  
Davenport, Sharon  
Gavia, Carmen

Heavelin, Kathy  
McClellan, Kathy

PERSONNEL – SEPTEMBER 4, 2014 BOARD MEETING

All positions were posted according to Board Policy and Administrative Regulations.  
It is recommended that the following personnel items be approved/ratified.

Status Changes

Chang, Karol	8/28/14 From: Instructional Aide-Special Education, Preschool/ Kindergarten, Special Day Class, 6 hours daily, Encinita To: Instructional Aide-Special Education, Resource Specialist Program, 6 hours daily, Encinita Regular salary schedule placement
Celaya, Cynthia	8/28/14 From: Substitute A.S.A.R.T. Assistant To: A.S.A.R.T. Assistant, 3-1/2 hours daily, Shuey Step 6, A.S.A.R.T. Funds
Sahagun, Jazmin	8/28/14 From: Substitute A.S.A.R.T. Assistant To: A.S.A.R.T. Assistant, 3-1/2 hours daily, Shuey Step 1, Probationary, A.S.E.S. Funds
Soto, Michelle	8/28/14 From: Substitute A.S.A.R.T. Assistant To: A.S.A.R.T. Assistant, 3-1/2 hours daily, Shuey Step 1, Probationary, A.S.A.R.T. Funds

CERTIFICATED

Administrative/Management

Employment

Ford, Ginny	08/5/14 Assistant Principal, Muscatel Middle School Certificated Management, Step 1 212 Days, General Fund
Torres, Victoria	8/27/14 School Psychologist, District Office Certificated Management, Step 2 192 Days, Special Education Funds

PERSONNEL – SEPTEMBER 4, 2014 BOARD MEETING

All positions were posted according to Board Policy and Administrative Regulations.  
It is recommended that the following personnel items be approved/ratified.

Employment

Chang, Diana	08/25/14 Fifth Grade Teacher, Janson School Column IVB, Step 4, Probationary 2 General Fund
Rodriguez, Lisa	08/25/14 First Grade Teacher, Savannah School Column IVB, Step 2, Probationary 2 General Fund
Herrera, Claudia	08/22/14 Fourth Grade Teacher, Janson School Column IVB, Step 1, Temporary Contract General Fund
Zuniga, Myra	08/22/14 First/Second Grade Combination Teacher Savannah School Column VB, Step 3, Temporary Contract General Fund
Chung, Vanessa	08/22/14 ELD/Title I Teacher, Encinita School Column IVB, Step 2, Temporary Contract 23.37% Title I/76.63% LCFF Supplemental/Concentration Funds

Status Changes for 2014-2015 School Year

Effective 08/25/14

Encinita

Levin, Scott	From: Fifth Grade Teacher, Encinita To: Fifth Grade Teacher Savannah General Fund
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PERSONNEL – SEPTEMBER 4, 2014 BOARD MEETING

All positions were posted according to Board Policy and Administrative Regulations.  
It is recommended that the following personnel items be approved/ratified.

Status Changes

Janson

Ball, Coleen/  
Lee, Alice

From: Fourth Grade Teacher, Shared Teaching  
Assignment, Janson (20%/80% )  
To: ELD/Title I Teacher, Shared Teaching  
Assignment, Janson School  
23.37% Title I/76.63% LCFF Supplemental/Concentration  
Funds

Savannah

Arce, Christina

From: Fourth Grade Teacher, Savannah  
To: ELD/Title I Teacher, Savannah  
28.18% Title I/71.82% LCFF Supplemental/Concentration  
Funds

Hack, Teresa

From: First Grade Teacher, Savannah  
To: Transitional Kindergarten Teacher, Savannah  
LCFF Supplemental/Concentration Funds

Hong, Allison

From: First/Second Grade Combination Teacher,  
Savannah  
To: Kindergarten Teacher, Savannah  
General Fund

Shuey

Montiel, Sandra

From: First Grade Teacher, Shuey  
To: Kindergarten/First Grade Combination Teacher,  
Shuey  
General Fund

#### PERSONNEL – SEPTEMBER 4, 2014 BOARD MEETING

All positions were posted according to Board Policy and Administrative Regulations. It is recommended that the following personnel items be approved/ratified.

The following teachers (current and substitute) and are being recommended to attend C.E.L.D.T. training on August 14 or 21, 2014, for 4 hours and to work additional hours on an as needed basis during the 2014-2015 school year administering C.E.L.D.T. testing to English Language Learner students, to be paid at \$30 per hour, funded by EIA-LEP funds:

Agnant, Anne	Chung, Vanessa	Martinez, Rudy
Arce, Christina	Cook, Lali	Vinh, Uyen
Ball, Coleen	Diep, Julie	
Cales, Emilie	Hagen, Diana	Sueoka, Alice
Crowther, Kathy	Parravicini, Mireya	Williams, Rebecca
Lesky, Nancy	Spencer, Mary Ellen	

All Muscatel Middle School teachers are being recommended to work on an as needed basis for the 2014-2015 school year, to work with the Student Work Study Program either after school or on Saturdays, to be paid at \$30 per hour, funded by General Fund.

#### Salary Changes

Lozano, Anna	8/25/14
	From: Column IIIB, Step 14
	To: Column IVB, Step 14
	(Completion of Master's degree)

ROSEMEAD SCHOOL DISTRICT  
ROSEMEAD, CALIFORNIA

**DATE:** September 4, 2014

**TO:** Members, Board of Trustees

**FROM:** Amy Enomoto-Perez, Ed.D., Superintendent

**SUBJECT:** Application for Use of School Facilities:  
Janson Elementary School – Cafeteria or Room 7 / Shuey  
Elementary School – Room 4 / Savannah Elementary School –  
Room 4 / Encinita Elementary School – Cafeteria (To be  
determined)  
County of Los Angeles, Registrar-Recorder/County Clerk  
(November 2014 Election)

**BACKGROUND:** The County of Los Angeles, Registrar-Recorder/County Clerk is requesting to use of Janson Elementary School Cafeteria or Room 7, Encinita Elementary School Cafeteria (to be determined), Shuey Elementary School Room 4, and Savannah Elementary School Room 4, for the November 4, 2014 Election.

**ANALYSIS:** Approval of this item will permit the County of Los Angeles, Registrar-Recorder/County Clerk to use Janson Elementary School Cafeteria or Room 7, Encinita Elementary School Cafeteria (to be determined – in lieu of Muscatel Middle School Cafeteria currently undergoing renovation, if deemed appropriate or desired location by the Registrar's office), Shuey Elementary School Room 4, and Savannah Elementary School for the election scheduled for November 4, 2014 from 6:00 a.m. to 9:30 p.m. including setup the afternoon of November 3, 2014.

**BUDGET IMPACT:** There is no impact to the budget.

**SUPERINTENDENT'S RECOMMENDATION:** The Superintendent recommends that the Board of Trustees approve the use of school facilities application.



**ROSEMEAD SCHOOL DISTRICT**  
**Rosemead, California**

**FUNDRAISER ACTIVITIES, FUNCTIONS, & COMMUNITY SERVICE PROJECTS**

**September 4, 2014**

<b>School</b>	<b>Date(s)</b>	<b>Activity</b>
ASES, ASART, KSART Programs	2014-2015	Fundraisers: -Recycling project, sales of waffle cones and food items after 3:00 p.m.

**ROSEMEAD SCHOOL DISTRICT**  
**Rosemead, California**

**DATE:** September 4, 2014

**TO:** Members, Board of Trustees

**FROM:** Amy Enomoto-Perez, Ed.D., Superintendent

**SUBJECT:** Consideration for Approval of Services/Consultant  
Proposals/Contracts/Bid Awards

**BACKGROUND:** All Services/Consultant Proposals/Contracts/Bid Awards require approval by the Board of Trustees.

**ANALYSIS:** Approval of the following proposals/contracts/bid awards will permit payment to vendors/consultants.

**BUDGET IMPACT:** Dollar considerations per vendor/contracts vary and are noted on the following pages.

**SUPERINTENDENT'S RECOMMENDATION:** Approve.

<u>CONTRACTOR/ CONSULTANT</u>	<u>DOLLAR CONSIDERATION</u>	<u>TERM OF CONTRACT</u>
<b>BEST BEST &amp; KRIEGER, LLP (BB&amp;K)</b> (Legal Counsel)	Not to exceed: \$35,000 (as needed)	July 1, 2014 – June 30, 2015

Legal Counsel to provide general and specialized legal services including but not limited to, school construction and facilities matters, general counsel services, and special education matters.

Fees (per hour): For School Construction & General Counsel:

-Partners and of Counsel	\$250.00
-Associates	\$220.00

For Special Education Services:

-Partners, of Counsel, and Associates	\$266.00
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Reimbursable costs:

-Mileage for extraordinary travel	\$0.50/mile
-Long distance telephone calls	
-computer research	
-extraordinary photocopy charges	
-cost of producing or reproducing photographs	
-Travel to District office or other locations (not to exceed)	2 hours

Funding: General Fund

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<b>LOS ANGELES COUNTY OFFICE OF EDUCATION (LACOE)</b> (Positive Behavior Intervention and Support – PBIS) Downey, CA	Not to exceed: \$15,000.00	July 1, 2014 – June 30, 2015
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Contract # C-14995:14:15 - LACOE's Division of Student Support Services will provide Positive Behavior Intervention and Support (PBIS) Tier 1 consulting and training to District leadership teams, site administrators and coaches. LACOE has agreed to perform the work to be done in accordance with the terms and conditions of this Contract and Exhibit A – PBIS Implementation Scope and Sequence.

Funding: LCFF Supplemental / Concentration Grant

\*\*\*\*\*

**CONTRACTOR/  
CONSULTANT**

**DOLLAR  
CONSIDERATION**

**TERM OF  
CONTRACT**

**FIELDMAN, ROLAPP &  
ASSOCIATES**  
(Adam Bauer - Bond Financial  
Advisor)

Not to exceed:  
\$42,500/Transaction Fee  
\$300/hr Executive Officers  
\$290/hr Principals  
\$275/hr Sr. Vice President  
\$225/hr Vice Presidents  
\$195/hr Asst Vice President  
\$150/hr Sr. Associate  
\$125/hr Associate  
\$85/hr Analyst  
\$65/hr Admin Assistants  
\$35/hr Clerical

July 1, 2014

To provide Financial Advisory Services in connection with General Obligation Bonds, and other financings as determined by the District. Assisting the District in obtaining enabling legislation or conducting elections. Extraordinary services and extensive computer analysis in the structuring or planning of any debt issue or financing program. The repeat of any element of service. Financial management services, including development of financial policies, capital improvement plans, economic development planning, credit analysis or review and such other services that are not ordinarily considered within the scope of services. Services rendered with any undertaking of the District relating to a continuing disclosure agreement entered into in order to comply with Securities and Exchange Commission Rule 15c2-12 or other similar rules. Services rendered to the District in connection with calculations or determination of any arbitrage rebate liability to the United States of America arising from investment activities associated with debt issued to fund the Project.

Funding: Bond Fund

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**CONTRACTOR/  
CONSULTANT**

**DOLLAR  
CONSIDERATION**

**TERM OF  
CONTRACT**

**STIFEL, NICOLAUS & CO.,  
INC.**  
(2014 Bond Investment Banking  
Underwriter)  
515 South Figueroa St., Ste 1800  
Los Angeles, CA 90071

To be paid only when the  
Bonds are sold. Rate: \$7.00  
per \$1,000.00 of Bonds  
sold.

July 17, 2014 – Continuous  
until Bonds are financed.

The Underwriter will perform various services related to the issuance of the Bonds, which are to be performed within the framework of all relevant rules and regulations. Financial Services will be provided by advisors to the District, such as, but not limited to, a financial advisor/underwriter or a municipal advisor for the sale of General Obligation (GO) Bonds.

Funding: Bond Fund

\*\*\*\*\*

**PARENT INSTITUTE FOR  
QUALITY EDUCATION (PIQE)**  
957 N. Grand Ave.  
Covina, CA 91724

July 1, 2014 – June 30, 2015

PIQE will provide a parent training course for the parents of the children enrolled in the school above mentioned. PIQE will recruit parents by phone, provide a needs-assessment session, a series of weekly training sessions for parents culminating in a graduation ceremony with certificates given to parents who attend four sessions or more. The training is designed to develop skills and techniques which will enable parents to address the educational needs of their school-aged children. Sessions:

- Janson Elementary (Thurs., Oct. 9 – Dec. 4, 2014)
- Shuey Elementary (Thurs., Oct. 9 – Dec. 4, 2014)
- Muscatel Middle (Wed., Oct. 8 – Dec. 3, 2014)
- Encinita Elementary (Pending dates)
- Savannah Elementary (Pending dates)

Fees: \$100.00 per parent graduate (attends 4+ classes) OR  
\$6,000.00 flat fee should there be less than 60 parent graduates in  
any two languages AND flat fee of \$1,400.00 for any additional  
language with less than 15 parent graduates. Additional parents  
will be \$100.00.

Funding: Title III

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**CONTRACTOR/  
CONSULTANT**

**DOLLAR  
CONSIDERATION**

**TERM OF  
CONTRACT**

**CITY OF ROSEMEAD  
(Crossing Guard Service)**  
8838 E. Valley Blvd.  
PO Box 399  
Rosemead, CA 91770

Not to exceed: \$25,250.40

July 1, 2014 – June 30, 2015

Not to exceed: \$13.50 per  
hour at a weekly average  
not to exceed 3.5 hours per  
day for 180 school days  
annually (in 2 payments)

Provide crossing guard services including six (6) fully trained crossing guards to serve at school sites in assisting with student pedestrian safety. The crossing guards will be deployed at locations and times determined by the District.

Funding: General Fund

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**AVID Center**  
9246 Lightwave Ave., Ste 200  
San Diego, CA 92123

Not to Exceed: \$3,485.00

July 1, 2014 – June 30, 2015

AVID College Readiness System consisting of AVID Elementary, AVID Secondary, and AVID for Higher Education including materials, support, membership, and reports.

Funding: LCFF Supplemental Concentration

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**AMN HEALTHCARE, INC.  
(Nursefinder, LLC)**  
12400 High Bluff Drive  
San Diego, CA 92130

Not to Exceed: To be used  
as needed.

July 1, 2014 – June 30, 2015

Agency services will be used to recruit qualified Clinicians to provide temporary staff for the District in the following capacities: Registered Nurse I, Licensed Practical/Vocational Nurse I, Speech Language Technologist, Physical Therapist, CAN, and Medical Assistant, as the District deems necessary. Holiday rate – 1 ½.

Rates:	Regular Rate:	On-Call Rate:	Charge Rate:
Registered Nurse	\$60.00/hr	\$7.75/hr	\$5.00/hr
Licensed Practical/Vocational Nurse I	\$40.00/hr	\$7.75/hr	N/A
Speech Language Technologist	\$71.00/hr	\$7.75/hr	N/A
Physical Therapist	\$65.00/hr	\$7.75/hr	N/A
CNA	\$26.00/hr	\$7.75/hr	N/A
Medical Assistant	\$38.00/hr	\$7.75/hr	N/A

Funding: Special Education Funds

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**CONTRACTOR/  
CONSULTANT**

**DOLLAR  
CONSIDERATION**

**TERM OF  
CONTRACT**

**Muscatel MS - Multi-Purpose and Classroom #5 Modernization**

Alley Cat Development Inc.  
7071 Warner Avenue #734  
Huntington Beach, CA 92647

Change Order # 1A    **\$ 6,229.18**

**District added the following scope of work:**

- Asbestos water pipes wrap removal from Boys and Girls restroom MPR room
- Asbestos removal from attic space pipes running North/South West side of building
- Removal of existing cabinets and patch paint walls in kitchen area
- Remove existing wall and electrical in work room front of restrooms

Funding:        Bond Fund, Deferred Maintenance, State Facilities Fund, QZAB

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**Savannah ES: Reconfiguration and Remodeling of Relocatables**

GDL Best Contractors, Inc.  
7611 Greenleaf Avenue  
Whittier, CA 90602

Change Order # 1        **\$ 21,390.00**

**District added the following scope of work:**

- District requested to upgrade carpet to Tandus Style infinity carpet with power bond backing in 9 portables
- Add 10,000 sq. ft. of vapor barrier 10Mil under (9) 24x40 and (1) 12x40 portables
- (4) existing portables didn't have the plates, added ALL welded plates required for concrete foundation installation
- Relocate and extend existing signal and fire alarm conduits outside new foundation, installed south of east wing

Funding:        Bond Fund, Deferred Maintenance, State Facilities Fund, QZAB

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**CONTRACTOR/  
CONSULTANT**

**DOLLAR  
CONSIDERATION**

**TERM OF  
CONTRACT**

**District Office - Voluntary Seismic Upgrade, HVAC + Restroom Upgrades**

**Horizons Construction Co. Int'l., Inc.  
432 W. Meats Ave.  
Orange, CA 92856**

Change Order # 1      **\$ 41,081.00**

**District added the following scope of work:**

- Install Sound Board between restrooms and offices first and second floors. Remove and reinstall kitchen cabinet
- Repair existing wood truss, reroute existing sewer pipe. Replace € SOV, re install € parking lights per IB1
- Change box type 6x6 rain gutters to a 1/2 circular to match existing. Clean rat droppings from 1<sup>st</sup> floor phase one.
- Repair termite damaged GLB and add steel support per structural engineer detail. Remove and patch window office by main electrical panel
- Added structural support to entire north wall per structural engineer detail and repair existing damaged wood covering (e) poles
- Remove and replace termite damaged studs and replace with new. Demo existing office wall and add a new wall to allow install new A/C
- Change doors included in original scope of work to match old style. Repair (e) rusted conduits to parking lot pole lights.

Funding:      Bond Fund, Deferred Maintenance, State Facilities Fund, QZAB

\*\*\*\*\*

**Savannah Elementary School New Portables**

**Silver Creek Industries, Inc.  
2830 Barrett Avenue  
Perris, CA 92571**

Change Order # 1      **\$ 107,012.68**

**District added the following scope of work:**

- (2) New portables 24x40

Funding:      Bond Fund, Deferred Maintenance, State Facilities Fund, QZAB



**ROSEMEAD SCHOOL DISTRICT**  
**Rosemead, California**

**DATE:** September 4, 2014

**TO:** Members, Board of Trustees

**FROM:** Amy Enomoto-Perez, Ed.D., Superintendent

**SUBJECT:** Resolution No. 14-15/04, Authorization to Sign Child  
Development/Preschool Program Contracts with the California  
Department of Education for Fiscal Year 2014-2015

**BACKGROUND:** Resolution No. 14-15/04 (which follows) is a new procedural requirement by the California Department of Education Child Development /Preschool Program department.

**ANALYSIS:** The resolution authorizes the Superintendent and Senior Director of Human Resources and Operations to sign Child Development/Preschool program contracts on behalf of the Board. This resolution also includes an attestation certification requirement to be signed by the Clerk of the Board.

**BUDGET IMPACT:** There is none.

**SUPERINTENDENT'S RECOMMENDATION:** Approve.

**ROSEMEAD SCHOOL DISTRICT**  
**Rosemead, California**

**RESOLUTION NO. 14-15/04**

**AUTHORIZATION TO SIGN CHILD DEVELOPMENT/PRESCHOOL  
PROGRAM CONTRACTS WITH THE CALIFORNIA DEPARTMENT OF  
EDUCATION FOR FISCAL YEAR 2014-2015**

**BE IT RESOLVED**, that the Board of Trustees ("Board") of the Rosemead School District ("School District") authorizes entering into local agreement numbers: Contract number CSPP-4229, California State Preschool Program (Project no. 19-6493-00-4) and CSPP-4229 with the California Department of Education ("CDE") and that the person(s) who are listed below are authorized to sign the transaction for the Board of Trustees;

<u>NAME</u>	<u>TITLE</u>	<u>SIGNATURE</u>
Amy Enomoto-Perez	Superintendent	_____
Armida Carreon	Sr. Dir. of Human Resources & Operations	_____

**NOW, THEREFORE, BE IT RESOLVED**, the Rosemead School District Board of Trustees authorizes the above Administrators to sign Child Development/Preschool program contracts with the California Department of Education for Fiscal Year 2014-2015.

**PASSED, APPROVED, ADOPTED, AND** at a meeting of the Rosemead School District Board of Trustees held this 4<sup>th</sup> day of September, 2014, by the following vote:

Roll Call Vote:

Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_

BOARD OF TRUSTEES OF THE  
ROSEMEAD SCHOOL DISTRICT

ATTEST

By:

\_\_\_\_\_  
Dennis McDonald, President of the  
Board of Trustees of the  
Rosemead School District

\_\_\_\_\_  
Ronald Esquivel, Clerk of the  
Board of Trustees of the  
Rosemead School District

\*\*\*\*\*

**CERTIFICATION OF THE CLERK OF THE BOARD OF TRUSTEES**

I, Ronald Esquivel, Clerk (or Secretary to the Board) of the Board of Trustees of the Rosemead School District, do certify that the foregoing is a full, true and correct copy of resolution was regularly introduced, passed and adopted by the Board of Trustees at its meeting held on September 4, 2014, held at a regular public place of meeting and the resolution is on file in the office of said Board, in the State of California, County of Los Angeles.

---

Ronald Esquivel  
Clerk (or Secretary to the Board)  
Board of Trustees of the  
Rosemead School District

**ROSEMEAD SCHOOL DISTRICT**  
**Rosemead, California**

**DATE:** September 4, 2014  
**TO:** Members, Board of Trustees  
**FROM:** Lee Wang, Director of Fiscal Services  
**SUBJECT:** Resolution No. 14-15/05, Adopting the “Gann” Limit

**BACKGROUND:** Beginning in November 1979, The California electorate adopted Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution. The provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts.

**ANALYSIS:** The District must establish a revised Gann Limit for the 2013-2014 fiscal year and a projected Gann Limit for the 2014-2015 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law. The appropriations in the Budget for the 2013-2014 and 2014-2015 fiscal years do not exceed the limitations imposed by Proposition 4.

**BUDGET IMPACT:** None

**SUPERINTENDENT’S RECOMMENDATION:** Adopt the Gann Limit.

**ROSEMEAD SCHOOL DISTRICT**  
**Rosemead, California**

**RESOLUTION NO. 14-15/05**

**RESOLUTION FOR ADOPTING THE “GANN” LIMIT**

**WHEREAS**, in November 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and

**WHEREAS**, the provisions of that Article established maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and

**WHEREAS**, the District must establish a revised Gann Limit for the 2013-14 fiscal year and a projected Gann Limit for the 2014-15 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

**THEREFORE, BE IT RESOLVED** this fourth day of September 2014, that this Board does hereby declare that the appropriations in the Budget for 2013-14 and 2014-15 fiscal years do not exceed the limitations imposed by Proposition 4;

**AND BE IT FURTHER RESOLVED** that the Superintendent provides copies of this Resolution along with the appropriate attachments to interested citizens of this District.

ROSEMEAD SCHOOL DISTRICT  
BOARD OF TRUSTEES

\_\_\_\_\_  
Dennis McDonald, President  
Board of Trustees, Rosemead School District

\_\_\_\_\_  
Ron Esquivel, Clerk  
Board of Trustees, Rosemead School District

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2012-13 Actual</b>			<b>2013-14 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	16,480,250.38		16,480,250.38			17,031,262.94
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,750.81		2,750.81			2,704.43
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2012-13</b>			<b>Adjustments to 2013-14</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2013-14 P2 Report</b>			<b>2014-15 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	2,704.43		2,704.43	2,617.47		2,617.47
2. Total Charter Schools ADA (Form A, Line C4)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			2,704.43			2,617.47
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>	<b>2013-14 Actual</b>			<b>2014-15 Budget</b>		
1. Homeowners' Exemption (Object 8021)	17,660.87		17,660.87	2,803,817.00		2,803,817.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,255,001.18		2,255,001.18	0.00		0.00
5. Unsecured Roll Taxes (Object 8042)	92,642.71		92,642.71	0.00		0.00
6. Prior Years' Taxes (Object 8043)	22,570.74		22,570.74	0.00		0.00
7. Supplemental Taxes (Object 8044)	81,580.15		81,580.15	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	146,637.59		146,637.59	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	(5,338.20)		(5,338.20)	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	230,199.93		230,199.93	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,840,954.97	0.00	2,840,954.97	2,803,817.00	0.00	2,803,817.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,840,954.97	0.00	2,840,954.97	2,803,817.00	0.00	2,803,817.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	14,925,919.53		14,925,919.53	17,357,051.00		17,357,051.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,316.39		1,316.39	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	0.00		0.00			
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	14,927,235.92	0.00	14,927,235.92	17,357,051.00	0.00	17,357,051.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	23,867,623.15		23,867,623.15	25,519,626.00		25,519,626.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	21,558.98		21,558.98	22,250.00		22,250.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			16,480,250.38			17,031,262.94
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9831			0.9678
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			17,031,262.94			16,444,945.70
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			2,840,954.97			2,803,817.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C27 or less than zero)			324,531.60			314,096.40
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			14,190,307.97			13,641,128.70
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			14,190,307.97			13,641,128.70
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times [Lines D5 plus D6c])			15,397.79			14,350.50
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,856,352.76			2,818,167.50
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero)			14,174,910.18			13,626,778.20
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,856,352.76			
b. State Subventions (Line D8)			14,174,910.18			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			17,031,262.94			

[illegible]



**ROSEMEAD SCHOOL DISTRICT**  
**Rosemead, California**

**DATE:** September 4, 2014  
**TO:** Members, Board of Trustees  
**FROM:** Lee Wang, Director of Fiscal Services  
**SUBJECT:** Unaudited Actual Financial Statements for 2013-2014

**BACKGROUND:** Each year revenues and expenditures for the current year are estimated when we prepare the budget for the following year. There is considerable accounting activity between the time when the budget is prepared in May and when year-end adjustments are completed in August. This report, including the final budget revisions BA453 to BA461, reflects the final unaudited revenues and expenditures of the district for 2013-2014 fiscal year. This report is required by the State to be filed prior to being audited by an independent audit firm.

**ANALYSIS:** Our actual revenues and expenditures for the 2013-2014 fiscal year in all funds are reported in the SACS Financial Reporting Software. This report will be submitted to the County Superintendent's Office and then to the State Department of Education. Approval of this agenda item will direct the Business Office to submit these figures to the County Superintendent's Office. These figures are the "unaudited actual figures." They will be audited later in the school year by our regular auditors.

**BUDGET IMPACT:** The estimated Beginning Fund Balances used in the adopted budget need to be adjusted to the actual Ending Fund Balances reflected in this report. These adjustments are summarized on the attached chart, and on the budget revisions for approval.

Budget impacts on BA453-BA461 are as follows:

- General Fund Balance is increased by \$570,083.
- Child Development is decreased by \$10,063.
- Cafeteria Fund Balance is decreased by \$10,657.
- Building Fund Balance is increased by \$1,381,784.
- Debt Services Fund is increased by \$212,950.

**SUPERINTENDENT'S RECOMMENDATION:** Approve.

**ROSEMEAD SCHOOL DISTRICT**  
**Rosemead, California**

**DATE:** September 4, 2014

**TO:** Members, Board of Trustees

**FROM:** Lee Wang, Director of Fiscal Services

**SUBJECT:** 2014-2015 Beginning Fund Balance Budget Adjustments Summaries  
BA 501-BA511

**BACKGROUND:** State law requires that school districts revise their budget throughout the year to reflect changes in anticipated revenue and expenditures.

**ANALYSIS:** Budget Adjustment Summaries are as follows:

BA501 – General Fund Unrestricted adjustment from estimated beginning balance to un-audited actual beginning balance. (Fund 01.0) Increase \$350,271.00

BA502 – General Fund Restricted adjustment from estimated beginning balance to un-audited actual beginning balance. (Fund 01.0) Increase \$481,750.00

BA503 – Child Development Fund adjustment from estimated beginning balance to un-audited actual beginning balance. (Fund 12.0) Increase \$20,096.00

BA504 – Cafeteria Fund adjustment from estimated beginning balance to un-audited actual beginning balance. (Fund 13.0) Increase \$335,024.00

BA505 – Deferred Maintenance Fund adjustment from estimated beginning balance to un-audited actual beginning balance. (Fund 14.0) Decrease (\$9.00)

BA506 – Retiree Benefits Fund adjustment from estimated beginning balance to un-audited actual beginning balance. (Fund 20.0) Increase \$1,442.00

BA507 – Building Fund (Bond) adjustment from estimated beginning balance to un-audited actual beginning balance. (Fund 21.0) Increase \$1,416,194.00

BA508 – Capital Facilities Fund adjustment from estimated beginning balance to un-audited actual beginning balance. (Fund 25.0) Increase \$273.00

BA509 – County School Facilities Fund adjustment from estimated beginning balance to un-audited actual beginning balance. (Fund 35.0) Increase \$780.00

BA510 – Special Reserve for Capital Outlay Fund (QZAB & Other Capital Outlay Projects) adjustment from estimated beginning balance to un-audited actual beginning balance. (Fund 40.0 & 40.1) Increase \$2,641.00

BA511 – Debt Service Fund (COPS) adjustment from estimated beginning balance to un-audited actual beginning balance. (Fund 56.0) Increase \$212,953.00

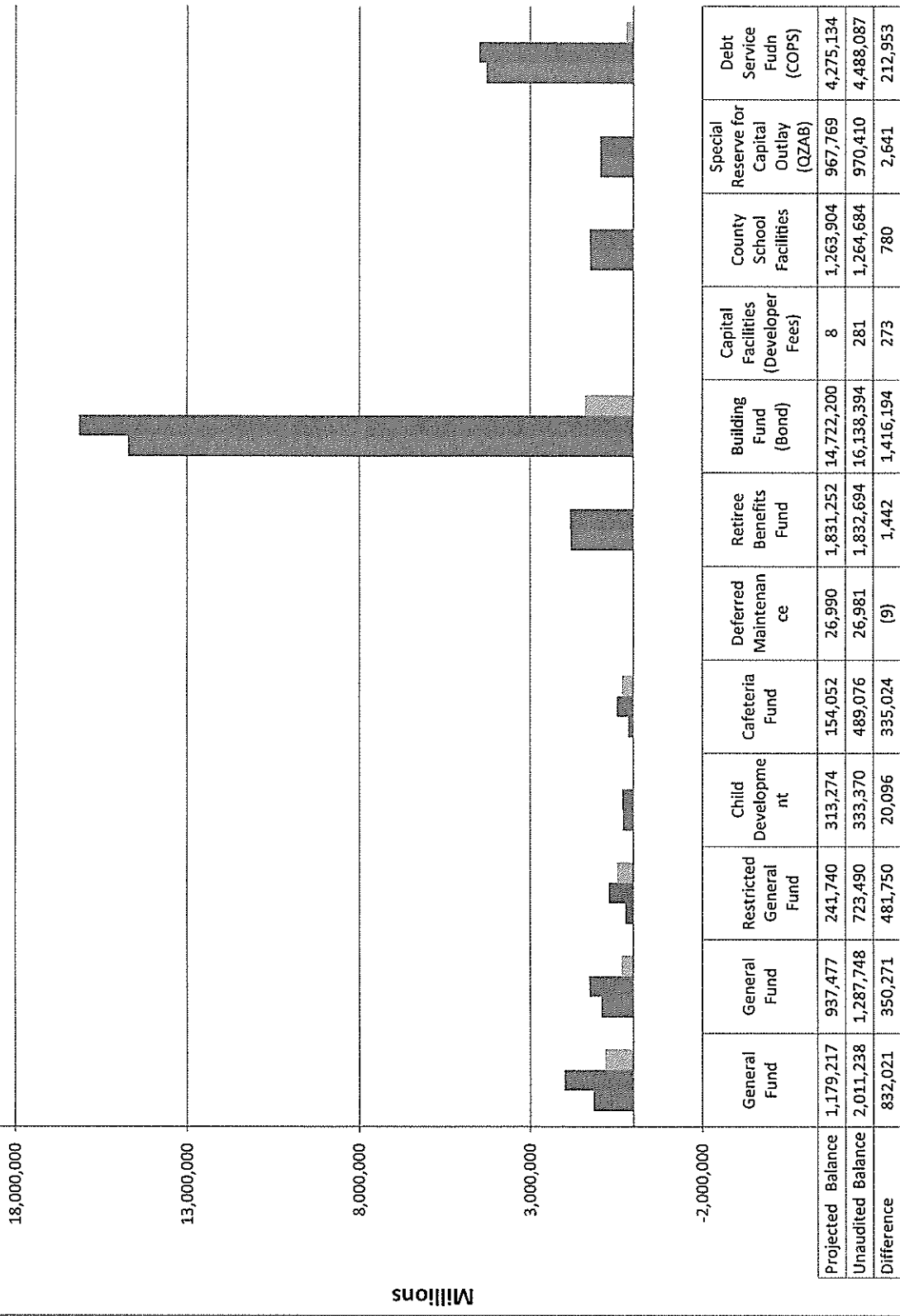
**BUDGET IMPACT:** General Fund Unrestricted ending balance is increased by \$350,271. General Fund Restricted ending balance is increased by \$481,750. Child Development Fund ending balance is increased by \$20,096. Cafeteria Fund is increased by \$335,024. Deferred Maintenance Fund is decreased by \$9. Retiree Benefits Fund is increased by \$1,442. Building Fund is increased by \$1,416,194. Capital Facilities Fund is increased by \$273. County School Facilities Fund is increased by \$780. Special Reserve for Capital Outlay Fund is increased by \$2,641. Debt Service Fund is increased by \$212,953.

**SUPERINTENDENT’S RECOMMENDATION:** Approve.

**ROSEMEAD SCHOOL DISTRICT**  
**Comparison of Projected Ending Balances**  
**To Actual Balances**  
**June 30, 2014**

Fund	Fund No.	Projected Balance	Unaudited Balance	Difference	Explanation	Budget Action
General Fund	01.0	1,179,217	2,011,238	832,021		
General Fund	01.0	937,477	1,287,748	350,271	Differences were between revenues & expenditures. Revenue included \$750,000 transferred in from Special Reserve for Capital Outlay (Fund 40.0) was higher than projected. More refund from E-Rate, unspent EIA-LEP & other local revenues.	Adjust Budget reserves for difference
Restricted General Fund	01.0	241,740	723,490	481,750	Anticipated all restricted funds would be spent. Largest remaining balances are Lottery (\$87,922), Sp Ed Mental Health (\$25,351) and Common Core State Standards (\$320,110).	Budget Carryovers for each Resource
Child Development	12.0	313,274	333,370	20,096	Revenue was higher than projected on KSART/ASART program.	Adjust Budget reserves for difference
Cafeteria Fund	13.0	154,052	489,076	335,024	Expenditures were lower than projected.	Adjust reserves for differences
Deferred Maintenance	14.0	26,990	26,981	(9)	Interest decreased.	Adjust reserves for differences
Retiree Benefits Fund	20.0	1,831,252	1,832,694	1,442	Interest increased.	Adjust Budget reserves for difference
Building Fund (Bond)	21.0	14,722,200	16,138,394	1,416,194	Expenditures were lower than projected. Projects were not spent as projected.	Adjust Budget reserves for difference
Capital Facilities (Developer Fees)	25.0	8	281	273	Interest increased.	Adjust Budget reserves for difference
County School Facilities	35.0	1,263,904	1,264,684	780	Interest increased.	Adjust Budget reserves for difference
Special Reserve for Capital Outlay (QZAB)	40.0 & 40.1	967,769	970,410	2,641	Expenditures included \$750,000 transferred out to General Fund (Fund 01.0) were lower than projected.	Adjust Budget reserves for difference
Debt Service Fund (COPS)	56.0	4,275,134	4,488,087	212,953	Additional Interest received.	Adjust Budget reserves for difference

## Analysis of Ending Balance



**ROSEMEAD SCHOOL DISTRICT**  
**Rosemead, California**

**DATE:** September 4, 2014

**TO:** Members, Board of Trustees

**FROM:** Lee Wang, Director of Fiscal Services

**SUBJECT:** Use of Education Protection Account (EPA) Funds  
2013-2014

**BACKGROUND:** Proposition 30, which the voters approved on November 6, 2012, is intended to minimize deeper cuts to school agencies and other state-supported programs in California, and allow for restoration over time of previous cuts imposed during the recession. The school governing board shall have sole authority to use the revenues of Proposition 30 for any purpose except administration.

**ANALYSIS:** All revenues raised by Proposition 30 are distributed to school districts. Similar to local property taxes, districts' State Aid is reduced by one dollar for each dollar received from the EPA funding. The District received \$2,910,605 in 2013-14 plus a prior year adjustment of \$17,380 for a total of \$2,927,985 EPA to account for 16.42 percent of the district's revenue limit funding, a significant share which has the net effect of simply reducing the amount of other state funding that schools receive, and does not represent additional funding. Therefore, the governing board of the Rosemead School District has determined to spend the monies received from the EPA funding on Instruction in the form of teachers' salaries and benefits.

**BUDGET IMPACT:** None

**SUPERINTENDENT'S RECOMMENDATION:** Approve.

**Rosemead School District  
2013-14 Education Protection Account  
Program by Resource Report  
Expenditures by Function - Detail**

Expenditures through: June 30, 2014  
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	2,927,985.00
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local Revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred Revenue	9650	
<b>TOTAL AVAILABLE</b>		<b>\$ 2,927,985.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
<b>Instruction</b>	1000-1999	2,927,985.00
<b>Instruction-Related Services</b>		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
<b>Pupil Services</b>		
Guidance and Counseling Services	3110	
Psychological Services	3120	
Attendance and Social Work Services	3130	
Health Service	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
<b>Ancillary Services</b>	4000-4999	
<b>Community Services</b>	5000-5999	
<b>Enterprise</b>	6000-6999	
<b>General Administration</b>	7000-7999	
<b>Plant Services</b>	8000-8999	
<b>Other Outgo</b>	9000-9999	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>\$ 2,927,985.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>

**ROSEMEAD SCHOOL DISTRICT**  
**Rosemead, California**

**DATE:** September 4, 2014

**TO:** Members, Board of Trustees

**FROM:** Lee Wang, Director of Fiscal Services

**SUBJECT:** Acceptance of General Obligation Bond Measure O Financial and  
Performance Audit Reports for 2010-11, 2011-12, 2012-13 Fiscal Years

**BACKGROUND:** Moss, Levy & Hartzheim, Certified Public Accountants audited the 2010-11, 2011-12, 2012-13 General Obligation Bond Measure O reports. The firm is required to present their findings to the Citizens' Bond Oversight Committee.

**ANALYSIS:** Mr. Hadley Hui from Moss, Levy & Hartzheim, LLP presented the six reports to the Citizens' Bond Oversight Committee at their June 26, 2014 meeting. The Citizens' Bond Oversight Committee accepted the reports.

**BUDGET IMPACT:** None.

**SUPERINTENDENT'S RECOMMENDATION:** Accept and file the above reports.

**ROSEMEAD SCHOOL DISTRICT**

**PROPOSITION 39 FUNDING  
FINANCIAL AUDIT – MEASURE O**

June 30, 2011



**ROSEMEAD UNIFIED SCHOOL DISTRICT**  
**PROPOSITION 39 FUNDING**  
**FINANCIAL AUDIT**  
June 30, 2011

**TABLE OF CONTENTS**

Independent Auditor's Report .....	1
Balance Sheet – Bond Building Fund – Measure O .....	3
Statement of Revenues, Expenditures, and Changes in Fund Balance – Bond Building Fund – Measure O.....	4
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Bond Building Fund – Measure O .....	5
Notes to Financial Statements .....	6
Independent Auditor's 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 .....	9
Schedule of Findings and Questioned Costs.....	11



## MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS  
RONALD A LEVY, CPA  
CRAIG A HARTZHEIM, CPA  
HADLEY Y HUI, CPA

COMMERCIAL ACCOUNTING & TAX SERVICES  
433 N. CAMDEN DR, STE 730  
BEVERLY HILLS, CA 90210  
TEL: 310.273.2745  
FAX: 310.670.1689  
www.mlhcpas.com

GOVERNMENTAL AUDIT SERVICES  
5800 HANNUM, SUITE E  
CULVER CITY, CA 90230  
TEL: 310.670.2745  
FAX: 310.670.1689  
www.mlhcpas.com

The Board of Trustees  
The Citizens' Oversight Committee  
Rosemead School District  
Rosemead, California

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the Rosemead School District (District), as of and for the fiscal year ended June 30, 2011, and we have issued our report thereon dated December 5, 2011. We have also audited the accompanying Balance Sheet, Statement of Revenues, Expenditures, and Changes in Fund Balance, and Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual for the Bond Building Fund – Measure O of the District as of and for the fiscal year ended June 30, 2011. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit of the Bond Building Fund – Measure O 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 for the Bond Building Fund – Measure O are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Bond Building Fund – Measure O financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe 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 and results of operations and the budgetary comparison for the Bond Building Fund – Measure O of the District as of and for fiscal year ended June 30, 2011, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 5, 2011 on our consideration of the District's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and not to provide an opinion on the internal control over financial reporting or 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 assessing the results of our audit.

*Moss, Levy & Hartzheim*

Moss, Levy & Hartzheim, LLP  
Culver City, California  
December 5, 2011

ROSEMEAD SCHOOL DISTRICT  
BALANCE SHEET  
BOND BUILDING FUND – MEASURE O  
June 30, 2011

**Assets**

Cash in County Treasury	\$ 13,393,221
Cash with fiscal agent	22,331
Accounts receivable	<u>33,502</u>
Total current assets	<u>\$ 13,449,054</u>

**Liabilities and Fund Balance**

Liabilities:

Accounts payable	\$ <u>-</u>
Total liabilities	<u></u>

Fund Balance:

Designated for building projects	<u>13,449,054</u>
Total fund balance	<u>13,449,054</u>
Total liabilities and fund balance	<u>\$ 13,449,054</u>

**ROSEMEAD SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BOND BUILDING FUND – MEASURE O**  
For the Fiscal Year Ended June 30, 2011

**Revenues:**

Interest	\$ 114,575
Other local	<u>22,331</u>
Total revenues	<u>136,906</u>

**Other Financing Sources:**

Proceeds from sale of notes	<u>5,303,817</u>
Total other financing sources	<u>5,303,817</u>
Excess of revenue over expenditures	5,440,723
Fund balance, beginning of fiscal year	<u>8,008,331</u>
Fund balance, end of fiscal year	<u><u>\$ 13,449,054</u></u>

**ROSEMEAD SCHOOL DISTRICT****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET  
AND ACTUAL****BOND BUILDING FUND – MEASURE O**

For the Fiscal Year Ended June 30, 2011

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>			
Interest	\$ 60,000	\$ 114,575	\$ 54,575
Other local		22,331	22,331
Total revenues	60,000	136,906	76,906
<b>Other Financing Sources:</b>			
Proceeds from sale of notes		5,303,817	5,303,817
Total other financing sources		5,303,817	5,303,817
Net change in fund balance	60,000	5,440,723	5,380,723
Fund balance, beginning of fiscal year	8,008,331	8,008,331	
Fund balance, end of fiscal year	<u>\$ 8,068,331</u>	<u>\$ 13,449,054</u>	<u>\$ 5,380,723</u>

**ROSEMEAD SCHOOL DISTRICT**  
**BOND BUILDING FUND – MEASURE O**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2011

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Accounting Policies

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and *Audits of State and Local Governmental Units* issued by the American Institute of Certified Public Accountants (AICPA).

Fund Structure

The Statement of Revenues, Expenditures, and Changes in Fund Balance is a statement of financial activities of the Bond Building Fund – Measure O related to the current reporting period. Expenditures of the various funds frequently include amounts for land, buildings, equipment, retirement of indebtedness, and transfers to other funds. Consequently, these statements do not purport to present the results of operations of the net income or loss for the period as would a statement of income for a profit-type organization.

Basis of Accounting

The Bond Building Fund – Measure O of Rosemead School District is maintained on the modified accrual basis of accounting. As such, revenues are recognized when they become susceptible to accrual, which is to say, when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered).

Cash in the County Treasury is recorded at cost, which approximates fair value, in accordance with the requirements of GASB Statement No. 31.

Budget

The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual includes a column entitled “Final Budget”. The amounts in this column represent the most recent updated budget information provided by the District.

Capital Assets and Long-Term Debt

The accounting and reporting treatment applied to the capital assets and long-term debt liabilities associated with the Bond Building Fund – Measure O are determined by its measurement focus. The Bond Building Fund – Measure O is accounted for on a spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered a measure of “available spendable resources”. Thus, the capital assets and long-term liabilities associated with the Bond Building Fund – Measure O are accounted for in the basic financial statements of Rosemead School District.

**ROSEMEAD SCHOOL DISTRICT**  
**BOND BUILDING FUND – MEASURE O**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2011

**NOTE 2 – BONDED DEBT**

**2008 Measure O GO Bond**

On November 4, 2008, \$30,000,000 in general obligation bonds were authorized by an election held within the Rosemead School District. On December 10, 2009, \$9,000,000 of the general obligation bonds were sold under Proposition 39/Measure O 2008, which provides that proceeds of the bonds will be used to finance new construction and additions to and modernization of school facilities for the District.

**2011 General Obligation Bond Anticipation Notes**

On April 27, 2011, the District pursuant to a resolution adopted by its Board of Education issued the 2011 General Obligation Bond Anticipation Notes (the “Notes”) of \$5,303,817 with stated interest rate of 4%. The proceeds from the issuance of the Notes will be used to finance the acquisition and construction of educational facilities and projects. The Notes were issued as capital appreciation notes with 4.670% accretion rate and the accreted value of the Notes are payable upon the surrender of the Notes at maturity.

The outstanding related bonded debt for the Rosemead School District Measure O at June 30, 2011, is:

Date Of Issue	Interest Rate	Maturity Date	Amount of Original Issue	Outstanding July 1, 2010	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2011
12/10/2009	5.0%-6.0%	2040	\$ 9,000,000	\$ 9,000,000	\$ -	\$ (135,000)	\$ 8,865,000
5/11/2011	4.0%	2016	5,303,817		5,303,817		5,303,817

The annual requirements to amortize the bonds payable outstanding as of June 30, 2011, are as follows:

**2008 Measure O GO Bond**

Fiscal Year Ending June 30,	Principal	Interest	Total
2012	\$ 140,000	\$ 449,675	\$ 589,675
2013	150,000	440,975	590,975
2014	155,000	431,825	586,825
2015	165,000	422,225	587,225
2016	175,000	412,025	587,025
2017-2021	1,015,000	1,900,488	2,915,488
2022-2026	1,280,000	1,612,500	2,892,500
2027-2031	1,630,000	1,250,500	2,880,500
2032-2036	2,080,000	789,250	2,869,250
2037-2040	2,075,000	214,125	2,289,125
Total	<u>\$ 8,865,000</u>	<u>\$ 7,923,588</u>	<u>\$ 16,788,588</u>



ROSEMEAD SCHOOL DISTRICT  
 BOND BUILDING FUND – MEASURE O  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 2011

**NOTE 2 – BONDED DEBT** (Continued)

The annual requirements to amortize the bonds payable outstanding as of June 30, 2011, are as follows (Continued):

2011 General Obligation Bond Anticipation Notes

Fiscal Year Ending June 30,	Principal	Interest	Total
2012	\$ -	\$ -	\$ -
2013			
2014			
2015			
2016	<u>5,303,817</u>	<u>1,191,183</u>	<u>6,495,000</u>
Total	<u>\$ 5,303,817</u>	<u>\$ 1,191,183</u>	<u>\$ 6,495,000</u>



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS  
RONALD A. LEVY, CPA  
CRAIG A. HARTZHEIM, CPA  
HADLEY Y. HUI, CPA

COMMERCIAL ACCOUNTING & TAX SERVICES  
433 N. CAMDEN DR, STE 730  
BEVERLY HILLS, CA 90210  
TEL: 310.273.2745  
FAX: 310.670.1689  
www.milhpcas.com

GOVERNMENTAL AUDIT SERVICES  
5800 HANNUM, SUITE E  
CULVER CITY, CA 90230  
TEL: 310.670.2745  
FAX: 310.670.1689  
www.milhpcas.com

**INDEPENDENT AUDITOR'S 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**

The Board of Trustees  
The Citizens' Oversight Committee  
Rosemead School District  
Rosemead, California

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rosemead School District (District) as of and for the fiscal year ended June 30, 2011, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 5, 2011. We have also audited the accompanying Balance Sheet, Statement of Revenues, Expenditures, and Changes in Fund Balance, and Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual for the Bond Building Fund – Measure O of the District as and for the fiscal year ended June 30, 2011. 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 the *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 the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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 the District's 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 Board, the Citizens' Oversight Committee, and management. It is not intended to be and should not be used by anyone other than these specified parties.

*Moss, Levy & Hartzheim*

MOSS, LEVY & HARTZHEIM, LLP  
Culver City, California  
December 5, 2011

**ROSEMEAD SCHOOL DISTRICT**  
**BOND BUILDING FUND – MEASURE O**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Fiscal Year Ended June 30, 2011

There were no findings or questioned costs related to the financial audit of the Bond Building Fund – Measure O for the fiscal year ended June 30, 2011.

**ROSEMEAD SCHOOL DISTRICT**

**PROPOSITION 39 FUNDING  
PERFORMANCE AUDIT – MEASURE O**

For the Fiscal Year Ended  
June 30, 2011

**ROSEMEAD SCHOOL DISTRICT  
PROPOSITION 39 FUNDING  
PERFORMANCE AUDIT – MEASURE O**  
For the Fiscal Year Ended June 30, 2011

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**TABLE OF CONTENTS**

Independent Auditor’s Report.....	1
Objectives .....	2
Scope of the Audit .....	2
Background Information.....	2
Procedures Performed .....	2
Results of Procedures.....	2
Conclusion .....	2



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS  
RONALD A. LEVY, CPA  
CRAIG A. HARTZHEIM, CPA  
HADLEY Y. HUI, CPA

COMMERCIAL ACCOUNTING & TAX SERVICES  
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GOVERNMENTAL AUDIT SERVICES  
5800 HANNUM, SUITE E  
CULVER CITY, CA 90230  
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FAX: 310.670.1689  
www.mlhcpas.com

## INDEPENDENT AUDITOR'S REPORT

The Board of Trustees  
The Citizens' Oversight Committee  
Rosemead School District  
Rosemead, California

We have examined the Rosemead School District (District)'s compliance with the performance requirements for the Proposition 39/Measure O 2008 General Obligation Bonds for the fiscal year ended June 30, 2011. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2011.

*Moss, Levy & Hartzheim*

Moss, Levy & Hartzheim, LLP  
Culver City, California  
December 5, 2011

**ROSEMEAD SCHOOL DISTRICT  
PROPOSITION 39 FUNDING  
PERFORMANCE AUDIT – MEASURE O**  
For the Fiscal Year Ended June 30, 2011

---

**OBJECTIVES**

The objectives of our Performance Audit were:

- 1) Document the expenditures charged to the voter approved 2008 General Obligation Bonds.
- 2) Determine whether all expenditures for the fiscal year ended June 30, 2011, charged to the Building Fund Measure O have been made in accordance with project budgets and guidelines.
- 3) Note any incongruities or system weaknesses and provide recommendations for improvement.

**SCOPE OF THE AUDIT**

The scope of our Performance Audit covered the period from July 1, 2010 through June 30, 2011. The expenditures tested included all object and project codes associated with the Bond Projects. The propriety of expenditures for capital projects and maintenance projects funded through other state or local funding sources were not included within the scope of our audit. Expenditures incurred subsequent to June 30, 2011, were not reviewed or included within the scope of our audit.

**BACKGROUND INFORMATION**

On November 4, 2008, \$30,000,000 in general obligation bonds were authorized by an election held within the Rosemead School District. On December 10, 2009, \$9,000,000 of the general obligation bonds were sold under Proposition 39/Measure O 2008, which provides that proceeds of the bonds will be used to refinance certificates of participations, finance new construction, additions to, and modernization of school facilities for the District. On April 27, 2011, the District pursuant to a resolution adopted by its Board of Education issued the 2011 General Obligation Bond Anticipation Notes (the "Notes") of \$5,303,817 with stated interest rate of 4%. The proceeds from the issuance of the Notes will be used to finance the acquisition and construction of educational facilities and projects. The Notes were issued as capital appreciation notes with 4.670% accretion rate and the accreted value of the Notes are payable upon the surrender of the Notes at maturity.

**PROCEDURES PERFORMED**

We obtained the general ledger and the project expenditure summary reports and detail prepared by the District for the fiscal year ended June 30, 2011 for the Building Fund - Measure O. We reviewed the School Plan Bond Project publicized list of intended projects. Within the fiscal year audited, the District did not incur any cost in the Proposition 39/Measure O 2008 funding.

**RESULTS OF PROCEDURES**

The District did not incur any cost during the fiscal year ended June 30, 2011.

**CONCLUSION**

Based upon the procedures performed, the Rosemead School District has properly accounted for the Proposition 39/Measure O 2008 General Obligation Bond funds. Furthermore, it was noted that the funds were not used for salaries of school administrators or other operating expenditures.



**ROSEMEAD SCHOOL DISTRICT**

**PROPOSITION 39 FUNDING  
FINANCIAL AUDIT – MEASURE O**

June 30, 2012

**ROSEMEAD UNIFIED SCHOOL DISTRICT**  
**PROPOSITION 39 FUNDING**  
**FINANCIAL AUDIT**  
June 30, 2012

**TABLE OF CONTENTS**

Independent Auditor's Report .....	1
Balance Sheet – Bond Building Fund – Measure O .....	2
Statement of Revenues, Expenditures, and Changes in Fund Balance – Bond Building Fund – Measure O .....	3
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Bond Building Fund – Measure O .....	4
Notes to Financial Statements .....	5
Independent Auditor's 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 .....	8
Schedule of Findings and Questioned Costs.....	10



# MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS  
RONALD A. LEVY, CPA  
CRAIG A. HARTZHEIM, CPA  
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The Board of Trustees  
The Citizens' Oversight Committee  
Rosemead School District  
Rosemead, California

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the Rosemead School District (District), as of and for the fiscal year ended June 30, 2012, and we have issued our report thereon dated December 11, 2012. We have also audited the accompanying Balance Sheet, Statement of Revenues, Expenditures, and Changes in Fund Balance, and Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual for the Bond Building Fund – Measure O of the District as of and for the fiscal year ended June 30, 2012. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit of the Bond Building Fund – Measure O 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 for the Bond Building Fund – Measure O are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Bond Building Fund – Measure O financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe 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 and results of operations and the budgetary comparison for the Bond Building Fund – Measure O of the District as of and for fiscal year ended June 30, 2012, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 11, 2012 on our consideration of the District's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and not to provide an opinion on the internal control over financial reporting or 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 assessing the results of our audit.

*Moss, Levy & Hartzheim*

Moss, Levy & Hartzheim, LLP  
Culver City, California  
December 11, 2012

ROSEMEAD SCHOOL DISTRICT  
 BALANCE SHEET  
 BOND BUILDING FUND – MEASURE O  
 June 30, 2012

**Assets**

Cash in County Treasury	\$ 13,355,672
Cash with fiscal agent	22,331
Accounts receivable	<u>25,828</u>
Total current assets	<u><u>\$ 13,403,831</u></u>

**Liabilities and Fund Balance**

Liabilities:

Accounts payable	<u>\$ 2,076</u>
Total liabilities	<u>2,076</u>

Fund Balance:

Restricted for building projects	<u>13,401,755</u>
Total fund balance	<u>13,401,755</u>
Total liabilities and fund balance	<u><u>\$ 13,403,831</u></u>

**ROSEMEAD SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BOND BUILDING FUND – MEASURE O**  
**For the Fiscal Year Ended June 30, 2012**

**Revenues:**

Interest	\$ 125,916
Total revenues	<u>125,916</u>

**Expenditures:**

Material and supplies	147,463
Contracted services and other operating expenditures	17,642
Capital outlay	<u>8,110</u>
Total expenditures	<u>173,215</u>

Excess (deficiency) of revenue over (under) expenditures	(47,299)
--	----------

Fund balance, beginning of fiscal year	<u>13,449,054</u>
--	-------------------

Fund balance, end of fiscal year	<u><u>\$ 13,401,755</u></u>
----------------------------------	-----------------------------

**ROSEMEAD SCHOOL DISTRICT****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL****BOND BUILDING FUND – MEASURE O**

For the Fiscal Year Ended June 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>			
Interest	<u>\$ 60,000</u>	<u>\$ 125,916</u>	<u>\$ 65,916</u>
Total revenues	<u>60,000</u>	<u>125,916</u>	<u>65,916</u>
<b>Expenditures:</b>			
Material and supplies	166,400	147,463	18,937
Contracted services and other operating expenditures	50,000	17,642	32,358
Capital outlay	<u>10,200</u>	<u>8,110</u>	<u>2,090</u>
Total expenditures	<u>226,600</u>	<u>173,215</u>	<u>53,385</u>
Net change in fund balance	(166,600)	(47,299)	119,301
Fund balance, beginning of fiscal year	<u>13,449,054</u>	<u>13,449,054</u>	
Fund balance, end of fiscal year	<u><u>\$ 13,282,454</u></u>	<u><u>\$ 13,401,755</u></u>	<u><u>\$ 119,301</u></u>

See Notes to Financial Statements

**ROSEMEAD SCHOOL DISTRICT**  
**BOND BUILDING FUND – MEASURE O**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2012

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Accounting Policies

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and *Audits of State and Local Governmental Units* issued by the American Institute of Certified Public Accountants (AICPA).

Fund Structure

The Statement of Revenues, Expenditures, and Changes in Fund Balance is a statement of financial activities of the Bond Building Fund – Measure O related to the current reporting period. Expenditures of the various funds frequently include amounts for land, buildings, equipment, retirement of indebtedness, and transfers to other funds. Consequently, these statements do not purport to present the results of operations of the net income or loss for the period as would a statement of income for a profit-type organization.

Basis of Accounting

The Bond Building Fund – Measure O of the Rosemead School District (District) is maintained on the modified accrual basis of accounting. As such, revenues are recognized when they become susceptible to accrual, which is to say, when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered).

Cash in the County Treasury is recorded at cost, which approximates fair value, in accordance with the requirements of GASB Statement No. 31.

Budget

The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual includes a column entitled “Final Budget”. The amounts in this column represent the most recent updated budget information provided by the District.

Capital Assets and Long-Term Debt

The accounting and reporting treatment applied to the capital assets and long-term debt liabilities associated with the Bond Building Fund – Measure O are determined by its measurement focus. The Bond Building Fund – Measure O is accounted for on a spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered a measure of “available spendable resources”. Thus, the capital assets and long-term liabilities associated with the Bond Building Fund – Measure O are accounted for in the basic financial statements of the District.

**ROSEMEAD SCHOOL DISTRICT**  
**BOND BUILDING FUND – MEASURE O**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2012

**NOTE 2 – BONDED DEBT**

**2008 Measure O GO Bond**

On November 4, 2008, \$30,000,000 in general obligation bonds were authorized by an election held within the District. On December 10, 2009, \$9,000,000 of the general obligation bonds were sold under Proposition 39/Measure O 2008, which provides that proceeds of the bonds will be used to finance new construction and additions to and modernization of school facilities for the District.

**2011 General Obligation Bond Anticipation Notes**

On April 27, 2011, the District pursuant to a resolution adopted by its Board of Education issued the 2011 General Obligation Bond Anticipation Notes (the “Notes”) of \$5,303,817 with stated interest rate of 4%. The proceeds from the issuance of the Notes will be used to finance the acquisition and construction of educational facilities and projects. The Notes were issued as capital appreciation notes with 4.670% accretion rate and the accreted value of the Notes are payable upon the surrender of the Notes at maturity.

The outstanding related bonded debt for the District Measure O at June 30, 2012, is:

Date Of Issue	Interest Rate	Maturity Date	Amount of Original Issue	Outstanding July 1, 2011	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2012
12/10/2009	5.0%-6.0%	2040	\$ 9,000,000	\$ 8,865,000	\$ -	\$ (140,000)	\$ 8,725,000
5/11/2011	4.0%	2016	5,303,817	5,303,817			5,303,817

The annual requirements to amortize the bonds payable outstanding as of June 30, 2012, are as follows:

**2008 Measure O GO Bond**

Fiscal Year Ending June 30,	Principal	Interest	Total
2013	\$ 150,000	\$ 440,975	\$ 590,975
2014	155,000	431,825	586,825
2015	165,000	422,225	587,225
2016	175,000	412,025	587,025
2017	180,000	401,375	581,375
2018-2022	1,065,000	1,846,613	2,911,613
2023-2027	1,345,000	1,546,875	2,891,875
2028-2032	1,710,000	1,167,000	2,877,000
2033-2037	2,185,000	682,625	2,867,625
2038-2040	1,595,000	122,375	1,717,375
Total	<u>\$ 8,725,000</u>	<u>\$ 7,473,913</u>	<u>\$ 16,198,913</u>



ROSEMEAD SCHOOL DISTRICT  
 BOND BUILDING FUND – MEASURE O  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 2012

**NOTE 2 – BONDED DEBT** (Continued)

The annual requirements to amortize the bonds payable outstanding as of June 30, 2012, are as follows (Continued):

2011 General Obligation Bond Anticipation Notes

Fiscal Year Ending June 30,	Principal	Interest	Total
2013	\$ -	\$ -	\$ -
2014			
2015			
2016	<u>5,303,817</u>	<u>1,191,183</u>	<u>6,495,000</u>
Total	<u>\$ 5,303,817</u>	<u>\$ 1,191,183</u>	<u>\$ 6,495,000</u>



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS  
RONALD A LEVY, CPA  
CRAIG A HARTZHEIM, CPA  
HADLEY Y HUI, CPA

COMMERCIAL ACCOUNTING & TAX SERVICES  
433 N. CAMDEN DR, STE 730  
BEVERLY HILLS, CA 90210  
TEL: 310.273.2745  
FAX: 310.670.1689  
www.mlhcpas.com

GOVERNMENTAL AUDIT SERVICES  
5800 HANNUM, SUITE E  
CULVER CITY, CA 90230  
TEL: 310.670.2745  
FAX: 310.670.1689  
www.mlhcpas.com

**INDEPENDENT AUDITOR'S 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**

The Board of Trustees  
The Citizens' Oversight Committee  
Rosemead School District  
Rosemead, California

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rosemead School District (District) as of and for the fiscal year ended June 30, 2012, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 11, 2012. We have also audited the accompanying Balance Sheet, Statement of Revenues, Expenditures, and Changes in Fund Balance, and Statement of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual for the Bond Building Fund -- Measure O of the District as of and for the fiscal year ended June 30, 2012. 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 the *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

Management of the District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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 the District's 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 Board, the Citizens' Oversight Committee, and management. It is not intended to be and should not be used by anyone other than these specified parties.

*Moss, Levy & Hartzheim*

MOSS, LEVY & HARTZHEIM, LLP  
Culver City, California  
December 11, 2012

**ROSEMEAD SCHOOL DISTRICT**  
**BOND BUILDING FUND – MEASURE O**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Fiscal Year Ended June 30, 2012

There were no findings or questioned costs related to the financial audit of the Bond Building Fund – Measure O for the fiscal year ended June 30, 2012.

**ROSEMEAD SCHOOL DISTRICT**

**PROPOSITION 39 FUNDING**  
**PERFORMANCE AUDIT – MEASURE O**

For the Fiscal Year Ended  
June 30, 2012

**ROSEMEAD SCHOOL DISTRICT**  
**PROPOSITION 39 FUNDING**  
**PERFORMANCE AUDIT – MEASURE O**  
For the Fiscal Year Ended June 30, 2012

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TABLE OF CONTENTS

Independent Auditor’s Report.....	1
Objectives .....	2
Scope of the Audit .....	2
Background Information.....	2
Procedures Performed.....	2
Results of Procedures.....	3
Conclusion .....	3



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

**PARTNERS**

RONALD A LEVY, CPA  
CRAIG A HARTZHEIM, CPA  
HADLEY Y HUI, CPA

**COMMERCIAL ACCOUNTING & TAX SERVICES**

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BEVERLY HILLS, CA 90210  
TEL: 310.273.2745  
FAX: 310.670.1689  
www.mlhcpas.com

**GOVERNMENTAL AUDIT SERVICES**

5800 E. HANNUM, SUITE E  
CULVER CITY, CA 90230  
TEL: 310.670.2745  
FAX: 310.670.1689  
www.mlhcpas.com

**INDEPENDENT AUDITOR'S REPORT**

The Board of Trustees  
The Citizens' Oversight Committee  
Rosemead School District  
Rosemead, California

We have examined the Rosemead School District (District)'s compliance with the performance requirements for the Proposition 39/Measure O 2008 General Obligation Bonds for the fiscal year ended June 30, 2012. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2012.

*Moss, Levy & Hartzheim*

Moss, Levy & Hartzheim, LLP  
Culver City, California  
December 11, 2012

**ROSEMEAD SCHOOL DISTRICT  
PROPOSITION 39 FUNDING  
PERFORMANCE AUDIT – MEASURE O**  
For the Fiscal Year Ended June 30, 2012

---

**OBJECTIVES**

The objectives of our Performance Audit were:

- 1) Document the expenditures charged to the voter approved 2008 General Obligation Bonds.
- 2) Determine whether all expenditures for the fiscal year ended June 30, 2012, charged to the Building Fund Measure O have been made in accordance with project budgets and guidelines.
- 3) Note any incongruities or system weaknesses and provide recommendations for improvement.

**SCOPE OF THE AUDIT**

The scope of our Performance Audit covered the period from July 1, 2011 through June 30, 2012. The expenditures tested included all object and project codes associated with the Bond Projects. The propriety of expenditures for capital projects and maintenance projects funded through other state or local funding sources were not included within the scope of our audit. Expenditures incurred subsequent to June 30, 2012, were not reviewed or included within the scope of our audit.

**BACKGROUND INFORMATION**

On November 4, 2008, \$30,000,000 in general obligation bonds were authorized by an election held within the Rosemead School District. On December 10, 2009, \$9,000,000 of the general obligation bonds were sold under Proposition 39/Measure O 2008, which provides that proceeds of the bonds will be used to refinance certificates of participations, finance new construction, additions to, and modernization of school facilities for the District. On April 27, 2011, the District pursuant to a resolution adopted by its Board of Education issued the 2011 General Obligation Bond Anticipation Notes (the "Notes") of \$5,303,817 with stated interest rate of 4%. The proceeds from the issuance of the Notes will be used to finance the acquisition and construction of educational facilities and projects. The Notes were issued as capital appreciation notes with 4.670% accretion rate and the accreted value of the Notes are payable upon the surrender of the Notes at maturity.

**PROCEDURES PERFORMED**

We obtained the general ledger and the project expenditure summary reports and detail prepared by the District for the fiscal year ended June 30, 2012 for the Building Fund - Measure O. Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for selected expenditures to ensure compliance with Proposition 39/Measure O 2008 funding. We performed the following procedures:

- We reviewed the School Plan Bond Project publicized list of intended projects.
- We selected expenditures in the fiscal year ending June 30, 2012, and reviewed supporting documentation to ensure that funds were properly expended on the specific projects outlined on the publicized list and met the requirements for bidding, if applicable.
- We compared total project expenditures to budgets, to determine if there was any expenditure in excess of appropriations.
- We verified that funds were used for the renovation, construction, and acquisition of classrooms and school facilities at various schools in Rosemead School District (District) and we verified that funding was not used for salaries of school administrators or other operating expenses of the District.



**ROSEMEAD SCHOOL DISTRICT  
PROPOSITION 39 FUNDING  
PERFORMANCE AUDIT – MEASURE O**  
For the Fiscal Year Ended June 30, 2012

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**RESULTS OF PROCEDURES**

The District incurred total costs of \$173,215 during the fiscal year ended June 30, 2012 and all expenditures were used to finance new construction and additions to and modernization of school facilities for the District.

**CONCLUSION**

Based upon the procedures performed, we found that for the items tested, the Rosemead School District has properly accounted for the expenditures of the Proposition 39/Measure O 2008 General Obligation Bonds. Further, it was noted that the funds were not used for salaries of school administrators or other operating expenditures.

**ROSEMEAD SCHOOL DISTRICT**

**PROPOSITION 39 FUNDING  
FINANCIAL AUDIT – MEASURE O**

June 30, 2013

**ROSEMEAD UNIFIED SCHOOL DISTRICT**  
**PROPOSITION 39 FUNDING**  
**FINANCIAL AUDIT**  
June 30, 2013

TABLE OF CONTENTS

Independent Auditor's Report .....	1
Balance Sheet – Bond Building Fund – Measure O .....	3
Statement of Revenues, Expenditures, and Changes in Fund Balance – Bond Building Fund – Measure O .....	4
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Bond Building Fund – Measure O .....	5
Notes to Financial Statements .....	6
Independent Auditor's 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 .....	9
Schedule of Findings and Questioned Costs.....	11



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS  
RONALD A LEVY, CPA  
CRAIG A HARTZHEIM, CPA  
HADLEY Y HUI, CPA

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The Board of Trustees  
The Citizens' Oversight Committee  
Rosemead School District  
Rosemead, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Bond Building Fund – Measure O of the Rosemead School District (District), as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Bond Building Fund – Measure O, of the District, as of and for the fiscal year ended June 30, 2013, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Reporting Required by *Government Auditing Standards*

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

## Report on other legal and regulatory requirements

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have also issued our performance audit report dated December 9, 2013 on our consideration of the Bond Building Fund – Measure O's compliance with the requirements of Proposition 39. That report is an integral part of our audit of the Bond Building Fund – Measure O for the fiscal year ended June 30, 2013 should be considered in assessing the results of our financial audit.



Moss, Levy & Hartzheim, LLP  
Culver City, California  
December 9, 2013

**ROSEMEAD SCHOOL DISTRICT**  
**BALANCE SHEET**  
**BOND BUILDING FUND – MEASURE O**  
 June 30, 2013

**Assets**

Cash in County Treasury	\$ 8,555,666
Cash with fiscal agent	22,331
Accounts receivable	<u>30,117</u>
Total current assets	<u><u>\$ 8,608,114</u></u>

**Liabilities and Fund Balance**

Liabilities:

Accounts payable	<u>\$ 383,352</u>
Total liabilities	<u>383,352</u>

Fund Balance:

Restricted for building projects	<u>8,224,762</u>
Total fund balance	<u>8,224,762</u>
Total liabilities and fund balance	<u><u>\$ 8,608,114</u></u>

**ROSEMEAD SCHOOL DISTRICT****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BOND BUILDING FUND – MEASURE O**

For the Fiscal Year Ended June 30, 2013

**Revenues:**

Interest	\$ 85,385
Total revenues	<u>85,385</u>

**Expenditures:**

Material and supplies	505,860
Contracted services and other operating expenditures	412,335
Capital outlay	<u>2,905,198</u>
Total expenditures	<u>3,823,393</u>
Excess (deficiency) of revenues over expenditures	<u>(3,738,008)</u>

**Other Financing Sources (Uses):**

Expenditure transferred from Measure RR	<u>(1,438,985)</u>
Total other financing sources (uses)	<u>(1,438,985)</u>
Excess (deficiency) of revenue over (under) expenditures	(5,176,993)

Fund balance, beginning of fiscal year	<u>13,401,755</u>
--	-------------------

Fund balance, end of fiscal year	<u><u>\$ 8,224,762</u></u>
----------------------------------	----------------------------

**ROSEMEAD SCHOOL DISTRICT****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET  
AND ACTUAL****BOND BUILDING FUND – MEASURE O**

For the Fiscal Year Ended June 30, 2013

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>			
Interest	\$ 60,000	\$ 85,385	\$ 25,385
Total revenues	60,000	85,385	25,385
<b>Expenditures:</b>			
Material and supplies	166,400	505,860	(339,460)
Contracted services and other operating expenditures	50,000	412,335	(362,335)
Capital outlay	10,200	2,905,198	(2,894,998)
Total expenditures	226,600	3,823,393	(3,596,793)
Excess (deficiency) of revenues over expenditures	(166,600)	(3,738,008)	(3,571,408)
<b>Other Financing Sources (Uses):</b>			
Expenditure transferred from Measure RR		(1,438,985)	(1,438,985)
Total other financing sources (uses)		(1,438,985)	(1,438,985)
Net change in fund balance	(166,600)	(5,176,993)	(5,010,393)
Fund balance, beginning of fiscal year	13,401,755	13,401,755	
Fund balance, end of fiscal year	\$ 13,235,155	\$ 8,224,762	\$ (5,010,393)



**ROSEMEAD SCHOOL DISTRICT**  
**BOND BUILDING FUND – MEASURE O**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2013

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Accounting Policies

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and *Audits of State and Local Governmental Units* issued by the American Institute of Certified Public Accountants (AICPA).

Fund Structure

The Statement of Revenues, Expenditures, and Changes in Fund Balance is a statement of financial activities of the Bond Building Fund – Measure O related to the current reporting period. Expenditures of the various funds frequently include amounts for land, buildings, equipment, retirement of indebtedness, and transfers to other funds. Consequently, these statements do not purport to present the results of operations of the net income or loss for the period as would a statement of income for a profit-type organization.

Basis of Accounting

The Bond Building Fund – Measure O of the Rosemead School District (District) is maintained on the modified accrual basis of accounting. As such, revenues are recognized when they become susceptible to accrual, which is to say, when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered).

Cash in the County Treasury is recorded at cost, which approximates fair value, in accordance with the requirements of GASB Statement No. 31.

Budget

The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual includes a column entitled “Final Budget”. The amounts in this column represent the most recent updated budget information provided by the District.

Capital Assets and Long-Term Debt

The accounting and reporting treatment applied to the capital assets and long-term debt liabilities associated with the Bond Building Fund – Measure O are determined by its measurement focus. The Bond Building Fund – Measure O is accounted for on a spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered a measure of “available spendable resources”. Thus, the capital assets and long-term liabilities associated with the Bond Building Fund – Measure O are accounted for in the basic financial statements of the District.

**ROSEMEAD SCHOOL DISTRICT**  
**BOND BUILDING FUND – MEASURE O**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2013

**NOTE 2 – BONDED DEBT**

**2008 Measure O GO Bond**

On November 4, 2008, \$30,000,000 in general obligation bonds were authorized by an election held within the District. On December 10, 2009, \$9,000,000 of the general obligation bonds were sold under Proposition 39/Measure O 2008, which provides that proceeds of the bonds will be used to finance new construction and additions to and modernization of school facilities for the District.

**2011 General Obligation Bond Anticipation Notes**

On April 27, 2011, the District pursuant to a resolution adopted by its Board of Education issued the 2011 General Obligation Bond Anticipation Notes (the “Notes”) of \$5,303,817 with stated interest rate of 4%. The proceeds from the issuance of the Notes will be used to finance the acquisition and construction of educational facilities and projects. The Notes were issued as capital appreciation notes with 4.670% accretion rate and the accreted value of the Notes are payable upon the surrender of the Notes at maturity.

The outstanding related bonded debt for the District Measure O at June 30, 2013, is:

Date Of Issue	Interest Rate	Maturity Date	Amount of Original Issue	Outstanding June 30, 2012	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2013
12/10/2009	5.0%-6.0%	2040	\$ 9,000,000	\$ 8,725,000	\$ -	\$ (150,000)	\$ 8,575,000
5/11/2011	4.0%	2016	5,303,817	5,303,817			5,303,817

The annual requirements to amortize the bonds payable outstanding as of June 30, 2013, are as follows:

**2008 Measure O GO Bond**

Fiscal Years Ending June 30,	Principal	Interest	Total
2014	\$ 155,000	\$ 431,825	\$ 586,825
2015	165,000	422,225	587,225
2016	175,000	412,025	587,025
2017	180,000	401,375	581,375
2018	195,000	390,613	585,613
2019-2023	1,115,000	1,791,625	2,906,625
2024-2028	1,410,000	1,478,000	2,888,000
2029-2033	1,795,000	1,079,375	2,874,375
2034-2038	2,295,000	570,625	2,865,625
2039-2040	1,090,000	55,250	1,145,250
	<u>\$ 8,575,000</u>	<u>\$ 7,032,938</u>	<u>\$ 15,607,938</u>

**ROSEMEAD SCHOOL DISTRICT**  
**BOND BUILDING FUND – MEASURE O**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2013

**NOTE 2 – BONDED DEBT** (Continued)

The annual requirements to amortize the bonds payable outstanding as of June 30, 2013, are as follows (Continued):

2011 General Obligation Bond Anticipation Notes

<u>Fiscal Years Ending June 30,</u>	<u>Principal</u>	<u>Interest*</u>	<u>Total</u>
2014	\$ -	\$ -	\$ -
2015			
2016	<u>5,303,817</u>	<u>1,191,183</u>	<u>6,495,000</u>
	<u>\$ 5,303,817</u>	<u>\$ 1,191,183</u>	<u>\$ 6,495,000</u>

\*The balance includes accreted interest.



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS  
RONALD A LEVY, CPA  
CRAIG A HARTZHEIM, CPA  
HADLEY Y HUI, CPA

COMMERCIAL ACCOUNTING & TAX SERVICES  
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CULVER CITY, CA 90230  
TEL: 310.670.2745  
FAX: 310.670.1689  
www.mlhcpas.com

**INDEPENDENT AUDITOR'S 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***

The Board of Trustees  
The Citizens' Oversight Committee  
Rosemead School District  
Rosemead, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Bond Building Fund – Measure O of the Rosemead School District (District) as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated December 9, 2013.

**Internal Control Over Financial Reporting**

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

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

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

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's 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 Board, the Citizens' Oversight Committee, and management. It is not intended to be and should not be used by anyone other than these specified parties.

*Moss, Levy & Hartzheim*

MOSS, LEVY & HARTZHEIM, LLP  
Culver City, California  
December 9, 2013

**ROSEMEAD SCHOOL DISTRICT**  
**BOND BUILDING FUND – MEASURE O**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Fiscal Year Ended June 30, 2013

There were no findings or questioned costs related to the financial audit of the Bond Building Fund – Measure O for the fiscal year ended June 30, 2013.

**ROSEMEAD SCHOOL DISTRICT**

**PROPOSITION 39 FUNDING**  
**PERFORMANCE AUDIT – MEASURE O**

For the Fiscal Year Ended  
June 30, 2013

**ROSEMEAD SCHOOL DISTRICT**  
**PROPOSITION 39 FUNDING**  
**PERFORMANCE AUDIT – MEASURE O**  
For the Fiscal Year Ended June 30, 2013

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TABLE OF CONTENTS

Independent Auditor’s Report.....	1
Objectives .....	3
Scope of the Audit .....	3
Background Information .....	3
Procedures Performed.....	3
Results of Procedures.....	4
Conclusion .....	4





MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

**PARTNERS**

RONALD A. LEVY, CPA  
CRAIG A. HARTZHEIM, CPA  
HADLEY Y. HUI, CPA

**COMMERCIAL ACCOUNTING & TAX SERVICES**

433 N. CAMDEN DR, STE 730  
BEVERLY HILLS, CA 90210  
TEL: 310.273.2745  
FAX: 310.670.1689  
www.mlhcpas.com

**GOVERNMENTAL AUDIT SERVICES**

5800 E. HANNUM, SUITE E  
CULVER CITY, CA 90230  
TEL: 310.670.2745  
FAX: 310.670.1689  
www.mlhcpas.com

**INDEPENDENT AUDITOR'S REPORT**

The Board of Trustees  
The Citizens' Oversight Committee  
Rosemead School District  
Rosemead, California

We have conducted a performance audit of the Measure O 2008 General Obligation Bonds of the Rosemead School District (District)'s compliance with the performance requirements for Proposition 39, as incorporated in Article 13A of the California Constitution and Education Code Section 15264 et seq., during the fiscal year that ended on June 30, 2013. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our performance audit.

We conducted this performance audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to performance audits contained in *Government Audit Standards*, issued by the Comptroller General of the United States, and the performance requirements for the Proposition 39 Measure O General Obligation Bond under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The attached performance audit report as referenced in the table of contents presents the objectives, scope, and methodology of the audit. The performance audit report also includes the results of our performance audit and conclusion.

We have audited the financial statements of the Measure O 2008 General Obligation Bonds for the fiscal year ended June 30, 2013 and have issued our report thereon dated December 9, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the performance requirements for the Proposition 39 Measure O General Obligation Bond under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution.

In our opinion, the Measure O 2008 General Obligation Bonds complied, in all material respects, with the aforementioned requirements during the fiscal year that ended on June 30, 2013. This report is intended solely for the information and use of the District's Governing Board, the Measure O Citizen Oversight Committee, management, others within the entity, and the taxpayers of the District and is not intended to be and should not be used by anyone other than these specified parties.

*Moss, Levy & Hartzheim*

Moss, Levy & Hartzheim, LLP  
Culver City, California  
December 9, 2013

**ROSEMEAD SCHOOL DISTRICT  
PROPOSITION 39 FUNDING  
PERFORMANCE AUDIT – MEASURE O**  
For the Fiscal Year Ended June 30, 2013

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**OBJECTIVES**

The objectives of our Performance Audit were:

- 1) Document the expenditures charged to the voter approved 2008 General Obligation Bonds.
- 2) Determine whether all expenditures for the fiscal year ended June 30, 2013, charged to the Building Fund Measure O have been made in accordance with project budgets and guidelines.
- 3) Note any incongruities or system weaknesses and provide recommendations for improvement.

**SCOPE OF THE AUDIT**

The scope of our Performance Audit covered the period from July 1, 2012 through June 30, 2013. The expenditures tested included all object and project codes associated with the Bond Projects. The propriety of expenditures for capital projects and maintenance projects funded through other state or local funding sources were not included within the scope of our audit. Expenditures incurred subsequent to June 30, 2013, were not reviewed or included within the scope of our audit.

**BACKGROUND INFORMATION**

On November 4, 2008, \$30,000,000 in general obligation bonds were authorized by an election held within the District. On December 10, 2009, \$9,000,000 of the general obligation bonds were sold under Proposition 39/Measure O 2008, which provides that proceeds of the bonds will be used to refinance certificates of participations, finance new construction, additions to, and modernization of school facilities for the District. On April 27, 2011, the District pursuant to a resolution adopted by its Board of Education issued the 2011 General Obligation Bond Anticipation Notes (the "Notes") of \$5,303,817 with stated interest rate of 4%. The proceeds from the issuance of the Notes will be used to finance the acquisition and construction of educational facilities and projects. The Notes were issued as capital appreciation notes with 4.670% accretion rate and the accreted value of the Notes are payable upon the surrender of the Notes at maturity.

**PROCEDURES PERFORMED**

We obtained the general ledger and the project expenditure summary reports and detail prepared by the District for the fiscal year ended June 30, 2013 for the Building Fund - Measure O. Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for selected expenditures to ensure compliance with Proposition 39/Measure O 2008 funding. We performed the following procedures:

- We reviewed the School Plan Bond Project publicized list of intended projects.
- We selected expenditures in the fiscal year ending June 30, 2013, and reviewed supporting documentation to ensure that funds were properly expended on the specific projects outlined on the publicized list and met the requirements for bidding, if applicable.
- We compared total project expenditures to budgets, to determine if there was any expenditure in excess of appropriations.

**ROSEMEAD SCHOOL DISTRICT  
PROPOSITION 39 FUNDING  
PERFORMANCE AUDIT – MEASURE O**  
For the Fiscal Year Ended June 30, 2013

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**PROCEDURES PERFORMED (Continued)**

- We verified that funds were used for the renovation, construction, and acquisition of classrooms and school facilities at various schools in the Rosemead School District (District) and we verified that funding was not used for salaries of school administrators or other operating expenses of the District.

**RESULTS OF PROCEDURES**

The District incurred total costs of \$3,823,393 during the fiscal year ended June 30, 2013 and all expenditures were used to finance new construction and additions to and modernization of school facilities for the District.

**CONCLUSION**

Based upon the procedures performed, we found that for the items tested, the Rosemead School District has properly accounted for the expenditures of the Proposition 39/Measure O 2008 General Obligation Bonds. Further, it was noted that the funds were not used for salaries of school administrators or other operating expenditures.

**ROSEMEAD SCHOOL DISTRICT**  
**Rosemead, California**

**DATE:** September 4, 2014  
**TO:** Members, Board of Trustees  
**FROM:** Lee Wang, Director of Fiscal Services  
**SUBJECT:** Approval of the Use of Developer Fees Collected  
For Fiscal Year 2009-2010 to 2013-2014

**BACKGROUND:** Government Code Section 66006 (b)(1) provides that the District shall make available to the public within one hundred eighty (180) days after the last day of each fiscal year the following information:

(A) A brief description of the type of fee in the account of fund.

- Developer Fees

(B) The amount of the fee.

- \$2.97 sq. foot – residential
- \$0.47 sq. foot – commercial

(C) The beginning and ending balance of the account of fund.

See Attached Developer Fees Report

(D) The amount of the fees collected and the interest earned.

See Attached Developer Fees Report.

(E) An identification of expenditures and the amount.

See Attached Developer Fees Report.

**ANALYSIS:** The District uses the Capital Facilities Fund (Fund 25) to collect Developer Fees. This fund was used to pay a portion of the 1996 Certificates of Participation (COPS) debt payment. Due to the cancellation of one project, the District has to pay back the previous overpayment on Developer Fees. The District made this information available to the public ten days prior to the meeting of the Board of the District. See attachments for Developer Fee Expenditures Report.

**BUDGET IMPACT:** None

**SUPERINTENDENT'S RECOMMENDATION:** Approval

Rosemead School District - Developer Fees Report Fiscal Year 2009/2010 to 2013/2014					
FY	(A) Type of the fee	(B) Amount of the fee	(C) Beginning & Ending Balance of the Account	(D) The amount of the fees collected and the interest earned	(E) An identification of expenditures and the amount
2009-10 Beginning Balance			\$ 294,793.29		Pay for Certificates of participation (COP) principal & interest
	Developer Fees	\$2.97 sq. foot - Residential, \$0.47 sq. foot - Commercial		Fees collected \$ 86,407.95 Interest earned \$ 4,133.99 Other Transfer In \$ 17,647.00	\$ 127,754.99
2009-10 Ending / 2010-11 Beginning Balance			\$ 275,227.24		
	Developer Fees	\$2.97 sq. foot - Residential, \$0.47 sq. foot - Commercial		Fees collected \$ 46,510.53 Interest earned \$ 4,542.30	\$ -
2010-11 Ending / 2011-12 Beginning Balance			\$ 326,280.07		
	Developer Fees	\$2.97 sq. foot - Residential, \$0.47 sq. foot - Commercial		Fees collected \$ 48,475.65 Interest earned \$ 3,366.91	\$ 178,432.00
2011-12 Ending / 2012-13 Beginning Balance			\$ 199,690.63		
	Developer Fees	\$2.97 sq. foot - Residential, \$0.47 sq. foot - Commercial		Fees collected \$ 22,264.31 Interest earned \$ 973.78	\$ 179,775.00
2012-13 Ending / 2013-14 Beginning Balance			\$ 43,153.72		
	Developer Fees	\$2.97 sq. foot - Residential, \$0.47 sq. foot - Commercial		Fees collected Interest earned \$ 273.74	\$ 43,146.00
2013-14 Ending / 2014-15 Beginning Balance			\$ 281.46		

**ROSEMEAD SCHOOL DISTRICT**  
**Rosemead, California**

**DATE:** September 4, 2014

**TO:** Members, Board of Trustees

**FROM:** Amy Enomoto-Perez, Ed.D., Superintendent

**SUBJECT:** Call for Nominations for California School Boards Association (CSBA)  
Director-at-Large, Asian Pacific Islander or Hispanic

**BACKGROUND:** As a California School Boards Association (CSBA) member school district, the Board of Trustees may nominate board members within their geographical region or subregion to serve as a Director-at-Large, Asian Pacific Islander or Hispanic. All nominees must serve on a CSBA member board. Nominations are currently being accepted until Friday, October 3, 2014. All the information and forms related to the election process are available to download at [www.csba.org/AboutCSBA.aspx](http://www.csba.org/AboutCSBA.aspx).

**ANALYSIS:** The elections will take place at CSBA's Delegate Assembly meeting in San Francisco at the Westin St. Francis on Sunday, December 14, 2014. Directors-at-Large serve two-year terms and take office immediately upon the close of the Association's Annual Education Conference.

Nominations for Director-at-Large must be made by a CSBA member board and the nominee must be a board member from a CSBA member district or county office of education. The U.S. Postal Service postmark or fax deadline for the nomination form, and the required two letters of recommendation, is **Friday, October 3, 2014**.

**BUDGET IMPACT:** In accordance with CSBA bylaws and District policy, neither CSBA nor the District pays travel expenses associated with Director-at-Large responsibilities. Should a Board member choose to run for the office, expenses for meeting attendance becomes a responsibility of the individual Board member.

**SUPERINTENDENT'S RECOMMENDATION:** Discuss this item and take action to nominate (or not nominate) a Board member for the upcoming subregional election.

**ROSEMEAD SCHOOL DISTRICT**  
**Rosemead, California**

**DATE** September 4, 2014

**TO:** Members, Board of Trustees

**FROM:** Armida Carreon, Senior Director, Human Resources & Operations

**SUBJECT:** Resolution No. 14-15/06, Layoff of Classified Employees

**BACKGROUND:** Due to the change in instructional Kindergarten minutes this school year and the new extended Kindergarten instructional day (which was negotiated with the Rosemead Teachers' Association (RTA) last Spring), a new classified staffing scenario has resulted with districtwide staffing implications including the preschool program.

The new Kindergarten program classified staffing has resulted in a potential California School Employees' Association (CSEA) preschool classified bumping rights scenario.

Bumping rights, as defined by the CSEA contract, allows a "more senior" classified employee to bump a "less senior" classified employee in the same class or job classification. The CSEA contract defines seniority in a class by the total number of hours worked in that job classification or position. In contrast, RTA defines seniority by hire date. The Senior Director of Human Resources has been working extensively with CSEA, potentially affected CSEA employees, and the district's legal counsel.

**ANALYSIS:** CSEA and the District's legal counsel concur that a Board action for layoff is appropriate at this time.

The reason for this recommended action to the Board is because effective August 28, 2014, the District will no longer have afternoon Kindergarten classes. The loss of an afternoon Kindergarten Instructional Aide position may create a scenario for this person to bump an afternoon Preschool Instructor's Assistant.

If the Preschool employee elects to exercise her seniority bumping rights and bump a "less senior" afternoon preschool employee, then additional bumping effects could take place and ultimately result in layoff of one or more employees if other employees also exercise their bumping rights.

**BUDGET IMPACT:** CSEA employees are entitled, per Education Code, to a 60 day (prior) notice of layoff. This means that the earliest date in which any reduction or layoff could occur is 60 days from the Board's approval of the resolution.



**SUPERINTENDENT'S RECOMMENDATION:** Approve.

Both CSEA and the District's legal counsel have recommended that a layoff resolution is appropriate at this time with the anticipation that bumping rights could be invoked.

However, if bumping rights are not requested, then it is possible that no individuals or a lesser number of individuals will be affected by layoff.

ROSEMEAD SCHOOL DISTRICT  
Rosemead, California

**RESOLUTION NO. 14-15/06**  
**CLASSIFIED POSITIONS BE ELIMINATED AND/OR REDUCED**  
**FOR LACK OF WORK AND/OR LACK OF FUNDS**

**BE IT RESOLVED** that the Board of Trustees of the Rosemead School District hereby determines that the following classified positions be eliminated and/or reduced for lack of work and/or lack of funds:

Layoff

2 – Instructor’s Assistant, 3-1/2 hours daily

**BE IT FURTHER RESOLVED** by the Board of Trustees as follows:

1. Due to a lack of funds and/or lack of work, the number of classified employees and the amount of service rendered shall be reduced by layoff as specified above, pursuant to Education Code Sections, 45113, 45117, 45298, 45308, and other applicable laws.
2. That the Superintendent and/or her designee are engaged in mandatory negotiations with the exclusive representative of the classified service with regard to the “effects” of the proposed layoff and/or reduction in hours. The effective date of the proposed layoff is November 3, 2014, and the Superintendent and/or her designee are authorized to notify the affected staff members of the proposed reduction in force in accordance with California law during the course of pending negotiations.
3. That the District will exercise its sole discretion to determine which positions shall be the subject of layoff. The District will exercise its sole discretion to choose to reduce employee hours rather than eliminate positions in order to maintain educational program integrity, provide required and needed student services, and to minimize the disruptive nature of the proposed reductions on staff personnel.
4. That the Superintendent is directed to give notice of layoff to the affected classified employee pursuant to the requirements of law.
5. That said layoff shall become effective on November 3, 2014.

6. That the employees laid off pursuant to this Resolution shall be eligible for reemployment pursuant to Education Code Section 45298. The Superintendent and/or her designee will work to maximize reemployment opportunities for all employees affected by the reduction of hours and positions referenced above.

**PASSED, APPROVED, AND ADOPTED** by the Board of Trustees of the Rosemead School District on September 4, 2014, by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

BOARD OF TRUSTEES OF THE ROSEMEAD  
SCHOOL DISTRICT

By: \_\_\_\_\_

\_\_\_\_\_  
Clerk of the Board of Trustees of the  
Rosemead School District

**ROSEMEAD SCHOOL DISTRICT**  
**Rosemead, California**

**DATE** September 4, 2014

**TO:** Members, Board of Trustees

**FROM:** Armida Carreon, Senior Director, Human Resources & Operations

**SUBJECT:** Declaration of Need for Fully Qualified Educators, 2014-2015 School Year

**BACKGROUND:** The submission of a Declaration of Need for Fully Qualified Educators by the employing agency is a prerequisite to the issuance of any emergency permit for new or returning teachers.

**ANALYSIS:** The Rosemead School District has hired only fully qualified educators since 2000. In the Spring of 2014, the district completed the Credential Monitoring Review that is required by the California Commission on Teacher Credentialing, every four years. Although all of our teachers are credentialed, the Commission has informed us that two teachers do not meet the requirements to teach English Language Learners in their current assignment. An Emergency Permit for a Crosscultural, Language, and Academic Development Certificate, CLAD, will be requested for both teachers while they meet the requirements of the CLAD. The Commission also informed us that three teachers must obtain an Autism Authorization in order to meet the requirements of their current assignment. An Emergency Permit or Limited Assignment Permit will be obtained for the three teachers.

**BUDGET IMPACT:** None

**SUPERINTENDENT'S RECOMMENDATION:** Approve the Declaration of Need for Fully Qualified Educators for the 2014-2015 school year.



## DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS

- ☐ Original Declaration of Need for year: 2014-2015  
☐ Revised Declaration of Need for year: \_\_\_\_\_

### FOR SERVICE IN A SCHOOL DISTRICT

Name of District: Rosemead School District District CDS Code: 64931

Name of County: Los Angeles County CDS Code: 050

By submitting this annual declaration, the district is certifying the following:

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

The governing board of the school district specified above adopted a declaration at a regularly scheduled public meeting held on 09 / 04 / 14 certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.

► *Enclose a copy of the board agenda item*

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, 2015.

Submitted by (Superintendent, Board Secretary, or Designee):

Dr. Amy Enomoto-Perez

*Name*

*Signature*

Superintendent

*Title*

626-307-6148

*Fax Number*

626-312-2900, ext. 234

*Telephone Number*

September 4, 2014

*Date*

3907 Rosemead Blvd., Rosemead CA 91770

*Mailing Address*

aepez@rosemead.k12.ca.us

*Email Address*

### FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY OR NONPUBLIC SCHOOL OR AGENCY

Name of County \_\_\_\_\_ County CDS Code \_\_\_\_\_

Name of State Agency \_\_\_\_\_

Name of NPS/NPA \_\_\_\_\_ County of Location \_\_\_\_\_

The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on \_\_\_\_ / \_\_\_\_ / \_\_\_\_, at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

The declaration shall remain in force until June 30, \_\_\_\_\_.

► *Enclose a copy of the public announcement*

Submitted by Superintendent, Director, or Designee:

Name	Signature	Title
Fax Number	Telephone Number	Date
Mailing Address		
E-Mail Address		

- This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency

#### AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subject(s) identified below.

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

Type of Emergency Permit	Estimated Number Needed
<input checked="" type="checkbox"/> CLAD/English Learner Authorization (applicant already holds teaching credential)	2
<input type="checkbox"/> Bilingual Authorization (applicant already holds teaching credential)	
List target language(s) for bilingual authorization:	
<input type="checkbox"/> Resource Specialist	
<input type="checkbox"/> Teacher Librarian Services	
<input type="checkbox"/> Visiting Faculty Permit	

#### LIMITED ASSIGNMENT PERMITS

Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.

Based on the previous year's actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas:

TYPE OF LIMITED ASSIGNMENT PERMIT	ESTIMATED NUMBER NEEDED
Multiple Subject	
Single Subject	
Special Education	3
TOTAL	

### EFFORTS TO RECRUIT CERTIFIED PERSONNEL

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to [www.cde.ca.gov](http://www.cde.ca.gov) for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved intern program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

### EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL

Has your agency established a District Intern program?

☒ Yes

☐ No

If no, explain. \_\_\_\_\_

Does your agency participate in a Commission-approved college or university intern program?

☒ Yes

☐ No

If yes, how many interns do you expect to have this year? -0-

If yes, list each college or university with which you participate in an intern program.

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If no, explain why you do not participate in an intern program.

Although we have participated in the past, we did not hire any interns for 2014-15.

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