

**SUBJECT**

DaVinci Charter School Financial Status and Special Education Update

**APPLICABLE STATUTE, RULE, OR POLICY**

I.C. § 33-5209  
34 CFR § 300.111  
34 CFR § 300.301  
34 CFR § 300.304  
34 CFR § 300.306  
34 CFR § 300.503  
34 CFR § 300.504  
34 CFR § 300.530

**BACKGROUND**

DaVinci Charter School (DaVinci), formerly Garden City Community School, is a K-8 public charter school authorized by the Public Charter School Commission (PCSC). The school has operated in Garden City since 2006.

Two concerns have recently arisen at DaVinci; one regarding the school's finances and the other regarding a violation of special education law.

It should be noted that, due to late addition of this item to the agenda and unavailability of DaVinci's administrator and business manager during the preparation of these materials, some of the information below has been difficult to verify. The board chair has attempted to provide details but has not always had the necessary background to do so with full confidence.

**DISCUSSION**

Financial Shortfall:

In June, PCSC staff was notified by DaVinci's board chair that the school was facing a fiscal deficit significant enough that they would not be able to cover payroll in June. The shortfall is reportedly due to unanticipated expenses related to a facility move and special education.

In response to this situation, the board had asked stakeholders to provide short-term loans, which will be paid back within 90 days. DaVinci was able to obtain \$28,100 in short-term loans from stakeholders. The school intends to repay the loans using its first payment for the 2012-13 school year.

DaVinci also maintains a \$50,000 line of credit with Zion's Bank and has a history of using this line of credit to mitigate problems with cash flow. In FY11, DaVinci accessed these funds, which were then repaid in fall 2011 using FY12 funds. It appears the line of credit maxed out again later in FY12 and has not yet been repaid.

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The most recent budgets provided by the school indicate that DaVinci may have ended FY12 with a \$164,000 deficit. However, the actual amount of deficit remains unclear and may be significantly lower.

The school has submitted a preemptive corrective action plan (CAP) indicating that they will manage their FY13 budget and improve student retention adequately to ensure a positive carryover into FY14.

Special Education Violation:

On June 15, 2012, DaVinci received a final report from the SDE regarding a special education complaint filed against the school. The investigation resulted in seven findings out of eight allegations. Noncompliance was found in the areas of policies and procedures, evaluation and identification of students, prior notice, and discipline procedures. The SDE has indicated deep concern regarding the nature of these findings.

Furthermore, it appears DaVinci has violated its charter in reference to the manner in which special education services will be provided. According to the charter, "In addition to conforming procedurally to the requirements of the federal Individuals with Disabilities Education Act ("IDEA") and other federal laws, DaVinci embraces the following principles..."

A corrective action plan has been submitted and is included with meeting materials. School officials have indicated commitment to completing the outlined action steps in order to become compliant.

## **IMPACT**

Pursuant to I.C. § 33-5209(2), if the PCSC "has reason to believe that the public charter school has done any of the following, it shall provide the public charter school written notice of the defect and provide a reasonable opportunity to cure the defect:...(a) Committed a material violation of any condition, standard or procedure set forth in the approved charter... (d) Failed to demonstrate fiscal soundness...(f) Violated any provision of law."

## **STAFF COMMENTS AND RECOMMENDATIONS**

Staff recommends that the PCSC direct staff to issue to DaVinci Charter School a notice of defect on the following grounds:

1. Committed a material violation of any condition, standard, or procedure set forth in the approved charter, specifically with regard to the provision special education services;
2. Failure to demonstrate fiscal soundness;

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3. Violation of a provision of law, specifically with regard to the following special education laws: 34 CFR §300.111, 34 CFR §300.301, 34 CFR §300.304, 34 CFR §300.306, 34 CFR §300.503, 34 CFR §300.504, and 34 CFR §300.530.

Additionally, staff recommends that the PCSC direct DaVinci to submit monthly fiscal updates, including cash flow statements, until further notice.

**COMMISSION ACTION**

A motion to direct PCSC staff to issue to DaVinci Charter School a notice of defect on the following grounds:

1. Committed a material violation of any condition, standard, or procedure set forth in the approved charter, specifically with regard to providing special education services;
2. Failure to demonstrate fiscal soundness;
3. Violation of a provision of law, specifically with regard to the following special education laws: 34 CFR §300.111, 34 CFR §300.301, 34 CFR §300.304, 34 CFR §300.306, 34 CFR §300.503, 34 CFR §300.504, and 34 CFR §300.530.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

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DaVINCI CHARTER SCHOOL 5655 N. Glenwood St, Boise, ID 83714

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July 2, 2012

Idaho Public Charter School Commissioners  
PO Box 83720  
Boise, ID 83720-0037

Commissioners Reed, DeMordaunt, Corkill, Hallett, O'Donahue, Quinn, and Van Wart:

During the last week of May, members of the staff and board of DaVinci Charter School became aware of a financial issue at DaVinci impacting our ability to cover June expenses. We had been under the impression (obviously, not a correct one) that there would be an SDE reimbursement in June. When staff called and confirmed this would not be the case, we went into action and asked board members, staff, parents and other stakeholders, who could, to make a short-term loans (90-day) to the school. Fully understanding the magnitude of the situation we were in, we communicated it openly with all of our stakeholders, including Idaho Public Charter School staff.

The shortfall was originally estimated at \$40,000. Through collection of past due lunch fees, federal program reimbursements and loans totaling \$28,100 from eleven individuals, we were able to cover/pay all of our June legally obligated expenses. We will be paying back the loans in late August.

What went wrong? In hindsight, we can see that expenses incurred at the beginning of the year for our move (utility hook-ups, permits and fees) were not budgeted in. We had anticipated these expenses being rolled into a new building loan that did not happen. We also had unbudgeted/unplanned for expenses associated with special needs students. Again in hindsight, our budget did not have the reserves needed to cover the above. We utilized our line-of-credit, which has typically served as our reserve, earlier in the year to cash flow the unexpected expenses.

The bottom line to this situation is that we have not reached our critical mass of student enrollment to generate the finances needed to cash flow our school with a reserve beyond the line-of-credit. In addition, we (board and staff) must all take responsibility for not catching/predicting this situation much earlier on and managing it more effectively.

As a result of this situation, we have initiated three specific actions to prevent it from re-occurring. These are:

- 1) Revised the 2012-2013 budget to ensure elimination of the negative balance being carried forward as well as having a positive balance for carrying forward in 2013-2014. The updated budget information requested follows as an attachment.
- 2) Initiated an aggressive student recruitment campaign to retain the 155 students currently

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projected to attend DaVinci next year through personal phone calls by board members and staff.  
(Our budget is based on 135.)

- 3) Monitoring cash flow through monthly reports designed specifically for this purpose in addition to balance sheets and income/expense reports.

Any additional suggestions from Commission members and staff are welcome.

On June 15<sup>th</sup>, we also received the State Department of Education (SDE) final report on an administrative complaint from a family alleging DaVinci Charter School violated one or more requirements of the Individuals with Disabilities Education Act (IDEA) 2004. We worked diligently through this process as it was happening with attorney Elaine Eberharter-Mackey. The corrective action plan for addressing compliance issues is attached.

The opportunity to learn from both of these situations has been challenging and appreciated.

With regard,



DaVinci Charter School Board Members

Laurel York Odell, President  
Tim Richey, Treasurer  
Michael Tetrault  
Andrea Derden  
Matthew Shapiro  
Darin Vickery

Cc: Cindy Hoovel, Administrator

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<b>DaVinci Charter School June 2012</b>	<b>Proposed (Board Approved Budget for Fiscal Year)</b>	<b>Actual Most Recent Month End)</b>	<b>(Through Projected (Anticipated Year- End Numbers)</b>	<b>Percentage Used (Actual / Proposed) Notes</b>
<b>REVENUE</b>				
Salary Apportionment	\$ 506,211.00	\$ 478,528.53	\$ 478,528.53	94.53% Includes Entitlement
Benefit Apportionment	\$ 62,997.00	\$ 61,434.68	\$ 61,434.68	97.52%
Entitlement				#DIV/0!
State Transportation	\$ 19,479.00	\$ 26,457.00	\$ 26,457.00	135.82%
Lottery	\$ 8,000.00	\$ 6,169.00	\$ 6,169.00	77.11%
Other State Funds (Specify)	\$ 4,400.00	\$ 4,489.00	\$ 4,489.00	102.02% Remediation and LEP
Special Ed - Regular	\$ 29,562.00	\$ 29,650.00	\$ 29,650.00	100.30%
Special Ed - ARRA				#DIV/0!
Title I	\$ 36,000.00	\$ 37,397.00	\$ 37,397.00	103.88%
Federal Title I Funds : ARRA				#DIV/0!
Medicaid Reimbursement	\$ 31,000.00	\$ 33,761.62	\$ 33,761.62	108.91%
Title IIA	\$ 5,000.00	\$ 4,654.96	\$ 4,654.96	93.10%
				Carry over, Special Programs Fee <b>Why is the projected column so much less than the proposed column? What is specifically reflected in this amount? How much from carry over and from where? What special programs? etc</b>
Local Revenue (Specify)	\$ 98,950.05	\$ 24,814.18	\$ 24,814.18	25.08%
Federal Startup Grant				#DIV/0!
Other Grants (Specify)				#DIV/0!
Fundraising	\$ 13,500.00	\$ 8,811.65	\$ 8,811.65	65.27%
Interest Earned	\$ 1,000.00	\$ 317.38	\$ 317.38	31.74%
Other (Specify)	\$ 20,500.00	\$ 23,681.57	\$ 23,681.57	115.52% Federal Lunch Program
Other (Specify)	\$ 21,200.00	\$ 21,954.57	\$ 21,954.57	103.56% Ed Jobs & Coordinated Health Grant
<b>TOTAL REVENUE</b>	<b>\$857,799.05</b>	<b>\$762,121.14</b>	<b>\$762,121.14</b>	<b>88.85%</b>
<b>EXPENDITURES</b>				
<b>100 Salaries</b>				
Teachers	\$ 232,897.48	\$ 230,356.76	\$ 230,356.76	98.91%

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<b>DaVinci Charter School June 2012</b>	<b>Proposed (Board Approved Budget for Fiscal Year)</b>	<b>Actual (Through Most Recent Month End)</b>	<b>Projected (Anticipated Year- End Numbers)</b>	<b>Percentage Used (Actual / Proposed) Notes</b>
Special Education	\$ 35,000.00	\$ 32,188.61	\$ 32,188.61	91.97%
Instructional Aides	\$ 20,673.00	\$ 30,899.64	\$ 30,899.64	149.47%
Classified/Office	\$ 64,186.00	\$ 66,563.64	\$ 66,563.64	103.70%
Administration	\$ 78,150.00	\$ 78,150.00	\$ 78,150.00	100.00%
Maintenance				#DIV/0!
Other (Specify)				#DIV/0!
Other (Specify)				#DIV/0!
<b>Total Salaries</b>	<b>\$430,906.48</b>	<b>\$438,158.65</b>	<b>\$438,158.65</b>	<b>101.68%</b>
<b>200 Employee Benefits</b>				
PERSI/FICA/Benefits	\$ 157,884.57	\$ 152,826.73	\$ 152,826.73	96.80%
Other (Specify)				#DIV/0!
<b>Total Benefits</b>	<b>\$157,884.57</b>	<b>\$152,826.73</b>	<b>\$152,826.73</b>	<b>96.80%</b>
<b>300 Purchased Services</b>				
Management Services	\$ 9,000.00	\$ 18,510.41	\$ 18,510.41	205.67%
Staff Dev/Title IIA				#DIV/0!
Legal Pub/Advertising	\$ 2,000.00	\$ 4,203.36	\$ 4,203.36	210.17%
Legal Services	\$ 2,000.00	\$ 1,085.05	\$ 1,085.05	54.25%
Special Education	\$ 36,500.00	\$ 32,703.67	\$ 32,703.67	89.60%
Liability & Property Ins	\$ 6,000.00	\$ 6,628.00	\$ 6,628.00	110.47%
Substitute Teachers	\$ 3,600.00	\$ 4,376.00	\$ 4,376.00	121.56%
Board Expenses				#DIV/0!
Computer Services	\$ 8,500.00	\$ 5,457.61	\$ 5,457.61	64.21%

What is the \$10,000 over the proposed budget a result of?

What are the management services for? Who is providing them? Why is the projected amount double what was proposed?

Building and Workman Comp

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<b>DaVinci Charter School June 2012</b>	<b>Proposed (Board Approved Budget for Fiscal Year)</b>	<b>Actual Most Recent Month End)</b>	<b>(Through Month End)</b>	<b>Projected (Anticipated Year- End Numbers)</b>	<b>Percentage Used (Actual / Proposed)</b>	<b>Notes</b>
Transportation Travel	\$ 41,000.00	\$ 54,612.21		\$ 54,612.21	133.20% #DIV/0!	Why are projected transportation costs so much more than the proposed amount? What is this a result of?  LEP Services, SPECIAL PROGRAM PURCHASED SERVICES,Audit Fees,BANK SERVICE CHARGES,SERVICE CONTRACT(S),PURCHASED SERVICES - FOOD SERVICE,TITLE IA - PURCHASED SERVICES, TITLE IA - PARENT INVOLVEMENT, Custodial Services,
Other (Specify) Other (Specify)	\$ 39,158.00	\$ 41,863.79		\$ 41,863.79	106.91% #DIV/0!	Medicaid
<b>Total Services</b>	<b>\$147,758.00</b>	<b>\$169,440.10</b>		<b>\$169,440.10</b>	<b>114.67%</b>	
<b>Facilities</b>					#DIV/0!	
Building Lease					#DIV/0!	
Land Lease			\$1.00	\$1.00	#DIV/0!	
Modular Lease	\$0.00	\$13,537.48		\$13,537.48	#DIV/0!	
Utilities, Phones, Lndscp	\$ 20,000.00	\$ 14,600.16		\$ 14,600.16	21.88%	
Site Preparation					#DIV/0!	
Other (Specify) Other (Specify)	\$0.00	\$28,012.17		\$28,012.17	#DIV/0!	Permits and building services
<b>Total Facilities</b>	<b>\$20,000.00</b>	<b>\$56,150.81</b>		<b>\$56,150.81</b>	<b>280.75%</b>	
<b>400 Supplies and Maintenance</b>						
Textbooks	\$ 1,250.00	\$ 287.91		\$ 287.91	23.03%	
School Supplies	\$ 8,000.00	\$ 9,134.13		\$ 9,134.13	114.18%	
Power School					#DIV/0!	
Custodial Supplies	\$ 2,000.00	\$ 979.56		\$ 979.56	48.98%	

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<b>DaVinci Charter School June 2012</b>	<b>Proposed (Board Approved Budget for Fiscal Year)</b>	<b>Actual (Through Most Recent Month End)</b>	<b>Projected (Anticipated Year- End Numbers)</b>	<b>Percentage Used (Actual / Proposed) Notes</b>
Other (Specify)				#DIV/0!
Other (Specify)				#DIV/0!
<b>Total Supplies</b>	<b>\$11,250.00</b>	<b>\$10,401.60</b>	<b>\$10,401.60</b>	<b>92.46%</b>
<b>500 Capital Objects</b>				
Furniture	\$2,000.00	\$182.79	\$182.79	9.14%
Technical AV Equipment				#DIV/0!
Other (Specify)	\$ 2,000.00	\$ 182.79	\$ 182.79	9.14% ELEMENTRAY TECHNOLOGY
Other (Specify)				#DIV/0!
Other (Specify)				#DIV/0!
Other (Specify)				#DIV/0!
<b>Total Capital Objects</b>	<b>\$4,000.00</b>	<b>\$365.58</b>	<b>\$365.58</b>	<b>9.14%</b>
<b>Debt Service</b>				
Specify				#DIV/0!
Specify				#DIV/0!
Specify				#DIV/0!
<b>Total Debt Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
<b>Grant Purchases</b>				
Specify				#DIV/0!
<b>Total Grant Purchases</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
Reserve Fund				#DIV/0!
Building Fund				#DIV/0!

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DaVinci Charter School June 2012	Proposed (Board Approved Budget for Fiscal Year)	Actual (Through Most Recent Month End)	Projected (Anticipated Year- End Numbers)	Percentage Used (Actual / Proposed)	Notes
<b>Total Expenses</b>	\$771,799.05	\$827,343.47	\$827,343.47	107.20%	It appears this budget reflects a \$65,222 operating loss. Is this accurate?
Carryover from Previous FY	\$25,821.00	\$0.00	\$25,821.00	0.00%	
<b>Reserve/(Deficit)</b>	\$111,821.00	(\$65,222.33)	(\$39,401.33)	-58.33%	Is it accurate that the school will end the year with a \$39,401 deficit this year?

Where is the loan of \$28,100 from stakeholders reflected in this budget?

It appears that the school was aware of the likelihood of having to move last year during March of 2011. This was before the 2011-12 budget was approved by the board. Why were anticipated costs not included in the budget?  
Also in our meeting, the school indicated a contributing factor to the cash flow short fall was increased special education costs. These added costs do not appear to be reflected in the budget? If so, where?

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<b>DaVinci Charter School 2012</b>	<b>June</b>	<b>Proposed Budget</b>	<b>Notes</b>
<b>REVENUE</b>			Is this budget based on 135 students?
Local Revenue		\$ 34,915.00	What specifically does this amount include?
<b>State Revenue</b>			
Entitlement		\$177,354.00	Why is this amount anticipated to be about \$20,000 more than the current year?
<b>Wages</b>			
Administration			
Teachers		\$ 376,393.00	This figure includes all money coming from the state for wages
Classified			
Medicaid			
Benefit		\$ 67,901.00	
Transportation		\$ 38,051.00	Transportation is reimbursed at about 80-85% of expenses which you list below as only \$38,600. Why would this amount be accurate?
<b>Federal Revenue</b>			
Title I		\$ 36,678.00	
Special Ed		\$ 29,562.00	
Title II		\$ 5,000.00	
Startup Grant			
Other Sources (Specify)		\$ 23,442.00	Lunch Program & Tech
Other Sources (Specify)		\$ 7,000.00	Lottery
Other Sources (Specify)		\$ 9,839.00	LEP & Remediation
<b>Total Revenue before holdback</b>		<b>\$806,135.00</b>	

Holdbacks should be estimated at a minimum of 5% - 5.5% for FY 2011.

**PROPOSED HOLDBACK**

- Teacher Salaries
- Classified Salaries
- Admin Salaries

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DaVinci Charter School 2012	June	Proposed Budget	Notes
Benefits			
Entitlement			
Transportation			
Total Holdback		\$0.00	

Total Revenue after holdback		\$806,135.00	
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**EXPENDITURES**

**100 Salaries**

Teachers	\$ 205,964.69	Why are teacher salaries decreasing by about \$25,000 from the current year?
Admin	\$ 78,931.50	
Classified	\$ 100,653.07	
Special education	\$ 36,000.00	
Other (Specify)		
Other (Specify)		
Total Salaries	\$421,549.26	

**200 Benefits**

Benefit Dollars	\$ 100,625.00	All of our benefits, including taxes Why do benefits decrease by about \$50,000 from the current year?
PERSI/Payroll taxes		
Other (Specify)		
Total Benefits	\$100,625.00	

**300 Purchased Services**

Transportation	\$ 38,600.00	Current year costs were recorded as about \$54,000. Why is the upcoming year estimated to be so much less?
Special Education	\$ 36,000.00	
Proctor costs		

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<b>DaVinci Charter School 2012</b>	<b>June</b>	<b>Proposed Budget</b>	<b>Notes</b>
Legal	\$	1,000.00	
Insurance	\$	6,100.00	
Copier Lease			
Printer Lease			
			Why is this a major increase over the \$13,500 paid during the current year? What does this amount include? Are changes to the facility being planned?
Facility Lease		\$84,000.00	
Utilities	\$	14,800.00	
Professional Development		\$4,000.00	
Technology		\$6,200.00	
Management Services			
Legal Publications/Advertising	\$	1,500.00	
Substitute Teachers	\$	3,100.00	
Board Expenses	\$	1,768.34	
			All other purchased services minus the specific
Other (Specify)	\$	30,449.66	breakouts above
Other (Specify)			
<b>Total Purchased Services</b>		<b>\$227,518.00</b>	
<b>Supplies &amp; Materials</b>			
Teacher/Classroom	\$	3,900.00	
Office	\$	4,150.00	
Janitorial	\$	1,200.00	
Textbooks	\$	750.00	
Other (Specify)	\$	250.00	Technology supplies
Other (Specify)			
<b>Total Supplies &amp; Materials</b>		<b>\$10,250.00</b>	
<b>Grant Expenditures</b>			
Specify			
Specify			

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<b>DaVinci Charter School 2012</b>	<b>June</b>	<b>Proposed Budget</b>	<b>Notes</b>
Specify			
Total Grant Expenditures		\$0.00	
<b>Capital Outlay</b>			
Total Capital Outlay		\$1,000.00	
<b>Debt Retirement</b>			
Total Debt Retirement		\$0.00	
<b>Insurance &amp; Judgements</b>			
Total Insurance & Judgements		\$0.00	
<b>Transfers</b>			
Total Transfers		\$0.00	
<b>Contingency Reserve</b>		\$342,359.95	What is this amount for? Is it accessible? Is it required for something?
<b>Building Fund</b>		\$0.00	
Total Expenditures		\$1,103,302.21	
Carryover from Previous FY		(\$39,401.33)	Reflects projected reserve/(deficit) from "current year" worksheet
Reserve/(Deficit)		(\$336,568.54)	Is it accurate that as this shows the school will end next year with a \$336,568 deficit? If so why? If not, why is it shown this way?

Where is the \$28,100 loan payback to stakeholders shown in the budget?

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ACCT #	DESCRIPTION	Prop Budget	YTD ACTIVITY	YTD%
	<b>GENERAL FUND</b>			
100320 000 000	BUDGET BALANCE CARRY FORWARD	\$ 78,950.05	\$ -	0%
100415 000 000	EARNINGS ON INVESTMENT	\$ 1,000.00	\$ 317.38	14%
100417 400 001	SCHOOL FEES & OTHER REVENUE	\$ 20,000.00	\$ 13,860.45	40%
100417 100 004	FIELD TRIPS	\$ 4,000.00	\$ 1,585.47	2%
100417 300 000	SUNSHINE FUND TEACHER DONATION			0%
100419 200 002	CONTRIBUTIONS/DONATIONS SCHOOL	\$ 1,000.00	\$ 8,811.65	39%
100419 200 501	DONATIONS STUDENT PROJECTS	\$ -	\$ -	0%
100419 200 001	CONTRIBUTIONS/DONATIONS GRANTS	\$ 500.00	\$ -	0%
100419 900 000	REVENUE OTHER LOCAL	\$ -	\$ 9,174.46	0%
100419 900 200	COMMUNITY COUNCIL REVENUE			0%
100419 900 300	AUCTION REVENUE	\$ 8,000.00	\$ -	0%
100431 100 000	STATE BASE SUPPORT	\$ 506,211.00	\$ 478,528.53	69%
100431 100 100	STATE BASE SUPPORT ARRA	\$ -	\$ -	0%
100431 200 000	TRANSPORTATION SUPPORT	\$ 19,479.00	\$ 26,457.00	0%
100431 800 000	BENEFIT SUPPORT	\$ 62,997.00	\$ 61,434.68	0%
100431 900 000	OTHER STATE SUPPORT	\$ -	\$ -	0%
100431 900 001	IRI TESTING	\$ -	\$ 193.80	0%
100431 900 002	GIFTED & TALENTED GRANT			0%
100431 900 003	LEARNING ENGLISH PROFICIENCY	\$ 400.00	\$ 645.00	0%
100431 900 500	LEGISLATIVE TEACHER SUPPLIES			
100431 900 502	REMEDATION	\$ 4,000.00	\$ 3,844.00	0%
100431 900 503	STATE TEXTBOOK ALLOWANCE	\$ -	\$ -	0%
100431 900 504	TECHNOLOGY GRANT	\$ -	\$ -	0%
100437 000 000	BUILDING MAINTENANCE LOTTERY	\$ 8,000.00	\$ 6,169.00	77%
100439 000 000	OTHER STATE REVENUE	\$ -	\$ -	0%
100445 900 000	OTHER INDIRECT FEDERAL PROGRAMS	\$ -	\$ -	0%
100445 900 500	MEDICAID REIMBURSEMENT	\$ 31,000.00	\$ 33,761.62	7%
	<b>100 **TOTAL REVENUE</b>	\$ 745,537.05	\$ 644,783.04	49%
	<b>ED JOBS</b>			

Where is this from? You recorded in our template that the previous year carryover was \$25,821.

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ACCT #	DESCRIPTION	Prop Budget	YTD ACTIVITY	YTD%
101431 100 000	ED JOB FUNDS	21200	20954.57	8%
	<b>**TOTAL REVENUE</b>	<b>\$ 21,200.00</b>		
	<b>TITLE I FUND</b>			
251320 000 000	BUDGET BALANCE CARRY FORWARD	\$ -	\$ -	0%
251445 100 000	TITLE IA REVENUE	\$ 36,000.00	\$ 37,397.00	0%
251445 100 001	TITLE IA REALLOCATION REVENUES	\$ -	\$ -	0%
251445 100 002	REVENUE BUILDING CAPACITY PROJECT	\$ -	\$ -	0%
251445 100 003	REVENUE TITLE IA ARRA	\$ -	\$ -	0%
251445 100 004	TITLE IA REVENUE EXT. READING	\$ -	\$ -	0%
	<b>**TOTAL REVENUE</b>	<b>\$ 36,000.00</b>		
	<b>TITLE VI B FUND</b>			
257320 000 000	BUDGET BALANCE CARRY FORWARD	\$ -	\$ -	0%
257445 600 000	REVENUE TITLE VI B IDEA	\$ 29,562.00	\$ 29,650.00	1%
257445 600 001	REVENUE TITLE VI B IDEA ARRA	\$ -	\$ -	0%
	<b>**TOTAL REVENUE</b>	<b>\$ 29,562.00</b>		
	<b>TEACHER IMPROVEMENT FUND</b>			
271320 000 000	BUDGET BALANCE CARRY FORWARD	\$ -	\$ -	0%
271445 900 000	REVENUE TEACHER IMP. TITLE IIA	\$ 5,000.00	\$ 4,654.96	4%
	<b>**TOTAL REVENUE</b>	<b>\$ 5,000.00</b>		
	<b>FOOD SERVICE FUND</b>			
290320 000 000	BUDGET BALANCE CARRY FORWARD	\$ -	\$ -	0%
290415 000 000	EARNINGS ON INVESTMENT	\$ -	\$ -	0%
290416 100 000	REVENUE CHILD LUNCHES	\$ 5,500.00	\$ 6,145.46	30%
290416 200 000	LUNCH BALANCE REFUNDS	\$ -	\$ -	0%
290416 900 000	OTHER FOOD SALES	\$ -	\$ -	0%
290445 500 000	FOOD SERVICE STATE REIMB.	\$ 15,000.00	\$ 17,536.11	11%
	<b>**TOTAL REVENUE</b>	<b>\$ 20,500.00</b>		
	<b>TECHNOLOGY FUND</b>			
245320 000 000	BUDGET BALANCE CARRY FORWARD	\$ -	\$ -	0%
245439 000 000	REVENUE TECHNOLOGY FUND 245	\$ -	\$ 4,268.00	0%
	<b>COORDINATED HEALTH GRANT</b>			
247439-000-000	REVENUE-COORDINATED HEALTH GRANT	0	\$ 1,000.00	
	<b>**TOTAL REVENUE</b>	<b>0</b>	<b>\$ (1,000.00)</b>	

July 24, 2012

ACCT #	DESCRIPTION	Prop Budget	YTD ACTIVITY	YTD%
		\$ 857,799.05		

You recorded this amount as \$762,121 on our current year budget template. Why is there a difference?

July 24, 2012

\*\*\* BUDGET PREP \*\*\* DaVINCI CHARTER SCHOOL  
11/29/2011 10:47

ACCT #	DESCRIPTION	Prop Budget	
100512-110-000	ELEMENTARY TEACHER SALARIES	178201.78	186226.8
100512-115-000	CLASSIFIED STAFF SALARIES	13500	15953.64
100512-116-000	LEP SALARIES	0	693.75
100512-117-000	SAFETY SALARIES	2656	2434
100512-165-000	ELEMENTARY SUBSTITUTE SALARIES	3000	3107.25
100512-210-000	BENEFITS - ELEMENTARY	88779.3	81746.86
100512-300-000	TECHNOLOGY SERVICES	8000	3417.67
100512-300-001	FIELD TRIPS	0	1407
100512-300-502	LEP SERVICES	500	0
100512-300-503	REMEDIATION SERVICES	0	0
100512-390-000	TESTING EXPENSE	0	0
100512-400-000	TECHNOLOGY SUPPLIES	250	41.95
100512-400-001	ELEMENTARY CURRICULUM	250	261.91
100512-400-100	ELEMENTARY SUPPLIES	2000	2764.86
100512-400-502	REMEDIATION SUPPLIES	0	0
100512-440-503	ELEMENTARY TEXTBOOKS	500	0
100512-500-000	ELEMENTARY FURNITURE	0	0
100512-500-001	ELEMENTRAY TECHNOLOGY	2000	182.79
	<b>**TOTAL ELEMENTARY PROGRAM</b>	<b>299637.08</b>	<b>298238.4</b>
100515-110-000	SECONDARY TEACHER SALARIES	32067.5	32180
100515-115-000	CLASSIFIED STAFF	0	0
100515-165-000	SUBSTITUTE TEACHER SALARIES	600	1268.75
100515-210-000	BENEFITS - SECONDARY	13194.32	13372.64
100515-300-000	PURCHASED SERVICES/Grants	0	24.95
100515-300-001	TECHNOLOGY SERVICES	500	0
100515-400-000	SECONDARY SUPPLIES	100	88.24
100515-400-001	SECONDARY CURRICULUM	500	26
100515-440-500	SECONDARY TEXTBOOKS	0	0
100515-490-000	GRANT PURCHASES	0	433.47
100515-500-000	SECONDARY EQUIPMENT PURCHASES	0	0

**July 24, 2012**

ACCT #	DESCRIPTION	Prop Budget	
	<b>**TOTAL SECONDARY PROGRAM</b>	<b>46961.82</b>	<b>47394.05</b>
100521-100-000	EXCEPTIONAL CHILD SALARIES	26000	19094.58
100521-200-000	BENEFITS-EXCEPTIONAL CHILD	3000	2059.75
100521-300-900	EXCEPTIONAL CHILD - MEDICAID	4500	9924.88
100521-400-000	EXCEPTIONAL CHILD -SUPPLIES	500	0
100616-300-000	SPECIAL SERVICES-PURCHASED SERVICE	16000	10343.01
	<b>**TOTAL EXCEPT CHILD PROGRAM</b>	<b>50000</b>	<b>41422.22</b>
100524-400-000	GIFTED/TALENTED EXPENSES	0	0
	<b>**TOTAL GIFTED/TALENTED PROG</b>	<b>0</b>	<b>0</b>
100532-100-000	SPECIAL PROGRAM SALARIES	0	0
100532-200-000	SPECIAL PROGRAMS BENEFITS	0	0
100532-300-000	SPECIAL PROGRAM PURCHASED SERVICES	1000	1775
100532-400-000	SPECIAL PROGRAM SUPPLIES	1000	126.39
100532-400-001	SPECIAL PROGRAM ART SUPPLIES	0	0
100532-500-000	SPECIAL PROGRAM EQUIPMENT	0	0
	<b>**TOTAL SCHOOL ACTIVITIES PROG</b>	<b>2000</b>	<b>1901.39</b>
100621-300-000	DUES FEES TRAVEL & MEMBERSHIP	100	0
100621-320-000	STAFF DEVELOPMENT	0	0
	<b>**TOTAL INSTRUCTION IMPROVEMENT</b>	<b>100</b>	<b>0</b>
100631-300-000	LEGAL FEES - BOARD OF ED	500	0
100631-340-000	AUDIT FEES	6200	6550
	<b>**TOTAL BOARD OF EDUCATION</b>	<b>6700</b>	<b>6550</b>
100632-115-000	BUSINESS MANAGER/CLERK SALARIES	31007	31007
100632-210-000	BENEFITS - BUSINESS MANAGER/CLERK	5934.74	5984.38
100632-280-000	BENEFITS - RETIREMENT SICK LEAVE	0	0
100632-310-000	PURCHASED SERVICES - ADMIN	0	0
100632-320-000	BANK SERVICE CHARGES	1000	-6485.4
100632-380-000	TRAVEL - ADMINISTRATION	0	0
100632-500-000	EQUIPMENT - ADMINISTRATION	0	0
	<b>*** TOTAL DISTRICT ADMINISTRATION</b>	<b>37941.74</b>	<b>30505.98</b>
100641-110-000	SALARIES - DIRECTOR	78150	78150
100641-110-001	SALARIES - SECRETARY SALARY	14500	14575

July 24, 2012

ACCT #	DESCRIPTION	Prop Budget	
100641-200-000	BENEFITS - DIRECTOR	22014.51	22112.82
100641-200-001	BENEFITS - SECRETARY	9831.9	9834.04
100641-300-000	SERVICE CONTRACT(S)	5000	6596.69
100641-390-000	OTHER EXPENSES	1500	7642.87
100641-400-000	SUPPLIES - SCHOOL OFFICE	1500	2368.44
100641-400-001	SCHOOL OFFICE - POSTAGE	0	594.15
	<b>**TOTAL SCHOOL ADMINISTRATION</b>	<b>132496.41</b>	<b>141874</b>
100651-300-000	BUSINESS OPER. PURCHASED SERVICES	0	125
100651-300-001	BUSINESS OPER. MARKETING & RECRUIT	2000	4203.36
100651-300-002	BUSINESS OPERATION LEGAL	2000	1085.05
100651-300-003	BUSINESS OPER. MEALS MEM. DUES TRA	2500	4270.85
100651-400-000	BUSINESS OPER. MARKETING MATERIALS	500	0
100651-400-001	BUSINESS OPER. SUPPLIES	1400	772.61
100656-500-000	ADMINISTRATIVE EQUIPMENT	0	0
	<b>*** TOTAL BUSINESS OPERATIONS</b>	<b>8400</b>	<b>10456.87</b>
100661-300-000	BUILDING CUSTODIAL SERVICE	4000	82
100661-330-000	BUILDING - UTILITIES - ELECTRICITY	8000	8136.22
100661-334-000	BUILDING-UTILITIES-TRASH WATER	2000	4064.44
100661-340-000	BUILDING - UTILITIES - NAT GAS	3000	35.28
100661-350-000	BUILDING - UTILITIES - TELEPHONE	3000	2282.22
100661-360-000	BUILDING LEASE	100000	108469.5
100661-370-000	PROPERTY LEASE	0	1
100661-390-000	SERVICES - BUILDINGS	0	13537.48
100661-390-001	BUILDINGS- SAFETY/PERMITS	0	14474.69
100661-410-000	CUSTODIAL SUPPLIES	2000	979.56
100661-710-000	WORKERS COMPENSATION INSURANCE	3000	2552
100661-720-000	BUILDING INSURANCE	3000	4076
	<b>**TOTAL BUILDING CARE PROGRAM</b>	<b>128000</b>	<b>158690.4</b>
100664-320-000	MAINTENANCE-BUILDING REPAIRS	0	7762.1
100664-400-000	SUPPLIES- SCHOOL BLDG MAINT& REP	0	0

This is reflected as \$13,537 in our current year budget template. Why is this amount different?

July 24, 2012

ACCT #	DESCRIPTION	Prop Budget	
100665-410-000	MAINTENANCE - GROUNDS	0	122.25
	<b>**TOTAL MAINTENANCE PROGRAM</b>	<b>0</b>	<b>7884.35</b>
100681-340-000	TRANSPORTATION - CONTRACTED	37000	51038.04
100681-350-000	CURRICULUM TRIP TRANSPORTION	4000	3574.17
100681-380-000	ACTIVITIES TRANSPORTATION	0	0
	<b>**TOTAL TRANSPORTATION</b>	<b>41000</b>	<b>54612.21</b>
100710-100-000	FOOD SERVICES - SALARIES	0	0
100710-200-000	FOOD SERVICES - BENEFITS	0	0
100710-300-000	PURCHASED SERVICES - FOOD SERVICE	4500	5707.35
	<b>*** TOTAL FOOD SERVICE</b>	<b>4500</b>	<b>5707.35</b>
100810-500-000	PURCHASE OF PROPERTY	0	0
100911-600-000	LOAN PAYMENT - PRINCIPAL	0	0
100912-610-000	LOAN PAYMENT - INTEREST	0	1997.15
100920-810-000	TRANSFER TO OTHER FUNDS	0	0
100950-000-000	CONTINGENCY RESERVE	0	0
	<b>ED JOBS</b>		
101512-100-000	JOB FUND SALARIES	19578.2	11950
101512-210-000	BENEFITS - ED JOBS FUND	1621.8	1764.96
	<b>***TOTAL EXPENDITURES</b>	<b>21200</b>	<b>13714.96</b>
	<b>COORDINATED HEALTH GRANT</b>		
247512-100-000	SALARIES - HEALTHY SCHOOLS	0	1250
247512-200-000	BENEFITS - HEALTHY SCHOOLS	0	452.51
247512-300-000	PURCH. SERVICES-COORDINATED HEALTH	0	990
247512-400-000	SUPPLIES-COORDINATED HEALTH GRANT	0	15
	<b>***TOTAL EXPENDITURES</b>	<b>0</b>	<b>2707.51</b>
	<b>TECHNOLOGY FUND</b>		
245623-100-000	SALARIES-TECHNOLOGY	0	0
245623-200-000	BENEFITS - TECHNOLOGY	0	0
245623-300-000	PURCHASED SERVICES - TECHNOLOGY	0	2039.94
245623-400-000	SUPPLIES - TECHNOLOGY	0	82.06
245623-500-000	EQUIPMENT - TECHNOLOGY	0	0
	<b>***TOTAL EXPENDITURES</b>	<b>0</b>	<b>2122</b>
	<b>TITLE I FUND</b>		

**July 24, 2012**

ACCT #	DESCRIPTION	Prop Budget	
251512-100-000	TITLE IA - SALARIES	20673	30899.64
251512-100-001	TITLE 1A -SALARIES READING PROGRAM	0	0
251512-100-002	TITLE 1A SALARIES-BUILDING CAPACIT	0	0
251512-100-003	TITLE 1A SALARIES- ARRA	0	0
251512-165-000	TITLE 1A - SUB. SALARIES	0	26
251512-200-000	TITLE IA - BENEFITS	8692	8985.38
251512-200-001	TITLE 1A -BENEFITS READING PROGRAM	0	0
251512-200-002	TITLE IA - BENEFITS BUILDING CAPAC	0	0
251512-200-003	TITLE IA - BENEFITS ARRA	0	0
251512-300-000	TITLE IA - PURCHASED SERVICES	6335	18.29
251512-300-001	TITLE 1A -PURCH. SER. READING PROG	0	0
251512-300-002	TITLE 1A - PURCH. SER. IBC	0	0
251512-300-003	TITLE 1A -PURCH. SER. ARRA	0	0
251512-300-004	TITLE 1A - SES	0	0
251512-300-100	TITLE IA - PARENT INVOLVEMENT	300	268.42
251512-380-000	TITLE 1A -Travel	0	0
251512-380-003	TITLE 1A -Travel ARRA	0	0
251512-400-000	TITLE IA -SUPPLIES	0	697
251512-400-001	TITLE 1A -SUPPLIES READING PROGRAM	0	0
251512-400-002	TITLE 1A - PRO DEV	0	0
251512-400-003	TITLE 1A -SUPPLIES ARRA	0	0
251512-400-004	TITLE 1A- HOMELESS	0	20.13
251512-500-000	TITLE IA - EQUIPMENT	0	0
	<b>***TOTAL EXPENDITURES</b>	<b>36000</b>	<b>40914.86</b>
	<b>TITLE VI-B FUND</b>		
257521-100-000	SALARIES - TITLE VI-B IDEA	9000	13094.03
257521-100-001	SALARIES - TITLE VI-B IDEA ARRA	0	414.94
257521-200-000	BENEFITS - TITLE VI-B IDEA	4562	6767.43
257521-200-001	BENEFITS - TITLE VI-B IDEA ARRA	0	0
257521-300-000	PURCHASED SERVICES-TITLE VI-B IDEA	0	100
257521-400-000	SUPPLIES - TITLE VI-B IDEA	0	44
257521-500-000	EQUIPMENT - TITLE VI-B IDEA	0	0
257616-300-000	SPECIAL SERVICES-PURCH. SERVICES	16000	12435.78

July 24, 2012

ACCT #	DESCRIPTION	Prop Budget	
257920-800-000	Transfers out	0	0
	<b>***TOTAL EXPENDITURES</b>	<b>29562</b>	<b>32856.18</b>
	<b>TEACHER IMPROVEMENT FUND</b>		
271621-100-000	TITLE IIA TEACHER IMP SALARY	0	1800
271621-200-000	TITLE IIA TEACHER IMP. BENEFITS	0	137.7
271621-300-000	TITLE IIA TEACHER IMP SERVICES	2500	3455.13
271621-380-000	TITLE IIA TEACHER IMP TRAVEL	1500	0
271621-400-000	TITLE IIA TEACHER IMP SUPPLIES	1000	1521.06
271621-500-000	TITLE IIA TEACHER IMP EQUIPMENT	0	0
	<b>***TOTAL EXPENDITURES</b>	<b>5000</b>	<b>6913.89</b>
	<b>FOOD SERVICE FUND</b>		
290710-100-000	SALARIES - FOOD SERVICE	2523	2594
290710-200-000	BENEFITS - FOOD SERVICE	254	198.47
290710-300-000	PURCHASED SERVICES - FOOD SERVICE	17723	21667.65
290710-400-000	FOOD PURCHASES	0	0
290710-450-000	OTHER SUPPLIES - MILK MISC.	0	0
290710-500-000	EQUIPMENT - FOOD SERVICE	0	0
290710-800-001	TRANSFERS IN & OUT	0	0
	<b>***TOTAL EXPENDITURES</b>	<b>20500</b>	<b>24460.12</b>

It appears that total expenditures are \$928,926. You list them as only \$827,343 in our current yr template. What is the difference?

If you subtract the revenue from the previous sheet of \$857,700 and the expenditures from this sheet of \$928,926, an operating loss of \$71,126 results. Is this accurate? Explain.

Where is the line of credit reflected in the budget? It would seem that the school must make payment on this. Where are the payments shown?

July 24, 2012

\*\*\* BUDGET PREP \*\*\* DaVINCI CHARTER SCHOOL  
1/26/2012 8:19

ACCT #	DESCRIPTION GENERAL FUND	Prop Budget	
100320-000-000	BUDGET BALANCE CARRY FORWARD	\$ 46,000.00	Where is this reflected in our template?
100415-000-000	EARNINGS ON INVESTMENT	\$ 500.00	
100417-400-001	SCHOOL FEES & OTHER REVENUE	\$ 17,000.00	
100417-100-004	FIELD TRIPS	\$ -	
100419-200-002	CONTRIBUTIONS/DONATIONS-SCHOOL	\$ 4,032.60	
100419-200-001	CONTRIBUTIONS/DONATIONS - GRANTS	\$ 3,000.00	
100419-900-000	REVENUE - OTHER LOCAL	\$ -	
100419-900-300	AUCTION - REVENUE	\$ 10,381.95	
100431-100-000	STATE BASE SUPPORT	\$ 553,747.00	
100431-100-100	STATE BASE SUPPORT - ARRA	\$ -	
100431-200-000	TRANSPORTATION SUPPORT	\$ 38,051.00	
100431-800-000	BENEFIT SUPPORT	\$ 67,901.00	
100431-900-000	OTHER STATE SUPPORT	\$ -	
100431-900-001	IRI TESTING	\$ 193.80	
100431-900-003	LEARNING ENGLISH PROFICIENCY	\$ 645.00	
100431-900-502	REMEDICATION	\$ 4,000.00	
100431-900-504	TECHNOLOGY GRANT	\$ 5,000.00	
100437-000-000	BUILDING MAINTENANCE - LOTTERY	\$ 7,000.00	
100439-000-000	OTHER STATE REVENUE	\$ -	
100445-900-000	OTHER INDIRECT FEDERAL PROGRAMS	\$ -	
100445-900-500	MEDICAID REIMBURSEMENT	\$ 17,000.00	
100451-000-000	LOAN PROCEEDS	\$ -	
100460-000-000	TRANSFER FROM OTHER FUNDS	\$ -	
	**TOTAL REVENUE	\$ 682,452.35	Why is this amount different from the \$806,135 revenue recorded on our budget template?

**July 24, 2012**

ACCT #	DESCRIPTION	Prop Budget
100512-110-000	ELEMENTARY TEACHER SALARIES	\$ 172,008.51
100512-115-000	CLASSIFIED STAFF SALARIES	\$ 14,616.00
100512-116-000	LEP SALARIES	\$ -
100512-117-000	SAFETY SALARIES	\$ 2,880.00
100512-165-000	ELEMENTARY SUBSTITUTE SALARIES	\$ 2,500.00
100512-210-000	BENEFITS - ELEMENTARY	\$ 54,540.82
100512-300-000	TECHNOLOGY SERVICES	\$ 2,000.00
100512-300-001	FIELD TRIPS	\$ -
100512-300-502	LEP SERVICES	\$ 500.00
100512-300-503	REMEDICATION SERVICES	\$ -
100512-390-000	TESTING EXPENSE	\$ -
100512-400-000	TECHNOLOGY SUPPLIES	\$ 250.00
100512-400-001	ELEMENTARY CURRICULUM	\$ 500.00
100512-400-100	ELEMENTARY SUPPLIES	\$ 1,000.00
100512-400-502	REMEDICATION SUPPLIES	\$ -
100512-440-503	ELEMENTARY TEXTBOOKS	\$ -
100512-500-000	ELEMENTARY FURNITURE	\$ -
100512-500-001	ELEMENTARY TECHNOLOGY	\$ 500.00
	<b>**TOTAL ELEMENTARY PROGRAM</b>	<b>\$ 251,295.33</b>
100515-110-000	SECONDARY TEACHER SALARIES	\$ 32,388.18
100515-115-000	CLASSIFIED STAFF	\$ -
100515-165-000	SUBSTITUTE TEACHER SALARIES	\$ 600.00
100515-210-000	BENEFITS - SECONDARY	\$ 12,260.30
100515-300-000	PURCHASED SERVICES/Grants	\$ -
100515-300-001	TECHNOLOGY SERVICES	\$ -
100515-400-000	SECONDARY SUPPLIES	\$ 200.00
100515-400-001	SECONDARY CURRICULUM	\$ 250.00
100515-440-500	SECONDARY TEXTBOOKS	\$ -
100515-490-000	GRANT PURCHASES	\$ -
100515-500-000	SECONDARY EQUIPMENT PURCHASES	\$ -
	<b>**TOTAL SECONDARY PROGRAM</b>	<b>\$ 45,698.48</b>
100521-100-000	EXCEPTIONAL CHILD SALARIES	\$ 27,000.00
100521-200-000	BENEFITS-EXCEPTIONAL CHILD	\$ 3,000.00

**July 24, 2012**

ACCT #	DESCRIPTION	Prop Budget
100521-300-900	EXCEPTIONAL CHILD - MEDICAID	\$ 4,000.00
100521-400-000	EXCEPTIONAL CHILD -SUPPLIES	\$ 500.00
100616-300-000	SPECIAL SERVICES-PURCHASED SERVICE	\$ 16,000.00
	**TOTAL EXCEPT CHILD PROGRAM	\$ 50,500.00
100524-400-000	GIFTED/TALENTED EXPENSES	\$ -
	**TOTAL GIFTED/TALENTED PROG	\$ -
100532-100-000	SPECIAL PROGRAM SALARIES	\$ 1,568.00
100532-200-000	SPECIAL PROGRAMS BENEFITS	\$ 119.95
100532-300-000	SPECIAL PROGRAM PURCHASED SERVICES	\$ 1,000.00
100532-400-000	SPECIAL PROGRAM SUPPLIES	\$ 1,000.00
100532-500-000	SPECIAL PROGRAM EQUIPMENT	\$ -
	**TOTAL SCHOOL ACTIVITIES PROG	\$ 3,687.95
100621-300-000	DUES FEES TRAVEL & MEMBERSHIP	\$ -
100621-320-000	STAFF DEVELOPMENT	\$ -
	**TOTAL INSTRUCTION IMPROVEMENT	\$ -
100631-300-000	LEGAL FEES - BOARD OF ED	\$ -
100631-340-000	AUDIT FEES	\$ 6,200.00
	**TOTAL BOARD OF EDUCATION	\$ 6,200.00
100632-115-000	BUSINESS MANAGER/CLERK SALARIES	\$ 31,317.07
100632-210-000	BENEFITS - BUSINESS MANAGER/CLERK	\$ 5,994.09
100632-280-000	BENEFITS - RETIREMENT SICK LEAVE	\$ -
100632-310-000	PURCHASED SERVICES - ADMIN	\$ -
100632-320-000	BANK SERVICE CHARGES	\$ 1,000.00
100632-380-000	TRAVEL - ADMINISTRATION	\$ -
100632-500-000	EQUIPMENT - ADMINISTRATION	\$ -
	*** TOTAL DISTRICT ADMINISTRATION	\$ 38,311.16
100641-110-000	SALARIES - DIRECTOR	\$ 78,931.50
100641-110-001	SALARIES - SECRETARY SALARY	\$ 18,500.00
100641-200-000	BENEFITS - DIRECTOR	\$ 21,168.69
100641-200-001	BENEFITS - SECRETARY	\$ 3,540.90
100641-300-000	SERVICE CONTRACT(S)	\$ 5,000.00
100641-390-000	OTHER EXPENSES	\$ -
100641-400-000	SUPPLIES - SCHOOL OFFICE	\$ 3,000.00

**July 24, 2012**

ACCT #	DESCRIPTION	Prop Budget
100641-400-001	SCHOOL OFFICE - POSTAGE	\$ 350.00
	**TOTAL SCHOOL ADMINISTRATION	\$ 130,491.09
100651-300-000	BUSINESS OPER. PURCHASED SERVICES	\$ -
100651-300-001	BUSINESS OPER. MARKETING & RECRUIT	\$ 1,500.00
100651-300-002	BUSINESS OPERATION LEGAL	\$ 1,000.00
100651-300-003	BUSINESS OPER. MEALS MEM. DUES TRA	\$ 1,768.34
100651-400-000	BUSINESS OPER. MARKETING MATERIALS	\$ -
100651-400-001	BUSINESS OPER. SUPPLIES	\$ 800.00
100656-500-000	ADMINISTRATIVE EQUIPMENT	\$ -
	*** TOTAL BUSINESS OPERATIONS	\$ 5,068.34
100661-300-000	BUILDING CUSTODIAL SERVICE	\$ -
100661-330-000	BUILDING - UTILITIES - ELECTRICITY	\$ 8,000.00
100661-334-000	BUILDING-UTILITIES-TRASH WATER	\$ 3,700.00
100661-340-000	BUILDING - UTILITIES - NAT GAS	\$ -
100661-350-000	BUILDING - UTILITIES - TELEPHONE	\$ 2,100.00
100661-360-000	BUILDING LEASE	\$ 84,000.00
100661-370-000	PROPERTY LEASE	\$ -
100661-390-000	SERVICES - BUILDINGS	\$ -
100661-390-001	BUILDINGS- SAFETY/PERMITS	\$ 1,000.00
100661-410-000	CUSTODIAL SUPPLIES	\$ 1,200.00
100661-710-000	WORKERS COMPENSATION INSURANCE	\$ 2,600.00
100661-720-000	BUILDING INSURANCE	\$ 3,500.00
	**TOTAL BUILDING CARE PROGRAM	\$ 106,100.00
100664-320-000	MAINTENANCE-BUILDING REPAIRS	\$ 1,000.00
100664-400-000	SUPPLIES- SCHOOL BLDG MAINT& REP	\$ -
100665-410-000	MAINTENANCE - GROUNDS	\$ -
	**TOTAL MAINTENANCE PROGRAM	\$ 1,000.00
100681-340-000	TRANSPORTATION - CONTRACTED	\$ 37,000.00
100681-350-000	CURRICULUM TRIP TRANSPORTION	\$ 1,600.00
100681-380-000	ACTIVITIES TRANSPORTATION	\$ -

**July 24, 2012**

ACCT #	DESCRIPTION	Prop Budget
	**TOTAL TRANSPORTATION	\$ 38,600.00
100710-100-000	FOOD SERVICES - SALARIES	\$ -
100710-200-000	FOOD SERVICES - BENEFITS	\$ -
100710-300-000	PURCHASED SERVICES - FOOD SERVICE	\$ 4,500.00
	*** TOTAL FOOD SERVICE	\$ 4,500.00
100810-500-000	PURCHASE OF PROPERTY	\$ -
100911-600-000	LOAN PAYMENT - PRINCIPAL	\$ -
100912-610-000	LOAN PAYMENT - INTEREST	\$ 1,000.00
100920-810-000	TRANSFER TO OTHER FUNDS	\$ -
100950-000-000	CONTINGENCY RESERVE	\$ -
	**TOTAL OTHER SERVICES	\$ 1,000.00
	***TOTAL EXPENDITURES	\$ 682,452.35

Why is this decreasing from the \$54,000 projected in our upcoming yr budget template?

<b>TECHNOLOGY FUND</b>		
245320-000-000	BUDGET BALANCE CARRY FORWARD	\$ -
245439-000-000	REVENUE - TECHNOLOGY FUND 245	\$ 4,200.00
	**TOTAL REVENUE	\$ 4,200.00
245623-100-000	SALARIES-TECHNOLOGY	\$ -
245623-200-000	BENEFITS - TECHNOLOGY	\$ -
245623-300-000	PURCHASED SERVICES - TECHNOLOGY	\$ 4,200.00
245623-400-000	SUPPLIES - TECHNOLOGY	\$ -
245623-500-000	EQUIPMENT - TECHNOLOGY	\$ -
	***TOTAL EXPENDITURES	\$ 4,200.00
<b>TITLE I FUND</b>		
251320-000-000	BUDGET BALANCE CARRY FORWARD	\$ -
251445-100-000	TITLE IA - REVENUE	\$ 36,678.00
251445-100-001	TITLE IA REALLOCATION REVENUES	\$ -
251445-100-004	TITLE IA - REVENUE EXT. READING	\$ -
	**TOTAL REVENUE	\$ 36,678.00
251512-100-000	TITLE IA - SALARIES	\$ 30,000.00
251512-100-001	TITLE 1A -SALARIES READING PROGRAM	\$ -

**July 24, 2012**

ACCT #	DESCRIPTION	Prop Budget
251512-165-000	TITLE 1A - SUB. SALARIES	\$ -
251512-200-000	TITLE IA - BENEFITS	\$ 4,774.00
251512-200-001	TITLE 1A -BENEFITS READING PROGRAM	\$ -
251512-300-000	TITLE IA - PURCHASED SERVICES	\$ 1,404.00
251512-300-001	TITLE 1A -PURCH. SER. READING PROG	\$ -
251512-300-100	TITLE IA - PARENT INVOLVEMENT	\$ 300.00
251512-380-000	TITLE 1A -Travel	\$ -
251512-400-000	TITLE IA -SUPPLIES	\$ 200.00
251512-400-001	TITLE 1A -SUPPLIES READING PROGRAM	\$ -
251512-400-002	TITLE 1A - PRO DEV	\$ -
251512-400-003	TITLE 1A -SUPPLIES ARRA	\$ -
251512-400-004	TITLE 1A- HOMELESS	\$ -
251512-500-000	TITLE IA - EQUIPMENT	\$ -
	<b>***TOTAL EXPENDITURES</b>	<b>\$ 36,678.00</b>
<b>TITLE VI-B FUND</b>		
257320-000-000	BUDGET BALANCE CARRY FORWARD	\$ -
257445-600-000	REVENUE - TITLE VI-B IDEA	\$ 29,562.00
	<b>**TOTAL REVENUE</b>	<b>\$ 29,562.00</b>
257521-100-000	SALARIES - TITLE VI-B IDEA	\$ 9,000.00
257521-200-000	BENEFITS - TITLE VI-B IDEA	\$ 4,562.00
257521-300-000	PURCHASED SERVICES-TITLE VI-B IDEA	\$ -
257521-400-000	SUPPLIES - TITLE VI-B IDEA	\$ -
257521-500-000	EQUIPMENT - TITLE VI-B IDEA	\$ -
257616-300-000	SPECIAL SERVICES-PURCH. SERVICES	\$ 16,000.00
257920-800-000	Transfers out	\$ -
	<b>***TOTAL EXPENDITURES</b>	<b>\$ 29,562.00</b>
<b>TEACHER IMPROVEMENT FUND</b>		
271320-000-000	BUDGET BALANCE CARRY FORWARD	\$ -
271445-900-000	REVENUE - TEACHER IMP. TITLE IIA	\$ 5,000.00
	<b>**TOTAL REVENUE</b>	<b>\$ 5,000.00</b>
271621-100-000	TITLE IIA TEACHER IMP SALARY	\$ -
271621-200-000	TITLE IIA TEACHER IMP. BENEFITS	\$ -
271621-300-000	TITLE IIA TEACHER IMP SERVICES	\$ 3,000.00

July 24, 2012

ACCT #	DESCRIPTION	Prop Budget
271621-380-000	TITLE IIA TEACHER IMP TRAVEL	\$ 1,000.00
271621-400-000	TITLE IIA TEACHER IMP SUPPLIES	\$ 1,000.00
271621-500-000	TITLE IIA TEACHER IMP EQUIPMENT	\$ -
	***TOTAL EXPENDITURES	\$ 5,000.00
<b>FOOD SERVICE FUND</b>		
290320-000-000	BUDGET BALANCE CARRY FORWARD	\$ -
290415-000-000	EARNINGS ON INVESTMENT	\$ -
290416-100-000	REVENUE - CHILD LUNCHES	\$ 5,500.00
290416-200-000	LUNCH BALANCE REFUNDS	\$ -
290416-900-000	OTHER FOOD SALES	\$ -
290445-500-000	FOOD SERVICE - STATE REIMB.	\$ 13,741.51
	**TOTAL REVENUE	\$ 19,241.51
290710-100-000	SALARIES - FOOD SERVICE	\$ 3,340.00
290710-200-000	BENEFITS - FOOD SERVICE	\$ 255.51
290710-300-000	PURCHASED SERVICES - FOOD SERVICE	\$ 15,646.00
290710-400-000	FOOD PURCHASES	\$ -
290710-450-000	OTHER SUPPLIES - MILK MISC.	\$ -
290710-500-000	EQUIPMENT - FOOD SERVICE	\$ -
290710-800-001	TRANSFERS IN & OUT	\$ -
	***TOTAL EXPENDITURES	\$ 19,241.51

DaVinci Charter School June 2012	Proposed (Board Approved Budget for Fiscal Year)	Actual (Through Most Recent Month End)	Projected (Anticipated Year-End Numbers)	Percentage Used (Actual / Proposed)	Notes -- PCSC staff notes in red.	DaVinci Responses to PCSC staff queries.
<b>REVENUE</b>						
Salary Apportionment	506,211.00	478,528.53	478,528.53	94.53%	Includes Entitlement	
Benefit Apportionment	62,997.00	61,434.68	61,434.68	97.52%		
Entitlement				#DIV/0!		
State Transportation	19,479.00	26,457.00	26,457.00	135.82%	What is this amount based on? It should be about 80% of expenditures, but that does not appear to be the case.	Not sure, we need to ask Director & Business Manager
Lottery	8,000.00	6,169.00	6,169.00	77.11%		
Other State Funds (Specify)	4,400.00	4,489.00	4,489.00	102.02%	Remediation and LEP	
Special Ed - Regular	29,562.00	29,650.00	29,650.00	100.30%		
Special Ed - ARRA				#DIV/0!		
Title I	36,000.00	37,397.00	37,397.00	103.88%		
Federal Title I Funds : ARRA				#DIV/0!		
Medicaid Reimbursement	31,000.00	33,761.62	33,761.62	108.91%		
Title IIA	5,000.00	4,654.96	4,654.96	93.10%		
Local Revenue (Specify)	98,950.05	24,814.18	24,814.18	25.08%	Carry over, Special Programs Fee Why is the projected column so much less than the proposed column? What is specifically reflected in this amount? How much from carry over and from where? What special programs? etc	These numbers are from lines 3 and 5 in the revenue sheet. Carryover is \$78,950....special programs are contributions we collect from parents specific to special programs music, arts, etc.
Federal Startup Grant				#DIV/0!		
Other Grants (Specify)				#DIV/0!		
Fundraising	13,500.00	8,811.65	8,811.65	65.27%		
Interest Earned	1,000.00	317.38	317.38	31.74%		
Other (Specify)	20,500.00	23,681.57	23,681.57	115.52%	Federal Lunch Program	
Other (Specify)	21,200.00	26,222.57	26,222.57	123.69%	Ed Jobs & Coordinated Health Grant & Technology Grant	
<b>TOTAL REVENUE</b>	<b>857,799.05</b>	<b>766,389.14</b>	<b>766,389.14</b>	<b>89.34%</b>		
<b>EXPENDITURES</b>						
<b>100 Salaries</b>						
Teachers	229,847.48	233,406.76	233,406.76	101.55%		
Special Education	35,000.00	33,323.30	33,323.30	95.21%		
Instructional Aides	20,673.00	30,899.64	30,899.64	149.47%	What is the \$10,000 over the proposed budget a result of?	New student w/Downs Syndrome that required a full-time aide.
Classified/Office	64,186.00	66,563.64	66,563.64	103.70%		
Administration	78,150.00	78,150.00	78,150.00	100.00%		
Maintenance				#DIV/0!		
Other (Specify)				#DIV/0!		

DaVinci Charter School June 2012	Proposed (Board Approved Budget for Fiscal Year)	Actual (Through Most Recent Month End)	Projected (Anticipated Year-End Numbers)	Percentage Used (Actual / Proposed)	Notes -- PCSC staff notes in red.	DaVinci Responses to PCSC staff queries.
Other (Specify)				#DIV/0!		
Total Salaries	427,856.48	442,343.34	442,343.34	103.39%		
<b>200 Employee Benefits</b>						
PERSI/FICA/Benefits	157,884.57	153,416.94	153,416.94	97.17%		
Other (Specify)				#DIV/0!		
Total Benefits	157,884.57	153,416.94	153,416.94	97.17%		
<b>300 Purchased Services</b>						
Management Services	9,000.00	18,610.41	18,610.41	206.78%	What are the management services for? Who is providing them? Why is the projected amount double what was proposed?	Some of this is strategic planning costs that were not budgeted in (an expensive oversight). Also need further explanation from staff...
Staff Dev/Title IIA				#DIV/0!		
Legal Pub/Advertising	2,000.00	4,203.36	4,203.36	210.17%		
Legal Services	2,500.00	1,085.05	1,085.05	43.40%		
Special Education	36,500.00	32,703.67	32,703.67	89.60%		
Liability & Property Ins	6,000.00	6,628.00	6,628.00	110.47%	Building and Workman Comp	
Substitute Teachers	3,600.00	4,376.00	4,376.00	121.56%		
Board Expenses				#DIV/0!		
Computer Services	8,500.00	5,457.61	5,457.61	64.21%		
Transportation	41,000.00	54,612.21	54,612.21	133.20%	Why are projected transportation costs so much more than the proposed amount? What is this a result of? The expenses do not appear to align with the reimbursed amount above which should be about 80% of expenses.	See above....
Travel	1,500.00	0.00	0.00	0.00%		
Other (Specify)	39,158.00	41,863.79	41,863.79	106.91%	LEP Services, SPECIAL PROGRAM PURCHASED SERVICES,Audit Fees,BANK SERVICE CHARGES,SERVICE CONTRACT(S),PURCHASED SERVICES - FOOD SERVICE,TITLE IA - PURCHASED SERVICES, TITLE IA - PARENT INVOLVEMENT, Custodial Services, Medicaid	
Other (Specify)	1,000.00	-4,488.25	-4,488.25	-448.83%	Bank fees & interest	
Total Services	150,758.00	165,051.85	165,051.85	109.48%		
<b>Facilities</b>				#DIV/0!		
Building Lease				#DIV/0!		

DaVinci Charter School June 2012	Proposed (Board Approved Budget for Fiscal Year)	Actual (Through Most Recent Month End)	Projected (Anticipated Year-End Numbers)	Percentage Used (Actual / Proposed)	Notes -- PCSC staff notes in red.	DaVinci Responses to PCSC staff queries.
Land Lease	0.00	1.00	1.00	#DIV/0!		
Modular Lease	100,000.00	108,469.54	108,469.54	108.47%	The faciilty lease is reflected as \$108,469 in your IFARMS report. Why is this amount different?	Revised ....
Utilities, Phones, Lndscp	20,000.00	14,600.16	14,600.16	21.88%		
Site Preparation				#DIV/0!		
Other (Specify)	0.00	28,012.17	28,012.17	#DIV/0!	Permits and building services	
Other (Specify)	0.00	7,762.10	7,762.10	#DIV/0!	Maintenance & repairs	
<b>Total Facilities</b>	<b>120,000.00</b>	<b>158,844.97</b>	<b>158,844.97</b>	<b>132.37%</b>		
<b>400 Supplies and Maintenance</b>						
Textbooks	1,250.00	287.91	287.91	23.03%		
School Supplies	8,250.00	9,691.61	9,691.61	117.47%		
Power School				#DIV/0!		
Custodial Supplies	2,000.00	979.56	979.56	48.98%		
Other (Specify)				#DIV/0!		
Other (Specify)				#DIV/0!		
<b>Total Supplies</b>	<b>11,500.00</b>	<b>10,959.08</b>	<b>10,959.08</b>	<b>95.30%</b>		
<b>500 Capital Objects</b>						
Furniture	0.00	0.00	0.00	#DIV/0!		
Technical AV Equipment				#DIV/0!		
Other (Specify)	2,000.00	182.79	182.79	9.14%	ELEMENTRAY TECHNOLOGY	
Other (Specify)				#DIV/0!		
Other (Specify)				#DIV/0!		
Other (Specify)				#DIV/0!		
<b>Total Capital Objects</b>	<b>2,000.00</b>	<b>182.79</b>	<b>182.79</b>	<b>9.14%</b>		
<b>Debt Service</b>						
Specify				#DIV/0!		
Specify				#DIV/0!		
Specify				#DIV/0!		
<b>Total Debt Service</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>#DIV/0!</b>		
<b>Grant Purchases</b>						
Specify				#DIV/0!		
Specify				#DIV/0!		
Specify				#DIV/0!		
Specify				#DIV/0!		
Specify				#DIV/0!		
<b>Total Grant Purchases</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>#DIV/0!</b>		

July 24, 2012

CURRENT FISCAL YEAR BUDGET COMPARISON

DaVinci Charter School June 2012	Proposed (Board Approved Budget for Fiscal Year)	Actual (Through Most Recent Month End)	Projected (Anticipated Year- End Numbers)	Percentage Used (Actual / Proposed)	Notes -- PCSC staff notes in red.	DaVinci Responses to PCSC staff queries.
Reserve Fund				#DIV/0!		
Building Fund				#DIV/0!		
<b>Total Expenses</b>	869,999.05	930,798.97	930,798.97	106.99%	It appears this budget reflects a \$65,222 operating loss. Is this accurate?	Until we receive our end of year financials this is the best estimate....
Carryover from Previous FY	25,821.00	0.00	0.00	0.00%		
<b>Reserve/(Deficit)</b>	13,621.00	-164,409.83	-164,409.83	-1207.03%	Is it accurate that the school will end the year with a \$39,401 deficit this year?	Until we receive our end of year financials this is the best estimate....
					Where is the loan of \$28,100 from stakeholders reflected in this budget?	Loans do not show up in budgets, they show up in our balance sheets.
					It appears that the school was aware of the likelihood of having to move last year during March of 2011. This was before the 2011-12 budget was approved by the board. Why were anticipated costs not included in the budget?	We believed they would be part of the loan (now a lease payment) which we had budgeted for. No loan, we had to cover approximately \$20,000 in utility set-up fees and equipment.
					Also in our meeting, the school indicated a contributing factor to the cash flow short fall was increased special education costs. These added costs do not appear to be reflected in the budget? If so, where?	Noted above....
					Where are the payments to the line of credit reflected in this budget? Where is the balloon payment that the school was required to make in Oct 2011 for the line of credit? What was the amount of this payment?	Payment is not reflected and there was no balloon payment. The \$50,000 line of credit utilized in May of 2011 was paid off in 3 installments in Sept, Nov of 2011 and Feb 2012.

DaVinci Charter School 2012	June	Proposed Budget	Notes	Responses to Notes
<b>REVENUE</b>			Is this budget based on 135 students?	No, 129
Local Revenue		\$ 34,914.55	What specifically does this amount include?	Lines 8,9, 11, 12, & 14 from budget - Earnings on Investment, special programs and fundraising
<b>State Revenue</b>				
Entitlement		\$177,354.00	Why is this amount anticipated to be about \$20,000 more than the current year?	Not sure, we need to ask Director & Business Manager
<b>Wages</b>				
Administration				
Teachers		\$ 376,393.00	This figure includes all money coming from the state for wages	
Classified				
Medicaid				
Benefit		\$ 67,901.00		
Transportation		\$ 38,051.00	Transportation is reimbursed at about 80-85% of expenses which you list below as only \$38,600. Why would this amount be accurate?	Not sure, we need to ask Director & Business Manager
<b>Federal Revenue</b>				
Title I		\$ 36,678.00		
Special Ed		\$ 29,562.00		
Title II		\$ 5,000.00		
Startup Grant				
Other Sources (Specify)		\$ 23,441.51	Lunch Program & Tech	
Other Sources (Specify)		\$ 7,000.00	Lottery	
Other Sources (Specify)		\$ (19,161.20)	LEP & Remediation	
Total Revenue before holdback		\$ 777,133.86		
<b>PROPOSED HOLDBACK</b>			Holdbacks should be estimated at a minimum of 5% - 5.5% for FY 2011.	
Teacher Salaries				
Classified Salaries				
Admin Salaries				
Benefits				
Entitlement				
Transportation				
Total Holdback		\$0.00		
Total Revenue after holdback		\$ 777,133.86		

DaVinci Charter School 2012	June	Proposed Budget	Notes	Responses to Notes
<b>EXPENDITURES</b>				
<b>100 Salaries</b>				
Teachers		\$ 205,964.69	Why are teacher salaries decreasing by about \$25,000 from the current year?	We eliminated our art instructor and have 2 new teachers starting at lower salaries than what had been in place.
Admin		\$ 78,931.50		
Classified		\$ 100,653.07		
Special education		\$ 36,000.00		
Other (Specify)				
Other (Specify)				
<b>Total Salaries</b>		<b>\$ 421,549.26</b>		
<b>200 Benefits</b>				
Benefit Dollars		\$ 110,216.26	All of our benefits, including taxes Why do benefits decrease by about \$50,000 from the current year?	We increased the portion staff have to contribute for health insurance
PERSI/Payroll taxes				
Other (Specify)				
<b>Total Benefits</b>		<b>\$ 110,216.26</b>		
<b>300 Purchased Services</b>				
Transportation		\$ 38,600.00	Current year costs were recorded as about \$54,000. Why is the upcoming year estimated to be so much less?	Not sure, although we did eliminate almost all field trips.
Special Education		\$ 16,000.00		
Proctor costs				
Legal		\$ 1,000.00		
Insurance		\$ 6,100.00		
Copier Lease				
Printer Lease				
Facility Lease		\$ 84,000.00	Why is this a major increase over the \$13,500 paid during the current year? What does this amount include? Are changes to the facility being planned? Why is this less than the \$108,469 shown in your IFARMS report?	Revised....it is less due to negotiations of city fees
Utilities		\$ 14,800.00		
Professional Development		\$0.00		

July 24, 2012

CURRENT FISCAL YEAR BUDGET COMPARISON

DaVinci Charter School 2012	June	Proposed Budget	Notes	Responses to Notes
Technology		\$ 6,200.00		
Management Services				
Legal Publications/Advertising		\$ 1,500.00		
Substitute Teachers		\$ 3,100.00		
Board Expenses		\$ 1,768.34		
Other (Specify)		\$ 60,550.00	All other purchased services minus the specific breakouts above	
Other (Specify)				
<b>Total Purchased Services</b>		<b>\$ 233,618.34</b>		
<b>Supplies &amp; Materials</b>				
Teacher/Classroom		\$ 4,900.00		
Office		\$ 4,150.00		
Janitorial		\$ 1,200.00		
Textbooks		\$ 750.00		
Other (Specify)		\$ 750.00	Technology supplies	
Other (Specify)				
<b>Total Supplies &amp; Materials</b>		<b>\$ 11,750.00</b>		
<b>Grant Expenditures</b>				
Specify				
Specify				
Specify				
<b>Total Grant Expenditures</b>		<b>\$0.00</b>		
<b>Capital Outlay</b>				
<b>Total Capital Outlay</b>		<b>\$0.00</b>		
<b>Debt Retirement</b>				
<b>Total Debt Retirement</b>		<b>\$0.00</b>		
<b>Insurance &amp; Judgements</b>				
<b>Total Insurance &amp; Judgements</b>		<b>\$0.00</b>		
<b>Transfers</b>				
<b>Total Transfers</b>		<b>\$0.00</b>		

CURRENT FISCAL YEAR BUDGET COMPARISON

DaVinci Charter School 2012	June	Proposed Budget	Notes	Responses to Notes
Contingency Reserve		\$0.00	What is this amount for? Is it accessible? Is it required for something?	Revised....
Building Fund		\$0.00		
Total Expenditures		\$ 777,133.86		
Carryover from Previous FY		(\$164,409.83)	Reflects projected reserve/(deficit) from "current year" worksheet	
Reserve/(Deficit)		(\$164,409.83)	Is it accurate that as this shows the school will end next year with a \$336,568 deficit? If so why? If not, why is it shown this way?	This is the carryover deficit from FY11-12.
			Does this budget allow for meeting summer 2013 payroll without using the line of credit or obtaining loan funds?	It is more than likely we will have to use the line of credit again next year to assist with cash flow...
			Where is the \$28,100 loan payback to stakeholders shown in the budget?	See below....
			Where are the line of credit payments reflected?	Line of credit payments are not reflected because the expenses associated have already been expensed off on the previous year's budget.

July 24, 2012

CURRENT FISCAL YEAR BUDGET COMPARISON

ACCT #	DESCRIPTION	Prop Budget	YTD ACTIVITY	YTD%																
	<b>GENERAL FUND</b>																			
100320 000 000	BUDGET BALANCE CARRY FORWARD	\$ 78,950.05	\$ -	0%	Where is this from? You recorded in our template that the previous year carryover was \$25,821. The 2011 audit reprinted the total govt fund balance as \$59,203. Shouldn't th															
100415 000 000	EARNINGS ON INVESTMENT	\$ 1,000.00	\$ 317.38	14%																
100417 400 001	SCHOOL FEES & OTHER REVENUE	\$ 20,000.00	\$ 13,860.45	40%																
100417 100 004	FIELD TRIPS	\$ 4,000.00	\$ 1,585.47	2%																
100417 300 000	SUNSHINE FUND TEACHER DONATION			0%																
100419 200 002	CONTRIBUTIONS/DONATIONS SCHOOL	\$ 1,000.00	\$ 8,811.65	39%																
100419 200 501	DONATIONS STUDENT PROJECTS	\$ -	\$ -	0%																
100419 200 001	CONTRIBUTIONS/DONATIONS GRANTS	\$ 500.00	\$ -	0%																
100419 900 000	REVENUE OTHER LOCAL	\$ -	\$ 9,174.46	0%																
100419 900 200	COMMUNITY COUNCIL REVENUE			0%																
100419 900 300	AUCTION REVENUE	\$ 8,000.00	\$ -	0%																
100431 100 000	STATE BASE SUPPORT	\$ 506,211.00	\$ 478,528.53	69%																
100431 100 100	STATE BASE SUPPORT ARRA	\$ -	\$ -	0%																
100431 200 000	TRANSPORTATION SUPPORT	\$ 19,479.00	\$ 26,457.00	0%																
100431 800 000	BENEFIT SUPPORT	\$ 62,997.00	\$ 61,434.68	0%																
100431 900 000	OTHER STATE SUPPORT	\$ -	\$ -	0%																
100431 900 001	IRI TESTING	\$ -	\$ 193.80	0%																
100431 900 002	GIFTED & TALENTED GRANT			0%																
100431 900 003	LEARNING ENGLISH PROFICIENCY	\$ 400.00	\$ 645.00	0%																
100431 900 500	LEGISLATIVE TEACHER SUPPLIES																			
100431 900 502	REMEDICATION	\$ 4,000.00	\$ 3,844.00	0%																
100431 900 503	STATE TEXTBOOK ALLOWANCE	\$ -	\$ -	0%																
100431 900 504	TECHNOLOGY GRANT	\$ -	\$ -	0%																
100437 000 000	BUILDING MAINTENANCE LOTTERY	\$ 8,000.00	\$ 6,169.00	77%																
100439 000 000	OTHER STATE REVENUE	\$ -	\$ -	0%																
100445 900 000	OTHER INDIRECT FEDERAL PROGRAMS	\$ -	\$ -	0%																
100445 900 500	MEDICAID REIMBURSEMENT	\$ 31,000.00	\$ 33,761.62	7%																
100	<b>**TOTAL REVENUE</b>	\$ 745,537.05	\$ 644,783.04	49%	Are the numbers in this report up to date? It appears the YTD activity should more closely align with the proposed budget. Why is the difference so significant?															
	<b>ED JOBS</b>																			
101431 100 000	ED JOB FUNDS	21200	20954.57	8%																
	<b>**TOTAL REVENUE</b>	\$ 21,200.00																		
	<b>TITLE I FUND</b>																			
251320 000 000	BUDGET BALANCE CARRY FORWARD	\$ -	\$ -	0%																
251445 100 000	TITLE IA REVENUE	\$ 36,000.00	\$ 37,397.00	0%																
251445 100 001	TITLE IA REALLOCATION REVENUES	\$ -	\$ -	0%																
251445 100 002	REVENUE BUILDING CAPACITY PROJECT	\$ -	\$ -	0%																
251445 100 003	REVENUE TITLE IA ARRA	\$ -	\$ -	0%																
251445 100 004	TITLE IA REVENUE EXT. READING	\$ -	\$ -	0%																
	<b>**TOTAL REVENUE</b>	\$ 36,000.00																		
	<b>TITLE VI B FUND</b>																			
257320 000 000	BUDGET BALANCE CARRY FORWARD	\$ -	\$ -	0%																
257445 600 000	REVENUE TITLE VI B IDEA	\$ 29,562.00	\$ 29,650.00	1%																
257445 600 001	REVENUE TITLE VI B IDEA ARRA	\$ -	\$ -	0%																
	<b>**TOTAL REVENUE</b>	\$ 29,562.00																		
	<b>TEACHER IMPROVEMENT FUND</b>																			
271320 000 000	BUDGET BALANCE CARRY FORWARD	\$ -	\$ -	0%																
271445 900 000	REVENUE TEACHER IMP. TITLE IIA	\$ 5,000.00	\$ 4,654.96	4%																
	<b>**TOTAL REVENUE</b>	\$ 5,000.00																		
	<b>FOOD SERVICE FUND</b>																			
290320 000 000	BUDGET BALANCE CARRY FORWARD	\$ -	\$ -	0%																
290415 000 000	EARNINGS ON INVESTMENT	\$ -	\$ -	0%																
290416 100 000	REVENUE CHILD LUNCHESES	\$ 5,500.00	\$ 6,145.46	30%																
290416 200 000	LUNCH BALANCE REFUNDS	\$ -	\$ -	0%																
290416 900 000	OTHER FOOD SALES	\$ -	\$ -	0%																
290445 500 000	FOOD SERVICE STATE REIMB.	\$ 15,000.00	\$ 17,536.11	11%																
	<b>**TOTAL REVENUE</b>	\$ 20,500.00																		
	<b>TECHNOLOGY FUND</b>																			
245320 000 000	BUDGET BALANCE CARRY FORWARD	\$ -	\$ -	0%																
245439 000 000	REVENUE TECHNOLOGY FUND 245	\$ -	\$ 4,268.00	0%																
	<b>COORDINATED HEALTH GRANT</b>																			
247439 000-000	REVENUE-COORDINATED HEALTH GRANT	0	\$ 1,000.00																	
	<b>**TOTAL REVENUE</b>	0	\$ (1,000.00)																	
		\$ 857,799.05	\$ 644,783.04		You recorded this amount as \$762,121 on our current year budget template. Why is there a difference?															





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COPYRIGHT YEAR 2007 COMPTON

Account	Description	Amount	Balance
1000-0000-0000-0000	General Fund	10000000	10000000
1000-0000-0000-0001	General Fund - Salaries	10000000	10000000
1000-0000-0000-0002	General Fund - Benefits	10000000	10000000
1000-0000-0000-0003	General Fund - Supplies	10000000	10000000
1000-0000-0000-0004	General Fund - Travel	10000000	10000000
1000-0000-0000-0005	General Fund - Printing	10000000	10000000
1000-0000-0000-0006	General Fund - Postage	10000000	10000000
1000-0000-0000-0007	General Fund - Telephone	10000000	10000000
1000-0000-0000-0008	General Fund - Internet	10000000	10000000
1000-0000-0000-0009	General Fund - Energy	10000000	10000000
1000-0000-0000-0010	General Fund - Repairs	10000000	10000000
1000-0000-0000-0011	General Fund - Insurance	10000000	10000000
1000-0000-0000-0012	General Fund - Depreciation	10000000	10000000
1000-0000-0000-0013	General Fund - Amortization	10000000	10000000
1000-0000-0000-0014	General Fund - Interest	10000000	10000000
1000-0000-0000-0015	General Fund - Other	10000000	10000000
1000-0000-0000-0016	General Fund - Total	10000000	10000000
1000-0000-0000-0017	Special Education	10000000	10000000
1000-0000-0000-0018	Special Education - Salaries	10000000	10000000
1000-0000-0000-0019	Special Education - Benefits	10000000	10000000
1000-0000-0000-0020	Special Education - Supplies	10000000	10000000
1000-0000-0000-0021	Special Education - Travel	10000000	10000000
1000-0000-0000-0022	Special Education - Printing	10000000	10000000
1000-0000-0000-0023	Special Education - Postage	10000000	10000000
1000-0000-0000-0024	Special Education - Telephone	10000000	10000000
1000-0000-0000-0025	Special Education - Internet	10000000	10000000
1000-0000-0000-0026	Special Education - Energy	10000000	10000000
1000-0000-0000-0027	Special Education - Repairs	10000000	10000000
1000-0000-0000-0028	Special Education - Insurance	10000000	10000000
1000-0000-0000-0029	Special Education - Depreciation	10000000	10000000
1000-0000-0000-0030	Special Education - Amortization	10000000	10000000
1000-0000-0000-0031	Special Education - Interest	10000000	10000000
1000-0000-0000-0032	Special Education - Other	10000000	10000000
1000-0000-0000-0033	Special Education - Total	10000000	10000000
1000-0000-0000-0034	Capital Projects	10000000	10000000
1000-0000-0000-0035	Capital Projects - Construction	10000000	10000000
1000-0000-0000-0036	Capital Projects - Equipment	10000000	10000000
1000-0000-0000-0037	Capital Projects - Furniture	10000000	10000000
1000-0000-0000-0038	Capital Projects - Information Technology	10000000	10000000
1000-0000-0000-0039	Capital Projects - Other	10000000	10000000
1000-0000-0000-0040	Capital Projects - Total	10000000	10000000
1000-0000-0000-0041	Debt Service	10000000	10000000
1000-0000-0000-0042	Debt Service - Principal	10000000	10000000
1000-0000-0000-0043	Debt Service - Interest	10000000	10000000
1000-0000-0000-0044	Debt Service - Other	10000000	10000000
1000-0000-0000-0045	Debt Service - Total	10000000	10000000
1000-0000-0000-0046	Reserves	10000000	10000000
1000-0000-0000-0047	Reserves - Capital Projects	10000000	10000000
1000-0000-0000-0048	Reserves - Debt Service	10000000	10000000
1000-0000-0000-0049	Reserves - Other	10000000	10000000
1000-0000-0000-0050	Reserves - Total	10000000	10000000
1000-0000-0000-0051	Other Funds	10000000	10000000
1000-0000-0000-0052	Other Funds - Grants	10000000	10000000
1000-0000-0000-0053	Other Funds - Other	10000000	10000000
1000-0000-0000-0054	Other Funds - Total	10000000	10000000
1000-0000-0000-0055	Total	100000000	100000000

July 24, 2012

**FINAL REPORT**  
**Complaint Investigation**  
**DaVinci Charter School District #459**  
**C-12-04-23**

On April 23, 2012, the State Department of Education (SDE) received a state administrative complaint from [REDACTED] (hereinafter referred to as “the Complainants”) on behalf of [REDACTED] (hereinafter referred to as “the Student”), against the DaVinci Charter School District #459, a state Local Educational Agency (LEA), (hereinafter referred to as “the LEA”). The complaint alleged the LEA violated one or more requirements of the Individuals with Disabilities Education Act (IDEA) 2004.

The SDE accepted eight (8) allegations for investigation:

1. *Did the LEA have in place policies and procedures in accordance with Child Find requirements? [34 CFR §300.111]*
2. *Did the LEA conduct an initial evaluation per the Parent’s request? [34 CFR §300.301]*
3. *Did the LEA follow evaluation procedures for an evaluation? [34 CFR §300.304]*
4. *Did the LEA review existing data as part of the additional requirements for evaluations and reevaluations? [34 CFR §300.305]*
5. *Did a group of qualified professionals and the Parent of the Student determine whether or not the Student is a child with a disability as defined in CFR 300.8 in accordance with paragraph (b) of this section and the educational needs of the Student? [34 CFR §300.306]*
6. *Did the LEA provide Prior Notice including a description of the action proposed by the LEA? [34 CFR §300.503]*
7. *Did the LEA provide a copy of the Procedural Safeguards Notice upon initial referral or Parent request for evaluation? [34 CFR §300.504]*
8. *Did the LEA follow discipline procedures when they expelled the Student? [CFR §300.530]*

Mert Burns, SDE contracted Complaint Investigator, conducted an onsite complaint investigation on May 22, 2012 at the LEA, as well as participated in phone discussions and email exchanges with LEA Personnel, and interviewed the Complainants by telephone. In addition, the Complaint Investigator reviewed documentation provided by the LEA and the Complainants. The Complaint Investigator interviewed the following individuals:

**Complainants:**

[REDACTED] Mother  
[REDACTED] Father

**LEA Personnel:**

Cindy Hoovel, District Director  
Angela Banning, Special Services Coordinator

## DESCRIPTION OF THE STUDENT

The Student was 11 years old (DOB: October 27, 2002) at the time of the complaint. The Student was enrolled in the Boise School District following his expulsion from the LEA in November, 2011. The Student was not on an Individualized Education Plan (IEP) at the time the complaint was filed, but was found eligible in May, 2012 as a student with a disability under the category of Emotional Disturbance (ED). The Student resides with the Complainants.

## FINDINGS

### 1. Did the LEA have in place policies and procedures in accordance with Child Find requirements?

Regulations implementing the Individuals with Disabilities Education Act (IDEA) require that the state must have in effect policies and procedures to ensure all children with disabilities residing in the state, and who are in need of special education and related services, are identified, located and evaluated [34 CFR §33.111]. In order to meet that obligation, the State of Idaho created and had approved by the State Board of Education (SBOE) the *Idaho Special Education Manual*, offering it to LEAs as a template to follow and to adopt as policy by their governing board if an LEA so chooses, or an LEA may create its own manual to be approved by the SBOE.

LEA administrators, in interviews, indicate they follow the procedures and policies identified in the *Idaho Special Education Manual*, which would include Child Find procedures and policies. However, the LEA was not able to produce minutes from an LEA Board meeting to support the assertion that the *Idaho Special Education Manual* had been adopted by their governing board.

Pursuant to the IDEA, an LEA is eligible for assistance under Part B of the Act for a fiscal year if the agency submits a plan that provides assurances to the SDE that the LEA meets each of the conditions in 34 CFR §300.201 through 300.213. A review of SDE files from the LEA indicate on June 27, 2007, Barbara Gaston, President of the LEA's Board of Directors, submitted the "Special Education Policies and Procedures Adoption" form, indicating the following:

The board of directors assures it will adopt the *Idaho Special Education Manual 2007* and all subsequent revisions as its set of policies and procedures for special education no later than July 17, 2007 (date). Written notice of the adoption will be provided to the State Department of Education, Special Education, within 10 business days, and minutes of the meeting will be on file and available for inspection.

No written notice from the LEA was submitted after July 17, 2007 by the LEA.

Each year since 2007, the LEA has provided letters of assurances of compliance to the SDE. Specifically, the Director has physically signed letters of assurances in 2009 and in 2010 that attest: "The board of directors has adopted the *Idaho Special Education Manual 2007* and all subsequent revisions as its set of policies and procedures for special education and has on file, available for inspection, the minutes of the meeting at which the adoption took place." An electronic submission of the assurance was again provided by the Director in 2011.

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However, upon request by the Complaint Investigator, the Director was unable to produce minutes indicating the *Idaho Special Education Manual* had been approved, contrary to the yearly assurances from 2007-2011. The Director, on June 6, 2012, indicated in an email to the Complaint Investigator:

Just curious....we've purchased & adopted every policy the Idaho School Bd Assn has and have been commended by the state for having such updated, thorough policies. Isn't that a bit weird that they wouldn't have sent one specifically saying "adopted the manual"?

In response to the request for the Board minutes, the Director's final response on June 6, 2012 was:

I cannot find a policy that specifically states we "adopted the manual", Mert. Our policies say we'll follow everything according IDEA, NCLB, Special Education requirements, at-risk needs, etc....but I cannot find that particular phrasing. Guess that will have to be added to the policies being addressed in the June board mtg. Thanks.

Assurances notwithstanding, no evidence has been provided that the LEA's Board of Directors has adopted the *Idaho Special Education Manual* through board action.

This allegation is **founded** and the LEA is in **non-compliance**.

## **2. Did the LEA conduct an initial evaluation per Parent request?**

Regulations implementing the IDEA require that each public agency must conduct a full and individual initial evaluation in accordance with §300.305 and 300.306 before the initial provision of special education [34 CFR §300.301].

The Complainants assert they indicated their desire to start the referral process to determine the Student's eligibility for special education in the spring of 2011. Testimony from both the LEA Personnel and the Complainants indicate that the LEA personnel did not believe the Student was a special education student, instead arguing that the Student was an extremely bright child who could control his behavior, but was acting out to manipulate. The Student had numerous incident reports and notes from Family Team Meetings in both the 2010 and in 2011 school years identifying behavioral concerns, as well as an LEA identified Tier II Step from RTI Plan indicating behavioral issues and consequences for behavior. The Complainants indicate the LEA administration encouraged them to get an outside evaluation on the Student in the spring of 2011. The Complainants had the Student evaluated at Warm Spring Counseling Center, provided a copy of the report to the LEA in the spring of 2011, and again requested help from the LEA for the Student. Still no referral for special education procedures was followed up on by the LEA.

The Complainants testify they continued to express concerns about the Student's behavior and request help of the LEA at the beginning of the 2011-2012 school year when the Student was a third grader. As was the case in the previous spring semester, if the LEA had been following the *Idaho Special Education Manual*, this would have triggered the initiation of a "Referral to

Consider a Special Education Evaluation/Reevaluation” form (Form 330), Procedural Safeguards would have been provided to the Complainants, and a problem solving team would have met (*Idaho Special Education Manual*, Chapter 3, Section 4, page 25-26). No referral was completed.

When the Student was ultimately referred for a special education evaluation in November, 2011, documents indicate the LEA treated the assessments conducted as a re-assessment, not an initial evaluation. Prior to enrollment at the LEA, the Student, as a first grader, had been evaluated and found ineligible for special education by another district on January 8, 2010. When the Complainants requested, and LEA finally agreed to an assessment on November 21, 2011, that evaluation should have been treated as an initial evaluation.

This allegation is **founded** and the LEA is in **non-compliance**.

### 3. Did the LEA follow evaluation procedures for an evaluation?

Regulations implementing the IDEA outline evaluation procedures, which include providing notice of evaluation, how to conduct an evaluation, the need for a variety of assessments, and provides that the child is to be assessed in all areas related to the suspected disability [*34 CFR §304*].

Although not formally adopted by LEA Board, LEA Personnel assert they follow the *Idaho Special Education Manual* which requires a “Referral to Consider a Special Education Evaluation/Reevaluation” form (Form 330) shall be completed as part of the steps to determine if an evaluation is warranted. As previously noted, no Form 330 was completed.

As would have been prompted on Form 330, Procedural Safeguards are activated when a referral is made to consider a special education evaluation and would be provided to the parent at the time of the referral to consider an evaluation (see Allegation #7). According to procedures, an evaluation team (including the parent) reviews all available records, assesses present levels of performance, determines if the evaluation is warranted or not, and decides if more information is required. The evaluation team also decides what additional assessments, if any, are needed, provides written notice to parent, and obtains written consent for testing from the parent. Should the team determine an evaluation is not warranted, written notice of the LEA’s refusal to evaluate shall be provided to the parent (*Idaho Special Education Manual*, pg. 26).

At a Family Team Meeting (a “Tier 2 Step of RTI Plan” meeting as indicated in the notes) held on November 4, 2011, school staff expressed concerns about the Student’s continued inappropriate behaviors including refusal to do work, his requiring frequent prompting to stay on task, and his display of verbal and physical aggression towards peers and teachers. At the time of the meeting, the Student was suspended from school for a behavior infraction. The Complainants attended this meeting and requested evaluation information from Warm Springs Counseling Center be considered by the team. The Complainants assert that the LEA Director claimed she had never seen the Warm Springs Counseling Center report, although the Complainants delivered the report at the end of the previous school year to the LEA. The Complainants further assert that the LEA Special Services Coordinator acknowledged she had the report in her files. The Director indicated to the Special Service Coordinator she wanted copies to review and take

to the Board of Directors. This series of events was confirmed through interviews with the LEA Personnel. The Warm Springs Counseling Center report was not reviewed at the November 4, 2011 meeting.

On November 9, 2011 the LEA staff met, without the Complainants, and reviewed the report from the Warm Springs Counseling Center. As stated in the interview with the Special Education Coordinator, the attendees did not believe the Student was eligible and therefore moved forward on a referral to the Board for an expulsion hearing.

An expulsion hearing was held by the LEA Board of Directors on November 14, 2011. The Complainants attended and expressed their opinion that the Student's behaviors were related to his ADHD as diagnosed by the Warm Springs Counseling Center. The action of the Board was to instruct the Director to conduct:

. . . another pre-referral/IEP team meeting to be held, including parents, to review available assessment and evaluation information, including the school's progress monitoring data on the student and the outside evaluation received by the parents from Warm Springs. *(From minutes of DaVinci Board Meeting Executive Session November 14, 2011)*

A meeting was held on November 21, 2011 in response to the Board's directions. In attendance were the Student's teachers from second and third grade, a licensed psychologist, the Special Education Coordinator, the Director, the Complainants, and the Student. From record review, school staff, and testimony, it is unclear if this was a referral meeting, an eligibility meeting, or an assessment team meeting. Complainants believed the meeting was going to be a referral meeting, as per the Board's directive on November 14, 2011, but was informed at the meeting by the Special Education Coordinator it was an eligibility meeting. The "Invitation to the Meeting" on November 16, 2011 indicates the purpose is to review and discuss the evaluation information and determine eligibility. The written notice dated November 21, 2011 indicated this meeting was an evaluation team meeting.

Whether it was a referral, eligibility, or an assessment team meeting, the end result of the November 14, 2011 meeting was the Complainants were provided written notice that the school was offering to conduct "a full assessment/reassessment regarding the impact of Student's ADHD diagnosis in the school setting. The School has offered to consider whether or not Student qualifies for a 504 Plan." Due to the LEA's interchanging of the terms for meetings and processes (for example: pre-referral meeting, eligibility meeting, IEP meeting, assessment meeting, evaluation meeting) it was difficult for this Complaint Investigator to determine what the actual purpose of any particular meeting was.

Confirmed in interviews with the LEA Special Education Coordinator and Director, and included in the written notice dated November 21, 2011, the LEA indicates that the Complainants refused the offer of a full assessment, would only consent to an updated academic assessment using the WISC-III, and denied consent for additional behavior assessments. The Complainants vehemently disagree with the LEA Personnel's assertion that additional consent was denied, insisting behavioral assessments were desired as well. The Complainants contend not wanting a

behavior assessment wouldn't make sense given the Student's expulsion was about his behavior. The meeting notes themselves are contradictory indicating, "the mother demanded complete updated testing," a statement belied by the next line in the notes reporting that the LEA, "Offered to do all, but mother refused to have anything redone but the WISC-III." The following boxes were checked on the "Consent for Assessment" form dated November 21, 2011: Intellectual/Cognitive Functioning and Academic Performance.

An achievement evaluation was administered on November 30, 2011 using the Woodcock-Johnson 3<sup>rd</sup> Edition (WJ-III), although not the WISC-III as provided for in the meeting notes of November 21, 2011. Results of the assessments were shared at a meeting with Complainants on December 13, 2011. Records indicate the Student was found to be ineligible for special education under the categories of learning disability (LD) or Other Health Impaired (OHI). On the cover page, the Complainants indicated disagreement with the report.

It was disturbing to note that although the cover page of the eligibility report was dated as December 13, 2011 (the day of the meeting), the other pages of the eligibility report, including the summary of findings, assessment information, and eligibility determination were all dated December 1, 2011. This raises a concern that a team meeting was held without the Parent present, and the LEA found the Student was ineligible prior to convening the meeting with the Complainants present. There was no indication the report, as presented at the meeting on December 13, 2011, was a "draft" report.

Although there is strong disagreement as to whether or not the Complainants consented to a complete evaluation or an academic assessment, the LEA, in its failure to complete a referral form, convene an assessment team, offer written notice of the assessments they specifically proposed to conduct, or provide written notice of refusal to assess, did not comply with the IDEA or adhere to the *Idaho Special Education Manual*. In addition, when the LEA staff met on November 9, 2011 and determined the Student's ineligibility without the Complainants present, and further did not propose additional assessments, a written notice of refusal to conduct an evaluation should have been provided.

This allegation is **founded** and the LEA is in **non-compliance**.

**4. Did the LEA review existing data as part of additional requirements for evaluations and reevaluations?**

Regulations implementing the IDEA require, as part of the initial evaluation, the IEP Team and other qualified professionals, as appropriate, must review existing evaluation data on the child, including information provided by the parents, observations by teachers, and additional assessment data [34 CFR §300.305].

At the meeting held on November 21, 2011, the LEA reviewed the report from Warm Springs Counseling Center. The LEA demonstrates they reviewed the report, in addition to reports from teachers, information provided by parents, state and local assessments, and classroom based observations.

This allegation is **unfounded** and the LEA is in **compliance**.

**5. Did a group of qualified professionals and the Parent of the Student determine whether or not the Student is a child with a disability as defined in CFR 300.8 in accordance with paragraph (b) of this section and the educational needs of the Student?**

Regulations implementing the IDEA require upon completion of the administration of assessments and other evaluation measures, a group of qualified professionals and the parent of the child determines whether the child is a child with a disability [34 CFR §300.306].

At the “Family Team Meeting” held November 4, 2011, the Complainants and the members of the LEA met to review concerns over the Student’s behavior and possible expulsion. The Complainants again requested review of the Warm Springs Counseling Center report as a reason to consider if the Student was a student with a disability. Since no referral for special education had yet been made, and the Complainants had not been provided Procedural Safeguards which would have been required at the time of a decision to refer the child for evaluation, this meeting could not be considered an eligibility determination meeting or an evaluation team meeting.

On November 9, 2011, another meeting occurred with only LEA members; the Complainants were not invited. At this meeting, per testimony of the Special Education Coordinator who was in attendance, the LEA staff determined the Student was not eligible for special education under IDEA, and that the Student’s case should proceed to the LEA Board for an expulsion hearing. No written notice was provided to the Complainants about this determination.

The first meeting held that would meet the criteria as identified in 34 CFR §300.306 as an eligibility meeting occurred on December 13, 2011. The meeting consisted of the Complainants and other professionals, including a psychologist trained to interpret the assessment information.

However, as previously noted (see findings for Allegation #3) that, although the cover page of the eligibility report was dated as December 13, 2011 (the day of the meeting), the other pages of the eligibility report, including the summary of findings, assessment information, and eligibility determination were all dated as December 1, 2011. This raises concerns regarding whether the Complainants were part of the determination process or only present to receive the information contained in the prepared report. There was no indication the report as presented at the meeting was a “draft” report open for discussion or was modified after December 1, 2011 to include parental input, or any additional Team discussion. The Complainants indicated at this meeting they disagreed with the report, and this dissent was noted only on the cover page.

This allegation is **founded** and the LEA is in **non-compliance**.

**6. Did the LEA provide Prior Notice including a description of the action proposed by the LEA?**

Regulations implementing the IDEA require that written notice must be given to the parents of a child with a disability within a reasonable time before the agency proposes to initiate or change the identification, evaluation, or educational placement of a child [34 CFR §300.503].

No written notice was provided to the Complainants following the LEA's determination that the Student was ineligible when they met without the Complainants on November 9, 2011. Written notice documents were provided following the November 21, 2011 meeting.

This allegation is **founded** and the LEA is in **non-compliance**.

**7. Did the LEA provide a copy of the Procedural Safeguards Notice upon initial referral or Parent request for evaluation?**

Regulations implementing the IDEA require a copy of the procedural safeguards are made available to the parents of a child upon referral or parent request for evaluation [34 CFR §300.504].

The Complainant (Mother) acknowledges receiving a copy of the Procedural Safeguards Notice, as well as written notice, when she signed the consent for evaluation on November 22, 2011, following the meeting held on November 21, 2011. However, as stated in the findings for Allegation #2, the Complainants should have received a copy of the Procedural Safeguards when an evaluation was requested in the spring of 2011, and again at the November 4<sup>th</sup>, 2011 Family Team Meeting when a "Referral to Consider a Special Education Evaluation/Reevaluation" form (Form 330) should have been completed by the LEA.

This allegation is **founded** and the LEA is in **non-compliance**.

**8. Did the LEA follow discipline procedures when they expelled the Student?**

Regulations implementing the IDEA indicate that school personnel may remove a child with a disability who violates a code of student conduct from his or her current placement to an appropriate interim alternative educational setting, another setting, or suspension for not more than 10 consecutive school days. Beyond 10 days within the same school year, additional removals may be considered for separate incidents of misconduct as long as those removals do not constitute a change of placement. Disciplinary changes in placement beyond the 10 days would require a Manifestation Determination to determine if the child's disability gave rise to the behavior.

A child who has not been determined to be eligible for special education and who has engaged in behavior that violated a code of student conduct, may assert any of the protections provided for under IDEA if the district is deemed to have had knowledge (by way of expressed concern or request by the parent for evaluation of the child) the student may be a student with a disability [CFR §300.534 (a)]. Beyond 10 days, the student must continue to receive educational services,

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receive a functional behavior assessment, and behavioral intervention services and modifications, designed to address the behavior violation so it does not recur[CFR §300.530].

The question before this Complaint Investigator is whether the LEA is “deemed to have knowledge” [CFR §300.534 (b)] that the Student may be a student with a disability, and thus should have been afforded protections under IDEA.

The Complainants had expressed concerns about the Student in emails to the Director dated February 24, 2011, March 3, 2011, and March 8, 2011. The Student had exhibited challenging behavior during the 2010-11 school year as well as in the 2011-12 school year resulting in several referrals and Family Team Meetings, which were identified as Tier 2 interventions. Despite the Tier 2 interventions, the Student continued to demonstrate behaviors that violated the LEA’s student conduct code.

The Complainants requested evaluation of the Student and consideration of the Student’s Warm Spring Counseling Center report at the Family Team meeting on November 4, 2011. The Complainants, in a formal letter to the Director on November 8, 2011, requested a special education evaluation be conducted.

Although the LEA met, without the Complainants, and determined the Student was not eligibility for special education on November 9, 2011, this meeting was not held in compliance with IDEA and no written notice was sent to the Complainants.

Curiously, the Board Meeting minutes of November 14, 2011 state the Board is directing that “...another referral/IEP meeting be held...” implying at some point a referral team meeting was held in the past. However there is no record of a referral meeting having been held.

The Complainant (Mother) signed consent for an assessment on November 22, 2011. An assessment was conducted on November 30, 2011. The Team, including the Complainants, met to consider results of assessment on December 13, 2011. However, the LEA Board met on November 29, 2011 in closed session, and expelled the Student effective on that date.

Since LEA is deemed to have knowledge the Student might be a student with a disability, the Student was entitled to discipline protections under IDEA and the LEA should have followed the guidelines in 34 CFR §300.534. The Student was suspended for seventeen (17) days during the fall semester prior to being expelled. The LEA did not follow the IDEA “Change of Placement Because of a Disciplinary Removal” process in accordance with 34 CFR §300.536.

This allegation is **founded** and the LEA is in **non-compliance**.

**CORRECTIVE ACTIONS**

**Regarding Allegation #1:**

A. The LEA Board will adopt by Board action the *Idaho Special Education Manual, 2007 (Revised, 2009)* no later than September 1, 2012. The Director will provide the Board minutes clearly delineating the adoption of the *Idaho Special Education Manual*, to the SDE Dispute Resolution Coordinator no later than September 10, 2012.

**Regarding Allegations #2, #3, #5, #6, #7:**

A. The Director, the Special Education Coordinator, at least one general education teacher, and other individuals as identified by the LEA Administration, are required to attend training by a person approved by the SDE to include the following topics: the affirmative responsibility of an LEA for Child Find; referral processes; conducting evaluations; determining eligibility; providing written notice; providing procedural safeguards; and the roles, responsibilities and membership of problem-solving, referral, assessment, evaluation, and eligibility teams. Part of this training will include reviewing example processes and forms available in the *Idaho Special Education Manual* and the Idaho Training Clearinghouse. This training will be conducted no later than September 21, 2012. The Director will provide the SDE Dispute Resolution Coordinator a copy of the sign-in sheet with names and titles of attendees, as well as a copy of the training agenda, no later than October 1, 2012.

B. The Director, the Special Education Coordinator, at least one general education teacher, and other individuals as identified by the LEA Administration, shall produce evidence demonstrating correct processes for all documentation associated with the referral, assessment, evaluation and eligibility processes to their Regional Coordinator, or other representative appointed by the SDE Dispute Resolution Coordinator, no later than September 30, 2012. Copies of all documentation first approved by the Regional Coordinator shall be submitted to the SDE Dispute Resolution Coordinator no later than October 19, 2012.

C. The LEA will report to the Regional Coordinator, or other representative appointed by the SDE Dispute Resolution Coordinator, within five (5) days any request for referral for evaluation or any reevaluation for special education for any student enrolled at the LEA to the Regional Coordinator, until June 5, 2013. The Regional Coordinator, or other representative appointed by the SDE Dispute Resolution Coordinator, will provide ongoing technical assistance on the referral, assessment or reassessment, and eligibility processes for each file. The Regional Coordinator, or other representative appointed by the SDE Dispute Resolution Coordinator, has the authority to require documentation and correction of appropriate processes throughout the process. The LEA will provide a summary report to the Dispute Resolution Coordinator identifying the referrals, assessments or reassessments, and eligibility processes held during the 2012-2013 school year. This summary report will be verified by the Regional Coordinator and submitted by the Director to the SDE Dispute Resolution Coordinator no later than June 12, 2013.

July 24, 2012

**Regarding Allegation #8:**

A. The LEA will update their policy manual (3340 P-2) to include current IDEA (2004) language, and develop additional policies to demonstrate processes in line with 34 CFR §300.304 and 34 CFR §300.536. This policy will be sent by the Director to the SDE Dispute Resolution Coordinator no later than September 1, 2012.

B. The LEA's Board President will provide a signed letter to the Complainants that will include this language:

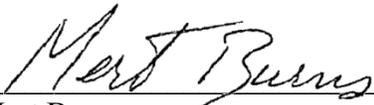
*The discipline procedures culminating in the decision to expel [the Student] did not follow IDEA (2004) regulations, and subsequently did not offer the protections afforded a student suspected of having a disability under IDEA 34 CFR §300.304 and 34 CFR §300.536. Due to the scope and magnitude of the procedural violations, we hereby render the decision to expel [the Student] null and void and consider [the Student] eligible to return to DaVinci Charter School with his current IEP during the 2012-2013 school year.*

A copy of this letter will be submitted to the Dispute Resolution Coordinator no later than July 31, 2012.

C. The Director, the Special Education Coordinator, at least one general education teacher, and other individuals as identified by the LEA Administration, shall complete training conducted by a trainer approved by the SDE on complying with IDEA discipline procedures, including the following topics: conducting a manifestation determination meeting; when and how to conduct a functional behavior assessment; and implementing a positive behavior intervention system (PBIS). Training is to be completed no later than December 7, 2012. The Director will provide the SDE Dispute Resolution Coordinator a copy of the sign-in sheet with names and titles of attendees, as well as a copy of the training agenda, no later than December 14, 2012.

This Final Report marks the end of the Complaint Investigator's involvement in this matter. All future inquiries should be directed to Dr. Melanie Reese, Dispute Resolution Coordinator, Idaho State Department of Education.

Submitted this 14<sup>th</sup> day of June, 2012, by:

  
\_\_\_\_\_  
Mert Burns  
SDE Contracted Complaint Investigator

Accepted by:

  
\_\_\_\_\_  
Melanie J. Reese, Ph.D.  
SDE Dispute Resolution Coordinator

July 24, 2012

**DaVINCI CHARTER SCHOOL #459 CORRECTIVE ACTIONS**

**Regarding Allegation #1:**

- A. The LEA Board will adopt by Board action the *Idaho Special Education Manual, 2007 (Revised, 2009)* no later than September 1, 2012. The Director will provide the Board minutes clearly delineating the adoption of the *Idaho Special Education Manual*, to the SDE Dispute Resolution Coordinator no later than September 10, 2012.

**ACTION: DaVinci Charter School, #450, officially adopted the Idaho Special Education Manual, 2007 (revised, 2009) during their June 18, 2012 board meeting. Board minutes were sent to Melanie Reese at the SDE as documentation on June 19, 2012**

**Regarding Allegations #2, #3, #5, #6, #7:**

- A. The Director, the Special Education Coordinator, at least one general education teacher, and other individuals as identified by the LEA Administration, are required to attend training by a person approved by the SDE to include the following topics: the affirmative responsibility of an LEA for Child Find; referral processes; conducting evaluations; determining eligibility; providing written notice; providing procedural safeguards; and the roles, responsibilities and membership of problem-solving, referral, assessment, evaluation, and eligibility teams. Part of this training will include reviewing example processes and forms available in the *Idaho Special Education Manual* and the Idaho Training Clearinghouse. This training will be conducted no later than September 21, 2012. The Director will provide the SDE Dispute Resolution Coordinator a copy of the sign-in sheet with names and titles of attendees, as well as a copy of the training agenda, no later than October 1, 2012.

**ACTION: A planning meeting for this training has been set for August 9, 2012 with our SpEd Regional Coordinator, Kelly Hall. The training for the rest of the designated team has been set for August 23, 2012 prior to the start of our school year.**

- B. The Director, the Special Education Coordinator, at least one general education teacher, and other individuals as identified by the LEA Administration, shall produce evidence demonstrating correct processes for all documentation associated with the referral, assessment, evaluation and eligibility processes to their Regional Coordinator, or other representative appointed by the SDE Dispute Resolution Coordinator, no later than September 30, 2012. Copies of all documentation first approved by the Regional Coordinator shall be submitted to the SDE Dispute Resolution Coordinator no later than October 19, 2012.

**ACTION: DaVinci's Special Services Coordinator, Angela Banning has been working closely with Kelly Hall ( SpEd Regional Coordinator) for two years. We will continue to work closely with her and obtain her assistance with the processes mentioned above. We will show documentation that we have been following correct processes by giving the SDE Dispute Resolution Coordinator examples no later than September 30, 2012. Copies of the approved documents will also be given to them no later than October. Most of these were already prepared in spring 2012, but we'll continue with further documentation as requested.**

- C. The LEA will report to the Regional Coordinator, or other representative appointed by the SDE Dispute Resolution Coordinator, within five (5) days any request for referral for evaluation or any reevaluation for special education for any student enrolled at the LEA to the Regional Coordinator, until June 5, 2013. The Regional Coordinator, or other representative appointed by the SDE Dispute Resolution Coordinator, will provide ongoing technical assistance on the referral, assessment or reassessment, and eligibility processes for each file. The Regional Coordinator, or other representative appointed by the SDE Dispute Resolution Coordinator, has the authority to require documentation and correction of appropriate processes throughout the process. The LEA will provide a summary report to the Dispute Resolution Coordinator identifying the referrals, assessments or reassessments, and eligibility processes held during the 2012-2013 school year. This summary report will be verified by the Regional Coordinator and submitted by the Director to the SDE Dispute Resolution Coordinator no later than June 12, 2013.

July 24, 2012

**ACTION: DaVinci started working on this above requirements with Kelly Hall (Regional SpEd Coordinator) in school year 2012-2013 regarding all requests. We will continue to do this as stated above and send in our year of documentation by the June 12, 2013 deadline.**

**Regarding Allegation #8:**

- A. The LEA will update their policy manual (3340 P-2) to include current IDEA (2004) language, and develop additional policies to demonstrate processes in line with 34 CFR §300.304 and 34 CFR §300.536. This policy will be sent by the Director to the SDE Dispute Resolution Coordinator no later than September 1, 2012.

**ACTION: Upon receiving this Corrective Action Plan, DaVinci immediately (June 2012) sent additional policies that were already in place which covered this aspect. The dispute resolution department's, Melanie Reese, gave additional suggestions regarding 34CFR 300.304 and 34CFR 300.536 that the board will consider making clearer with more detailed information in our policy manual. We will send documentation of the additions by the September deadline.**

- B. The LEA's Board President will provide a signed letter to the Complainants that will include this language: *The discipline procedures culminating in the decision to expel [the Student] did not follow IDEA (2004) regulations, and subsequently did not offer the protections afforded a student suspected of having a disability under IDEA 34 CFR §300.304 and 34 CFR §300.536. Due to the scope and magnitude of the procedural violations, we hereby render the decision to expel [the Student] null and void and consider [the Student] eligible to return to DaVinci Charter School with his current IEP during the 2012-2013 school year.*

A copy of this letter will be submitted to the Dispute Resolution Coordinator no later than July 31, 2012.

**ACTION: Board president, Laurel Odell, wrote and sent this letter July 25, 2012 via registered mail to the Complainants using the exact wording as required above. DaVinci also sent a copy of this letter as documentation to the dispute resolution coordinator, Melanie Reese, on July 26, 2012. (Letter available upon request)**

- C. The Director, the Special Education Coordinator, at least one general education teacher, and other individuals as identified by the LEA Administration, shall complete training conducted by a trainer approved by the SDE on complying with IDEA discipline procedures, including the following topics: conducting a manifestation determination meeting; when and how to conduct a functional behavior assessment; and implementing a positive behavior intervention system (PBIS). Training is to be completed no later than December 7, 2012. The Director will provide the SDE Dispute Resolution Coordinator a copy of the sign-in sheet with names and titles of attendees, as well as a copy of the training agenda, no later than December 14, 2012.

This Final Report marks the end of the Complaint Investigator's involvement in this matter. All future inquiries should be directed to Dr. Melanie Reese, Dispute Resolution Coordinator, Idaho State Department of Education.

**ACTION: This team has already been designated and will start this training as part of the August 23, 2012 training with our SpEd Regional Coordinator, Kelly Hall. We plan to extend parts of this training to more of our school staff during fall professional developments. We will keep agendas and attendee sign in sheets to send as documentation. This will be completed no later than December 14, 2012.**

Corrective Action Plan

Submitted this 14<sup>th</sup> day of June, 2012, by:

Mert Burns

SDE Contracted Complaint Investigator

Accepted by

Melanie J. Reese, Ph.D. SDE Dispute Resolution Coordinator

**NOTE: ACTION items for each section of this Corrective Action Plan have been submitted to the DaVinci Board of Directors to send to the Idaho Public Charter School Commission by DaVinci Director, Cindy Hoovel, on June 29, 2012.**