THE O'FARRELL CHARTER SCHOOL

AN AVID NATIONAL DEMONSTRATION SCHOOL

Board of Directors
AGENDA
December 9, 2013

Closed Session: 5:00 p.m. – 5:30 p.m.
Public Session: 5:30 p.m. – 7:00 p.m.

I. CALL TO ORDER

II. CLOSED SESSION

1. **In accordance with Government Code Section 54956.8, the Board will meet in closed session to consider: REAL ESTATE**

RECONVENE TO OPEN SESSION

III. ACTION ITEMS CONSIDERED IN CLOSED SESSION

IV. PLEDGE OF ALLEGIANCE

V. PUBLIC COMMENT

Anyone may address the Board for up to three minutes on any item. The public commentary period preceding the formal agenda shall be limited to a total of 15 minutes. Please submit a "Request to Address the Board" slip to the Board chairperson. The Board Chair will call you forward at the appropriate time.

VI. PRESENTATION

None

VII. APPROVAL OF AGENDA

Principal/Superintendent's Recommendation: Approve Agenda.

Moved by_____ Seconded by_____ Vote_____

VIII. DISCUSSION ITEMS

1. Principal/Superintendent Announcements ..... **Page 4**
2. Charter Vision Board Report ..... **Page 7**
3. Student Assessment – API & AYP & CCSA'sSchool Accountability Report Card ..... **Page 12**
4. Gearing Up for Common Core ..... **Page 18**
5. International Baccalaureate (IB) Education ..... **Page 29**
6. University of California A-G Course Approval ..... **Page 48**

7. Strategic Plan – Expansion ..... **Page 49**
8. 2015 International Education Trip ..... **Page 50**

IX. CONSENT CALENDAR/ROUTINE ITEMS OF BUSINESS

All items listed under the Consent Calendar are considered by the Board in **one action**. There will be no discussion of these items prior to the time the Board votes on the motion, unless members of the Board, staff, or public request specific items to be discussed and/or removed from the Consent Calendar.

1. Approval of Minutes from the October 9, 2013 Board of Directors meeting ..... **Page 51**
2. Approve/ratify recommended actions on the personnel activity list ..... **Page 53**
3. Approve/ratify check registers ..... **Page 54**

Principal/Superintendent's Recommendation: Approve Consent Calendar.

Moved by_____ Seconded by_____ Vote_____

X. ACTION ITEMS

1. Approve the June 30, 2013 Audit Report and its Findings ..... **Page 61**

   Principal/Superintendent's Recommendation: Approve Action Item 1.

   Moved by_____ Seconded by_____ Vote_____

2. Ratify contracts for 17 Supplement Education Services providers in the amount not to exceed $805.87 per pupil allotment for approximately 49 students..... **Page 98**

   Principal/Superintendent's Recommendation: Approve Action Item 2.

   Moved by_____ Seconded by_____ Vote_____

3. Approve the Positive Certification and Budget Revisions for the First Interim Financial Report for October 31, 2012. ..... **Page 99**

   Principal/Superintendent's Recommendation: Approve Action Item 3.

   Moved by_____ Seconded by_____ Vote_____

4. Ratify adjustments to the 2013-2014 budget. ..... **Page 103**

   Principal/Superintendent's Recommendation: Approve Action Item 4.

   Moved by_____ Seconded by_____ Vote_____

5. Accept the resignation of Board of Directors member Joselito De Jesus..... **Page 104**

   Principal/Superintendent's Recommendation: Approve Action Item 5.

   Moved by_____ Seconded by_____ Vote_____

6. Authorize the "consideration phase" for the International Baccalaureate World School.....**Page 106**

   Principal/Superintendent's Recommendation: Approve Action Item 6.

   Moved by_____ Seconded by_____ Vote_____

7. Approve the Change Order from IBI Architect Group in the amount of $368,181, with $265,090 as O'Farrell's fee, due to updated constructions costs..... **Page 108**

   Principal/Superintendent's Recommendation: Approve Action Item 7.

   Moved by_____ Seconded by_____ Vote_____

8. Approve the purchase of 37 iPads in the amount of $21,347.04. .....**Page 112**

   Principal/Superintendent's Recommendation: Approve Action Item 8.

   Moved by_____ Seconded by_____ Vote_____

XI. ROUNDTABLE

XII. ADJOURNMENT

NOTICES

The next regular meeting of The O'Farrell Charter School Board of Directors will be January 13, 2014 at 5:30 p.m.

The O'Farrell Charter School does not discriminate on the basis of disability in the admission or access to, or treatment in employment in its programs or activities. Jonathan Dean, Principal/Superintendent, has been designated to receive requests for disability-related modifications or accommodations in order to enable individuals with disabilities to participate in The O'Farrell Charter School's open and public meetings. Please notify Jonathan Dean at (619) 263-3009, extension 2202 seventy-two (72) hours prior to disability accommodations being needed in order to participate in the meeting.

From time-to-time writings that are public records, which are related to open session items on an agenda for a regular meeting, may be distributed to school board members after the posting of the agenda. Whenever this occurs, such writings will be available for public inspection in the office of the Executive Director at 6130 Skyline Drive, San Diego, CA 92114

Certification of Posting

I, Jonathan Dean, Principal/Superintendent, hereby certify that I posted this agenda on Thursday, December 5, 2013 at 3 p.m.

When conducting a Teleconference Board of Directors meeting, all board members are required to post this agenda at their location.

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BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Discussion Item 1
Principal/Superintendent Announcements

Student Demographics

Student Enrollment in PowerSchools on December 3, 2013:

Grade	Total
K	50
1	45
2	51
3	49
4	49
5	60
6	243
7	252
8	246
9	117
10	109
Total	**1271**

O'Farrell - UCSD high school conference

November 9, 2013
Purpose: *increased student exposure to college professors and the admissions requirements of rigorous universities.*

An amazing 93 students traveled to UCSD on Saturday for a high school conference from 7:30 am to 9 pm. All expenses were paid by UCSD including transportation, breakfast lunch and dinner. This outing established a partnership with UCSD SPACES, which will allow for future networking and involvement for O'Farrell students.

The student organization ASPA reinforced the theme Breakthrough: The ceiling can't hold us. Workshop topics included discussion on overcoming barriers in high school and college. The conference stressed the importance of going back to use your knowledge to benefit others in your community.

Former O'Farrell middle school students enrolled at UCSD met with our current students to talk to them about college. Our former students expressed their excitement about the establishment of O'Farrell High School.

ASB Staff and Teachers of the Month

ASB representatives have been conspiring with their homebases to select ASB Staff and Teachers of the Month. ASB has decided to honor staff for all of their hard work. Just like the teachers reward students of the month, ASB students want to select ASB Staff of the Month. They collaborated to select staff members that they believe are working hard and showing immense dedication to O'Farrell.

ASB Teacher of the Month

Jennifer Chranowski, 8th grade Science teacher
Jerry Merica Jones, 6th grade Math teacher
Brian Schmidt, 7th grade History teacher
Susan Stephens, 7th grade Language Arts teacher

ASB Staff Member of the Month Awards

Lakisha Lester, Campus Secretary
Christina Puentes, School Secretary

PSAT - Wednesday October 16th, 2013

All 10th grade and 9th grade AVID students completed the Preliminary SAT on October 16 at no cost to students. The PSAT test is a standardized test that provides first hand practice for the SAT that is taken in 11th grade. Students that take the PSAT score higher on the SAT. Tenth grade Honors English teacher Ms. Blakeney worked very hard to prepare our high school students for this test. This three-hour exam is divided into the following sections:

Critical Reading 48 questions	13 sentence completions 35 critical reading questions
Math 38 questions	28 multiple-choice questions 10 student produced responses
Writing Skills 39 questions	14 identifying sentence errors 20 improving sentences 5 improve paragraph questions

Proposition Z Update

On November 4, the Prop. Z Advisory Committee approved full funding of the O'Farrell High School. The maximum amount allotted to O'Farrell is $19 million. However, in February, the SDUSD Board of Education must approve the Prop Z Advisory Committee's recommendations to fully fund. Let it be known that the Board of Education could deny the funding.

Air Force Junior Reserve Officer Training Corps AFJROTC

The O'Farrell Charter School is in the process of acquiring an Air Force Junior Reserve Officer Training Corps (AFJROTC) program. AFROTC is an organization for students interested in building self-discipline, obtaining leadership skills, learning life skills, and more. Aspects of the corps consist of drill teams and job positions similar to the ones in the Air Force. This organization provides great opportunities to meet diverse individuals and build friendships while having fun in the process.

Drivers Education Program

The O'Farrell Charter School has partnered with Golden State Driving School to provide drivers education to high school students. O'Farrell high school students will meet weekly after school with a Golden State drivers education instructor. Golden State Driving School is endorsed by the

San Diego County Office of Education and is currently running drivers education programs in several high schools throughout San Diego.

2013 Holiday Food Drive

Dear O'Farrell Charter School,

Thank you for participating in the 2013 Holiday Food Drive! Your support is greatly appreciated. It is through community effort like yours that the Jacobs and Cushman San Diego Food Bank is able to feed more than 320,000 individuals every month. Your contribution will assist children, senior citizens, disabled persons, men, women, and families throughout San Diego County.

Your commitment to fighting hunger is evident: you donated 1,667 pounds of food through your food drive. This means 1,389 meals can be provided to people in need. Fighting hunger is an important battle, and your impact does not go unnoticed. Thank you for helping to make this year's Holiday Food Drive a success!

We hope that you will continue to be an important contributor to our organization. Your participation is always appreciated. For volunteer opportunities, as well as information on our programs, please visit our website at www.sandiegofoodbank.org.

Thank you again for your support! And remember – Hunger Knows No Season.

Sincerely,

Robin Skale
Food Procurement Coordinator
Jacobs & Cushman San Diego Food Bank
9850 Distribution Ave.
San Diego, CA 92121

BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Discussion Item 2
Charter Vision Board Report

For the period beginning in July 1, 2012 through October 31, 2013

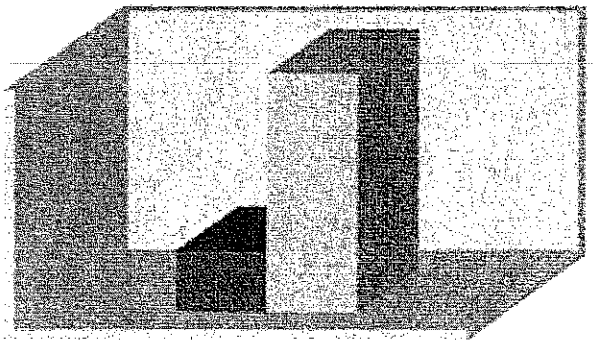
CSMC

Charter Vision ® Financial Snaphot

Total Cash on Hand

Cash Available: $4,747,423

Revenue To Date

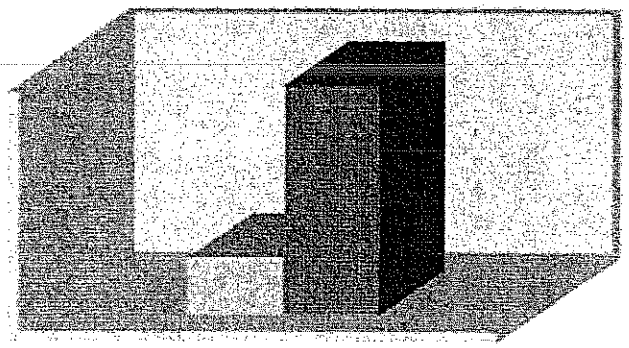


Revenue $2,551,118

Budget $9,969,006

Revenue To Budget 26%

Expense To Date



Expense $2,368,255

Budget $9,556,990

Expense To Budget 25%

CSMC

Charter Vision
Balance Sheet Summary

Liquidity Ratio	24.6
Assets	
Current Assets	
Cash	$4,747,423
Accounts Receivables	$50,745
Total Current Assets	*$4,798,168*
Fixed Assets	
Land	$89,935
Buildings and Improvements	$13,600
Computer Equipment	$30,173
Furniture and Fixtures	$21,982
Construction in Progress	$524,263
Transportation Equipment	$25,710
Accumulated Depreciation	($60,463)
Total Fixed Assets	*$645,200*
Other Assets	
Total Other Assets	
Total Assets	*$5,443,368*
Liabilities And Net Assets	
Current Liabilities	
Accounts Payable	$28,978
Accrued Salaries, Payroll Taxes, Postemployment Benefits	$96,515
Deposits held on behalf of other employees	$69,426
Total Current Liabilities	*$194,918*
Long Term Liabilities	
Total Long Term Liabilities	
Total Liabilities	*$194,918*
Net Assets	
Restricted Net Assets	$211,470
Unrestricted Net Assets	$4,854,118
Profit/Loss YTD	$182,862
Total Net Assets	*$5,248,450*
Total Liabilities And Net Assets	*$5,443,368*

Charter Vision ®

Year to Date Actual to Budget Summary

Segment Name	Filter Applied

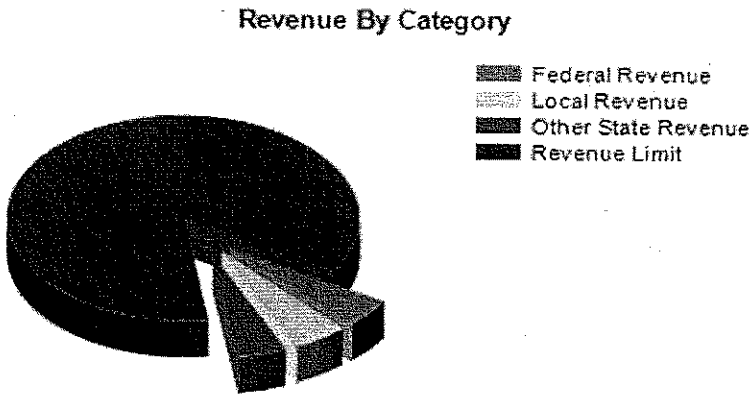
Account Description	Actual YTD	Budget YTD	Variance $	Variance %	Total Budget	Budget Remaining
Total Revenue Limit	$2,185,798	$7,246,764	($5,060,966)	-69.8%	$7,246,764	$5,060,966
Total Federal Revenues	$119,627	$1,246,039	($1,126,412)	-90.4%	$1,246,039	$1,126,412
Total Other State Revenue	$115,495	$1,199,203	($1,083,708)	-90.4%	$1,199,203	$1,083,708
Total Local Revenue	$130,198	$277,000	($146,802)	-53.0%	$277,000	$146,802
Total Revenues	$2,551,118	$9,969,006	($7,417,888)	-74.4%	$9,969,006	$7,417,888
	$973,147	$4,131,393	$3,158,246	76.4%	$4,131,393	$3,158,246
Total Classified Salaries	$281,168	$1,138,562	$857,394	75.3%	$1,138,562	$857,394
Total Employee Benefits	$486,476	$1,537,436	$1,050,960	68.4%	$1,537,436	$1,050,960
Total Personnel Expenses	$1,740,791	$6,807,391	$5,066,600	74.4%	$6,807,391	$5,066,600
Total Books and Supplies	$271,600	$892,080	$620,480	69.6%	$892,080	$620,480
Total Services and Other Operating Expenses	$355,864	$1,604,518	$1,248,654	77.8%	$1,604,518	$1,248,654
Total Capital Outlay	-	-	-	0.0%	-	-
Total Other Outgo	-	$253,001	$253,001	100.0%	$253,001	$253,001
Total Operational Expenses	$627,464	$2,749,599	$2,122,135	77.2%	$2,749,599	$2,122,135
Total Expenses	$2,368,255	$9,556,990	$7,188,735	75.2%	$9,556,990	$7,188,735
Net Income	$182,862	$412,016	($229,154)	-55.6%	$412,016	$229,154

CSMC

Charter Vision ®

Revenue By Category

Account Group	Description	Total	Percent
800	Revenue Limit	$2,185,798.00	85.68%
820	Federal Revenue	$119,627.00	4.69%
840	Other State Revenue	$115,495.11	4.53%
870	Local Revenue	$130,197.69	5.10%
	Total:	**$2,551,117.80**	

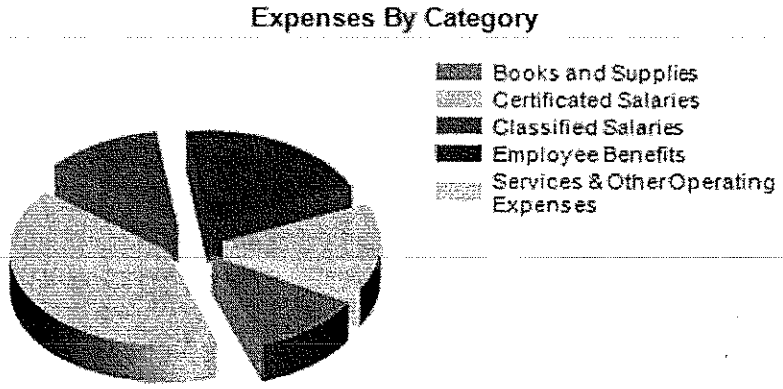


CSMC

Charter Vision ®

Expenses By Category

Account Category	Description	Total	Percent
100	Certificated Salaries	$973,146.60	41.09%
200	Classified Salaries	$281,168.23	11.87%
300	Employee Benefits	$486,476.35	20.54%
400	Books and Supplies	$271,599.97	11.47%
500	Services & Other Operating Expenses	$355,864.27	15.03%
	Total:	**$2,368,255.42**	



BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Discussion Item 3
Student Assessment – API & AYP

2012-13 Accountability Progress Reporting (APR)

School Report - API Growth and Targets Met

2013 Growth
Academic Performance Index (API) Report

California Department of Education
Analysis, Measurement, & Accountability Reporting Division
9/19/2013

School: The O'Farrell Charter
LEA: San Diego Unified
County: San Diego
CDS Code: 37-68338-6061964
School Type: Middle

Direct Funded Charter School: Yes

2013 Growth API Links:
- School Chart
- School Demographic Characteristics
- School Content Area Weights
- LEA List of Schools
- County List of Schools

(An LEA is a school district, county office of education, or statewide benefit charter.)

2012-13 APR		2012-13 State API			2013 Federal AYP and PI		
Summary	Glossary	Base	Guide	Growth	AYP	PI	Guide

Met Growth Targets
Schoolwide: Yes
All Student Groups: Yes
All Targets: Yes

Groups

	Number of Students Included in 2013 API	Numerically Significant in Both Years	2013 Growth	2012 Base	2012-13 Growth Target	2012-13 Growth	Met Growth Target
Schoolwide	970		832	807	A	25	Yes
Black or African American	238	Yes	807	803	A	4	Yes
American Indian or Alaska Native	2	No					
Asian	51	No	901	837			
Filipino	148	Yes	924	908	A	16	Yes
Hispanic or Latino	480	Yes	807	763	5	44	Yes
Native Hawaiian or Pacific Islander	7	No		763			
White	8	No		854			
Two or More Races	36	No	825				
Socioeconomically Disadvantaged	969	Yes	832	808	A	24	Yes
English Learners	390	Yes	797	713	5	84	Yes
Students with Disabilities	106	No	736	678			

Similar Schools	Median API	
	2013 Growth	2012 Base
	766	774

Click on the median value heading to link to the list of 2012 Base API similar schools. This list contains schools which were selected specifically for the reported school for the 2012 Base API Report.

Click on the column header to view notes.

In order to meet federal requirements of the Elementary and Secondary Education Act (ESEA), a 2013 Growth API is posted even if a school or LEA had no 2012 Base API or if a school had significant population changes from 2012 to 2013. However, the presentation of growth targets and actual growth would not be appropriate and, therefore, are omitted.

"N/A" means a number is not applicable or not available due to missing data.

"*" means this API is calculated for a small school, defined as having between 11 and 99 valid Standardized Testing and Reporting (STAR) Program test scores included in the API. The API is asterisked if the school was small in either 2012 or 2013. APIs based on small numbers of students are less reliable and, therefore, should be carefully interpreted.

"A" means the school or Student Groups scored at or above the statewide performance target of 800 in 2013.

"B" means the school did not have a valid 2012 Base API and will not have any growth or target information.

"C" means the school had significant demographic changes and will not have any growth or target information.

"D" means this is either an LEA, or a special education school. Target information is not applicable to LEAs or special education schools.

Targets Met - In the "Met Growth Target" columns, the growth targets reflect state accountability requirements and do not match the federal Adequate Yearly Progress (AYP) requirements. The AYP requirement for the API is a 2013 Growth API of 740 or a one-point increase from the 2012 Base API to 2013 Growth API for a school or LEA.

Two or More Races: – "Two or More Races" student group. Assessment results for students without valid Statewide Student Identifiers (SSIDs) were assigned to this student group for the initial API release. Therefore, the Growth API for the "Two or More Races" student group is likely to change and will be reflected in the updated API reports released in January 2014.

Missing All Student Data – All subgroup data are missing if the LEA informed the CDE of a potential data error in at least one race or ethnicity category.

Missing Special Population Student Data – Socioeconomically Disadvantaged and English Learners students groups with missing API data and a "No" under the "Met Student Growth Target" column indicates that there was a decrease in the number of students in the group by at least 20 percent from the 2012 Base API to the 2013 Growth API, or the LEA reported a potential data error with one or more these student groups. Demographic data corrections made through the California Longitudinal Pupil Achievement Data System (CALPADS)or assessment-related data corrections (such as statewide student identifiers or fields specific to the testing administration process) made through the testing contractor will be reflected in the updated API reports released in January 2014.

CCSA California Charter Schools Association

2013 Academic Accountability Report Card

10/17/2013

School: The O'Farrell Charter School

General School Data

CDS Code: 37-68338-6061964
Primary Contact: John Dean, Ed.D.
Phone: (619) 263-3009
Address: 6130 Skyline Drive
San Diego, CA 92114
Grades Served: K-9
School Type: MIDDLE

School Renewal & Authorization

Charter Start Date: 01/31/1994
Authorizor: San Diego Unified School District (SDUSD)
Charter Expiration Date: 07/01/2014
Number of Years Old: 19

General School Data

Number of Valid 2013 STAR Test Scores:	970	% African American:	25
% of Free/Reduced Price Meal Eligible Students:	99	% American Indian/AN:	0
% of English Language Learners:	40	% Asian:	5
% of Students with Disabilities:	11	% Filipino:	15
Average Parent Education:	2.47	% Latino/Hispanic:	49
% of Parent Education Responses Received:	76	% NH/Pacific Islander:	1
% of Student Retention from October 2012 to 2013 STAR Testing:	99	% White:	1
		% Two or More Races:	4

Note: The above data are publicly reported to the California Department of Education through the 2013 STAR Program student answer documents. They are used for the calculation of schools' Similar Students Measure (SSM) -- see page 2.

What's Inside This Report

Page 2: CCSA Accountability Framework

The CCSA Accountability Framework measures three elements of your school's performance: academic status (API score), growth over time (cumulative API growth over the past three years), and comparison to similar student populations (Similar Students Measure, or SSM).
- Schools are divided into 4 quadrants based on whether their API and cumulative growth scores place them above or below the statewide average – these are the status and growth metrics.
- Schools are also categorized into SSM Performance Bands based on whether they perform below, within range of, or above a predicted score based on student background – this is the comparison metric (See more detail on page 4).

Schools must meet at least one of the following CCSA minimum criteria for renewal (this framework only applies to schools that are 4 years and older, have at least 50 valid test-takers, and are not ASAM or alternative schools):

- API at or above the 25th percentile of all non-ASAM California schools
- 3-year cumulative API growth greater than or equal to 50 points (2010-11 growth + 2011-12 growth + 2012-13 growth)
- Similar Students Measure (SSM) band higher than "Below" at least two out of the last three years

Page 3: SBE Revocation Regulations

In 2010, the State Board of Education adopted regulations that would allow them to initiate a process of potential revocation if a school is below certain level of performance. They only apply to non-ASAM schools five years and older. If a school five years and older has both of the following, it could be identified for potential revocation by the SBE:

- API Statewide Rank in the first decile for both of the prior two years
- 3-year cumulative API growth less than 50 points (2010-11 growth + 2011-12 growth + 2012-13 growth)

The revocation process would trigger a review where the school would be called to present additional performance data to demonstrate additional value-add to students' educational experience. SSM results would guide CCSA support in the event of revocation implementation.

Summary of School Results

Meets CCSA Minimum Criteria for Renewal?
(Options: Above, Below, Not Applicable)
ABOVE OR BELOW MINIMUM CRITERIA? **Above**

Above or Below SBE Revocation Regulations?
(Options: Above, Below, Not Applicable)
ABOVE OR BELOW REVOCATION CRITERIA? **Above**

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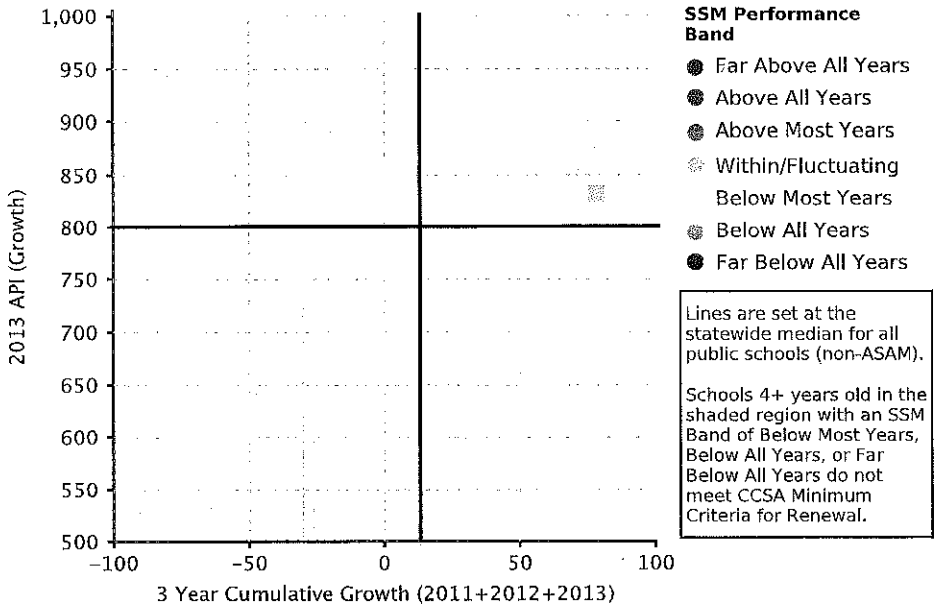
California Charter Schools Association

2013 Academic Accountability Report Card

10/17/2013

School: The O'Farrell Charter School

CCSA Accountability Framework: Status, Growth, & SSM



CCSA Minimum Criteria for Renewal

	School Result
2013 API (Growth):	832
3-Year Cumulative API Growth:	78
SSM Performance Band:	Within/Fluctuating
ABOVE OR BELOW MINIMUM CRITERIA?	**Above**

My school is 19 years old. Minimum criteria only apply to schools 4 and older.

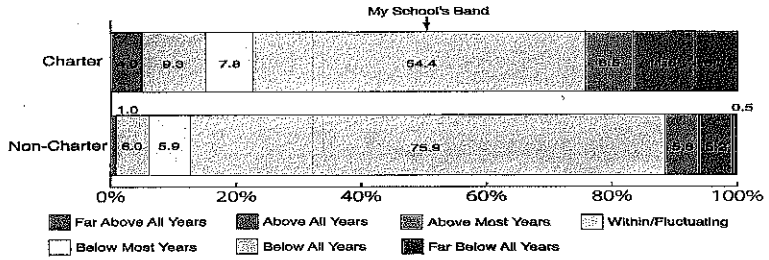
Definition of CCSA Minimum Criteria for Renewal: Schools four years and older must meet **at least one** of the following in order to qualify for CCSA support at renewal:

- API score at or above the 25th percentile for California schools
- 3-year cumulative API growth greater than or equal to 50 points (2010-11 growth + 2011-12 growth + 2012-13 growth)
- Similar Students Measure (SSM) band higher than "Below" at least two out of the last three years

More Detail: SSM Performance Band

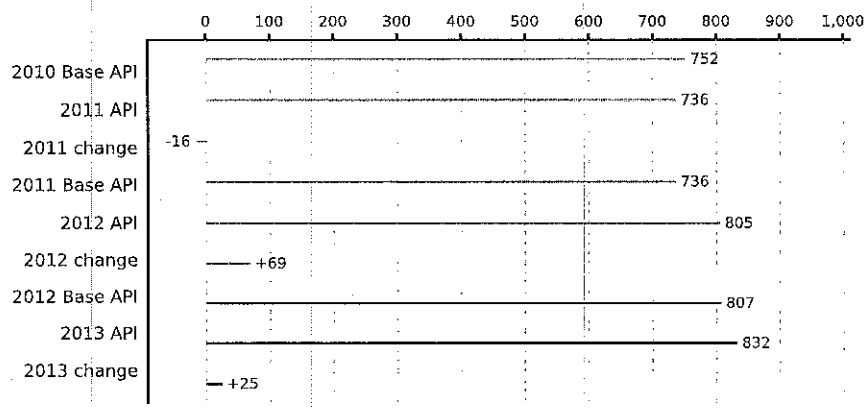
Academic Year	Annual Result (Far Above, Above, Within, Below, or Far Below)
2010-2011:	Within Predicted
2011-2012:	Above Predicted
2012-2013:	Within Predicted
SSM Performance Band:	**Within/Fluctuating**

SSM Performance Bands: Statewide Breakdown



See page 4 of this report for a description of the Similar Students Measure.

More Detail: 3-Year Cumulative API Growth



School: The O'Farrell Charter School

State Board of Education Revocation Regulations

Criteria for revocation eligibility (only applies to non-ASAM schools 5 years and older): Statewide rank of 1 over the past two years and 3-year cumulative growth under 50 points

Criteria	School Status
Does it apply? (i.e., Is my school non-ASAM, 5+ years?)	Yes
Statewide Rank 2010-11	3
Statewide Rank 2011-12	6
3-year Cumulative API Growth	78
Above or below revocation criteria:	**Above**

If you have any questions on the material presented in the CCSA Academic Accountability Report Card, please email:

accountability@calcharters.org

For more information on the CCSA Accountability Framework, please visit

http://www.calcharters.org/advocacy/accountability/

CCSA California Charter Schools Association

2013 Academic Accountability Report Card

10/17/2013

School: The O'Farrell Charter School

Definitions and Data Sources

Term	Definition	Data Source
API Score	The Academic Performance Index (API) is a numeric score ranging from 200 to 1,000 that summarizes a school's performance on California's standardized tests. It is used for school accountability purposes.)	2013 Growth API Data File
3-year cumulative API growth	Cumulative API growth over the last three API cycles (i.e. an API cycle represents the difference between a current year growth API and the prior year's base API).	2013, 2012 and 2011 Growth API Data Files
Similar Students Measure	**What is it?** The Similar Students Measure (SSM) identifies schools that over- and under-perform compared to schools with similar students statewide. It functions as a "proxy value-add" measure by comparing each school's performance to a prediction based on how schools with similar demographic characteristics perform. **How is it calculated?** For each of the prior three years, schools are categorized by whether their API score was Far Above, Above, Within Range of, Below, or Far Below their prediction based on student background. Those results are aggregated into a three-year SSM Performance Band. There are seven SSM Performance Bands: Far Above All Years, Above All Years, Within/Fluctuating, Below Most Years, Below All Years, Far Below All Years. The SSM calculation is based on API scores and publicly-reported student demographics, as reported to the California Department of Education with STAR testing. The variables used are listed below. For technical detail on the SSM, see the Technical Guide: http://www.calcharters.org/advocacy/accountability/	California Charter Schools Association, calculated using California Department of Education (CDE) reported data
School Type	Elementary, Middle, or High School, as assigned by CDE for determining API ranks	2013 Growth API Data File
# of Valid Test Scores	Number of students in grades two through eleven tested in STAR Program testing for 2013. Note: Only includes number of students included in the 2013 API	
% Free/Reduced Lunch Enrollment	Percentage of valid test-takers who were eligible for the free or reduced-price lunch program	2013 STAR Program answer document
% English Language Learners	Percentage of valid test-takers who were designated as English Learners	
% Students with Disabilities	Percentage of valid test-takers who were designated as students with disabilities (SWDs). An SWD receives special education services and has a valid disability code on the STAR Program student answer document	
Average Parent Education Level	Average of all parent education responses using the following scale: 1 = Not high school graduate; 2 = High school graduate; 3 = Some college; 4 = College graduate; 5 = Graduate school	
% Parent Education	Percentage of parents responding to parent education question	
% Student Retention from October 2012 to 2013 STAR Testing	Percentage of students who were counted as part of the school enrollment on the October 2012 Fall Census Day and who have been continuously enrolled since then to the date of STAR Program testing	
Student Ethnicity Percentages	Percentage of valid test-takers in each ethnic category: African American, American Indian/Alaska Native, Asian, Filipino, Latino/Hispanic, Pacific Islander/Native Hawaiian, White, and Two or More Races.	

BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Discussion Item 4
Gearing Up for Common Core

Lesson: "What is Common Core"

(K-5)

Objective:
Students will understand what the CA Common Core State Standards are, how they are different from the CA State Standards, and why they are useful in teaching and learning.

Lesson:

1. Explain to students the following:
   - Teachers work together and with the school to make sure they are teaching everything students need to know in each grade level.
   - What teachers teach in class is based on a set of standards for learning called the California Common Core State Standards. These are a set of standards that were created by educators who work for the state and who are in charge of making sure all students learn what they are supposed to learn each year.
   - In the past, teachers taught lessons based on California State Standards. They were different from the Common Core Standards.
2. Create a T chart on chart paper (and for grades 3 and up, have students make a T chart on lined paper as well and take notes.) Discuss and chart how the CA standards and the Common Core standards are different.

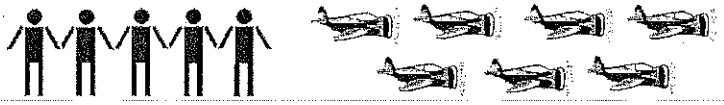
CA Standards	Common Core Standards
*Students answer multiple choice Questions (A, B, C, or D)	*Students write out answers in sentences and sometimes paragraphs
*Students look at text and answer Questions based on what they read	*Students read text multiple times and analyze the author's message (what the author is trying to say and how effectively they say it)
*Students memorize facts	*Students memorize facts, then explain WHY they are true or apply them to different situations/areas

3. Explain to students that they are going to be tested on these new common core state standards and that they will receive a score based on their performance on the test in grades 3 and up.
4. Have students take the sample test (or show on the promethean board) by going to:
   - For Literacy: http://sampleitems.smarterbalanced.org/itempreview/sbac/ELA.htm
   - For math: http://sampleitems.smarterbalanced.org/itempreview/sbac/index.htm

Grade K Overview | Mathematics

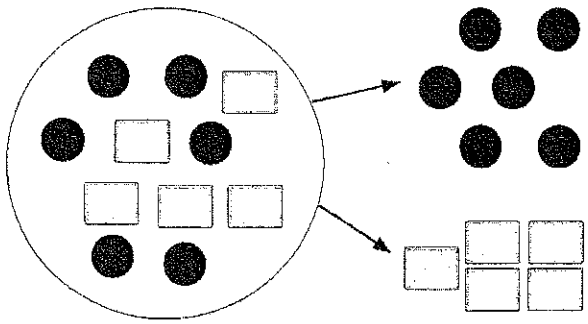
Kindergarten students learn to count to 100 and write numbers to 20. Attention is given to numbers 11-20 where emphasis is placed on tens and ones building a foundation for place value understanding. Beginning addition and subtraction starts in kindergarten. Students sort and classify groups of objects and identify basic shapes.

- Know number names and be able to count to 100
- Write numbers 0 – 20
- Learn about numbers 11-20, with tens and ones
- Count objects to tell the number of things in a group up to 20
- Compare numbers and groups



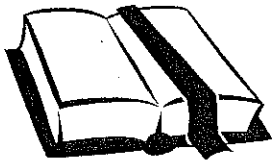
Which group has more? Which group has less?
Are these groups equal?

- Understand that addition is putting together groups and adding to groups
- Understand that subtraction is taking apart groups and taking from groups
- Fluently add and subtract within 5
- Understand concepts of time (morning, afternoon, evening, etc.)
- Know about the tools that measure time (clock, calendar, etc.)
- Sort objects into groups



Grade K Overview | English Language Arts

Kindergarten students work with prompting and support to interact with literature or informational text by asking and answering questions and identifying details and main events. Students know and can name all letters, and they can print many letters. They can read common words and draw, tell or write about a book.



Reading
With prompting and support:

- Ask and answer questions about a reading selection
- Identify characters, setting, and main events in a story
- Retell stories, including details

Reading: Foundational Skills

- Understand basic print features
    - Left to right
    - Top to bottom
    - Page by page

- Recognize and name all uppercase and lowercase letters
- Recognize that spoken words are made up of syllables and sounds
- Recognize and produce rhyming words
- Blend two or three sounds together to make a recognizable word
- Use phonics when reading words
- Say the most frequent sounds for each consonant and vowel
- Read common high-frequency words by sight
    - The, of, to, you, is

Writing

- Draw, tell, or write about a book
- Draw, tell, or write about events in the order they happened

Speaking and Listening

- Participate in discussions
    - Listen to others
    - Take turns speaking
- Follow oral directions
- Ask and answer questions
- Describe people, places, things, and events, providing detail

Language

- Print many uppercase and lowercase letters
- Use capitalization, punctuation, and spelling
- Identify new meanings for familiar words
    - Knowing *duck* is a bird, and learning the verb form of *to duck*

Grade 1 Overview | Mathematics

First grade students extend their understanding of addition and subtraction by learning to use adding and subtracting to solve word problems within 20. They understand the meaning of the equal sign and are expected to count to 120. Place value knowledge is deepened and students use this knowledge to compare two-digit numbers within 100. Students practice their measurement skills with linear measurement and begin to organize data from surveys. Students also tell and write time in hours and half-hours using analog and digital clocks.

- Solve addition and subtraction word problems within 20
- Understand the relationship between addition and subtraction
- Apply the properties of operations
    - Commutative property of addition:

      If you know 8 + 3 = 11, then you know 3 + 8 = 11.
    - Associative property of addition:

      To add 2 + 6 + 4, the second two numbers can be added to make a ten, so 2 + 6 + 4 = 2 + 10 = 12.

- Add and subtract within 20
- Count to 120, starting at any number
- Understand the meaning of the equal sign
- Understand place value: ones, tens
- Use place value to add and subtract within 100
- Measure lengths and tell the measurement in units
- Tell and write time
- Relate time to events (before/after, shorter/longer, etc.)

Grade 1 Overview | English Language Arts

First grade students independently interact with literature or informational text by asking and answering questions and identifying details and main events. They can read aloud accurately and with expression. First grade students can print all letters and can write about events, topics, and opinions.

Reading

- Ask and answer questions about details in a reading selection
- Retell stories, including details
- Explain the differences between books that tell stories and books that give information
- With prompting and support, read first grade informational texts

Reading: Foundational Skills

- Understand the organization and basic features of print
  - Left to right
  - Top to bottom
  - Page by page
- Recognize features of a sentence
  - Capitalization
  - Ending punctuation
- Understand spoken words, syllables, and sounds
- Understand phonics and word analysis
  - Know that every syllable must have a vowel sound
- Read regularly spelled one- and two-syllable words
- Read aloud with accuracy and expression

Writing

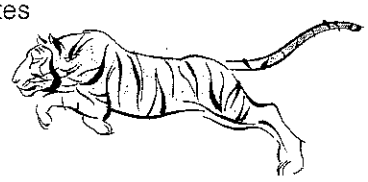
- Write opinion pieces that include an opinion and the reason for the opinion
- Write informative pieces that name a topic, supply facts, and provide closure
- Write narratives about two or more events in the correct order; include details

Speaking and Listening

- Follow rules for discussions by building on what others are saying and by asking questions
- Follow simple two-step directions
- Speak in complete sentences

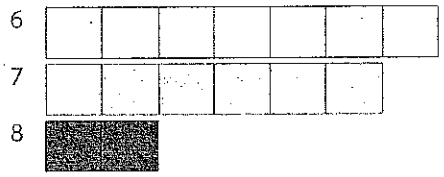
Language

- Use correct grammar
- Print all uppercase and lowercase letters
- Use correct capitalization, punctuation, and spelling
- Determine meaning of unknown words by looking at parts of the word and other words in the sentence
- Sort words into categories and define words by key attributes
  - A tiger is a large cat with stripes



- Collect data, build a graph, and answer questions about the data presented

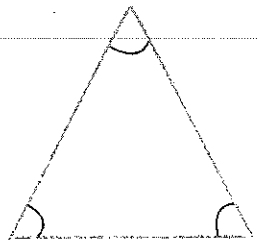
How old are you?

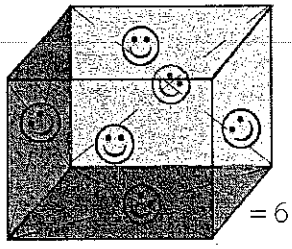


What is the most common age in our class?

What is the least common age in our class?

- Recognize shapes, triangles, quadrilaterals, pentagons, hexagons, and cubes
- Draw shapes by size of the angles or by the number of equal faces





= 6 faces

Grade 3 Overview | Mathematics

Third grade students develop an understanding of multiplication and division and learn to fluently multiply and divide within 100. Students are expected to know from memory all products of two one-digit numbers by the end of third grade. Place value understanding is used for multi-digit computation and estimation. Fractions are introduced in the third grade with an emphasis on understanding fractions as numbers and their relative size and placement on the number line. In third grade students understand concepts of area and perimeter and solve problems using liquid volume and mass.

- Solve multiplication and division word problems
- Understand the properties of multiplication
    - Commutative property of multiplication:

      If you know 6 x 4 = 24, then you know 4 x 6 = 24.

    - Associative property of multiplication:

      3 x 5 x 2 can be found by 3 x 5 = 15, then 15 x 2 = 30,

      or by 5 x 2 = 10, then 3 x 10 = 30.

    - Distributive property of multiplication:

      If 8 x 5 = 40

      and 8 x 2 = 16,

      then 8 x 7 is:

      8 x (5 + 2)

      (8 x 5) + (8 x 2)

      40 + 16 = 56.

- Fluently multiply and divide within 100
- Know all products of two one-digit numbers
- Solve word problems with addition, subtraction, multiplication, and division
- Understand that multiplication and division are related
- Use place value to round numbers and know the value of each digit in a four-digit number
- Use place value understanding to solve multi-digit arithmetic

Grade 3 Overview | English Language Arts

Third grade students interact with literature and informational text by comparing and contrasting stories, discussing a point of view and comparing it with the author's, and describing a series of events, ideas, or concepts. Along with their reading, third grade writing is more sophisticated. Students produce developed, focused, organized, and edited work. In writing informational pieces, they include charts or graphs and supply facts.

Reading

- Describe how characters' actions contribute to the events
- Compare and contrast stories
- Independently read and understand grade-level literature
- Describe a series of events, ideas, or concepts
- Discuss a point of view and compare it to that of the author

Reading: Foundational Skills

- Use grade-level phonics and word analysis skills
    - Read words with multiple syllables, e.g., mosquito, puppeteer
- Know the meanings of most common prefixes and suffixes
- Read accurately and with understanding

Writing

- Write opinion pieces that include a chart or graph and list reasons that support the opinion
- Write informative pieces that name the topic, supply facts, and use linking words and phrases
- Write narrative pieces that introduce a narrator and characters, and write about what the characters say, think, and feel
- Produce writing that is developed, focused, organized, and edited

Speaking and Listening

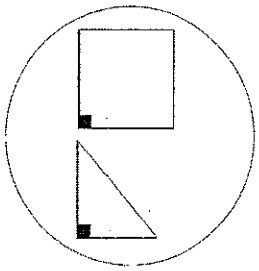
- Follow rules for discussions by building on what others are saying
- Recall ideas and details from something read aloud
- Plan and deliver an informative presentation
- Speak clearly and in complete sentences

Language

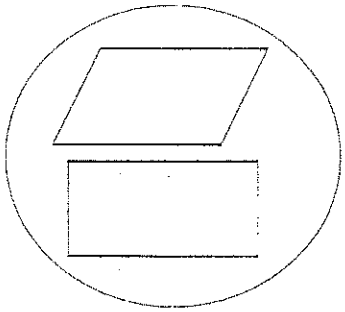
- Use correct grammar
- Write legibly in cursive or joined italics; use margins and spacing
- Choose words and phrases for effect
- Use a variety of sentence types
- Capitalize appropriate words
- Correctly add suffixes to base words
    - Sitting, smiled, cries

- Recognize the differences between spoken and written standard English

- Understand and measure angles
- Draw and identify lines and angles
- Describe and sort shapes by their lines and angles



Right Angles



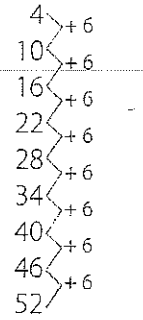
Parallel Lines

- Recognize lines of symmetry

Grade 5 Overview | Mathematics

Fifth grade students finalize fluency with multi-digit addition, subtraction, multiplication, and division. They apply their understanding of fractions to the addition and subtraction of fractions with unlike denominators, the concept of fraction multiplication and division, and decimal addition and subtraction. They analyze numeric patterns and relationships and graph ordered pairs on a coordinate plane. Students build on their understanding of geometry by recognizing attributes of geometrical shapes and calculating inside angle measurement and area of triangles and parallelograms.

- Write and interpret numerical expressions using parentheses, brackets, or braces
  - "Add 8 and 7, then multiply by 2" is 2(8 + 7)
- Express a whole number (2 – 50) as a product of its prime factors
- Describe more complex patterns by seeing the change



- Understand the place value system from thousandths to millions
- Fluently multiply multi-digit numbers using the standard algorithm
- Divide multi-digit numbers by two-digit divisors
- Read, write, and compare decimals to the thousandths
- Round decimals to any place
- Compute with multi-digit whole numbers and numbers with decimals to the hundredths

```
  423.12          8943.43
x     8          +17.50

5)25.75          100 - 42.11 =
```

- Add and subtract fractions with unlike denominators
- Multiply fractions and mixed numbers

Grade 5 Overview | English Language Arts

Fifth grade students build on their ability to read longer words, using roots, prefixes, and suffixes to determine the meaning of unknown words. Students explain how an author supports points in a text. They use quotes accurately when referring to the text. Students keep the audience in mind and include a clear sequence of events when writing. Students listen to a speaker or media source and identify reasons and evidence provided to support particular points. They identify and discuss misleading ideas.

Reading

- Quote accurately when referring to text
- Determine the main ideas and summarize the text
- Compare and contrast texts
- Explain how an author uses reason or evidence to support points in a text

Reading: Foundational Skills

- Use grade-level phonics and word analysis skills
    - Roots, prefixes, and suffixes
- Read with accuracy and fluency

Writing

- Write opinion pieces that support a point of view with reasons and information
- Write informative texts that share ideas and information
- Write narratives that use related descriptive details and a clear sequences of events
- Write clearly and with a purpose; keep the audience in mind
- Use technology to publish writing; type two pages in a single sitting

Speaking and Listening

- Summarize information presented
- Identify reasons and evidence a speaker or media source provides to support particular points
- Identify and discuss misleading ideas
- Plan and deliver a speech
- Deliver a memorized poem or section of a speech
- Use expression and gestures

Language

- Use correct grammar
- Use verb tenses correctly
    - Yesterday I *walked*
    - Today I *walk*
    - Tomorrow I *will walk*

- Use correct capitalization, punctuation, and spelling
- Use punctuation to separate items in a series/list
- Use underlining, quotation marks, or italics in a title
- Vary sentence length and style
- Compare and contrast styles used in literature
- Use a variety of methods to determine the meaning of an unknown word

BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Discussion Item 5
International Baccalaureate Education

The IB programme continuum of international education

What is an IB education?

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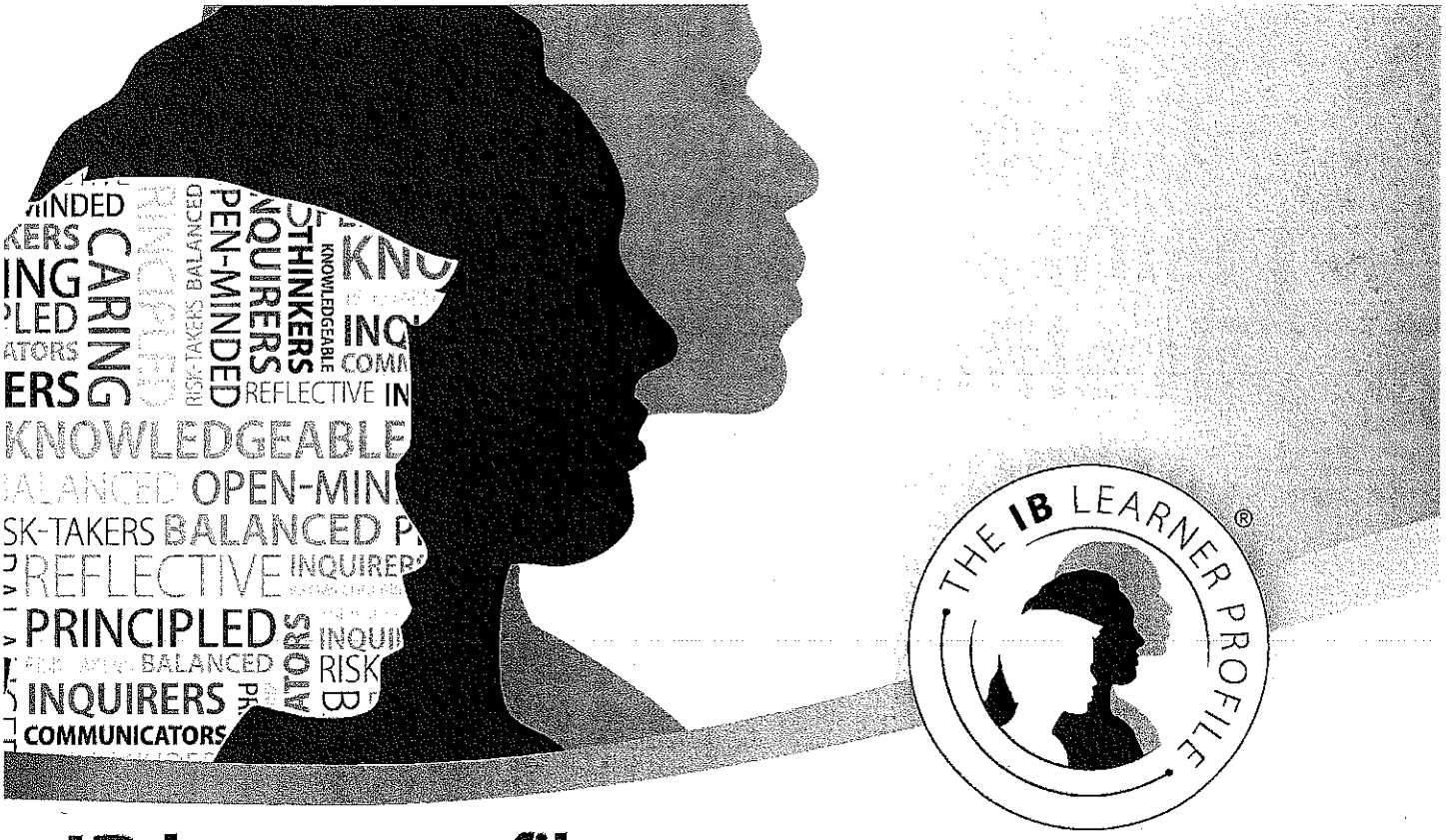
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IB mission statement

The International Baccalaureate aims to develop inquiring, knowledgeable and caring young people who help to create a better and more peaceful world through intercultural understanding and respect.

To this end the organization works with schools, governments and international organizations to develop challenging programmes of international education and rigorous assessment.

These programmes encourage students across the world to become active, compassionate and lifelong learners who understand that other people, with their differences, can also be right.



IB learner profile

The aim of all IB programmes is to develop internationally minded people who, recognizing their common humanity and shared guardianship of the planet, help to create a better and more peaceful world.

As IB learners we strive to be:

INQUIRERS
We nurture our curiosity, developing skills for inquiry and research. We know how to learn independently and with others. We learn with enthusiasm and sustain our love of learning throughout life.

KNOWLEDGEABLE
We develop and use conceptual understanding, exploring knowledge across a range of disciplines. We engage with issues and ideas that have local and global significance.

THINKERS
We use critical and creative thinking skills to analyse and take responsible action on complex problems. We exercise initiative in making reasoned, ethical decisions.

COMMUNICATORS
We express ourselves confidently and creatively in more than one language and in many ways. We collaborate effectively, listening carefully to the perspectives of other individuals and groups.

PRINCIPLED
We act with integrity and honesty, with a strong sense of fairness and justice, and with respect for the dignity and rights of people everywhere. We take responsibility for our actions and their consequences.

OPEN-MINDED
We critically appreciate our own cultures and personal histories, as well as the values and traditions of others. We seek and evaluate a range of points of view, and we are willing to grow from the experience.

CARING
We show empathy, compassion and respect. We have a commitment to service, and we act to make a positive difference in the lives of others and in the world around us.

RISK-TAKERS
We approach uncertainty with forethought and determination; we work independently and cooperatively to explore new ideas and innovative strategies. We are resourceful and resilient in the face of challenges and change.

BALANCED
We understand the importance of balancing different aspects of our lives—intellectual, physical, and emotional—to achieve well-being for ourselves and others. We recognize our interdependence with other people and with the world in which we live.

REFLECTIVE
We thoughtfully consider the world and our own ideas and experience. We work to understand our strengths and weaknesses in order to support our learning and personal development.

The IB learner profile represents 10 attributes valued by IB World Schools. We believe these attributes, and others like them, can help individuals and groups become responsible members of local, national and global communities.

International Baccalaureate
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Introduction

The aim of this document is to communicate clearly what lies at the heart of an International Baccalaureate (IB) education. For educators, supporters, students and their families, it explains the ideals that underpin all IB programmes. By describing the IB's educational philosophy, *What is an IB education?* also offers support for schools on their IB journey through programme authorization and ongoing implementation.

In 1968, the IB Diploma Programme (DP) was established to provide a challenging and comprehensive education that would enable students to understand and manage the complexities of our world and provide them with skills and attitudes for taking responsible action for the future. Such an education was rooted in the belief that people who are equipped to make a more just and peaceful world need an education that crosses disciplinary, cultural, national and geographical boundaries.

With the introduction of the Middle Years Programme (MYP) in 1994 and the Primary Years Programme (PYP) in 1997, the IB identified a continuum of international education for students aged 3 to 19. A decade later, the adoption of the IB learner profile across the continuum described internationally minded learners of all ages. The learner profile continues to provide important common ground for these challenging, stand-alone programmes, each developed as a developmentally appropriate expression of the IB's educational approach. The introduction of the IB Career-related Certificate (IBCC) in 2012 enriches this continuum by providing a choice of international education pathways for 16- to 19-year-old students.

The IB's work is informed by research and by over 40 years of practical experience. This overview honours the vision that launched the IB and sustains its growth today. The dynamic legacy of the IB's founders continues to support a growing global network of schools dedicated to high-quality education, ongoing professional development and shared accountability.

What is an IB education? aims to be informative, not definitive; it invites conversation and regular review. The IB has always championed a stance of critical engagement with challenging ideas, one that values the progressive thinking of the past while remaining open to future innovation. It reflects the IB's commitment to creating a collaborative, global community united by a mission to make a better world through education.

As the IB's mission in action, the learner profile concisely describes the aspirations of a global community that shares the values underlying the IB's educational philosophy. The IB learner profile describes the attributes and outcomes of education for international-mindedness.

The aim of all IB programmes is to develop internationally minded people who, recognizing their common humanity and shared guardianship of the planet, help to create a better and more peaceful world.

Informed by these values, an IB education:

- centres on learners
- develops effective approaches to teaching and learning
- works within global contexts
- explores significant content.

Working together, these four characteristics define an IB education.


IB PROGRAMMES
GLOBAL CONTEXTS
TEACHING AND LEARNING IN THE IB
THE IB LEARNER PROFILE
Inquiry • Action • Reflection
Multilingualism and intercultural understanding · Global engagement
Broad and balanced, conceptual and connected curriculum

IB learners

At the centre of international education in the IB are students aged 3 to 19 with their own learning styles, strengths and challenges. Students of all ages come to school with combinations of unique and shared patterns of values, knowledge and experience of the world and their place in it.

Promoting open communication based on understanding and respect, the IB encourages students to become active, compassionate, lifelong learners. An IB education is holistic in nature—it is concerned with the whole person. Along with cognitive development, IB programmes address students' social, emotional and physical well-being. They value and offer opportunities for students to become active and caring members of local, national and global communities; they focus attention on the values and outcomes of internationally minded learning described in the IB learner profile.

IB learners strive to become inquirers, knowledgeable, thinkers, communicators, principled, open-minded, caring, risk-takers, balanced and reflective. These attributes represent a broad range of human capacities and responsibilities that go beyond intellectual development and academic success. They imply a commitment to help all members of the school community learn to respect themselves, others and the world around them.

IB programmes aim to increase access to the curriculum and engagement in learning for all students. Learning communities become more inclusive as they identify and remove barriers to learning and participation. Commitment to access and inclusion represents the IB learner profile in action.

The learner and the IB World School

The IB learner profile brings to life the aspirations of a community of IB World Schools dedicated to student-centred education. IB programmes promote the development of schools that:

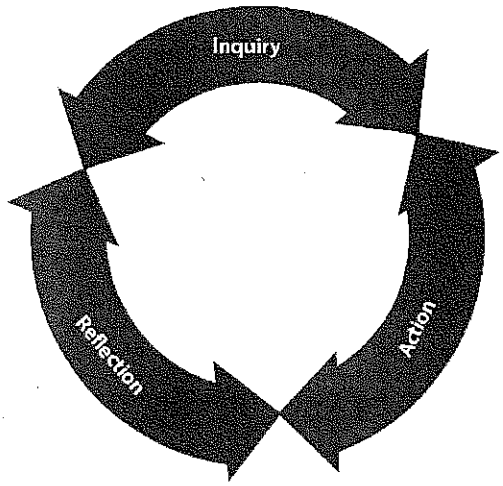
- create educational opportunities that encourage healthy relationships, individual and shared responsibility and effective teamwork and collaboration
- help students make informed, reasoned, ethical judgments and develop the flexibility, perseverance and confidence they need in order to bring about meaningful change
- inspire students to ask questions, to pursue personal aspirations, to set challenging goals and to develop the persistence to achieve them
- encourage the creation of rich personal and cultural identities.

These educational outcomes are profoundly shaped by the relationships between teachers and students; teachers are intellectual leaders who can empower students to develop confidence and personal responsibility. Challenging learning environments help students to develop the imagination and motivation they need in order to meet their own needs and the needs of others.

IB programmes emphasize learning how to learn, helping students interact effectively with the learning environments they encounter and encouraging them to value learning as an essential and integral part of their everyday lives.

Teaching and learning in the IB

Teaching and learning in the IB celebrates the many ways people work together to construct meaning and make sense of the world. Through the interplay of asking, doing and thinking, this constructivist approach leads towards open, democratic classrooms. An IB education empowers young people for a lifetime of learning, independently and in collaboration with others. It prepares a community of learners to engage with global challenges through inquiry, action and reflection.



Inquiry

Sustained inquiry forms the centrepiece of the written, taught and assessed curriculum in IB programmes. IB programmes feature structured inquiry both into established bodies of knowledge and into complex problems. In this approach, prior knowledge and experience establish the basis for new learning, and students' own curiosity provides the most effective provocation for learning that is engaging, relevant, challenging and significant.

Action

Principled action, as both a strategy and an outcome, represents the IB's commitment to teaching and learning through practical, real-world experience. IB learners act at home, as well as in classrooms, schools, communities and the broader world. Action involves learning by doing, which enhances learning about self and others. IB World Schools value action that encompasses a concern for integrity and honesty, as well as a strong sense of fairness that respects the dignity of individuals and groups.

Principled action means making responsible choices, sometimes including decisions not to act. Individuals, organizations and communities can engage in principled action when they explore the ethical dimensions of personal and global challenges. Action in IB programmes may involve service learning, advocacy and educating self and others.

Reflection

Critical reflection is the process by which curiosity and experience can lead to deeper understanding. Reflective thinkers must become critically aware of their evidence, methods and conclusions. Reflection also involves being conscious of potential bias and inaccuracy in one's own work and in the work of others.

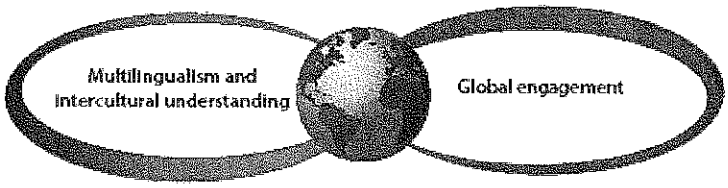
An IB education fosters creativity and imagination. It offers students opportunities for considering the nature of human thought and for developing the skills and commitments necessary not only to remember, but also to analyse one's own thinking and effort—as well as the products and performances that grow from them.

Through inquiry, action and reflection, IB programmes aim to develop a range of thinking, self-management, social communication and research skills referred to in IB programmes as "approaches to learning".

Effective teaching and learning requires meaningful assessment. IB World Schools strive to clarify the purpose of student assessment, the criteria for success and the methods by which assessments are made. In IB programmes, assessment is ongoing, varied and integral to the curriculum. Assessment may be formal or informal, formative or summative, internal or external; students also benefit by learning how to assess their own work and the work of others.

IB students demonstrate what they know and can do through consolidations of learning, culminating with the PYP exhibition, the MYP personal project, the DP extended essay and the IBCC reflective project. The entire school community can be involved in providing feedback and support as students demonstrate their knowledge, understanding and mastery of skills.

Global contexts for education



In our highly interconnected and rapidly changing world, IB programmes aim to develop international-mindedness in a global context. The terms "international" and "global" describe that world from different points of view—one from the perspective of its constituent parts (nation states and their relationships with each other) and one from the perspective of the planet as a whole. Sharp distinctions between the "local", "national" and "global" are blurring in the face of emerging institutions and technologies that transcend modern nation states. New challenges that are not defined by traditional boundaries call for students to develop the agility and imagination they need for living productively in a complex world.

An IB education creates learning communities in which students can increase their understanding of language and culture, which can help them to become more globally engaged.

Education for international-mindedness relies on the development of learning environments that value the world as the broadest context for learning. IB World Schools share educational standards and practices for philosophy, organization and curriculum that can create and sustain authentic global learning communities. In school, students learn about the world from the curriculum and from their interactions with other people. Teaching and learning in global contexts supports the IB's mission "to develop inquiring, knowledgeable and caring young people who help to create a better and more peaceful world through intercultural understanding and respect".

Multilingualism and intercultural understanding

For the IB, learning to communicate in a variety of ways in more than one language is fundamental to the development of intercultural understanding. IB programmes, therefore, support complex, dynamic learning through wide-ranging forms of expression. All IB programmes require students to learn another language.

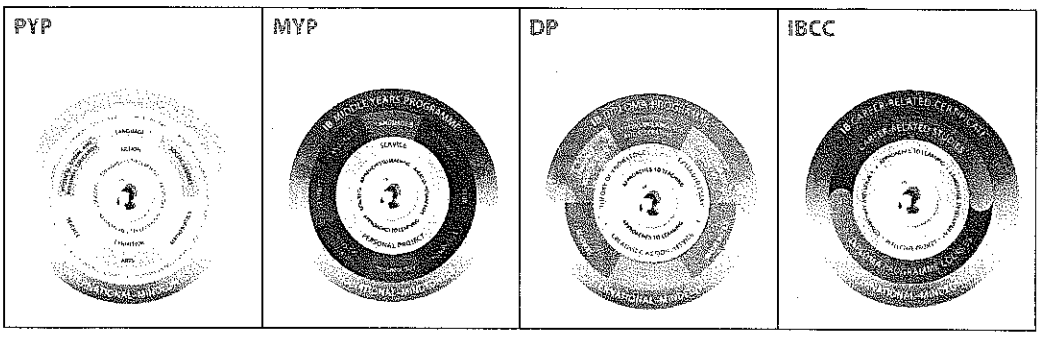
Intercultural understanding involves recognizing and reflecting on one's own perspective, as well as the perspectives of others. To increase intercultural understanding, IB programmes foster learning how to appreciate critically many beliefs, values, experiences and ways of knowing. The goal of understanding the world's rich cultural heritage invites the IB community to explore human commonality, diversity and interconnection.

Global engagement

Global engagement represents a commitment to address humanity's greatest challenges in the classroom and beyond. IB students and teachers are encouraged to explore global and local issues, including developmentally appropriate aspects of the environment, development, conflicts, rights and cooperation and governance. Globally engaged people critically consider power and privilege, and recognize that they hold the earth and its resources in trust for future generations.

An IB education aims to develop the awareness, perspectives and commitments necessary for global engagement. The IB aspires to empower people to be active learners who are committed to service with the community.

Significant content



An IB education provides opportunities to develop both disciplinary and interdisciplinary understanding that meet rigorous standards set by institutions of higher learning around the world. IB programmes offer curriculum frameworks and courses that are broad and balanced, conceptual and connected.

Broad and balanced

An IB education represents a balanced approach, offering students access to a broad range of content that spans academic subjects. In the PYP, learning aims to transcend boundaries between subject areas. As students develop in the MYP, DP and IBCC, they engage subject-specific knowledge and skills with increasing sophistication.

Conceptual

Conceptual learning focuses on broad and powerful organizing ideas that have relevance within and across subject areas. They reach beyond national and cultural boundaries. Concepts help to integrate learning, add coherence to the curriculum, deepen disciplinary understanding, build the capacity to engage with complex ideas and allow transfer of learning to new contexts. PYP and MYP students encounter defined sets of key concepts, and students in the DP and IBCC further develop their conceptual understanding.

Connected

IB curriculum frameworks value concurrency of learning. Students encounter many subjects simultaneously throughout their programmes of study; they learn to draw connections and pursue rich understandings about the interrelationship of knowledge and experience across many fields. Course aims and programme requirements offer authentic opportunities to learn about the world in ways that reach beyond the scope of individual subjects.

In the PYP, students learn about and use knowledge, concepts and skills from a variety of subjects to explore six transdisciplinary themes of global significance. In the MYP, students study a range of subjects and often bring together two or more established areas of expertise to build new interdisciplinary understanding. In the Diploma Programme, students encounter a range of subjects, and through the creativity, action, service (CAS) component of the DP core may continue their own explorations of physical activity and the creative process. Interdisciplinary DP courses and requirements offer students ways to explore new issues and understanding that reach across subjects, and the theory of knowledge (TOK) course helps students connect their learning across the curriculum. In the IBCC, the components of the core act as a link between the DP subjects and the career-related studies to assist students understanding across the curriculum.

In IB programmes, assessment forms an integral aspect of teaching and learning. To understand what students have learned and to monitor their progress, teachers use a range of assessment strategies In IB programmes, assessment forms an integral aspect of teaching and learning. To understand what students have learned and to monitor their progress, teachers use a range of assessment strategies that provide meaningful feedback. IB assessment supports good classroom practice by encouraging authentic performances of understanding that call for critical and creative thinking. Final assessments for older students in the IB continuum are internationally benchmarked. Assessment in the PYP stresses the importance of both student and teacher self-assessment and reflection with a primary objective of providing feedback on the learning process. A range of strategies for assessing student work take into account the diverse, complicated and sophisticated ways that individual students employ to understand their learning experiences. Assessment in the MYP features a robust design that includes rigorous, criterion-related internal assessment (course work) for all subject groups, as well as an optional range of externally marked or moderated onscreen examinations and portfolios of student work. Assessment in the DP aims to balance valid measurement with reliable results, providing an internationally recognized university entrance qualification whose results are based on both coursework and external examinations. Assessment in the IBCC incorporates the validity and reliability of DP subject assessment together with summative and formative assessment in the IBCC core.

Conclusion

An IB education is unique because of its rigorous academic and personal standards. IB programmes challenge students to excel not only in their studies but also in their personal growth. The IB aims to inspire a lifelong quest for learning hallmarked by enthusiasm and empathy. To that end, the IB gathers a worldwide community of supporters who celebrate our common humanity and who share a belief that education can help to build a better world.

The IB connects this higher purpose with the practical details of teaching and learning. A global community of IB World Schools put these principles into practice, developing standards for high-quality education to which they hold themselves mutually accountable. An IB education represents a testament to the power of this collaboration.

Education is an act of hope in the face of an always-uncertain future. An IB education calls forth the very best in students and educators alike. The IB believes that together we can help to prepare students for living and working in a complex, highly interconnected world.

Additional reading

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International Baccalaureate

Working with Consultants
Frequently Asked Questions

Is my school's application more likely to be accepted if we have a consultant?

Electing to use the service of a consultant does not guarantee authorization. Schools can apply and become authorized without using consultants. The purpose of a consultant is to help the school move through the process more easily and to advise the school when they have questions. A consultant can help make the school's application more concise, rigorous, thorough and complete.

Does a consultant provide any training?

No, the consultant does not provide any member of the school staff or administration with training. Administrators and faculty must still attend the required IB North America training workshops.

How long is the consultant's visit? Is there a required agenda?

The consultant's visit is two days long, and the consultant and school work together for approximately seven hours on each of those days. There is no pre-set agenda, but the principal and DP coordinator-designate must develop a timetable and submit it to IB North America in advance of the consultant's visit.

Can the consultant visit my school more than once?

The Consultation Request Form (USD $4300) includes a two-day consultation visit to the school at the beginning of the process. It is possible for a consultant who lives near a school to split the visit into two one-day visits, if this is convenient to both the consultant and the school. If the school and consultant both agree, they may schedule additional visits. The school must pay all costs of the consultant's additional visit(s). The school and consultant must make all travel and reimbursement arrangements directly between themselves, keeping IB North America informed of any additional visits and the costs incurred.

Am I expected to provide gifts or evening entertainment for the consultant during his/her visit?

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No. Gifts of any significant value are inappropriate, as are evening events. The school and consultant may schedule evening meetings if it proves absolutely necessary but their interaction should be kept to school/business hours wherever possible.

How does a consultant help me complete my application?

The consultant does not write any portion of the application. Yet a consultant will most likely read the drafts of the application and comment on it if deemed necessary.

When I need help, is my consultant a stand-in for IB North America? Can my school call IB North Amrerica for advice?

Schools may always contact IB North America, although they should look to the consultant as the first resource. Consultants have extensive IB experience and can give detailed advice. However, in the event of missing or conflicting information, the school should contact IB North America.

What happens if a school and consultant cannot work together or agree?

If the school and the consultant cannot communicate, cooperate, or agree, or if logistical difficulties arise, the school should contact IB North America.

Can teachers, parents, or other members of the school's community contact the consultant directly?

No. The Diploma coordinator-designate and principal are the consultant's primary contacts. Consultants are not responsible for handling all the individual questions and concerns from the school or local community.

Can the consultant provide services, such as a presentation about the IB Diploma Programme to the local school board and/or community?

Consultants should not make promotional or advisory presentations to the local community or school board. The consultant's role and responsibility is to advise and mentor the school in preparing to apply for the program. The school's responsibility is to ensure that the proper resources and support are available for the program. The consultant may give advice regarding recruitment and promotion strategies, as well as ways to work with the school board, but should not be doing the recruitment or promotion him/herself.

\What happens if there are cuts in the funding or support for the program?

The school and school district should be aware that there are continued costs for the IB Diploma Programme. It is not the consultant's responsibility to advocate for funding. However, the consultant should make clear to the school the ways in which particular funding cuts may affect plans for implementing the program.

What happens if my school decides to postpone application for the IB Diploma Programme?

If a school decides to postpone its application for the IB Diploma Programme, the school must notify IB North America and the consultant in writing. The consultant will receive an appropriate portion of the honorarium, depending on when in the school year the decision was made. The school's *Consultant Request Form* and fee will be honored for one calendar year after the decision to postpone. After that year, the school will need to begin the application process again.

What happens if my school decides not to apply for the IB Diploma Programme?

If a school decides mid-year not to apply, the school must notify the consultant and IB North America in writing. The consultant will receive an appropriate portion of the honorarium, depending on when in the school year the decision was made. The school will not receive a refund of its fee. If the school should, at a later time, decide to apply for the IB Diploma Programme, it must begin the application process again.

What does the $4300 fee include?

The breakdown of the $4300 fee is the following:

$500: access to the Online Curriculum Centre

$500: IB North America administrative costs

$3300: consultant's cost, including the *honorarium* and traveling expenses.

BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Discussion Item 6
University of California A-G Course Approval

University of California A-G courses are a set of 15 college preparatory requirements needed to gain admission into University of California and California State Universities. A-G courses are drawn from the following areas: history/social science, English, math, lab science, a language other than English, visual and performing arts and the college preparatory elective. Courses from California high schools used to satisfy the "a-g" subject requirements must be certified by UC and appear on the school's "a-g" course list. These courses are to be academically challenging, involving substantial reading, writing, problems and laboratory work (as appropriate), and show serious attention to analytical thinking, factual content and developing students' oral and listening skills.

The O'Farrell Charter School has received A-G approval for all ninth and tenth grade courses. OCS staff will begin the course submission process for eleventh and twelfth grade courses spring 2014. The table below list ninth and tenth grade A-G approved courses.

A-G	Approved courses
A. History	Advanced World History World History
B. English	Advanced English 3,4 English 3,4 Advanced English 1,2 English 1,2
C. Mathematics	Algebra Geometry Intermediate Algebra
D. Laboratory Science	Advanced Physics
E. Language other than English	Spanish 1/2 Spanish 3/4
F. Visual and Performing Arts	Guitar Jazz Ensemble 1,2 Art 1,2 Theater 1,2 Theater 3,4
G. College Prep Elective	Avid Senior Seminar Earth Science 1,2 Web Design and Production Advanced Public Speaking Creative Writing World Geography

BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Discussion Item 7
Strategic Plan - Expansion

Replicate K-8 Charter School

The O'Farrell staff has continually expressed the desire to bring O'Farrell's academic success to other children of similar demographics. This undertaking would be in the form of replicating The O'Farrell Charter School, K-8. The administration would accomplish the "tradition site" through a prop 39 request.

If the board directed the superintendent to move forward with the investigation and/or implementation of a "traditional site" replication, we would anticipate instruction to begin the academic school year of 15/16 or 16/17.

The cost would include approximately half a million dollars ($500,000.00) with a grant, state contribution, of approximately $300,000.00 to $400,000.00.

Non-Seat Based Charter School (As discussed at September 9 Board of Directors meeting)

The O'Farrell Charter Schools administration is suggesting that we immediately begin the writing process to construct a "non-seat based charter school." The new school will be written under The O'Farrell Charter Schools and operated on a close, leased/purchased, location. The purpose of the new charter will be to support students who are credit deficient and/or otherwise not realistically in line to graduate from The O'Farrell Charter High School. Further, the non-seat based school would provide The O'Farrell School Board with the option to "set-aside" expulsions with placement into the "non-seat based school." If students' successfully completed a maximum of two semesters in the "non-seat based school," the student would have the right to re-enter O'Farrell and or other schools of their choosing. In addition, this type of learning environment will allow students in our community and other charter school students to enroll in an educational structure that may suit their particular need significantly more than a traditional school setting.

If the board directed the superintendent to move forward with the investigation and/or implementation of a "non-seat based charter school," we would anticipate instruction to begin the academic school year of 15/16.

The cost CDE provides start-up grants in the amount up to $300,000.00. Purchasing property and renovation could cost from 1.5 million – 3 million.

BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Discussion Item 8

2015 International Educational Trips

As we prepare our high school students to be global citizens in an ever-shrinking world, international educational trips become an invaluable part of both inspiring and preparing students for the challenges of the 21st century. The first international trip program to travel with EF Tours will leave this summer with Mr. Rainey and Ms. Blakeney. A second program is being prepared through Ms. Rael to tour Costa Rica starting in 2015.

Educational First Tours
EF Tours has been providing educational experiences that teach critical thinking, problem solving, collaboration, and global competence for 50 years. These tours are high quality educationally packed experiences. Students that go on these trips continually testify to the transformational quality of the experience.

Safety
- 6 to 1 chaperone ratio
- Full time tour director
- Company offices in every city we visit
- 24 hour emergency services
- $15 million insurance policy

Educational Opportunities
- EF Tours is an accredited educational institution
- High school and college credit available
- The Europe Trip (open to 11th and 12th grade students) is tied to World History and AP World History standards
- The Costa Rica trip (open to 12th grade students) is tied to Spanish 3-4 and AP Spanish standards

Cost to School
- $0

Cost to Students*
- **Costa Rica:** $1,925
- **Dublin, London, Paris:** $3,110
- Students do individual and group fundraising to supplement parent contribution

Travel Dates*
- End of June 2015

*Best approximations at this time.

More information can be found at www.eftours.com

BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Consent Calendar Item 1

RECOMMENDATION: Approve the Minutes from the October 7, 2013 Board of Directors meeting.

Minutes

October 7, 2013

Members Present:	Christian Scott, Linda Logan, Delano Jones, Agnés Barrelet, Tim Katzman, Salvador Rivera
Members Absent:	Joselito De Jesus
Guests:	Mary Skrabucha, Eileen Logue, Candace Austin

I. CALL TO ORDER

Christian Scott called open session to order at 5:07 p.m.

II. CLOSED SESSION

The Board of Directors went into closed session at 5:08 p.m.

1. In accordance with Education Code Section 48918 the Board will meet in closed session to consider the expulsion of student ID #121500060
2. In accordance with Government Code Section 54957.8, the Board will meet in closed session to consider: PERSONNEL

RECONVENE TO OPEN SESSION – 5:15 p.m.

III. ACTION ITEMS CONSIDERED IN CLOSED SESSION

1. **In accordance with Education Code Section 48918, the Board met in closed session to consider the expulsion of student: ID #121500060**
   Approved. Linda Logan moved and Agnés Barrelet seconded. Motion carried 6-0-0

2. **In accordance with Government Code Section 54957.8, the Board met in closed session to consider: PERSONNEL**
   No action taken.

IV. PLEDGE OF ALLEGIANCE

The pledge of allegiance was led by Christian Scott.

V. PUBLIC COMMENT

None

VI. PRESENTATION

Mary Skrabucha introduced Sejera, the school's new therapy dog, to the board members.

VII. APPROVAL OF AGENDA

Approved. Delano Jones moved and Tim Katzman seconded. Motion carried 6-0-0.

VIII. DISCUSSION ITEMS

1. Principal/Superintendent Announcements were discussed.

IX. CONSENT CALENDAR/ROUTINE ITEMS OF BUSINESS

1. **Approval of Minutes from the September 9, 2013 Board of Directors meeting**
2. **Approve/ratify recommended actions on the personnel activity list**
3. **Approve/ratify check registers**
4. **Approve SSD Plan Approve amendments of the 2010-2015 Single School District Plan**
   Approved. Salvador Rivera moved and Linda Logan seconded. Motion carried 4-0-2 with Agnés Barrelet and Tim Katzman abstaining.

X. ACTION ITEMS

1. **Authorize the principal/superintendent to organize food sales on campus at The O'Farrell Charter Schools.**
   Approved. Christian Scott moved and Delano Jones seconded. Motion carried 6-0-0.

2. **Approve a $5,000 Wells Fargo VISA credit card limit increase to Corinda Mytinger's (budget technician) credit card.**
   Approved. Delano Jones moved and Agnés Barrelet seconded. Motion carried 6-0-0.

3. **Amend the School-wide Student Uniform and Staff Dress Code Policies regarding tattoos and piercings.**
   Tabled. The Board directed Dr. Dean to bring back a variety of other school policies regarding enforcement and civil rights.

4. **Approve the renewal term for Salvador Rivera to remain a member of the Board of Directors for another two years.**
   Approved. Tim Katzman moved and Christian Scott seconded. Motion carried 5-0-1 with Salvador Rivera abstaining.

XI ROUNDTABLE

None

XII ADJOURNMENT – 6:23 p.m.

BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Consent Calendar Item 2

RECOMMENDATION: Approve/Ratify Personnel Activity List

NEW HIRES

Part-Time

Lewis, Ian	Substitute Teacher	9-27-13
Diaz Ruiz, Mireya	Special Education Aide – high school	10-04-13
Johnson, Roddy	Flag Football Coach	10-4-13
Langford, Caitlin	Substitute Teacher	10-07-13
Gross, Evan	Special Education Aide – high school	10-14-13
Dannaher, Caitlin	Extended Day Aide	10-25-13
Ero, Diana	Special Education Aide – 6th grade	10-28-13
Castro, Sandra	Extended Day Aide	11-6-13
Brolliar, Ryan	Substitute Teacher	11-15-13
Navarro, Jessica	Special Education Aide	12-2-13
Camperell, Evan	High School Soccer Coach	12-2-13

Resignations

Ero, Diana	Special Education Aide – 6th grade	11-15-13
Rideaux, Mariah	Extended Day Aide	11-15-13

BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Consent Calendar Item 3

RECOMMENDATION: Ratify Monthly Check Registers

General Account				
Check#	Date	Vendor Name	Transaction Description	Check Amount
1042	10/3/13	St. Augustine Cross Country	Race entry fee	$165.00
1043	10/9/13	City of San Diego	Project Fees for architect	$1747.00
1044	11/4/13	Public Health Institute	Workshop fee for three attendees	$75.00
1045	11/18/13	Ray Kinne	Employee reimbursement	$1761.44
1046		VOIDED		
1047	11/25/13	DMV	Van registration fee	$234.00

Charter Vision®

Check Register Detail

O'Farrell Charter School

Check Register 10/1/2013 through 10/31/2013

Payment Number	Payment Date	Payment Type	Payee Name	Rec Status	Check Amount	Invoiced GL Amount	Account	Account Description	Transaction Description
25045	10/1/2013	Check	Jill Andersen	Cleared	$150.00				Expense reimbursement
25046	10/1/2013	Check	Sheryl Yeagar	Outstanding	$175.00				Expense reimbursement
25048	10/26/2013	Check	Candace Austin	Outstanding	$213.99				Vision insurance reimb
10001647	10/1/2013	Check	CDW-Government	Cleared	$8,496.53	$30.60	4300-020-00	Materials and Supplies	Energizer Multi Battery 9V
						$38.01	4300-020-00	Materials and Supplies	Sony Large Soft Carrying Case F/CAM
						$223.93	4300-020-00	Materials and Supplies	Zagg Profolio Plus For IPAD
						$543.85	4400-020-00	Noncapitalized Equipment	ASUS I3-3217U Computer for Assistant Principal
						$416.93	4400-020-00	Noncapitalized Equipment	Buffalo 6TB Link Station Duo Nas Sata
						$1,886.78	4400-020-00	Noncapitalized Equipment	DA LITE Projector Screen
						$689.73	4400-020-00	Noncapitalized Equipment	Energizer 8pk Battery Recharger & Ken Black Belt Protect
						$468.64	4400-020-00	Noncapitalized Equipment	Ken Key Folio Pro BT KB IPAD
						$1,363.73	4400-020-00	Noncapitalized Equipment	Optoma HD25-LV DLP 30 Projector
						$141.58	4400-020-00	Noncapitalized Equipment	Optoma Low Profile Ceiling Mount TAA
						$1,879.20	4400-020-00	Noncapitalized Equipment	Prom AB 178 MNT SYS-DLP - Active Board System
						$744.30	4400-020-00	Noncapitalized Equipment	Samsung EH5300 50 LED TV
						$69.25	4400-020-00	Noncapitalized Equipment	SVN 3Y LCD TV
10001648	10/1/2013	Check	Clothing	Outstanding	$567.00	$567.00	4300-020-00	Materials and Supplies	Belt w/Buckel Qty 150
10001649	10/1/2013	Check	LAZEL	Cleared	$1,198.80	$1,198.80	4315-020-00	Classroom Materials and Supplies	Raz Kids, Writing Kids Subscription for Elem. Students
10001650	10/1/2013	Check	Office Depot	Cleared	$202.95	$93.40	4300-020-00	Materials and Supplies	Corr Tape, Note Pad, Stapler, Highlighters, Flags
						$35.14	4300-020-00	Materials and Supplies	Sorter Mesh
						$74.41	4300-020-00	Materials and Supplies	Stretch Film, Tape Flag, Pens
10001651	10/1/2013	Check	San Diego Facility Maintenance, Inc	Cleared	$13,917.00	$13,917.00	5500-020-00	Operation and Housekeeping Services	Monthly Janitorial Services October 2013
10001652	10/1/2013	Check	School Specialty	Cleared	$4,356.51	$4,356.51	4400-020-00	Noncapitalized Equipment	11 Teachers Desks Oak
10001653	10/1/2013	Check	School Specialty	Cleared	$1,131.59	$1,131.59	4400-020-00	Noncapitalized Equipment	2 Bowl Front Decks w/ Pedestals fpr Cnslr & rainey
10001654	10/1/2013	Check	San Diego County Superintendent of	Cleared	$30.00	$30.00	5210-020-02	Training and Development Expense	Registration Mathematics Performance Event

O'Farrell Charter School

Check Register 10/1/2013 through 10/31/2013

10001655	10/1/2013	Check	SpeedBinder, Inc.	Cleared	$4,741.58	$4,741.58	4315-020-00	Classroom Materials and Supplies	Custom Imprinted Binders & Shipping
10001656	10/1/2013	Check	TCR Services	Cleared	$405.00	$405.00	5605-020-00	Equipment Rental/Lease Expense	Print Cost Per Page - September 2013
10001657	10/1/2013	Check	Waxie Sanitary Supply	Cleared	$2,114.95	$2,114.95	4300-020-00	Materials and Supplies	HandClens Sanitizer 39 cases for School Site
10001658	10/1/2013	Check	Wells Fargo	Cleared	$3,460.35	$3,460.35	9506-020	Credit Card Payable	
						$10.80			Business cards for ext day coord.
						$3.43			Mail photos to student for AP
						$185.08			physics supplies
						$155.00			Honor roll awards for elem
						$25.33			Distilled water for Chem class
						$89.18			Magnets for Physics
						$41.13			physics supplies
						$52.39			physics supplies
						$163.53			domain renewal 9y for website
						$97.09			physics supplies
						$184.00			Smart music download for music class
						$308.88			Shirts and uniforms for Ext day employees
						$252.34			Gr K crayons, wall clocks, phone line cords
						$51.08			leis, elem lib book
10001659	10/1/2013	Check	Wells Fargo Business Card	Cleared	$1,118.00	$702.99	5500-020-00	Operation and Housekeeping Services	9/13 Pro Power - Grease Gun, Blower, Grease
						$415.01	5500-020-00	Operation and Housekeeping Services	9/16 AA Equipment - Landscape tools & Mower Blades
10001660	10/1/2013	Check	Wells Fargo Business Card	Cleared	$295.30	$257.80	5200-020-65	Travel and Conferences	8/30 Southwest - Flight for Meeting SELPA
						$37.50	5200-020-65	Travel and Conferences	9/18 Taxi Pass -Transportation from Hotel to Airport

O'Farrell Charter School

Check Register 10/1/2013 through 10/31/2013

10001661	10/1/2013	Check	Wells Fargo	Cleared	$3,049.21	$3,049.21	9506-020	Credit Card Payable	
						$972.00			Bus passes for students
						$280.46			Staff welcome back breakfast metg
						$80.40			Beverage for staff welcome back brkft mtg
						$19.41			Supplies for staff welcome back brkfst
						$45.92			Bagels for teacher training
						$88.24			Teacher attendance award supplies
						$596.79			Lunch for teachers at tchr raining
						$456.00			Bus passes for students
						$228.00			Bus passes for students
						$80.59			Keys for RR and rm 613
						$15.98			Donust with Dr. Dean
						$10.47			Utensils for Board mtg
						$126.00			Pizza prize for 2 classes
						$9.95			Cabinet key
						$39.00			Overlimit fee due to SANDAG
10001663	10/2/2013	Check	Public Employee	Outstanding	$13,330.47	$13,330.47	9504-020	Accrued PERS	SEPT 2013 PERS
10001664	10/2/2013	Check	State Teachers	Cleared	$66,825.31	$66,825.31	9503-020	Accrued STRS	SEPT 2013 STRS
10001666	10/9/2013	Check	City of San Diego	Cleared	$2,226.60	$2,226.60	4300-020-91	Materials and Supplies	Permit Fee to Use MLK Gym for Basketball Practice - 61 Days
10001667	10/9/2013	Check	Candace Austin	Cleared	$36.05	$36.05	5200-020-00	Travel and Conferences	REIMB for Mileage
10001668	10/9/2013	Check	Demco	Cleared	$265.02	$265.02	4300-020-00	Materials and Supplies	Library Labels, Banner & Tattle Tape
10001669	10/9/2013	Check	EDCO Disposal Corp	Cleared	$399.87	$399.87	5501-020-00	Utilities	September 2013 Trash & Recycle Services
10001670	10/9/2013	Check	Follett Software Company	Cleared	$1,742.10	$1,742.10	4300-020-00	Materials and Supplies	Annual Fees for Online Service
10001671	10/9/2013	Check	Guardian	Cleared	$5,617.65	$5,617.65	3403-020-00	Health & Welfare Benefits	Oct 2013 Dental Ins.
10001672	10/9/2013	Check	NWEA	Cleared	$23,288.00	$23,288.00	4300-020-00	Materials and Supplies	MAPS For Workshop
10001673	10/9/2013	Check	Perma-Bound	Cleared	$3,660.56	$1,600.25	4200-020-00	Books and Other Reference Materials	Elem & MS Common Core Approved Library Books
						$2,060.31	4200-020-00	Books and Other Reference Materials	Elem Common Core Library Books
10001674	10/9/2013	Check	McGraw-Hill Education LLC	Cleared	$10,020.58	$897.08	4100-020-00	Approved Textbooks and Core Curricula Materials	Certificates of Compliance for Student Textbooks
						$9,123.50	4100-020-00	Approved Textbooks and	MMH Treasures Text Books

O'Farrell Charter School

Check Register 10/1/2013 through 10/31/2013

10001675	10/9/2013	Check	Scripps National Spelling Bee	Cleared	$127.50	$127.50	5300-020-00	Dues and Memberships	Spelling Bee entry for Students
10001676	10/9/2013	Check	Vista Higher Learning	Cleared	$46.19	$46.19	4300-020-00	Materials and Supplies	Ap Spanish Lang & Culture Exam Prep +SS
10001677	10/11/2013	Check	San Diego Unified School District	Cleared	$193.61	$193.61	4300-020-00	Materials and Supplies	For Printing Charges for English Forms
10001678	10/15/2013	Check	AT&T Mobility	Cleared	$144.01	$66.46	5900-020-00	Communications (Tele.,	InternetHot Spot
						$38.78	5900-020-61	Communications (Tele.,	Direct Line 9/1/13 - 9/30/13
						$38.77	5900-020-62	Communications (Tele.,	Direct Line 9/1/13 - 9/30/13
10001679	10/15/2013	Check	City Treasurer	Cleared	$2,952.81	$2,952.81	5501-020-00	Utilities	Water, Sewer & Fire Serv 9/6/13 - 10/3/13
10001680	10/15/2013	Check	Dunbar Armored Inc	Cleared	$188.73	$188.73	5800-020-00	Professional/Consulting Services and Operating	Sevice Fee for September 2013
10001681	10/15/2013	Check	Jackie Robinson Family YMCA	Outstanding	$505.00	$505.00	5505-020-91	Student Transportation/Field Trips	Middle School Football League Oct - Dec 2013
10001682	10/15/2013	Check	Sharp Health Plan	Cleared	$47,778.48	$47,778.48	3403-020-00	Health & Welfare Benefits	November 2013 Health Ins
10001683	10/15/2013	Check	Sound Therapies,	Cleared	$8,576.00	$8,576.00	5810-020-65	Educational Consultants	Speech & Language Services
10001684	10/15/2013	Check	Elizabeth Wong	Cleared	$78.10	$78.10	5210-020-00	Training and Development	REIMB for Gas for Conference
10001685	10/21/2013	Check	THE LEGEND	Cleared	$705.30	$705.30	9660-020	Voluntary Deductions	
10001686	10/24/2013	Check	American Express	Cleared	$1,105.93	$83.80	4300-020-00	Materials and Supplies	10/7 Costco - Supplies for Board Meeting
						$984.13	4400-020-00	Noncapitalized Equipment	9/18 & 9/19 Best Buy - Security Camera
						$38.00	5505-020-00	Student Transportation/Field	10/4 Albertson Bus Passes
10001687	10/24/2013	Check	Pamela Barry	Outstanding	$17.68	$17.68	5200-020-02	Travel and Conferences	REIMB for Meals 9/18/13 & 9/19/13
10001688	10/24/2013	Check	Coole School	Cleared	$1,274.00	$1,274.00	4315-020-00	Classroom Materials and	Custom Planners & Handbooks
10001689	10/24/2013	Check	Fletcher Hills	Outstanding	$297.00	$297.00	4300-020-00	Materials and Supplies	NCR Referrals Qty 500
10001690	10/24/2013	Check	JS Printing, Inc.	Cleared	$448.40	$448.40	4315-020-00	Classroom Materials and Supplies	Qty 2000 Newspaper The Kaleidoscope
10001691	10/24/2013	Check	Nick Rail Music	Cleared	$4,792.82	$3,445.63	4430-020-00	Noncapitalized Student	Clarinets - Music Instruments
						$1,347.19	4430-020-00	Noncapitalized Student	Music Instruments Eastman
10001692	10/24/2013	Check	RICOH USA, INC.	Cleared	$1,023.24	$1,023.24	5605-020-00	Equipment Rental/Lease Expense	Copier Lease 10/2/13 - 11/1/13
10001693	10/24/2013	Check	Reel Artz	Cleared	$1,000.00	$1,000.00	5810-020-62	Educational Consultants	Afterschool Video Arts Instruction Classes
10001694	10/24/2013	Check	San Diego Unified School District	Cleared	$1,290.00	$1,290.00	5505-020-62	Student Transportation/Field Trips	For September 2013 Field Trip - Retreat
10001695	10/24/2013	Check	San Diego Unified School District	Cleared	$1,111.40	$1,111.40	4300-020-00	Materials and Supplies	For Printing Charges September 2013/2014
10001696	10/24/2013	Check	San Diego Gas & Electric	Cleared	$11,671.75	$11,671.75	5501-020-00	Utilities	Gas & Electric Chrgs 9/12/13 - 10/14/13

CSMC

Charter Vision ®
Check Register Detail

O'Farrell Charter School

Check Register 10/1/2013 through 10/31/2013

10001697	10/24/2013	Check	San Diego Charter Schools Special Ed. Consortium	Cleared	$10,880.00	$10,880.00	5810-020-65	Educational Consultants	Management Service Fee CBEDS 9/28/13 Installment 1 of 3
10001698	10/24/2013	Check	San Diego County Superintendent of	Cleared	$60.00	$60.00	5210-020-84	Training and Development Expense	Registration Fee Common Core Math
10001699	10/24/2013	Check	S & S Worldwide,	Cleared	$971.95	$971.95	4315-020-00	Classroom Materials and	Folding Easel
10001700	10/24/2013	Check	SpeedBinder, Inc.	Cleared	$5,877.48	$5,877.48	4315-020-00	Classroom Materials and Supplies	Custom Imprinted Poly Binders
10001701	10/24/2013	Check	TCR Services	Cleared	$655.83	$655.83	4300-020-00	Materials and Supplies	Print Cost Per Page September 2013
10001702	10/24/2013	Check	Team Sports of North County	Cleared	$1,061.10	$1,061.10	4300-020-91	Materials and Supplies	Volleyball Uniforms qty 15
10001703	10/24/2013	Check	Rachel Wells	Outstanding	$39.56	$39.56	5200-020-02	Travel and Conferences	REIMB for Mileage
10001704	10/30/2013	Check	CDW-Government	Outstanding	$2,335.61	$683.85	4400-020-00	Noncapitalized Equipment	ACAD MS MBA Office Mac Std - Healh Office & 600 blg
						$557.08	4400-020-00	Noncapitalized Equipment	HP 13,500gb Laptop for AP Anderson
						$114.89	4400-020-00	Noncapitalized Equipment	MSH Wireless Touch Mouse
						$254.43	4400-020-00	Noncapitalized Equipment	Pearless Tile Mount
						$294.46	4400-020-00	Noncapitalized Equipment	Prom Prm 25 Remote Cntrl
						$430.90	4400-020-00	Noncapitalized Equipment	Wireless Video Kit for IT
10001705	10/30/2013	Check	CA Charter School Conference	Outstanding	$2,800.00	$2,800.00	5200-020-00	Travel and Conferences	Registration for Conference 2014 - 8 Attendees
10001706	10/30/2013	Check	CertificationKits	Outstanding	$1,151.44	$1,151.44	4400-020-00	Noncapitalized Equipment	Cisco Router & Kit
10001707	10/30/2013	Check	Carlos Elizondo	Cleared	$23.00	$23.00	4300-020-01	Materials and Supplies	REIMB for Pastries for ELCA Meeting
10001708	10/30/2013	Check	Fletcher Hills	Outstanding	$31.20	$31.20	5815-020-62	Advertising/Recruiting	Posters for ASSETS Program
10001709	10/30/2013	Check	Guardian	Outstanding	$7,101.88	$7,101.88	3403-020-00	Health & Welfare Benefits	Nov 2013
10001710	10/30/2013	Check	Susan Kalahet	Outstanding	$68.00	$68.00	5800-020-91	Professional/Consulting	Referee for Varsity Volleyball
10001711	10/30/2013	Check	McGraw-Hill School Education LLC	Outstanding	$10,101.27	$1,470.75	4100-020-00	Approved Textbooks and	Math Grade 1Text Books
						$1,493.13	4100-020-00	Approved Textbooks and	Math Grade 2 Text Books
						$1,485.99	4100-020-00	Approved Textbooks and	Math Grade 3 Text Books
						$1,746.18	4100-020-00	Approved Textbooks and	Math Grade 4 Text Books
						$871.77	4100-020-00	Approved Textbooks and	Math Grade K Text Books
						$3,033.45	4100-020-00	Approved Textbooks and	Text Books
10001712	10/30/2013	Check	Kevin Nguyen	Outstanding	$57.00	$57.00	5800-020-91	Professional/Consulting	Referee for Varsity Volleyball
10001713	10/30/2013	Check	Office Depot	Outstanding	$6,929.00	$44.61	4300-020-00	Materials and Supplies	APC Surge
						$719.04	4300-020-00	Materials and Supplies	Binder Clips, Battery, Stamps
						$107.89	4300-020-00	Materials and Supplies	Card Stock Paper
						$414.24	4300-020-00	Materials and Supplies	Index Card, Pens, Dry Board, Rolls, paint, glue etc

O'Farrell Charter School

Check Register 10/1/2013 through 10/31/2013

						$120.61	4300-020-00	Materials and Supplies	Pouch & Thermal
						$115.02	4315-020-00	Classroom Materials and	comp books
						$220.84	4315-020-00	Classroom Materials and	Comp Books
						$922.75	4315-020-00	Classroom Materials and	Comp Books
						$55.02	4315-020-00	Classroom Materials and	Gloves, Chem Class
						$25.79	4315-020-00	Classroom Materials and	Pens Art Class
						$766.80	4315-020-00	Classroom Materials and	Pens, Comp Books
						$295.74	4400-020-00	Noncapitalized Equipment	Black Chair
						$120.47	4400-020-00	Noncapitalized Equipment	Chairs
						$430.91	4400-020-00	Noncapitalized Equipment	File Cabient
						$1,824.49	4400-020-00	Noncapitalized Equipment	File Cabients
						$704.62	4400-020-00	Noncapitalized Equipment	Lateral File Cabinet - 3 draw
						$40.16	4400-020-62	Noncapitalized Equipment	Chairs
10001714	10/30/2013	Check	Renaissance Learning Inc.	Outstanding	$469.18	$469.18	4300-020-00	Materials and Supplies	STAR Reading / Renew AR & AM Subscription
10001715	10/30/2013	Check	San Diego Charter Schools Special	Outstanding	$616.25	$616.25	5810-020-65	Educational Consultants	OT Services 9/10, 9/17, 9/24/13
10001716	10/30/2013	Check	San Diego County Superintendent of	Outstanding	$50.00	$50.00	5210-020-84	Training and Development Expense	Common Core Training Oct 23, 2013
10001717	10/30/2013	Check	School Outfitters	Outstanding	$2,439.85	$1,201.15	4400-020-00	Noncapitalized Equipment	Chairs
						$1,238.70	4400-020-00	Noncapitalized Equipment	Kidney Tables for Elem Classroom
10001718	10/30/2013	Check	Jesse R. Sotelo	Outstanding	$57.00	$57.00	5800-020-91	Professional/Consulting	Referee for Varsity Volleyball
10001719	10/30/2013	Check	Jack Valentine	Outstanding	$68.00	$68.00	5800-020-91	Professional/Consulting	Referee for Varsity Volleyball
10001720	10/30/2013	Check	Woodwind Brasswind	Outstanding	$2,277.03	$2,230.43	4430-020-00	Noncapitalized Student Equipment	Model 50 Violin OutFit Regular 1/2 & 3/4
						$46.60	4430-020-00	Noncapitalized Student	Violin Case
10001721	10/30/2013	Check	Sheryl Yeagar	Outstanding	$52.00	$52.00	4300-020-00	Materials and Supplies	REIMB for Water
10001722	10/30/2013	Check	Susan Brickson	Cleared	$3,292.29			Payroll check	Manuel check-deposit error

Total Check Amount: **$319,576.84**

BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Action Item 1

RECOMMENDATION: Approve the June 30, 2013 Audit Report and its findings for the 2012-2013 school year.

BACKGROUND INFORMATION:

The O'Farrell Charter School contracted with Wilkinson Hadley LLP to conduct its June 30, 2013 audit of records.

CURRENT INFORMATION:

There were no findings reported in the prior year audit report.

The auditors will submit the audit to the California Department of Education, County of San Diego, San Diego Unified School District Charter Office and the State Controller's Office by December 11, 2013.

Aubrey King will be present at the Board of Directors meeting on December 9, 2013 to review the final report. This report provides a summary of the activities that are reviewed during the audit.

ADDITIONAL DATA:

See the attached June 30, 2013 Audit Report.

THE O'FARRELL CHARTER SCHOOL

Financial Statements and Supplemental Information

Year Ended June 30, 2013

THE O'FARRELL CHARTER SCHOOL
Financial Statements and Supplemental Information
Year Ended June 30, 2013

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P. Robert Wilkinson, CPA
Brian K. Hadley, CPA

WILKINSON HADLEY KING & CO. LLP
CPAs AND ADVISORS

Aubrey W. King, CPA
Richard K. Savage, CPA

Independent Auditor's Report

To the Board of Directors
The O'Farrell Charter School
San Diego, California

Report on Financial Statements

We have audited the accompanying financial statements of The O'Farrell Charter School, which comprise the statement of financial position as of June 30, 2013, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The O'Farrell Charter School as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary and Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by *Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit* Organizations is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying additional supplementary information, as required by the *Standards and Procedures for Audits of California K-12 Local Education Agencies 2012-13*, published by the Education Audit Appeals Panel is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2013 on our consideration of The O'Farrell Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The O'Farrell Charter School's internal control over financial reporting and compliance.

Wilkinson Hadley King & Co. LLP

El Cajon, California
December 3, 2013

FINANCIAL STATEMENTS

THE O'FARRELL CHARTER SCHOOL
Statement of Financial Position
June 30, 2013

ASSETS		
Current Assets		
Cash and cash equivalents	$	3,658,103
Accounts receivable		1,190,881
Loans receivable		175,000
Prepaid expenditures		145,807
Total Current Assets		5,169,791
Noncurrent Assets		
Capital assets, net		630,453
TOTAL ASSETS	$	5,800,244
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	$	734,656
Total Current Liabilities		734,656
Total Liabilities		734,656
Net Assets		
Unrestricted		5,065,588
Temporarily restricted		-
Total Net Assets		5,065,588
TOTAL LIABILITIES AND NET ASSETS	$	5,800,244

The accompanying notes to the financial statements are an integral part of this statement.

THE O'FARRELL CHARTER SCHOOL
Statement of Activities
Year Ended June 30, 2013

	Unrestricted	Temporarily Restricted	Total
REVENUE AND SUPPORT			
Revenue			
Charter school general purpose grant	$ 392,082	$ -	$ 392,082
State aid, education protection account	1,181,105		1,181,105
State aid, prior year	2,793	-	2,793
Payments in lieu of property taxes	3,948,823	-	3,948,823
Federal revenue	-	608,422	608,422
Other state revenue	1,238,116	540,200	1,778,316
Interest	12,905	-	12,905
Other local revenue	165,153	95,948	261,101
Total Revenues	6,940,977	1,244,570	8,185,547
Net assets released from restrictions:			
Grant restrictions satisfied	1,244,570	(1,244,570)	-
TOTAL REVENUE AND SUPPORT	8,185,547	-	8,185,547
EXPENSES			
Certificated salaries	3,345,389	-	3,345,389
Classified salaries	867,298	-	867,298
Taxes and employee benefits	1,125,306	-	1,125,306
Books and supplies	379,362	-	379,362
Rentals, leases and repairs	101,749	-	101,749
Other operating expenditures	970,956	-	970,956
District oversight fee	193,038	-	193,038
Depreciation expense	34,825	-	34,825
TOTAL EXPENSES	7,017,923	-	7,017,923
CHANGE IN NET ASSETS	1,167,624	-	1,167,624
NET ASSETS, BEGINNING OF YEAR	3,897,964	-	3,897,964
NET ASSETS, END OF YEAR	$ 5,065,588	$ -	$ 5,065,588

The accompanying notes to the financial statements are an integral part of this statement.

THE O'FARRELL CHARTER SCHOOL
Statement of Cash Flows
Year Ended June 30, 2013

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	$ 1,167,624
Depreciation	34,825
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
(Increase) Decrease resulting from changes in assets:	
Accounts receivable	262,621
Loans receivable	(175,000)
Prepaid expenses	(145,807)
Increase (Decrease) resulting from changes in liabilities:	
Accounts payable	415,076
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	1,559,339
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of capital assets	(589,676)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	(589,676)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	969,663
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	2,688,440
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 3,658,103

The accompanying notes to the financial statements are an integral part of this statement.

A. Organization and Summary of Significant Accounting Policies

Organization

The O'Farrell Charter School (the School) was formed in January 1994 as a charter school pursuant to California Education Code §47600 under a charter agreement with San Diego Unified School District (the District). The School became a nonprofit public benefit corporation on July 1, 2010. The School is a classroom based instructional program offered to students in grades kindergarten through nine.

The O'Farrell Charter School is a community-oriented institution dedicated to fostering high academic standards, ensuring social and emotional growth, and maintaining a safe and secure learning environment for all its students.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) No. 958, Financial Statements of Not-for-Profit Organizations. Under ASC No. 958, the School is required to report information regarding its financial position and activities according to three classes of net assets:

- Unrestricted net assets represent expendable funds available for operations, which are not otherwise limited by donor or grant restrictions.
- Temporarily restricted net assets consist of contributed funds or grants subject to donor or grant imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the School may spend the funds.
- Permanently restricted net assets are subject to irrevocable donor restrictions requiring that the assets be maintained in perpetuity usually for the purpose of generating investment income to fund current operations.

The School had no permanently restricted net assets during the year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the School considers all highly liquid debt equity instruments purchased with an original maturity of three months or less to be cash equivalents.

Vacation Accrual

Accumulated unpaid employee vacation benefits are recognized as liabilities of the School and are included as part of salaries and benefits under accounts payable.

Accounts Receivable

Accounts receivable arise in the normal course of operations. It is the policy of management to review the outstanding accounts receivable at year end, as well as bad debt write-offs experienced in the past, and establish an allowance for doubtful accounts for uncollectible amounts. No allowance was considered necessary as management believes that all amounts are collectible.

Capital Assets

Property and equipment are recorded at cost, or estimated fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets. The cost of assets sold or retired and related amounts of accumulated depreciation are eliminated from the accounts in the year of disposal, and any resulting gain or loss is included in the School's earnings. Management has elected to capitalize and depreciate all assets costing $5,000 or more; all other assets are charged to expense in the year incurred. The School's policy is to evaluate the remaining lives and recoverability in light of the current conditions. It is reasonably possible that the School's estimate to recover the carrying amount of the property and equipment will change. Estimated useful lives range from three to fifty years depending on the asset.

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition or when resources are received by the School prior to the School meeting the requirements for legal claim to the resources.

In subsequent periods, when both revenue recognition criteria are met or when the School has legal claim to the resources, the liability for unearned revenue is removed from the statement of financial position and revenue is recognized.

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any restrictions.

All donor or grant restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Contributed Materials and Services

Contributed materials are recorded at their fair market value where an objective basis is available to measure their value. Such items are capitalized or charged to operations as appropriate. The School receives services donated by volunteers in carrying out the School's operations. The services do not meet the criteria as contributions and are, therefore, not recognized in the financial statements.

Donated Property and Equipment

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contribution of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the School reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The School reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Block Grant Revenues and Payments in Lieu of Property Taxes

The School's primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes two block grants based on statewide charter school rates multiplied by the School's average daily attendance (ADA) as reported at the Second Principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to the School, which is funding in lieu of property taxes. The balance is paid from the state General Fund, in the form of the General Purpose Block Grant, Education Protection Account funding, and the Categorical Block Grant.

Advertising

Advertising costs are expensed when incurred.

Income Taxes

The School is a 509(a)(1) publicly supported non-profit organization that is exempt from income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code. The School is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The School may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2013, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The School follows provisions of uncertain tax positions as addressed in ASC 958. The School recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2013.

The School files informational and income tax returns in the United States and in the state of California. The federal income tax and informational returns are subject to examination by the Internal Revenue Service for three years after the returns are filed. State and local jurisdictions have statutes of limitation that generally range from three to five years.

Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through December 3, 2013, the date the financial statements were available to be issued.

B. Cash and Cash Equivalents

Cash in County Treasury

The School maintains a portion of its cash in the San Diego County Treasury as part of the common investment pool ($3,189,676 as of June 30, 2013). The county is restricted by Government Code §53635 pursuant to §53601 to invest in time deposits, U.S. Government Securities, state registered warrants, notes or bonds, State Treasurer's investment pool, banker's acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse agreements.

Cash on Hand

The School maintains a portion of its cash ($600 as of June 30, 2013) on hand in a petty cash locked box.

Cash in Bank

The remainder of the School's cash ($467,826 as of June 30, 2013) is held in financial institutions which are either insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of $250,000 per depositor or certain non-interest bearing accounts that are fully insured by the FDIC. As of June 30, 2013, the School did not have any cash that was exposed to uninsured deposit risk.

C. Accounts Receivable

As of June 30, 2013 accounts receivable consisted of:

		Accounts Receivable
Federal Government:		
Federal Grants	$	118,926
State Government:		
General Purpose Block Grant		90,641
Categorical Block Grant		302,984
Lottery Revenue		69,621
Other State Grants		252,106
Local Sources:		
Interest		4,282
In Lieu of Property Taxes		259,933
Other Local Sources		92,388
Total Accounts Receivable	$	1,190,881

D. Loans Receivable

On March 25, 2013 the School entered into a loan agreement with The Museum School Collaborative, a nonprofit public benefit corporation, lending $75,000. Interest accrues on the loan at a rate of one half of one percent per month and is payable with the principal balance of the loan no later than September 1, 2013.

On April 26, 2013 the School entered into a loan agreement with Harriet Tubman Village Charter School, a nonprofit public benefit corporation, lending $100,000. Interest accrues on the loan at a rate of one half of one percent per month and is payable with the principal balance of the loan no later than September 1, 2013.

E. Prepaid Expenditures

As of June 30,2013 prepaid expenditures consisted of:

	Prepaid Expenses
Accounting and management fees	$ 95,428
Insurance	50,379
Total Prepaid Expenses	$ 145,807

F. Capital Assets

As of June 30, 2013 capital assets consisted of:

	Beginning Balance	Increases	Decreases	Ending Balance
Construction in progress	$ -	$ 517,516	$ -	$ 517,516
Building and land improvements	49,085	46,450	-	95,535
Furniture and fixtures	21,983	-	-	21,983
Equipment	30,173	25,710	-	55,883
Total capital assets	101,241	589,676	-	690,917
Less accumulated depreciation for:				
Building and land improvements	(8,617)	(24,879)		(33,496)
Furniture and fixtures	(3,547)	(4,397)		(7,944)
Equipment	(13,475)	(5,549)		(19,024)
Total accumulated depreciation	(25,639)	(34,825)	-	(60,464)
Capital assets, net	$ 75,602	$ 554,851	$ -	$ 630,453

G. Accounts Payable

As of June 30, 2013 accounts payable consisted of:

	Accounts Payable
Vendors payable	$ 466,281
Accrued payroll liabilities	268,375
Total Accounts Payable	$ 734,656

H. Functional Expenses

As of June 30, 2013 functional expenses consisted of:

	Program Services	Management and General	Total
Compensation of officers, directors, trustees and key employees	$ 140,000	$ -	$ 140,000
Other salaries and wages	3,716,847	355,840	4,072,687
Pension plan accruals and contributions	325,652	37,481	363,133
Other employee benefits	589,497	54,388	643,885
Payroll taxes	108,296	9,992	118,288
Fees for services (non-employees):			
Management	-	235,917	235,917
Legal	-	32,338	32,338
Accounting	-	6,500	6,500
Other	143,925	203,183	347,108
Advertising and promotion	-	28,316	28,316
Conferences, conventions and meetings	-	21,044	21,044
Interest	-	50	50
Depreciation	-	34,825	34,825
Insurance	-	44,242	44,242
All other expenses			
Books and supplies	296,502	82,860	379,362
Operations and housekeeping	125,653	31,413	157,066
Utilities	125,351	31,338	156,689
Student field trips	80,777	-	80,777
Rentals, leases and repairs	81,399	20,350	101,749
Communications	-	39,312	39,312
Other expenses	-	14,635	14,635
Total expenditures	$ 5,733,899	$ 1,284,024	$ 7,017,923

I. Commitments and Contingencies

State and Federal Allowances, Awards, and Grants

The School has received federal and state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement will not be material. As a result, no liability has been accrued.

Sick Leave

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulate sick leave. Employees, therefore, are never paid for any sick leave balance at termination of employment or any other time. Therefore, it is not appropriate to accrue the value of the accumulated sick leave.

J. Employee Retirement System

Qualified employees are covered under multiple-employer defined benefit pension plans by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). The risks of participating in these multiemployer plans are different from single-employer plans in the following aspects:

1. Assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of the other participating employers.
2. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
3. If the School chooses to stop participating in some of its multiemployer plans, the School may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The School's participation in these plans for the fiscal year ended June 30, 2013, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three-digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2013 and 2012 is for the plan's year-end at June 30, 2012 and June 30, 2011, respectively. The zone status is based on information that the School received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented.

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act Zone Status Year Ended June 30		FIP/RP Status Pending/ Implemented	Contributions of School Year Ended June 30			Number of Employees Participating	Surcharge Imposed
		2012	2011		2013	2012	2011		
CalSTRS	NPA	Yellow	Yellow	No	271,779	214,596	214,798	70	No
CalPERS	NPA	Yellow	Yellow	No	91,354	63,797	50,282	18	No

NPA - Not Publically Available

CalSTRS:

The School contributes to the State Teachers' Retirement System (CalSTRS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. Required contribution rates are set by the California Legislature and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level of percentage of payroll using the entry age normal actuarial cost method. CalSTRS also uses the level percentage of payroll method to calculate the amortization of any unfunded liability. Copies of the STRS annual report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

For the fiscal year ended June 30, 2013 active plan members were required to contribute 8% of their salary and the employer contribution rate was 8.25% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The School made contributions as noted above. For the year ended June 30, 2013 the State contributed $173,141 on behalf of the School.

CalPERS:

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries.

Benefit provisions are established by state statutes, as legislatively amended, with the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Active plan members are required to contribute 7% of their salary, and the School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rates for fiscal year 2012-13 were 11.417% of salaries. The School made contributions as noted above.

K. Joint Ventures (Joint Powers Agreements)

The School participates in one joint powers agreement (JPA), the San Diego Charter Schools Special Education Consortium. The relationship between the School and the JPA is such that the JPA is not a component unit of the school.

The JPA arranges for and provides for various special education services and legal advice for its member schools as requested. The JPA is governed by a board consisting of one or more representatives from each member. The board controls the operations of the JPA, including selection of management and approval of operating budgets, independent of any influence by the member schools beyond their representation on the board. Each member school pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the JPA.

Financial information for the JPA can be requested at 2258 Island Avenue, San Diego, California 92102.

SUPPLEMENTAL INFORMATION

THE O'FARRELL CHARTER SCHOOL
Organization Structure
Year Ended June 30, 2013

The O'Farrell Charter School (Charter #0048) converted to a charter school in January 1994. The authorizing entity is San Diego Unified School District. The O'Farrell Charter School serves students in grades kindergarten through nine.

GOVERNING BOARD

Name	Office	Term and Term Expiration
Christian Scott	Chair	Two Year Term Expires November 2014
Tim Katzman	Vice Chair	Two Year Term Expires November 2014
Delano Jones	Secretary	Two Year Term Expires November 2014
Salvador Rivera	Financial Liason	Two Year Term Expires October 2013
Linda Logan	Director	Two Year Term Expires June 2014
Agnés Barrelet	Director	Two Year Term Expires January 2014
Joselito De Jesus	Director	Two Year Term Expires November 2013

ADMINISTRATION

Jonathan Dean, Ed.D
Executive Director

THE O'FARRELL CHARTER SCHOOL
Schedule of Average Daily Attendance
Year Ended June 30, 2013

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
Classroom Based Attendance:				
Kindergarten	23.81	N/A	23.72	N/A
Grades 1-3	79.69	N/A	79.59	N/A
Grades 4-6	321.74	N/A	318.07	N/A
Grades 7-8	481.39	N/A	476.96	N/A
Grades 9-12	121.34	N/A	120.71	N/A
Total Classroom Based Attendance	1,027.97	N/A	1,019.05	N/A
Total Attendance	1,027.97	N/A	1,019.05	N/A

N/A – There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

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

THE O'FARRELL CHARTER SCHOOL
Schedule of Instructional Time
Year Ended June 30, 2013

Grade Level	Minutes Requirement	2012-13 Actual Minutes	Number of Traditional Days	Status
Kindergarten	34,971	62,200	175	Complied
Grade 1	48,960	59,575	175	Complied
Grade 2	48,960	59,575	175	Complied
Grade 3	48,960	59,575	175	Complied
Grade 4	52,457	59,575	175	Complied
Grade 5	52,457	59,575	175	Complied
Grade 6	52,457	60,805	175	Complied
Grade 7	52,457	60,805	175	Complied
Grade 8	52,457	60,805	175	Complied
Grade 9	62,949	70,965	175	Complied

The School receives incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the School and whether they complied with the provisions of Education Code Sections 46200 through 46206. Charter schools must maintain their instructional minutes at the 1986-87 requirements as adjusted by Education Code sections later adopted.

THE O'FARRELL CHARTER SCHOOL
Schedule of Financial Trends and Analysis
Year Ended June 30, 2013

	Budget 2014	2013	2012	2011	2010
Revenues	$ 9,969,464	$ 8,185,547	$ 6,958,253	$ 6,867,252	$ 5,579,537
Expenses	9,954,521	7,017,923	6,009,634	5,574,349	5,764,235
Change in Net Assets	14,943	1,167,624	948,619	1,292,903	(184,698)
Ending Net Assets	$ 5,080,531	$ 5,065,588	$ 3,897,964	$ 2,949,345	$ 1,656,442
Unrestricted Net Assets	$ 5,080,531	$ 5,065,588	$ 3,897,964	$ 2,737,875	$ 1,639,712
Unrestricted net assets as a percentage of total expenses	51%	72%	65%	49%	28%
Total Long Term Debt	$ -	$ -	$ -	$ -	$ 46,666
Average Daily Attendance at P2	1,125	1,028	869	884	795

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

THE O'FARRELL CHARTER SCHOOL
Reconciliation of Annual Unaudited Actuals Alternative Form with Audited Financial Statements
Year Ended June 30, 2013

June 30, 2013 annual unaudited actuals alternative form net assets	$ 5,065,588
Adjustments and reclassifications:	-
Total adjustments and reclassifications	-
June 30, 2013 audited financial statement net assets	$ 5,065,588

This schedule provides the information necessary to reconcile the fund balance as reported on the Annual Financial and Budget Report Alternative Form to the net assets reported in the audited financial statements.

THE O'FARRELL CHARTER SCHOOL
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
US DEPARTMENT OF EDUCATION			
Passed through State Department of Education			
Title I	84.010	14329	$ 370,712
Special Education	84.027	13379	140,579
Title III - Limited English Proficiency	84.365	14346	25,606
Title II - Teacher Quality	84.367	14341	71,525
Total passed through State Department of Education			608,422
Total U.S. Department of Education			608,422
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 608,422

The accompanying notes to the schedule of expenditures of federal awards is an integral part of this schedule.

THE O'FARRELL CHARTER SCHOOL
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the School and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

OTHER INDEPENDENT AUDITORS' REPORTS

P. Robert Wilkinson, CPA
Brian K. Hadley, CPA

WILKINSON HADLEY KING & CO. LLP
CPAs AND ADVISORS

Aubrey W. King, CPA
Richard K. Savage, CPA

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

To the Board of Directors
The O'Farrell Charter School
San Diego, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The O'Farrell Charter School (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 3, 2013.

Internal Control Over Financial Reporting

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

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

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

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Compliance and Other Matters

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

Purpose of this Report

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

Wilkinson Hadley King & Co. LLP

El Cajon, California
December 3, 2013

P. Robert Wilkinson, CPA
Brian K. Hadley, CPA

WILKINSON HADLEY KING & CO. LLP
CPAs AND ADVISORS

Aubrey W. King, CPA
Richard K. Savage, CPA

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133

To the Board of Directors
The O'Farrell Charter School
San Diego, California

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of The O'Farrell Charter School's compliance.

Opinion on Each Major Federal Program

In our opinion, The O'Farrell Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

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Report on Internal Control Over Compliance

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

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

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

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

Wilkinson Hadley King & Co. LLP

El Cajon, California
December 3, 2013

P. Robert Wilkinson, CPA
Brian K. Hadley, CPA

WILKINSON HADLEY KING & CO. LLP
CPAs AND ADVISORS

Aubrey W. King, CPA
Richard K. Savage, CPA

Independent Auditor's Report on State Compliance

To the Board of Directors
The O'Farrell Charter School
San Diego, California

Report on State Compliance

We have audited the School's compliance with the types of compliance requirements described in the *Standards and Procedures for Audits of California K-12 Local Education Agencies 2012-13*, published by the Education Audit Appeals Panel, that could have a direct and material effect on each of the School's state programs identified below for the fiscal year ended June 30, 2013.

Management's Responsibility for State Compliance

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's audit Guide *Standards and Procedures for Audits of California K-12 Local Education Agencies 2012*-13 published by the Education Audit Appeals Panel. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the comptroller General of the United States; and the State's audit guide *Standards and Procedures for Audits of California K-12 Local Education Agencies 2012-13* published by the Education Audit Appeals Panel. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the state laws and regulations applicable to the items in the schedule below occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the district's compliance with those requirements.

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In connection with the audit referred to above, we selected and tested transactions and records to determine the district's compliance with the state laws and regulations applicable to the following items:

Description	Procedures in Audit Guide	Procedures Performed
Local Education Agencies Other Than Charter Schools		
Attendance Accounting:		
Attendance Reporting	6	N/A
Teacher Certification and Misassignments	3	N/A
Kindergarten Continuance	3	N/A
Independent Study	23	N/A
Continuation Education	10	N/A
Instructional Time:		
School Districts	6	N/A
County Offices of Education	3	N/A
Instructional Materials, General Requirements	8	N/A
Ratios of Administrative Employees to Teachers	1	N/A
Classroom Teacher Salaries	1	N/A
Early Retirement Incentive	4	N/A
Gann Limit Calculation	1	N/A
School Accountability Report Card	3	N/A
Juvenile Court Schools	8	N/A
School Districts and Charter Schools		
Class Size Reduction:		
General Requirements	7	N/A
Option One	3	N/A
Option Two	4	N/A
Only One School Serving Grades K-3	4	N/A
After School Education and Safety Program:		
General Requirements	4	N/A
After School Component	5	N/A
Before School Component	6	N/A
Charter Schools		
Contemporaneous Records of Attendance	1	Yes
Mode of Instruction	1	Yes
Nonclassroom-Based Instruction/Independent Study	15	N/A
Determination of Funding for Nonclassroom Based Instruction	3	N/A
Annual Instructional Minutes – Classroom Based	4	Yes

The term N/A is used above to mean either the School did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

Opinion on State Compliance

In our opinion, The O'Farrell Charter School complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2013.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance outside of those tested as noted above. This report is an integral part of an audit performed in accordance with *Standards and Procedures for Audits of California K-12 Local Education Agencies 2012-13*, published by the Education Audit Appeals Panel. Accordingly, this communication is not suitable for any other purpose.

Wilkinson Hadley King & Co. LLP

El Cajon, California
December 3, 2013

FINDINGS AND RECOMMENDATIONS

THE O'FARRELL CHARTER SCHOOL
Schedule of Auditor's Results
Year Ended June 30, 2013

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
One or more material weakness(es) identified?	___ Yes	X No
One or more significant deficiencies identified that are not considered material weakness(es)?	___ Yes	X No
Noncompliance material to financial statements noted?	___ Yes	X No

FEDERAL AWARDS

Internal control over major programs:		
One or more material weakness(es) identified?	___ Yes	X No
One or more significant deficiencies identified that are not considered material weakness(es)?	___ Yes	X No
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	___ Yes	X No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.010	Title I

Dollar threshold used to distinguish between Type A and Type B programs	$300,000	
Auditee qualified as low-risk auditee?	X Yes	___ No

STATE AWARDS

Any audit findings disclosed that are required to be reported in accordance with *Standards and Procedures for Audits* of California K-12 Local Education Agencies?	___ Yes	X No
Type of auditor's report issued on compliance for state programs:	Unmodified	

THE O'FARRELL CHARTER SCHOOL
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013

A. Financial Statement Findings

None

B. Federal Award Findings

None

C. State Award Findings

None

THE O'FARRELL CHARTER SCHOOL
Schedule of Prior Year Audit Findings
Year Ended June 30, 2013

Finding/Recommendation	Current Status	Management's Explanation if Not Implemented

There were no findings reported in the prior year audit.

BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Action Item 2

RECOMMENDATION: Ratify contracts for the following 17 Supplement Education Services providers for a cost not to exceed $805.87 per pupil allotment for approximately 49 students. The monies are set-aside from Title II.

1. UROK Learning Institute
2. Doctrina Tutoring
3. Friendly Community Outreach
4. Xamaze
5. #1 Eduando Con Tabletas
6. Rocket Learning
7. Acieve HighPoints
8. #1 Tutoriias, Mastros, Tabletas
9. Sylan Learning
10. We Care San Jacinto
11. Alpha Innovations
12. Basic Educational
13. Club Z
14. 1-on-1 Learning w/Laptops
15. Healthy Families
16. Aprende Tutoring
17. Oxford Tutoring

BACKGROUND INFORMATION:

The No Child Left Behind (NCLB) Act was created to ensure that every child receives the academic attention he or she deserves, and that no child is left behind his or her peers. One of the most beneficial aspects of NCLB is the Supplemental Educational Services (SES) program, which provides free tutoring to children who require special assistance to succeed in school

Supplemental educational services are tutoring and other supplemental academic enrichment services that are high quality, research based, and specifically designed to increase the academic achievement of eligible students and attain proficiency in meeting California's achievement standards. Title 5, California Code of Regulations, Section 13075.2.

CURRENT INFORMATION:

Each provider shall provide the services and/or materials called for, for a total cost not to exceed the 2013-2014 per-pupil rate released by the California Department of Education. Materials, supplies, and transportation are included.

BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Action Item 3

RECOMMENDATION: Approve the Positive Certification and Budget Revisions for the First Interim Financial Report for October 31, 2013.

BACKGROUND INFORMATION:

Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second interim report is due March 17 for the period ending January 31. County superintendents are to report to the Superintendent of Public Instruction and the State Controller the certification for all districts in their county within 75 days after the close of the reporting period.

The interim reports must include a certification of whether or not the LEA is able to meet its financial obligations. The certifications are classified as positive, qualified, or negative. A positive certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years. A qualified certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years. A negative certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year. In addition, the Superintendent of Public Instruction may reclassify any county office of education or appeal of a school district certification in accordance with the above standards.

CURRENT INFORMATION:

The O'Farrell Charter School has a positive certification and will meet its financial obligations for the current and two subsequent fiscal years.

See attached report.

CHARTER SCHOOL INTERIM FINANCIAL REPORT | FISCAL YEAR 2013-14 | 1st INTERIM AS OF OCT. 31 X | DUE DECEEMBER 11, 2013
SAN DIEGO UNIFIED SCHOOL DISTRICT | 2nd INTERIM AS OF JAN. 31
The O'Farrell Charter School | CDS# 37-68338-6061964

DESCRIPTION	Object Code	Adjusted Unrestricted Budget	Actual Year to Date Unrestricted Totals	Adjusted Restricted Budget	Actual Year to Date Restricted Totals	Total Budget	Total Actuals	Projected Year Totals (Higher of Budget or Actual)	Adjusted Budget to Projected Year Total Difference
A. REVENUES									
1. Revenue Limit Sources									
Revenue Limit State Aid - Current Year	8011	1,865,442.00	662,740.00			1,865,442.00	662,740.00	1,865,442.00	$ -
Education Protection Account - Current Year	8012	1,378,803.00	247,384.00			1,378,803.00	247,384.00	1,378,803.00	$ -
State Aid - Other	8311					0.00	0.00	0.00	$ -
Charter School Funding in Lieu of Property Taxes	8096	4,866,366.00	1,275,674.00			4,866,366.00	1,275,674.00	4,866,366.00	$ -
Other Revenue Limit Transfers	8091, 8097					0.00	0.00	0.00	$ -
State Aid - Prior Years	8319		7,095.11			0.00	7,095.11	7,095.11	$ (7,095.11)
Total, Revenue Limit Sources		**8,110,611.00**	**2,192,893.11**	**0.00**	**0.00**	**8,110,611.00**	**2,192,893.11**	**8,117,706.11**	**$ (7,095.11)**
2. Federal Revenues									
No Child Left Behind	8290			453,753.00	119,627.00	453,753.00	119,627.00	453,753.00	$ -
Special Education - Federal	8181, 8182			146,487.00		146,487.00	0.00	146,487.00	$ -
Child Nutrition - Federal	8220					0.00	0.00	0.00	$ -
Other Federal Revenues	8110, 8260-8299					0.00	0.00	0.00	$ -
Total, Federal Revenues		**0.00**	**0.00**	**600,240.00**	**119,627.00**	**600,240.00**	**119,627.00**	**600,240.00**	**$ -**
3. Other State Revenues									
Special Education - State	StateRevSE			610,699.00	66,253.00	610,699.00	66,253.00	610,699.00	$ -
Lottery Revenue	8560	138,396.00		16,608.00		155,004.00	0.00	155,004.00	$ -
All Other State Revenues	8550, 8590			493,800.00	108,400.00	493,800.00	108,400.00	493,800.00	$ -
Total, Other State Revenues		**138,396.00**	**0.00**	**1,121,107.00**	**174,653.00**	**1,259,503.00**	**174,653.00**	**1,259,503.00**	**$ -**
4. Other Local Revenues									
All Other Local Revenues	8660-8699		63,944.69			0.00	63,944.69	63,944.69	$ (63,944.69)
Total, Local Revenues		**0.00**	**63,944.69**	**0.00**	**0.00**	**0.00**	**63,944.69**	**63,944.69**	**$ (63,944.69)**
5. TOTAL REVENUES		**$ 8,249,007.00**	**$ 2,256,837.80**	**$ 1,721,347.00**	**$ 294,280.00**	**$ 9,970,354.00**	**$ 2,551,117.80**	**$ 10,041,393.80**	**$ (71,039.80)**
B. EXPENDITURES									
1. Certificated Salaries									
Certificated Teachers' Salaries	1100	2,968,640.00	692,106.19	496,343.00	132,499.07	3,464,983.00	824,605.26	3,464,983.00	$ -
Certificated Pupil Support Salaries	1200	69,000.00	17,945.36	76,181.00	17,054.32	145,181.00	34,999.68	145,181.00	$ -
Certificated Supervisors' and Administrators' Salaries	1300	319,175.00	106,666.66			319,175.00	106,666.66	319,175.00	$ -
Other Certificated Salaries	1900	230,920.00	6,875.00			230,920.00	6,875.00	230,920.00	$ -
Total, Certificated Salaries		**3,587,735.00**	**823,593.21**	**572,524.00**	**149,553.39**	**4,160,259.00**	**973,146.60**	**4,160,259.00**	**$ -**
2. Classified Salaries									
Classified Instructional Salaries	2100	95,332.00	39,657.80	355,688.00	48,728.94	451,020.00	88,386.74	451,020.00	$ -
Classified Support Salaries	2200	98,456.00	53,813.89		150.00	98,456.00	53,963.89	98,456.00	$ -
Classified Supervisors' and Administrators' Salaries	2300					0.00	0.00	0.00	$ -
Clerical and Office Salaries	2400	403,165.00	117,603.34			403,165.00	117,603.34	403,165.00	$ -
Other Classified Salaries	2900	44,912.00	6,748.31	80,699.00	14,465.95	125,611.00	21,214.26	125,611.00	$ -
Total, Classified Salaries		**641,865.00**	**217,823.34**	**436,387.00**	**63,344.89**	**1,078,252.00**	**281,168.23**	**1,078,252.00**	**$ -**
3. Employee Benefits									
STRS	3101-3102	282,702.00	67,426.15	48,454.00	12,341.20	331,156.00	79,767.35	331,156.00	$ -
PERS	3201-3202	83,423.00	21,011.35	17,002.00	5,193.46	100,425.00	26,204.81	100,425.00	$ -
OASDI / Medicare / Alternative	3301-3302	105,165.00	29,281.73	8,982.00	6,702.23	114,147.00	35,983.96	114,147.00	$ -
Health and Welfare Benefits	3401-3402	684,648.00	282,319.69	84,152.00	(574.01)	768,800.00	281,745.68	768,800.00	$ -
Unemployment Insurance	3501-3502	83,020.00	500.71	12,346.00	125.83	95,366.00	626.54	95,366.00	$ -
Workers' Compensation Insurance	3601-3602	101,699.00	62,148.00			101,699.00	62,148.00	101,699.00	$ -
Retiree Benefits	3701-3702					0.00	0.00	0.00	$ -
Other Employee Benefits	3901-3902					0.00	0.00	0.00	$ -
Total, Employee Benefits		**1,340,657.00**	**462,687.64**	**170,936.00**	**23,788.71**	**1,511,593.00**	**486,476.35**	**1,511,593.00**	**$ -**

CHARTER SCHOOL INTERIM FINANCIAL REPORT | FISCAL YEAR 2013-14 | 1st INTERIM AS OF OCT. 31 X | DUE DECEEMBER 11, 2013
SAN DIEGO UNIFIED SCHOOL DISTRICT | 2nd INTERIM AS OF JAN. 31
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4. Books and Supplies									
Approved Textbooks and Core Curricula Materials	4100	250,999.00	52,317.49			250,999.00	52,317.49	250,999.00	$ -
Books and Other Reference Materials	4200		14,120.72			0.00	14,120.72	14,120.72	$ (14,120.72)
Materials and Supplies	4300	361,111.00	115,476.53	22,206.00	11,108.42	383,317.00	126,584.95	383,317.00	$ -
Non-capitalized Equipment	4400	256,099.00	78,576.81			256,099.00	78,576.81	256,099.00	$ -
Food	4700					0.00	0.00	0.00	$ -
Total, Books and Supplies		**868,209.00**	**260,491.55**	**22,206.00**	**11,108.42**	**890,415.00**	**271,599.97**	**904,535.72**	**$ (14,120.72)**
5. Services and Other Operating Expenditures									
Subagreements for Services	5100					0.00	0.00	0.00	$ -
Travel and Conferences	5200		3,751.85		657.54	0.00	4,409.39	4,409.39	$ (4,409.39)
Dues and Memberships	5300		1,147.28	10,801.00	1,234.66	10,801.00	2,381.94	10,801.00	$ -
Insurance	5400	54,101.00	31,274.93		1,795.00	54,101.00	33,069.93	54,101.00	$ -
Operations and Housekeeping Services	5500	375,009.00	146,465.46			375,009.00	146,465.46	375,009.00	$ -
Rentals,Leases,Repairs,and Non-capitalized Imprmnts	5600	130,000.00	16,933.24	27,071.00		157,071.00	16,933.24	157,071.00	$ -
Transfer of Direct Costs (MUST NET TO ZERO)	5700					0.00	0.00	0.00	$ -
Prof/Consulting Srvcs and Operating Expend	5800	937,009.00	116,518.19	400,999.00	24,410.45	1,338,008.00	141,928.64	1,338,008.00	$ -
Communications	5900	246,259.00	10,430.03	54,499.00	245.64	300,758.00	10,675.67	300,758.00	$ -
Total, Services and Other Operating Expenditures		**1,742,378.00**	**328,520.98**	**493,370.00**	**27,343.29**	**2,235,748.00**	**355,864.27**	**2,240,157.39**	**$ (4,409.39)**
6. Capital Outlay									
Depreciation Expense	6900	25,693.00				25,693.00	0.00	25,693.00	$ -
Total, Capital Outlay		**25,693.00**	**0.00**	**0.00**	**0.00**	**25,693.00**	**0.00**	**25,693.00**	**$ -**
7. Other Outgo									
Tuition to Other Schools (INCLUDES SPECIAL ED CONTRIBUTION)	7110-7143					0.00	0.00	0.00	$ -
Transfers of Pass-through Revenues to Other LEAs	7211-7213					0.00	0.00	0.00	$ -
Transfers of Apportionments to Other LEAs - Spec Ed and All Others	7221-7223					0.00	0.00	0.00	$ -
All Other Transfers	7280-7299					0.00	0.00	0.00	$ -
Indirect Costs (MUST NET TO ZERO)	7300					0.00	0.00	0.00	$ -
Debt Service - Interest	7438					0.00	0.00	0.00	$ -
Total, Other Outgo		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**$ -**
8. TOTAL EXPENDITURES		**$ 8,206,537.00**	**$ 2,093,116.72**	**$ 1,695,423.00**	**$ 275,138.70**	**$ 9,901,960.00**	**$ 2,368,255.42**	**$ 9,920,490.11**	**$ (18,530.11)**
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		**$ 42,470.00**	**$ 163,721.08**	**$ 25,924.00**	**$ 19,141.30**	**$ 68,394.00**	**$ 182,862.38**	**$ 120,903.69**	**$ (52,509.69)**
D. OTHER FINANCING SOURCES (USES)									
1. Other Sources	8930-8979					0.00	0.00	0.00	$ -
2. Other Uses	7630-7699					0.00	0.00	0.00	$ -
3. Contributions between unrestricted and restricted accounts (MUST NET TO ZERO)	8980-8999					0.00	0.00	0.00	$ -
4. TOTAL OTHER FINANCING SOURCES (USES)		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00**	**$ -**
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D.4.)		**$ 42,470.00**	**$ 163,721.08**	**$ 25,924.00**	**$ 19,141.30**	**$ 68,394.00**	**$ 182,862.38**	**$ 120,903.69**	**$ (52,509.69)**

CHARTER SCHOOL INTERIM FINANCIAL REPORT | FISCAL YEAR 2013-14 | 1st INTERIM AS OF OCT. 31 X | DUE DECEEMBER 11, 2013
SAN DIEGO UNIFIED SCHOOL DISTRICT | 2nd INTERIM AS OF JAN. 31
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F. FUND BALANCE, RESERVES									
1. Beginning Fund Balance, July 1 (BUDGET AND ACTUALS MUST MATCH)	9791	$ 5,065,587.53	$ 5,065,587.03	$ -	$ -	5,065,587.53	5,065,587.03	5,065,587.53	$ -
a. Adjustments to Beginning Balance (BUDGET AND ACTUALS MUST MATCH)	9793, 9795			$ -	$ -	0.00	0.00	0.00	$ -
b. Adjusted Beginning Balance		**$ 5,065,587.53**	**$ 5,065,587.03**	**$ -**	**$ -**	**$ 5,065,587.53**	**$ 5,065,587.03**	$ 5,065,587.53	$ -
2. Projected Ending Fund Balance, June 30 (E + F.1.b.)		**$ 5,108,057.53**	**$ 5,229,308.11**	**$ 25,924.00**	**$ 19,141.30**	**$ 5,133,981.53**	**$ 5,248,449.41**	**$ 5,186,491.22**	**$ (52,509.69)**
Components of Ending Fund Balance (Optional for Non-Profits):									
Nonspendable Revolvinig Cash	9711					0.00	0.00	0.00	$ -
Nonspendable Stores	9712					0.00	0.00	0.00	$ -
Nonspendable Prepaid Items	9713					0.00	0.00	0.00	$ -
All Other Nonspendable Assets	9719					0.00	0.00	0.00	$ -
Restricted Balance	9740					0.00	0.00	0.00	$ -
Stabilization Agreements	9750					0.00	0.00	0.00	$ -
Other Commitments	9760					0.00	0.00	0.00	$ -
Other Assignments	9780					0.00	0.00	0.00	$ -
Reserve for Economic Uncertainties	9789					0.00	0.00	0.00	$ -
Unassigned/Unappropriated	9790					0.00	0.00	0.00	$ -
Capital Assets, Net of Related Debt	9796					0.00	0.00	0.00	$ -
Restricted Net Assets	9797					0.00	0.00	0.00	$ -
		$ 5,108,057.53	**$ 5,229,308.11**	**$ 25,924.00**	**$ 19,141.30**	**$ 5,133,981.53**	**$ 5,248,449.41**	**$ 5,186,491.22**	**$ (52,509.69)**
G. ASSETS									
1. Cash									
In County Treasury	9110		4,262,928.05		19,141.30		4,362,069.35		
In Banks	9120		445,352.86				445,352.86		
In Revolving Fund	9130						0.00		
Cash with a Fiscal Agent/Trustee	9135						0.00		
Collections Awaiting Deposit	9140						0.00		
2. Investments	9150						0.00		
3. Accounts Receivable	9200		50,745.15				50,745.15		
4. Due From Grantor Government	9290						0.00		
5. Due From Other Funds	9310						0.00		
6. Stores	9320						0.00		
7. Prepaid Expenditures	9330						0.00		
8. Other Current Assets	9340						0.00		
9. Capital Assets	9400-9499		645,199.88				645,199.88		
10.TOTAL ASSETS			$ 5,424,225.94		$ 19,141.30		$ 5,443,367.24		
H. LIABILITIES									
1. Accounts Payable	9500		125,492.33				125,492.33		
2. Due to Grantor Government	9590						0.00		
3. Due to Other Funds	9610						0.00		
4. Current Loans	9640						0.00		
5. Deferred Revenue	9650						0.00		
6. Long-term Liabilities	9660-9669		69,425.50				69,425.50		
7. TOTAL LIABILITIES			$ 194,917.83		$ -		$ 194,917.83		
I. FUND BALANCE									
Projected Ending Fund Balance, June 30 (must agree with Line F2) (G10-I7)			**$ 5,229,308.11**		**$ 19,141.30**		**$ 5,248,449.41**		
CELLS G173 AND I173 MUST BE ZERO OR BLANK			$ -		$ -		$ -		

BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Action Item 4

RECOMMENDATION: Ratify adjustments to the 2013-2014 budget.

BACKGROUND INFORMATION:

Revisions listed are a result of either changes made to the budget adopted by the State of California, changes to the school's enrollment, the elimination of programs, or the addition of programs at the school site level.

CURRENT INFORMATION:
O'Farrell ended the 2012/2013 school year with a fund balance of $5,065,588 (includes cash of $3,658,102)

1. The State of California adopted new LCFF (Local Control Funding Formula) which has changed school funding to allow for more dollars to be targeted toward "unduplicated" risk factors (i.e. FRMP, ELL, Foster youth).

2. New LCFF rate for O'Farrell is estimated to be 6774 pp (per BASC Calculator V14)

CHANGES

ENROLLMENT	1,355	1,265	-90	fewer students
Loss of Revenue		approx	**553,496.0**	
Per Pupil Old vs LCFF	6,436	6,749	313	per pupil more addl revenue
			376,147.5	
Revenue	9,969,465	9,796,528	(172,937)	
Beginning Balance	4,500,000	5,025,000	+525,000	more in fund balance (but in fixed assets)
Expenses	9,883,716	9,899,754	16,038	addl expenses

BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Action Item 5

RECOMMENDATION: Accept the Board of Director resignation letter from Joselito De Jesus.

CURRENT INFORMATION:

Joselito De Jesus has served on the Board since 2011. He is electing not to renew his term.

The School Board
The O'Farrell Charter School
6130 Skyline Drive, San Diego CA 92114

Dear Board Members,

After my term finished last November 2013, it's time that the board find a replacement to my seat. I had the honor of serving the board for a single term. I learned a lot and I hope, in my own little way, my presence in the meetings had contributed in making sound decisions for the school. I would love to serve for as many terms as the board may allow me, but I have taken bigger steps to broaden my skills and better my qualification as a striving professional. I have decided to further my education.

I hope that the next member will be like everybody else, who is willing to share his time and talent in supporting the continuous thrust of the school to provide the best education to the children and youths of San Diego.

I wish the board the best of luck and to Dr. Jonathan Dean, I tip my hat off to a very remarkable job he had done with The O'Farrell Charter School.

Respectfully yours,

Joselito De Jesus

BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Action Item 6

RECOMMENDATION: Authorize the consideration phase for the International Baccalaureate World School.

BACKGROUND INFORMATION:

Schools interested in becoming IB World Schools must successfully complete an authorization process. During this process, the IB supports the candidate school in building the programmatic understanding and organizational structures it will need to implement IB's internationally minded programs.

CURRENT INFORMATION:

The authorization process varies by school and IB program, but typically takes between two and three years. It is comprised of the following phases:

- Consideration phase (No fees involved)
- Request for candidacy/decision on candidacy (Application for candidacy non-refundable fee)
- Candidate phase (Annual candidate fee per year for 2-3 years)
- Request for authorization/decision on authorization (Annual fee as IB World School)

ADDITIONAL INFORMATION:

The closest high school that has been approved for IB courses is Bonita Vista High School. Below is a cross-reference between IB courses that are UC A-G approved from Bonita and proposed AP courses at O'Farrell.

IB Class	AP Class
History History of the America's IBHL2	**History** AP U.S. History
English English IB HL1 English IB HL2	**English** AP English Literature AP English Language Composition
Mathematics Mathematical Studies IB SL Mathematics IB HL2	**Math** AP Calculus

Lab Sciences Biology IB HL2 Physics IB HL2	**Lab Sciences** AP Biology
Foreign Language Spanish IB HL1 Spanish IB SL French IB SL	**Foreign Language** AP Spanish
Elective Economics IB HL2 Economics IB SL Theory of Knowledge IB	

BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Action Item 7

RECOMMENDATION: Approve a Change Order from IBI Architect Group in the amount of $368,181, with $265,090.30 as O'Farrell's fee, due to increased construction costs.

BACKGROUND INFORMATION:

On September 10, 2012, the Board of Directors awarded the architectural contract to prepare the schematic plan for the high school in its entirety as well as construction documentation for Phase 1. The total cost for this effort through construction is $217,423 of the overall architectural contract not to exceed $476,000.

On October 8, 2012, the Board of Directors approved the overall IBI Architects architectural contract to not exceed $549,524, instead of the $476,000 as originally awarded on September 10, 2012 due to an error.

The original project cost was $10,946,492 and now has increased to $18,753,707.66.

CURRENT INFORMATION:

IBI Group is requesting reconciliation of their awarded architectural contract upon the increased budget for the high school campus addition. The main factors increasing the contract are listed below.

1. The scope and budget for the campus addition was increased to a total project budget of $19 million. The major changes include:
- The gymnasium was enlarged to include locker rooms and restrooms.
- Air conditioning was added to the gymnasium.
- The actual bids received from modular suppliers were larger than originally estimated.
2. The civil grading plan verified that the existing entrance had to be utilized. Access to the new project could not come off the east side of the site because it was too close to the traffic signal. This added over $500,000 in costs to the site work.
3. Modular construction: The actual bids received from the modular suppliers were larger than originally estimated and include the upgrades requested for this project.

Per IBI Group's agreement (Article 5. Payments to the Architect), the Architect's fee "shall be revised and finalized when the final construction estimate is established." The final construction cost estimate, which is based on the scope associated with DSA approved plans, is as follows:

Modular Construction:	$4,403,233 (SCI budget proposal dated January 10, 2013)
Cost Estimator Scope:	$10,927,900 (Campbell Anderson Estimate dated Dec. 2, 2013)
New Construction Budget:	$15,331,133

Adjusted Contract:
Using the same fee schedule and "sliding scale" as that in the contract, the updated fee is $917,705, based on the new construction budget listed above. Please refer to the attached revised Exhibit F.

New Contract:	$917,705
Original Contract:	$549,524
Change Order Increase:	**$368,181**

73% of fee (To be paid by The O'Farrell Charter School)	**$265,090.30**
28% of fee (To be paid by SDUSD)***	$103,090.70

*** If SDUSD does not agree to pay the remaining 28% of the fee, O'Farrell will be responsible for the payment to IBI Group per the Agreement.

ADDITIONAL INFORMATION:

Please see attachments: Exhibit F
Cost Estimate

100% CONSTRUCTION DOCUMENTS COST ESTIMATE
O'Farrell Charter School Expansion
San Diego Unified District

12/2/2013

CONSTRUCTION COSTS

Description	Qty	Unit	Cost Per Unit	Total Cost
Increment 1 Site Development	1	ls	6,030,600.00	$6,030,600.00
Increment 2- Gymnasium	1	ls	4,729,300.00	$4,729,300.00
Sub-total General Contractor Scope (CAA Estimate)				$10,759,900.00
Inflation to May 2014 (CAA Estimate)		1.50%		$168,000.00
Modular Bldgs (Silver Creek Industries)	1	ls	4,403,233.00	$4,403,233.00
Total Construction Costs				**$15,331,133.00**
Soft Costs				
AE Design Fees				$917,705.00
Construction Manager				$124,800.00
DSA Inspector				$184,000.00
Document Control				$72,000.00
Scheduler				$12,480.00
Inspections Lab		3.50%	of total const. cost	$536,589.66
Sub-Total Soft Costs				**$1,847,574.66**
Furniture, Fixtures, Equipment, and Technology				
F, F, &E	21	ea	32,000.00	$672,000.00
Technology (i21)	21	ea	43,000.00	$903,000.00
Sub-Total Soft Costs				**$1,575,000.00**
TOTAL PROJECT COSTS				**$ 18,753,707.66**

EXHIBIT F - Fee Schedule Revised Per Updated Construction Costs

O'Farrell Community School - High School Addition

12/2/2013

Architectural and Engineering Fee Proposal

Modular Buildings		$ 335,726	Percentage Charged	Fee Amount
Schematic	10%	$ 33,573	100%	$ 33,573
Design Development	15%	$ 50,359	25%	$ 12,590
Consruction Documents	42%	$ 141,005	25%	$ 35,251
DSA backcheck and approval	5%	$ 16,786	50%	$ 8,393
Bidding	3%	$ 10,072	100%	$ 10,072
Construction Administration	20%	$ 67,145	100%	$ 67,145
DSA Closeout	5%	$ 16,786	100%	$ 16,786
Totals	**100%**	**$ 335,726**		**$ 183,810**

Gymnasium, Covered Walks and Site Work		$ 733,895	Percentage Charged	Fee Amount
Schematic	10%	$ 73,390	100%	$ 73,390
Design Development	15%	$ 110,084	100%	$ 110,084
Consruction Documents	42%	$ 308,236	100%	$ 308,236
DSA backcheck and approval	5%	$ 36,695	100%	$ 36,695
Bidding	3%	$ 22,017	100%	$ 22,017
Construction Administration	20%	$ 146,779	100%	$ 146,779
DSA Closeout	5%	$ 36,695	100%	$ 36,695
Totals	**100%**	**$ 733,895**		**$ 733,895**

Total Fee		$ 1,069,621	Percentage Charged	Fee Amount
Schematic	10%	$ 106,962	100%	$ 106,962
Design Development	15%	$ 160,443	76%	$ 122,674
Consruction Documents	42%	$ 449,241	76%	$ 343,487
DSA backcheck and approval	5%	$ 53,481	84%	$ 45,088
Bidding	3%	$ 32,089	100%	$ 32,089
Construction Administration	20%	$ 213,924	100%	$ 213,924
DSA Closeout	5%	$ 53,481	100%	$ 53,481
Totals	**100%**	**$ 1,069,621**		**$ 917,705**

Fee Redistribution per Phase		$ 917,705	Percentage Charged	Fee $ 917,705
Schematic	10%	$ 91,770	100%	$ 91,770
Design Development	15%	$ 137,656	100%	$ 137,656
Consruction Documents	42%	$ 385,436	100%	$ 385,436
DSA backcheck and approval	5%	$ 45,885	100%	$ 45,885
Bidding	3%	$ 27,531	100%	$ 27,531
Construction Administration	20%	$ 183,541	100%	$ 183,541
DSA Closeout	5%	$ 45,885	100%	$ 45,885
Totals	**100%**	**$ 917,705**		**$ 917,705**

Total Revised Fee **$ 917,705**

BOARD OF DIRECTORS AGENDA ITEM
Agenda Date: December 9, 2013
Action Item 8

RECOMMENDATION: Approve the purchase of 37 iPads in the amount of $21,347.04, approximately $379.00 each.

BACKGROUND INFORMATION:

On November 8, 2010, the Board of Directors approved the i21 Technology memorandum of Understanding between SDUSD and O'Farrell for the term of December 8, 2010 ending June 30, 2014. O'Farrell then received approximately 600 netbooks for our classroom use.

CURRENT INFORMATION:

We are purchasing iPads because we have many broken netbooks in the classrooms. We will be purchasing iPads instead of repairing the netbooks as it is more cost effective and compatible with our online testing. Netbooks are not compatible with our online testing.

ADDITIONAL INFORMATION:

We received an estimate of approximately $11,100 over the phone to repair 37 broken netbooks. This is approximately $300 each. This is to repair the broken screens and replace the keyboards. They also mentioned that the model netbooks we have, Lenovo S10-3, is a discontinued model and will no longer be supported.