



Montebello Unified School District

INSTRUCTIONAL SERVICES DIVISION

Curriculum & Instruction 9-12 Department

123 South Montebello Boulevard, Montebello, CA 90640

Phone: (323) 887-7929 • Fax (323) 887-3195

Partnership for Academic Excellence

The Partnership for Academic Excellence (PAE) has been written to support implementation of Montebello Unified School District School Board Resolution Number 8 (2006-07) “to create K-12 educational equity that leads to a more rigorous high school curriculum for all students”. Successful implementation of Board Resolution Number 8 will be evident through the elimination of achievement/opportunity gaps among students and a college/career preparatory course sequence as a graduation requirement. In alignment with the board resolution outcomes, the PAE has three goals:

1. Develop a school leadership framework that directly empowers site administrators, teacher leaders and teacher teams to continuously improve teaching and learning through a Data-driven Cycle of Inquiry (DDCI)
2. Create a standards-based academic program that ensures all students have equal access to a rigorous curriculum, high quality instruction and targeted interventions/support programs
3. Establish a Community of Practice amongst teacher teams and between school sites that promotes the development, implementation and dissemination of best practices to continually improve staff and student performance

Description	Outcome
Year One	
Create Essential Standards	InnovateED (formerly Center for Educational Efficacy) facilitated teacher leaders through the process of creating essential standards for core academic courses. Essential standards were used to establish quarterly pacing guides to support vertical and horizontal curricular alignment in grades 9-12.
Create Benchmark Assessments	InnovateED facilitated teacher leaders through the process of using essential standards to create quarterly benchmark assessments. These curriculum-embedded assessments were used as a framework for establishing short and long term student learning goals.

Description	Outcome
Data-driven Cycle of Inquiry: Creating a Framework for Teacher Leadership	InnovateED provided training to department chairs and course-alike team leaders as to how to implement a data-driven cycle of inquiry (DDCI). The DDCI was used as a framework to guide teacher collaboration as well as a tool to align supervision, collaboration and classroom practices through the use of Learning Walks.
Year Two	
Implement and Refine Essential Standards	Essential standards are to be completed by May 2009 with implementation to occur during the 2009-10 school year. Course-alike team leaders will meet as a Community of Practice throughout the school year to resolve implementation barriers, share successes, and plan next action steps.
Implement and Refine Benchmark Assessments	Benchmark assessments will be completed by August 2009 with implementation to occur during the 2009-10 school year. Course-alike team leaders will meet as a Community of Practice throughout the school year to resolve implementation barriers, share successes, and plan next action steps.
Data-driven Cycle of Inquiry: Teachers as Instructional Leaders	School sites will establish a collaboration schedule that provides teacher teams with time to implement the Data-driven Cycle of Inquiry. Course-alike team leaders from all high schools will participate in a Community of Practice that will further develop their leadership and facilitation skills as well as provide them with training on collaborative planning, instructional delivery, formative assessments, and targeted student interventions.
Align Supervision, Collaboration and Classroom Practice	School sites will be provided with a framework for implementing Learning Walks as a tool for job-embedded professional development. Teacher teams will begin to use action research to clarify how to further close the achievement gap and more explicitly define best practices. Site administrators will align supervision of collaboration and classroom practices as a means for providing support and feedback to teacher teams.
Tiered Student Academic and Behavioral Interventions	As part of the DDCI, teacher teams will determine specific support needed to further increase student learning. School sites will develop target and systematic interventions for students as well as a process for referring students to appropriate support staff including counselors, instructional aides, and education specialists. The master schedule development process will be refined to better match student learning needs and eliminate achievement/opportunity gaps.
Strategic On-site Support	School sites will be asked to define areas of support that may include aspects of instructional delivery including student engagement, academic literacy, critical thinking, formative assessments, or targeted interventions. Staff supporting specific student subgroups such as ELL and RSP will be assisted with fully implementing an academic program aligned with student learning needs. Site administrators will participate in collaborative action planning sessions to support the implementation of the PAE Plan.

Description	Outcome
Year Three	
Refining Essential Standards and Benchmark Assessments	Course-alike team leaders will meet routinely throughout the school year to continue with the process of resolving implementation barriers, sharing successes, and planning next action steps for the implementation and refinement of essential standards and benchmarks.
Data-driven Cycle of Inquiry: Continuous Improvement of Student and Staff Performance through Targeted and Systematic Support	School sites will refine their collaboration model to better support the implementation of systemic and targeted student interventions. Teacher teams will further develop their skills in respect to collaborative planning, instructional delivery, formative assessments, and targeted student interventions.
Strategic On-site Support	The emphasis will be placed on supporting the district office and site administrators with the continuous improvement of instructional delivery and targeted student interventions.

Montebello Unified School District



**College/Career
Planning Guide
and
Course Bulletin**

2009-2010

Montebello Unified School District



College/Career Planning Guide and Course Bulletin

2009-10

BOARD OF EDUCATION



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Montebello Unified School District



College/Career Planning Guide and Course Bulletin 2009-2010

Bell Gardens High School
6119 Agra Street
Bell Gardens, CA 90201

Montebello High School
2100 West Cleveland Avenue
Montebello, CA 90640

Schurr High School
820 North Wilcox Avenue
Montebello, CA 90640

Vail High School
1230 South Vail Avenue
Montebello, CA 90640

Montebello Unified School District

A Learning Organization

The **MISSION** of the Montebello Unified School District is to create a learning community focused on preparing all students to achieve personal and academic success now and in the future.

Our **VISION** is to create an organization that addresses the needs and interests of our diverse and dynamic community.

In order to achieve our vision, the Superintendent of Schools along with the Board of Education, has identified the following **ORGANIZATIONAL GOALS**:

- Raise the level of student performance
- Build positive relationships
- Be client focused
- Maintain safe, clean and attractive schools
- Maximize fiscal resources
- Optimize the use of our facilities

Montebello Unified School District

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Montebello Unified School District



Board of Education Policy

According to Board of Education Policy BP6143 the Board of Education recognizes that a well-articulated sequence of courses fosters academic progress and makes the best possible use of instructional time. The Board shall adopt a course of study that ensures smooth transitions among the schools and leads to the fulfillment of district graduation requirements.

The Montebello Unified School District College/Career Planning Guide and Course Bulletin was developed to assist students and their parents in creating a successful high school experience.

Please review this booklet carefully. For answers to individual questions or concerns please contact the principal, assistant principal, or the College Counselor/Counselor at your child's high school. The list of administrative and counseling staff for each high school follows.

The Montebello Unified School District, in compliance with civil rights legislation, hereby asserts that they do not discriminate on the basis of race, color, lack of English language skills, national origin, ancestry, religion, creed, sex, age, sexual orientation, disability, or marital status In their employment of educational programs and activities. Inquiries regarding the application of the policy may be directed to the Montebello Unified School District, (Vacant), (323) 887-7900. Inquiries regarding the application of Title IX and/or Section 504 of the Rehabilitation Act may be directed to the Montebello Unified School District, Mr. Paul Gothold, (323) 887-7929, 123 South Montebello Boulevard, Montebello, California 90640

Bell Gardens High School*"Home of the Lancers"*

6119 Agra Street

Bell Gardens, CA 90201

Phone 323.826.5151 Fax 323.887.7959

Principal	Victor Chavez	Ext. 5515
Assistant Principals	Yesenia Fernandez Curriculum & Instruction	Ext. 5520
	Carlos Zaragoza Discipline, 12th Grade	Ext. 5516
	Stephen Franklin Discipline, 9th-11th Grades	Ext. 5504
Teacher on Special Assignment	Marilen De La Cruz	Ext. 5518
Counselors	Tracy Brendzal College Counselor Coordinator, AVID, A-L	Ext. 5525
	Terri Lynn Feickert College Counselor Coordinator, AVID, M-Z	Ext. 5524
	Devina Veeravalli, A-Cal	Ext. 5650
	Grace FitzMaurice, Jo-L, A-L RSP/SDC	Ext. 5538
	Diane Newton, Cam-D	Ext. 5523
	Dolores Velasquez, E-Gom	Ext. 4094
	Saul Quiroz, Gon-Ji	Ext. 5599
	Jose Suarez, M-Mi, ELD	Ext. 5541
	Bianca Carrillo, Mo-Pe	Ext. 5557
	Carmen Herrera, Pi-Ra, M-Z RSP/SDC	Ext. 4093
	Susana Larios, Re-Si	Ext. 5688
	Rocio Zaragoza, Sm-Z	Ext. 5594

Bell Gardens High School
Bell Schedule 2009-10

Monday, Tuesday, Thursday Friday Schedule	Start Time	End Time
Period 1	7:45	8:41
Period 2	8:49	9:51
Nutrition	9:51	10:06
Period 3	10:12	11:08
Period 4	11:16	12:12
Lunch	12:12	12:42
Period 5	12:48	1:44
Period 6	1:52	2:48

Wednesday Schedule	Start Time	End Time
Teacher Collaboration	7:45	8:37
Period 1	8:45	9:31
Period 2	9:39	10:31
Nutrition	10:31	10:46
Period 3	10:52	11:38
Period 4	11:46	12:32
Lunch	12:32	1:02
Period 5	1:08	1:54
Period 6	2:02	2:48

Bell Gardens High School



Vision Statement

In partnership with parents, Bell Gardens High School prepares our future citizens to be successful leaders and contributors to society.

Mission Statement

Bell Gardens High School provides a rigorous educational environment that prepares all students for graduation on time, supports life-long learning experiences, and encourages civic engagement.

Expected Schoolwide Learning Results, ESLR's

Demonstrate mastery of a critical mass of knowledge appropriate for continuing education beyond high school.

- Pass the California High School Exit Exam and earn a score of Proficient or Above on the California Standards Tests
- Meet A-G requirements, take the SAT, ACT and seek post-secondary educational opportunities

Exhibit entry-level skills, attitudes and habits appropriate for successful employment.

- Be on time to class, dressed appropriately and prepared to work
- Self-evaluate and master the state standards, benchmarks and rubrics

Exhibit evidence of a positive self-worth and respect for diversity.

- Recognize and respect individual and cultural differences
- Resolve conflicts respectfully

Demonstrate the habits and patterns of behavior that support life-long learning.

- Use effective learning strategies and collaborate with other students in class
- Demonstrate the ability to use technology

Understand and use the democratic process to demonstrate civic and personal responsibility.

- Participate in student organizations and/or community service activities
- Register to vote and participate in ASB elections and other student government functions

Think effectively and communicate in reading, writing, speaking, listening and computing.

- Comprehend, interpret, analyze and evaluate a wide variety of materials
- Listen thoughtfully, respond critically and write concisely with appropriate conventions of writing across the curriculum



Montebello High School

"Home of the Oilers"

2100 West Cleveland Avenue

Montebello, CA 90640

Phone 323-728-0121

Fax 323-887-7848

Principal	Jeffrey Schwartz	Ext. 7841
Assistant Principals	Michael T. Garcia Discipline	Ext. 4422
	Carlota Arevalo Discipline	Ext. 4420
	Michele Rainis Curriculum and Instruction	Ext. 4424
Teacher on Special Assignment	Adolfo Zamora	Ext. 4454
Counselors	Roseann Casalicchio 9th Grade (A-L)	Ext. 4428
	Elva Salazar 9th Grade (M-Z)	Ext. 4426
	Hilda Martinez 10th Grade (ALL)	Ext. 4457
	Dolores Munro 11th Grade (ALL)	Ext. 4429
	Cynthia Ramirez 12th Grade (A-L)	Ext. 4427
	Chris Pardo 12 th Grade (M-Z)	Ext. 4556
	Mark Smith College Counselor	Ext 4562

Montebello High School
Bell Schedule 2009-10

Monday Schedule	Start Time	End Time
Period 0	6:59	7:53
Period 1	8:00	8:48
Period 2	8:55	9:45
Nutrition	9:45	9:59
Period 3	10:09	10:57
Period 4	11:04	11:52
Lunch	11:52	12:20
Period 5	12:30	1:18
Period 6	1:25	2:13
Teacher Collaboration	2:13	2:56

Tuesday -Friday Schedule	Start Time	End Time
Period 0	6:59	7:53
Period 1	8:00	8:54
Period 2	9:01	10:04
Nutrition	10:04	10:18
Period 3	10:28	11:22
Period 4	11:29	12:23
Lunch	12:23	12:51
Period 5	1:01	1:55
Period 6	2:02	2:56



MONTEBELLO HIGH SCHOOL

Mission/Vision Statement

Montebello High School believes that our school must provide a safe haven for learning, socialization, and the development of positive values. We believe that our graduates should possess qualities that will prepare them to be productive citizens. We want our graduates to develop a curiosity about, and have an awareness of, their future and we want them to be able to establish achievable goals and meet real world challenges. We believe these goals can be attained through the implementation of expected school wide learning results that have been collaboratively established to meet the needs of our students.

Expected Schoolwide Learning Results, ESLR's

Montebello High School will prepare its graduates to...

be self directed learners who can...

- follow directions, be able to work independently and follow through with assignments by setting priorities and achieving goals.
- apply skills learned in class to course assignments.
- demonstrate organizational and time management skills.

be critical thinkers, problem solvers, and effective communicators who can...

- demonstrate growth in effective communication in English writing and speaking skills
- identify problems and follow through with effective solutions.
- work constructively in collaborative groups.
- offer and accept constructive suggestions.

be positive contributors to society who can...

- participate in the democratic process.
- demonstrate the ability to manage interpersonal relationships in culturally diverse settings.
- respect the property of others and of the community.
- establish post graduation plans that will lead to the acquisition of job skills.
- apply the above skills to become a functional and productive member of the job market and society.

exhibit positive self-image and self-esteem by...

- accepting personal responsibility for one's actions.
- practicing healthy habits and physical fitness.
- demonstrating appropriate coping skills, self discipline and positive attitudes which include regular, on-time attendance.
- identifying at least one personal strength.



SCHURR HIGH SCHOOL

Schurr High School

"Home of the Spartans"

820 Wilcox Avenue

Montebello, CA 90640

323 -728-0471 Fax 323-887-3097

Acting Principal	Stacey Honda	Ext. 6614
Assistant Principals	Deanna Plasencia Curriculum and Instruction	Ext. 6637
	Ernest F. Gonzalez Student Discipline for last names M-Z	Ext. 6613
	Vanessa Chacon Student Discipline for last names A-L	Ext. 4193
Teacher on Special Assignment	Christina Olivarez	Ext. 4759
Counselors	Andres Castillo College Counselor	Ext. 6646
	Denise Quan Grade 9 last names A-Z	Ext. 6625
	Beatriz De La Rosa Grades 10-12 last names A-C	Ext. 6618
	Linda Richard Grades 10-12 last names H-Me	Ext. 6620
	Monica Nabor Grades 10-12 last names Ri-Z	Ext. 6608
	Amber Akerman Grades 10-12, last names D-G	Ext 3918
	Kyra Uchiyama Grades 10-12, last names Mi-Re	Ext 6627

Schurr High School
Bell Schedule 2009-10

Monday, Tuesday, Thursday Friday	Start Time	End Time
Period 1	7:45	8:41
Period 2	8:47	9:47
Nutrition	9:47	10:01
Period 3	10:07	11:03
Lunch	11:03	11:35
Period 4	11:41	12:37
Period 5	12:47	1:43
Period 6	1:49	2:45
Teacher Collaboration	2:45	3:15

Wednesday Schedule	Start Time	End Time
Teacher Collaboration	7:45	8:45
Period 1	8:55	9:42
Period 2	9:48	10:35
Period 3	10:41	11:28
Lunch	11:28	12:05
Period 4	12:12	12:59
Period 5	1:05	1:52
Period 6	1:58	2:45



Schurr High School

Vision Statement:

The faculty and support staff, along with the parents, guardians, and surrounding community, are dedicated to teaching students to demonstrate a mastery of the California Standards and Schurr High School's expected schoolwide learning results. We offer and encourage students to participate in a variety of sports, clubs, and after school programs that foster critical thinking and problem solving skills. Schurr High School challenges and inspires students to be productive, contributing citizens within our democratic society and the world community.

Mission Statement:

Schurr High School's mission is to present both a high quality, Standards-Based education and a schoolwide focus on the implementation of our ESLRs in the classroom. Our vision is reinforced through the use of powerful teaching, staff development, high expectations, educational research, and the support of the district and governing board.

Expected Schoolwide Learning Results, ESLR's

Be responsible citizens.

Examples are:

- ✓ Work cooperatively and respectfully with others in school and the community
- ✓ Accept responsibility for personal behavior
- ✓ Obey school rules
- ✓

Acquire the knowledge, skill and decision-making strategies necessary for lifelong learning.

Examples are:

- ✓ Understanding information to make informed decisions
- ✓ General education in all academic areas
- ✓ Pursue and set goals in a realistic and positive manner

Communicate effectively through reading, writing, listening, and speaking.

Examples are:

- ✓ Following directions, both oral and written
- ✓ Making oral presentations
- ✓ Writing with clear purpose, supporting evidence, and proper grammar

Understand and show respect for the diversity of our community.

Examples are:

- ✓ Exposing students to cultural events
- ✓ Using and displaying appropriate language and behavior

Be successful in a Standards Based curriculum.

Examples are:

- ✓ CAHSEE/CST
- ✓ Graduation
- ✓ Student grades



Vail High School

"Home of the Vikings"

1230 S. Vail Avenue

Montebello, CA 90640

323-728-1940

FAX 323-887-3004

Principal	Paul Rodriguez	Ext. 3002
Dean of Students	Frank Corrales	Ext. 4820
Teacher on Special Assignment	Benedetta Kennedy	Ext. 4823
Counselor	Estela Peregrina College Counselor	Ext. 4827

MUSD Community Day School

123 S. Montebello Blvd. ET-3

Montebello, CA 90640

(323) 887-7900

Assistant Principal	Lisa Hughes	Ext. 6891
Teacher on Special Assignment	Janeane Viglioti	Ext. 6234
Counselor	Margo Bonsall	Ext. 6286

Vail High School
Bell Schedule 2009-10

Bell Schedule	Start Time	End Time
Period 1	8:00	9:30
Period 2	9:35	11:05
Period 3	11:10	12:10
Lunch	12:10	12:45
Period 4	12:50	1:50
Period 5	2:00	2:50

Vail High School



VISION STATEMENT

Vail High School provides an enriched academic environment that empowers students to become critical thinkers who are respectful, productive, and responsible citizens of a diverse, global community.

MISSION STATEMENT

Every Vail High School student receives a standards-based education that meets state and district graduation requirements. Vail will also provide every student with the opportunity to be socially, culturally, and academically successful in their post secondary education and career.

Expected Schoolwide Learning Results, ESLR's

Prior to graduation, all Vail High School students will demonstrate the ability to be:

EFFECTIVE COMMUNICATORS who:

- Listen effectively and interpret and apply information.
- Utilize technology to communicate effectively.
- Utilize situation-appropriate forms of academic language both verbally and in written form.

CRITICAL THINKERS AND PROBLEM SOLVERS who:

- Identify, assess, analyze, integrate, and use available resources and information.
- Apply logical and effective decision making processes to real-life situations.
- Develop and apply creative problem solving strategies.

SELF DIRECTED LEARNERS who:

- Develop, improve, and use effective learning strategies and systems for setting priorities and learning goals.
- Use self-evaluation while implementing ideas or plans.
- Establish and adhere to standards of behavior that will aid in self-development.
- Succeed in an enriched standards-based curriculum.

RESPONSIBLE CITIZENS who:

- Contribute time, energy and talents to improve the quality of life and the environment of their school, community, state, nation, and world.
- Demonstrate positive and productive citizenship.

COLLABORATIVE AND PRODUCTIVE WORKERS who:

- Build personal and group skills to foster, develop, and maintain positive interpersonal relations within diverse cultures and settings.
- Create and develop a culminating project that is standards-based.

College and Career Planning Guide

The following pages will assist you and your child as you prepare for their lives beyond high school. Though talks about college begin in elementary school the actual college and career planning begins in his/her sophomore year of high school. Use this section of the brochure as a planning tool. Most importantly, keep informed of your child's grades and credits towards graduation to assure he/she graduates by the end of his senior year. If your child is having difficulties with a particular subject, make sure that he/she is receiving the interventions necessary for him/her to succeed.

Remember, if you have any questions or need clarification call your child's counselor. We have included important phone numbers, as well as, useful websites that can assist you along the way.

PLANNING CALENDAR FOR SOPHOMORE STUDENTS

- Always follow a challenging curriculum: the most rigorous (honors and AP) classes you can take *without* overburdening yourself or creating a downward trend in your GPA.
- If you have not already done so, commit yourself to one or two extracurricular activities you can sustain over the next two years.
- Take the opportunity to visit college fairs in the area (do not miss classes to do this, however).
- Take the October PSAT in preparation for the junior year PSAT/NMSQT. The results you receive will help identify any weak spots so that you can start to better prepare for future standardized tests.
- Start to plan for a meaningful summer experience—employment, volunteer work, extracurricular (e.g., athletic and/or other recreational camps or art programs), summer school, or academic enrichment programs.
- Over breaks, take the opportunity to visit college campuses, just to get a feel for them: big/small, urban/rural/suburban, liberal arts college or research university. Don't be too overly evaluative yet: just get a feel for the variety of schools that are out there before you start your research process during junior year.
- And, most importantly, develop an idea for ***THE HOOK***. A 'hook' is the term admissions people use to identify a program, event, or activity which you have ***initiated, organized, and developed*** which goes above and beyond the usual extracurricular programs available at your site. Having a hook is increasingly important for admission to the ***most selective colleges***, especially if all other qualifications are equal.
- Students and parents should candidly discuss and assess the need for special services such as standardized test prep courses, special test accommodations, as well as any financial constraints there may be in defining your college list.
- Assess your needs and interests against the curriculum. Can you get everything you need from your high school? Would you benefit from taking a course at a local college during your junior or senior year?
- Register for and take the SAT II in subjects you complete sophomore year.
- Take AP exams in AP courses you complete sophomore year.
- Enjoy your high school experience. Don't stress about college: ***EVER!***

PLANNING CALENDAR FOR JUNIOR STUDENTS

October

- Attend College Night/College Fairs
- Take the PSAT

December

- Register for any standardized tests (SAT, ACT) you plan to take in January/February

January/February

- Attend College Night for Juniors with your parents; review all printed materials
- Promptly complete any Parent Surveys, Student Survey, Gameplan, Resume, and Profile sections
- Review your PSAT results and look to see where you might need to improve
- Take the SAT I and/or ACT (you can also take them in April/May)
- Schedule a family meeting with your College Counselor/Counselor before spring break. Use directories and guides, and websites to start your search

February/March

- Register for the April SAT and ACT
- Develop a preliminary college list, including reaches, likelies, and safeties
- Arrange visits to colleges over trimester or spring breaks, if possible

April

- Take the SAT, even if you took it in January; take the ACT
- Register to take the ACT again if you are not happy with your SAT results
- Visit colleges over spring break, if possible
- Continue to research colleges using guidebooks or websites; amend college list
- Meet with your College Counselor/Counselor often to touch base
- Register and prepare for the May/June SAT II subject tests

May

- Take AP exams and SAT (if you're not taking SAT II subject tests in May)
- Register with the NCAA Clearinghouse if you might play Division I or II athletics
- Speak with teachers who will be writing recommendations for you in the fall

June

- Take SAT or SAT II subject tests (if you are not sure which ones to take, talk to your teachers/counselors)
- Plan to take or retake the ACT if need be
- Plan summer college visits (meet with professors and/or coaches if possible)
- Begin personal statement
- Have a good summer!

PLANNING CALENDAR FOR SENIOR STUDENTS

September

- Meet with your College Counselor/Counselor, finalize your list, discuss the “Early” options and their deadlines.
- Clarify your colleges’ application requirements
- Register for October SAT, SAT II, ACT tests as needed. Final chance for ED/EA
- **Meet with the college reps coming to your high school, especially those from your top choice schools.** These are usually the same people who read and evaluate your application!
- Locate college applications online and begin to work on them
- Attend any Seniors College Night with your parents
- Finalize arrangements with teachers who will write your recommendations; give them the appropriate forms as well as **stamped, pre-addressed envelopes for each college** and make sure they understand due dates
- Attend offered essay workshop, brainstorm essay topics, discuss ideas with your College Counselor/Counselor, and start writing!

October

- Begin your CSU application online (www.csumentor.edu)
- Take SAT, SAT II, or ACT tests as appropriate.
- Continue to meet regularly with your College Counselor/Counselor
- Work on applications and essays
- Visit or re-visit colleges as needed
- If you’re applying to a “Rolling” admission school, it’s best to do your application as early as possible
- Check your email and college/university website frequently for news and updates

November

- Transfer the appropriate colleges from the “Colleges I’m thinking about” list to the “Colleges I’m applying to” list
- **Fill out your UC/CSU application online. It’s due by the end of the month!**
- Early Decision and Early Action applications are due generally the beginning of November
- If you’re applying to a “Rolling” admission school, it’s best to fill out your application as early as possible
- If needed, visit a college or two over Thanksgiving break
- Review essays with your College Counselor/Counselor

December

- Continue working on applications, even if you’ve applied early somewhere!
- Take SAT, SAT II, or ACT if needed for regular applications. ***December is the last test date accepted by the UC/CSU System!***
- Submit regular decision Transcript Request Forms with appropriate School Reports
- Many regular decision applications are due January 1 so DON’T PROCRASTINATE!
- Attend “Cash For College” workshops

January – March

- Keep working, grades still matter, especially if you have been deferred!
- Financial aid applicants need to be filed. The FAFSA (January 1 through March 2), CSS Profile and other college aid forms should be filed as soon as possible
- Check in regularly with your College Counselor/Counselor; they need to know about your improved grades, test scores, new awards and achievements.

April

- You should receive decision letters between March 1 and April 15
- Visit schools where you have been admitted to finalize your college selections
- Notify all colleges of your final decision
- Exhale

May

- **Mail a deposit to ONE college only by early May even if you remain on a waiting list. Check deadlines**
- Take Advanced Placement exams as appropriate
- Hang out in the college counseling office and savor the final moments of high school

June

- **Graduate!**

EXAMPLES OF JOBS IN WHICH A COLLEGE EDUCATION MAY BE RECOMMENDED OR REQUIRED

TWO-YEAR COLLEGE (Associate's Degree)	FOUR-YEAR COLLEGE (Bachelor's Degree)	MORE THAN FOUR YEARS OF COLLEGE (Various Graduate Degrees Required)
Administrative Assistant Automotive Mechanic Cardiovascular Technician Commercial Artist Dental Hygienist Dental Assistant Drafter Engineering Technician Funeral Director Graphic Designer Heating, Air-Conditioning, and Refrigeration Technician Hotel or Restaurant Manager Medical Assistant Medical Laboratory Technician Medical Record Technician Insurance Agent Paralegal Surgical Technologist Surveyor Visual Artist Water and Wastewater Treatment Plant Operator	Accountant Computer Systems Analyst Dietitian Editor Engineer FBI Agent Investment Banker Journalist Medical Illustrator Pharmacist Public Relations Specialist Recreational Therapist Registered Nurse Research Assistant Social Worker Substitute Teacher Writer	Architect Biologist Chiropractor Dentist Diplomat Doctor Economist Geologist Lawyer Librarian Management Consultant Paleontologist Priest Psychologist Public Policy Analyst Rabbi Scientist Sociologist Teacher University Professor Veterinarian Zoologist
Medium Income: \$41,000	Medium Income: \$55,000	Medium Income: \$61,000-\$84,000

FINDING A COLLEGE THAT FITS

THE FIRST STEP: KNOW YOURSELF

As you really begin to think about applying to college, take time to think about yourself. Think about your goals, your likes and dislikes, your abilities and your resources.

Your Goals

- ❖ What subjects interest me?
- ❖ What do I want to be?
- ❖ Do I want to continue my education after high school?
- ❖ Do I need to go to college for this career?

Your Likes and Dislikes

- ❖ Do I want to live away from home? If so, how far away?
- ❖ How important is it that friends go to the same college that I attend?
- ❖ Am I comfortable around a lot of people at the same time?
- ❖ Do I want to be with different kinds of people or people just like me?
- ❖ Would I prefer a city, the suburbs, small towns, or rural areas?
- ❖ What kind of weather do I like or does it matter to me?
- ❖ Do I have any special concerns (religious, special customs, dietary, and so forth)?
- ❖ Which activities are most important to me (arts, sports, clubs, and so forth)?
- ❖ Do I want to play sports when I am in college?
- ❖ Which special opportunities are important to me (study abroad, independent study, exchange programs, and so forth)?

Your Abilities

- ❖ What kind of student am I?
- ❖ What are my strongest and weakest subjects?
- ❖ Do I have any special needs (medical, disabilities, learning, and so forth)?
- ❖ How are my study skills?
- ❖ How well do I handle competition and pressure?
- ❖ What are my special talents?

Your Resources

- ❖ Are there limits to what I can pay for college?
- ❖ Will my family be able to help me?
- ❖ Can I go to college full-time if I want?
- ❖ How will I get to classes (live on campus, drive, public transportation, and so forth)?

Source of all information: Greenfield, B.C. & Weinstein, R.A. (2005) The Kids' College Almanac. JIST Works, Indianapolis, IN. (Permission to copy granted by JIST Works.)

TECHNICAL/TRADE SCHOOLS LICENSED BY THE STATE OF CALIFORNIA

More than 100 privately owned postsecondary schools are licensed by the State of California. The trade/training schools are short-term programs with immediate placement in the workforce as the goal. Many of these licensed schools are also accredited by regional and/or national accrediting associations. A school does not have to be accredited to operate in California as long as the school has met all the state requirements for licensing. A school cannot operate without a state license. Accredited schools have access to Federal funding and can offer Federal loans and grants. Non-accredited schools often create their own form of financial aid for qualified students.

For more information, call the Commission on Postsecondary Education at (702) 486-7330, or visit the website at www.cpe.state.ca

Community Colleges

About the California Community Colleges

A community college is a publicly-supported and locally-oriented college that provides programs to: help you transfer to a four-year college, pursue career education programs, take remedial or "catch-up" programs, and offers coursework for cultural growth, life enrichment, and skills improvement.

Is a California Community College Right for You?

The California Community Colleges are one educational option among many. In California, some students apply to the University of California or the California State University or independent universities and colleges. The California Community Colleges, though, offer many students huge advantages through a greater variety of programs.

A community college is a good choice for any one who may want to attend a four-year school later but who is not yet academically, personally, or economically ready to begin study at a university. In the California Community Colleges, you can work toward an associate (two-year) degree in hundreds of academic and technical fields (which will enable you to transfer to a college or university to complete a baccalaureate degree); or, you can complete a one- or two-year training or certificate program in a choice of occupational fields, various health professions, and/or high-technology job fields.

How Much Does It Cost to Attend a Community College?

An enrollment fee is charged to every student who takes courses for credit. The current fee charged to state residents is \$20 per unit. A full time student enrolled for 12 units for 2 semesters would pay \$480 per year in enrollment fees. There are also additional expenses — for books, supplies, housing, food, transportation, parking, health services, transcripts, and child care, if applicable. If you have a disability, you may have additional expenses. In addition to receiving student financial aid to meet college expenses, eligible students can receive a fee waiver to cover the cost of the enrollment fees. Talk to your college financial aid office or check with the admissions office if you need help paying your expenses.

What about Transferring from a California Community College?

A California community college is a great place to begin your four-year degree. Beginning the path to a four-year degree at a California Community College has two big benefits:

Admission Priority

Upper division transfer students from the California Community Colleges have the highest admissions priority of all students applying to the UC and CSU. Plus, many of the community colleges have transfer agreements to help you make a smooth transition. All California Community Colleges offer courses that meet lower-division (freshman and sophomore) requirements of the UC and CSU.

Cost Savings

By first completing your first 60 units of transferable credit at a California community college and then transferring and completing your upper division classes at UC, CSU or an independent college, you can save thousands of dollars in tuition and fees.

Transfer Facts

During the 2006-2008 school years over 65,000 students transferred from a California Community College to the University of California and California State University combined. For the class of 2005, approximately 23% of the students starting California Independent Colleges had transferred from a California Community College.

Can I Complete my First Two Years of Undergraduate Study at a Community College?

Yes. All California Community Colleges offer courses that meet the lower-division (first two years) requirements of a four-year college or university. Counselors in transfer centers and counseling offices can help you plan your community college program to make sure that the courses you select are transferable. You should also check the requirements of the college or university to which you plan to transfer, especially in your major subject. Many community colleges offer written transfer guarantee programs to specific universities. Be sure to contact the transfer center or counseling office for more help.

What Occupational Training is Offered in Community Colleges?

The California Community Colleges can help students get the training needed to qualify for a well-paying job with room for advancement. Career education vocational programs are offered in hundreds of areas that employers need. Areas of vocational (occupational) education include health occupations, electronics and computer sciences, business and finance, agriculture, police and fire science, food science, building and landscaping trades, technical and industrial trades, and many others. Community colleges have up-to-date equipment and facilities and vocational instructors who are experts in their fields. Depending on the occupation you select, training may take from six months to two years. Associate degrees and certificate (shorter-term) programs are available for many fields.

Can I Take Online or Correspondence Courses Through the Colleges?

There are a number of California Community Colleges offering courses or programs via distance education. Other courses and programs are offered through a mixed format (hybrid) of traditional, online and television. A variety of courses and programs are offered either through correspondence, online, mixed format, or via television. To find information about distance education courses and programs in California you can view a Distance Education Catalog on the [California Virtual Campus website](#).

The CSU System

About the California State University (CSU)

The California State University is all about opportunity, success and impact. The CSU gives you the tools you need to succeed in life, professionally and personally. There are 23 campuses from which to choose, with over 200 degree and certificate programs. You'll be in contact with faculty who are not only tops in their fields, but also committed to teaching and involvement with students. If you come to the CSU, you join a dynamic and diverse community of students. Over 430,000 strong, our students are active and involved on their campuses and in their communities.

The CSU's goal is to challenge you to achieve your potential for success both now and in the future. There are over 2 million CSU alumni. It's a great educational community, one that has tremendous impact on individuals, the State of California, and on the world.

The CSU Campuses

There are both similarities and differences between and among CSU campuses. One commonality is that all CSUs can provide you with a high quality, affordable education. The 23 campuses of the CSU stretch from one end of the state to the other. CSUs are found in large urban areas, mid-sized cities, and smaller rural communities. They vary in size from some of the largest universities in the state to smaller-sized campuses. Every CSU has its own personality. There is at least one campus that will suit your interests.

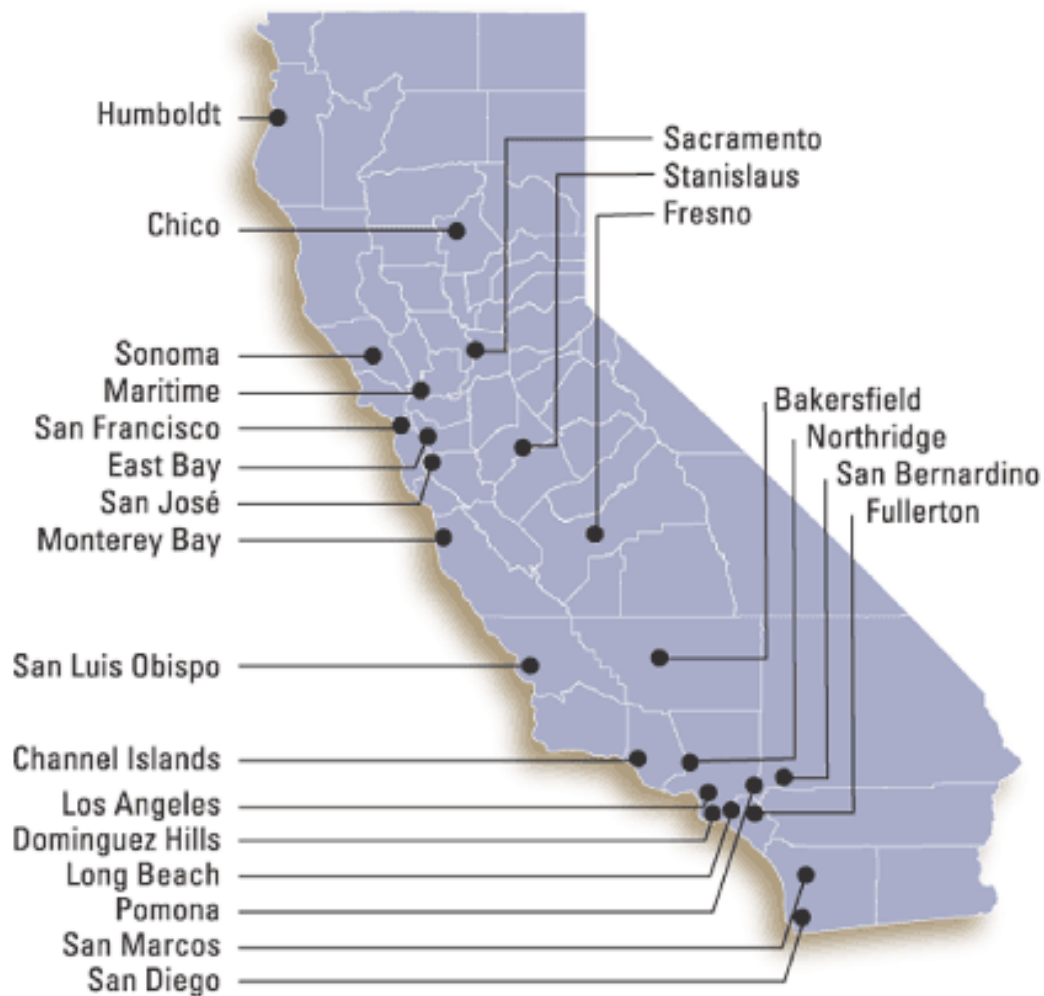
One important factor to consider is the academic program offerings of the campus. CSU campuses offer over 200 academic programs, but not all programs are available at all campuses. If you know your academic interest, you can use the [Undergraduate Student-Campus Matching Assistant](#) to locate CSU campuses that offer programs that might meet your needs. If you don't have a clue about what you plan to study, most CSU campuses have undeclared majors that provide you time to explore major fields before you choose your major. If you want to learn more about majors offered at the CSU visit the [ASSIST website](#) and use the Explore Majors function.

The tools in the [Explore Colleges](#) section of [CaliforniaColleges.edu](#) will allow you to search for campuses, compare campus characteristics such as size and location, and take a virtual campus tour to gather information on possible college choices.

No matter what you are looking for, CSU has many options to offer you.

Map of CSU Campus Locations

California State Universities



The UC System

About the University of California (UC)

The University of California includes nine undergraduate campuses throughout the state — Berkeley, Davis, Irvine, Los Angeles, Merced, Riverside, San Diego, Santa Barbara, and Santa Cruz. UC San Francisco offers professional and graduate programs in the health sciences. Before enrolling at UCSF, students must complete a minimum of two, and usually three or more, years of college-level work at another institution.

In just over a century, UC has built an international reputation for academic excellence, with undergraduate education as one of its highest priorities. UC has outstanding academic programs, faculty, libraries, and research facilities. Whether you want a broad liberal arts education, preparation for graduate study, or training for a particular profession, UC has a program to meet your needs.

Continuing your education at the University of California will bring you new intellectual, personal, and career opportunities. UC graduates enjoy high acceptance rates at graduate and professional schools, and compete successfully in the job market with graduates of other top universities and colleges. Many graduates become leaders in their fields.

What to Expect at UC

Your academic experience at UC will be rigorous, challenging, and stimulating. Excellent high school preparation is essential for making the transition to UC.

All UC campuses, except Berkeley and Merced, operate on the quarter system. A quarter is about 10 weeks long, and the academic year includes three quarters. At Berkeley and Merced, the academic year is two semesters, each 16 to 18 weeks long.

The best way to deal with all the changes you'll encounter is to allow more time for your studies at UC. Most important in making the transition, however, will be your scholastic preparation. The University of California encourages you to complete more than the minimum required work in high school and to concentrate on advanced coursework in key areas such as English, mathematics, science, and languages other than English. The more comprehensive and challenging your high school coursework, the better prepared you will be for UC work, and the better your chances for academic success.

Tips: Solid academic preparation is essential for your success at UC. It is always best to take challenging courses and more than the minimums required. Your counselor is a great source of information to help you prepare for UC.

Why Transfer Students Should Consider UC

A California Community college can be a great place to begin your University of California education.

The University of California works in partnership with California's community colleges to develop programs to help community college students with the transfer process. UC's articulation agreements with all of the California community colleges make it possible for prospective transfer students to select appropriate courses. Junior-level community college students receive priority consideration for admission over other transfer applicants, including those from four-year institutions and UC's own intercampus transfer students. The Intersegment General Education Transfer Curriculum (IGETC) allows prospective

transfer students to satisfy the lower-division breadth/general education requirements of any UC campus before transferring.

The campuses also offer a variety of services and programs that facilitate transfer admissions. Some programs assure students admission to a UC campus if they meet specific requirements. Other programs provide support services to transfer applicants.

Map of UC Campus Locations



Independent Colleges

About California Independent Colleges

California's independent colleges and universities are an excellent choice for many students. There are over 75 nonprofit, independent colleges and universities in the state. The most important criteria for selecting a college or university is how well it fits with your personality, values, and goals. Because every nonprofit, independent college and university has a unique character, there will be at least one that fits your needs. Unlike the University of California or the California State University systems, each California nonprofit, independent college and university has its own governing board. This independence allows for a diverse set of college opportunities in California.

CaliforniaColleges.edu provides information to help your college search. A great place to start is the [Explore Colleges](#) section. After you identify the colleges and universities that interest you, expand your knowledge by visiting the individual campus websites. You can find links to the college sites in the [Campus Facts](#) section of this site.

California Independent Colleges Campus Directory

Alliant International University, San Diego
6160 Cornerstone Court
East San Diego, CA 92121-3710
Telephone: (858) 632-2777
www.alliant.edu

Alliant International University, San Francisco
2728 Hyde Street, Suite 100
San Francisco, CA 94109-1251
Telephone: (415) 346-4500
www.alliant.edu

Alliant International University, San Francisco
1005 Atlantic Avenue
Alameda, CA 94501-1148
Telephone: (510) 523-2300
www.alliant.edu

American Academy of Dramatic Art
1336 N. LaBrea Ave.
Hollywood, CA 90028-7504
Telephone: (323) 464-2777
www.aada.org

Art Center College of Design
1700 Lida Street
Pasadena, CA 91103-1999
Telephone: (626) 396-2200
www.artcenter.edu

Azusa Pacific University
901 E. Alosta Avenue
Azusa, CA 91702-7000
Telephone: (626) 969-3434
www.apu.edu

Biola University
13800 Biola Avenue
La Mirada, CA 90639-0001
Telephone: (562) 903-6000
www.biola.edu

California Baptist University
8432 Magnolia Avenue
Riverside, CA 92504-3297
Telephone: (909) 689-5771
www.calbaptist.edu

California College of the Arts
1111 Eighth Street
San Francisco, CA 94107-2247
Telephone: (415) 703-9500
www.cca.edu

Notre Dame de Namur University
1500 Ralston Avenue
Belmont, CA 94002-1997
Telephone: (650) 593-1601
www.ndnu.edu

Occidental College
1600 Campus Road
Los Angeles, CA 90041-3314
Telephone: (323) 259-2691
www.oxy.edu

Otis College of Art and Design
9045 Lincoln Boulevard
Los Angeles, CA 90045-3505
Telephone: (310) 665-6800
www.otis.edu

Pacific Graduate School of Psychology
935 E. Meadow Drive
Palo Alto, CA 94303-4233
Telephone: (650) 494-7477
www.pgsp.edu

Pacific Oaks College
5 Westmoreland Place
Pasadena, CA 91103-3592
Telephone: (626) 397-1300
www.pacificoaks.edu

Pacific Union College
One Angwin Avenue
Angwin, CA 94508-9797
Telephone: (707) 965-6313
www.puc.edu

Patten University
2433 Coolidge Avenue
Oakland, CA 94601-2699
Telephone: (510) 261-8500
www.patten.edu

Pepperdine University
24255 Pacific Coast Hwy.
Malibu, CA 90263-1000
Telephone: (310) 506-4000
www.pepperdine.edu

Phillips Graduate Institute
5445 Balboa Boulevard
Encino, CA 91316-1509
Telephone: (818) 386-5600
www.pgi.edu

California Institute of Technology
1200 E. California Blvd.
Pasadena, CA 91125
Telephone: (626) 395-6811
www.caltech.edu

California Institute of the Arts
24700 McBean Parkway
Valencia, CA 91355-2397
Telephone: (661) 255-1050
www.calarts.edu

California Lutheran University
60 W. Olsen Road
Thousand Oaks, CA 91360-2787
Telephone: (805) 492-2411
www.callutheran.edu

Chapman University
One University Drive
Orange, CA 92866-1005
Telephone: (714) 997-6815
www.chapman.edu

Charles R. Drew Univ. of Medicine & Science
1731 East 120th Street
Los Angeles, CA 90059-3051
Telephone: (213) 563-4000
www.cdrewu.edu

Claremont Graduate University
150 E. 10th Street
Claremont, CA 91711-6160
Telephone: (909) 621-8000
www.cgu.edu

Claremont McKenna College
500 E. 9th Street
Claremont, CA 91711-6400
Telephone: (909) 621-8111
www.claremontmckenna.edu

Cogswell Polytechnical College
1175 Bordeaux Drive
Sunnyvale, CA 94089-1210
Telephone: (408) 541-0100
www.cogswell.edu

Concordia University
1530 Concordia West
Irvine, CA 92612-3299
Telephone: (949) 854-8002
www.cui.edu

Pitzer College
1050 N. Mills Avenue
Claremont, CA 91711-6110
Telephone: (909) 621-8000
www.pitzer.edu

Point Loma Nazarene University
3900 Lomaland Drive
San Diego, CA 92106-2899
Telephone: (619) 849-2200
www.ptloma.edu

Pomona College
550 N. College Avenue
Claremont, CA 91711-4434
Telephone: (909) 621-8000
www.pomona.edu

Saint Mary's College of California
P.O. Box 3005
Moraga, CA 94575
Telephone: (925) 631-4000
www.stmarys-ca.edu

Samuel Merritt College
450 30th Street
Oakland, CA 94609-3302
Telephone: (510) 869-6511
www.samuelmerritt.edu

San Diego Christian College
2100 Greenfield Drive
El Cajon, CA 92019
Telephone: (619) 441-2200
www.sdcc.edu

San Francisco Art Institute
800 Chestnut Street
San Francisco, CA 94133-2206
Telephone: (415) 771-7020
www.sfai.edu

San Francisco Conservatory of Music
1201 Ortega Street
San Francisco, CA 94122-4411
Telephone: (415) 564-8086
www.sfcm.edu

Santa Clara University
500 El Camino Real
Santa Clara, CA 95053-4345
Telephone: (408) 554-4100
www.scu.edu

Dominican University of California
50 Acacia Avenue
San Rafael, CA 94901-2298
Telephone: (415) 457-5533
www.dominican.edu

Fielding Graduate University
2112 Santa Barbara Street
Santa Barbara, CA 93105-3538
Telephone: (805) 687-1099
www.fielding.edu

Fresno Pacific University
1717 S. Chestnut Avenue
Fresno, CA 93702-4798
Telephone: (559) 453-2000
www.fresno.edu

Golden Gate University
536 Mission Street
San Francisco, CA 94105-2968
Telephone: (415) 442-7000
www.ggu.edu

Harvey Mudd College
301 Platt Boulevard
Claremont, CA 91711-5901
Telephone: (909) 621-8000
www.hmc.edu

Holy Names University
3500 Mountain Blvd.
Oakland, CA 94619-1699
Telephone: (510) 436-1000
www.hnu.edu

Hope International University
2500 E. Nutwood Ave.
Fullerton, CA 92831-3104
Telephone: (714) 879-3901
www.hiu.edu

Humphreys College
6650 Inglewood
Stockton, CA 95207-3896
Telephone: (209) 478-0800
www.humphreys.edu

John F. Kennedy University
100 Ellinwood Way
Pleasant Hill, CA 94523-4817
Telephone: (925) 969-3300 www.jfku.edu

Saybrook Graduate School & Research Ctr.
747 Front Street Floor 3
San Francisco, CA 94133-4640
Telephone: (415) 433-9200
www.saybrook.edu

Scripps College
1030 N. Columbia
Claremont, CA 91711-3905
Telephone: (909) 621-8148
www.scrippscol.edu

Simpson University
2211 College View Drive
Redding, CA 96003-8606
Telephone: (530) 226-4606
www.simpsonuniversity.edu

Southern California Univ. of Health Science
P.O. Box 1166
Whittier, CA 90609-1166
Telephone: (562) 947-8755
www.scuhs.edu

Stanford University
520 Lausen Mall
Stanford, CA 94305-1927
Telephone: (650) 723-2300
www.stanford.edu

Thomas Aquinas College
10000 N. Ojai Road
Santa Paula, CA 93060-9621
Telephone: (805) 525-4417
www.thomasaquinas.edu

Touro University
1310 Johnson Lane
Vallejo, CA 94592
Telephone: (714) 816-0366
www.tourou.edu

University of Judaism
15600 Mulholland Drive
Bel Air, CA 90077-1599
Telephone: (310) 476-9777
www.uj.edu

University of La Verne
1950 3rd Street
La Verne, CA 91750-4401
Telephone: (909) 593-3511
www.ulv.edu

Keck Graduate Institute
535 Watson Drive
Claremont, CA 91711-4817
Telephone: (909) 607-7855
www.kgi.edu

La Sierra University
4500 Riverwalk Parkway
Riverside, CA 92505-3332
Telephone: (909) 785-2000
www.lasierra.edu

Laguna College of Art & Design
2222 Laguna Canyon Road
Laguna Beach, CA 92651-1136
Telephone: (949) 376-6000
www.lagunacollege.edu

Loma Linda University
Loma Linda, CA 92350-2741
Telephone: (909) 558-1000
www.llu.edu

Loyola Marymount University
1 LMU Drive
Los Angeles, CA 90045-2659
Telephone: (310) 338-2700
www.lmu.edu

Marymount College
30800 Palos Verdes Dr. East
Rancho Palos Verdes, CA 90275-6299
Telephone: (310) 377-5501
www.marymountpv.edu

The Master's College
21726 Placerita Canyon Road
Clarita, CA 91321-1200
Telephone: (661) 259-3540
www.masters.edu

Menlo College
1000 El Camino Real
Atherton, CA 94027-4185
Telephone: (650) 543-3746
www.menlo.edu

Mills College
5000 MacArthur Blvd.
Oakland, CA 94613-1000
Telephone: (510) 430-2255
www.mills.edu

University of Redlands
P. O. Box 3080
Redlands, CA 92373-0999
Telephone: (909) 793-2121
www.redlands.edu

University of San Diego
5998 Alcala Park
San Diego, CA 92110-2492
Telephone: (619) 260-4600
www.sandiego.edu

University of San Francisco
2130 Fulton Street
San Francisco, CA 94117-1080
Telephone: (415) 422-6886
www.usfca.edu

University of Southern California
Los Angeles, CA 90089-0001
Telephone: (213) 740-2311
www.usc.edu

University of the Pacific
3601 Pacific Avenue
Stockton, CA 95211-0197
Telephone: (209) 946-2011
www.uop.edu

University of West Los Angeles
9920 La Cienega Blvd
Inglewood, CA 90301-2902
Telephone: (310) 342-5200
www.uwla.edu

Vanguard Univ. of Southern California
55 Fair Drive
Costa Mesa, CA 92626-6520
Telephone: (714) 556-3610
www.vanguard.edu

Western University of Health Sciences
309 East Second Street, College Plaza
Pomona, CA 91766-1889
Telephone: (909) 623-6116
www.westernu.edu

Westmont College
955 La Paz Road
Santa Barbara, CA 93108-1023
Telephone: (805) 565-6000
www.westmont.edu
Whittier College

Santa

Mount St. Mary's College
12001 Chalon Road
Los Angeles, CA 90049-1599
Telephone: (310) 954-4019
www.msmc.la.edu

Mount St. Mary's College - Doheny Campus
10 Chester Place
Los Angeles, CA 90007
Telephone: (213) 477-2500
www.msmc.la.edu

National University
11355 North Torrey Pines Road
La Jolla, CA 92037-1011
Telephone: (858) 642-8101
www.nu.edu

New College of California
777 Valencia Street
San Francisco, CA 94101-1797
Telephone: (415) 437-3460
www.newcollege.edu

P. O. Box 634
Whittier, CA 90608
Telephone: (562) 907-4200
www.whittier.edu

William Jessup University
333 Sunset Blvd.
Rocklin, CA 95765
Telephone: (916) 577-2200
www.jessup.edu

Woodbury University
7500 Glenoaks Blvd
Burbank, CA 91510-7846
Telephone: (818) 767-0888
www.woodbury.edu

Independent California Colleges and Universities

Alliant International University
alliant.edu

American Academy of Dramatic Arts L.A.
aada.org

American Jewish University
ajula.edu

Art Center College of Design
artcenter.edu

Azusa Pacific University
apu.edu

Biola University
biola.edu/undergrad

California Baptist University
calbaptist.edu

California College of the Arts
cca.edu

California Institute of Technology
caltech.edu

California Institute of the Arts
calarts.edu

California Lutheran University
callutheran.edu

Chapman University
chapman.edu

Charles R. Drew University
cdrowu.edu

Claremont Graduate University
cgu.edu

Claremont McKenna College
claremontmckenna.edu

Cogswell Polytechnical College
cogswell.edu

Dominican University of California
dominican.edu

Fielding Graduate University
fielding.edu

Fresno Pacific University
fresno.edu

Golden Gate University
ggu.edu

Harvey Mudd College
hmc.edu

Holy Names University
hnu.edu

Hope International University
hiu.edu

Keck Graduate Institute
kgi.edu

La Sierra University
lasierra.edu

Laguna College of Arts & Design
lagunacollege.edu

Loma Linda University
llu.edu

Marymount College
lmu.edu

Master's College, The
masters.edu

Menio College
menio.edu

Mills College
mills.edu

Mount St. Mary's College
msmc.la.edu

National University
nu.edu

New College of California
newcollege.edu

Notre Dame de Namur University
ndun.edu

Occidental college
oxy.edu

Otis College of Art and Design
otis.edu

Pacific Graduate School of Psychology
pgsp.edu

Pacific Oaks College
pacificoaks.edu

Pacific Union College
puc.edu

Patten University
patten.edu

Pepperdine University
pperdine.edu

Phillips Graduate Institute
pgi.edu

Pitzer College
pitzer.edu

Point Loma Nazarene University
pointloma.edu

Pomona College
pomona.edu

Independent California Colleges and Universities (cont.)

Humphreys College

humphreys.edu

John F. Kennedy University

jfku.edu

San Diego Christian College

sdcc.edu

San Francisco Conserv. Of Music

sfcu.edu

Santa Clara University

scu.edu

Saybrook Graduate School

saybrook.edu

Scripps College

scrippscollege.edu

Simpson University

simpsonuniversity.edu

So. Calif. Univ. of Health Sciences

scuhs.edu

Soka University

soka.edu

Stanford University

admission.stanford.edu

Thomas Aquinas college

thomasaquinas .edu

Touro University-CA

tu.edu

Saint Mary's College of Cal.

stmarys-ca.edu

Samuel Merritt College

samuelmerritt.ed

University of La Verne

ulv.edu

University of Redlands

redlands.edu

University of San Diego

sandiego.edu

University of San Francisco

usfca.edu

University of So. California

usc.edu

University of the Pacific

pacific.edu

Vanguard University

vanguard.edu

Western University of Health Sci.

western.edu

Westmont College

westmont.edu

Whittier College

whittier.edu

William Jessup University

jessup.edu

Woodbury University

woodbury.edu

PREPARING YOUR RESUME

A resume should be a typed, accurate list of your activities beginning with grade nine and continuing through grade twelve. No one resume fits the needs of all people or applications, therefore it is important that you look at several resumes and use items that reflect you most favorably. Remember, you want to impress someone, whether it is a scholarship judge, college admissions officer, or a prospective employer.

If filling out a resume does not meet your needs, a well-written assessment of your background and activities might do just as well. Correct spelling, neatness, grammatical accuracy, and honesty are important features. An original resume is more important than one, which has been copied on a machine. IF YOU CAN USE A COMPUTER, IT WILL BE EASY TO UPDATE YOUR RESUME AND MAKE ORIGINAL COPIES AS NEEDED.

The following resume is a sample you can follow, using only those items that apply directly to you. Do not include a heading such as Community Activities if you do not participate in community affairs. Never draw attention to any area in which you might be weak.

Be advised that prospective universities are looking for a student who has demonstrated **perseverance**. For example, he/she may have maintained participation in one or two sports, one or two clubs, and throughout his/her high school career has risen to some level of **leadership** in that endeavor.

SAMPLE RESUME

Jane Doe

123 Cherry Lane; Metropolis, MI 12345

(123) 456-7890

Jane-Doe@email.com

<http://www.janedoe.com>

-
- OBJECTIVE:** To attend a highly selective liberal arts college, where I can further my education and gain significant life experience.
- EDUCATION:** Metropolis H.S., Metropolis Michigan
Overall GPA 3.75/4.0
Honor roll 8 consecutive semesters
- COLLEGE PREP CLASSES TAKEN:** AP English, AP Calculus, AP History, AP Chemistry, AP Physics
AP German, AP Music Theory
- SPECIAL SKILLS:** Metropolis Community College: SP101, Summer 2001
Proficient in word processing, spreadsheets, and databases. Software knowledge includes Microsoft Office, C++, Visual Basic, HTML, Microsoft FrontPage (special interest in web design)
Demonstrated ability to quickly learn new software
Proven talent for working well with others
Vast knowledge of Renaissance Art
- LEADERSHIP EXPERIENCE:** *Captain*, Metropolis H.S. Speech Team 2000-2001
- Managed team of 30 peers
 - Organized weekly meetings and practice times
 - Educated new members
 - Planned team home tournament
 - Provided team morale
- President*, German Honor Society (eta chi chapter) 2000-2001
- Prepared weekly meetings
 - Organized annual fundraiser
 - Planned annual trip to GermanTown, Chicago
 - Acted as liaison between local chapter and national organization
- ACTIVITIES AND HONORS:**
- | | |
|-----------------------------|--------------------------------|
| German Honor Society, 4yrs. | Expressions (Show Choir), 3yrs |
| Interact (Service Org), 1yr | Outstanding Choir Member, 4yrs |
| Thespians, 4yrs | Who's Who of American H.S. |
| Peer Tutor, 4yrs | Renaissance, 3yrs |
| Football Varsity, 4yrs | Choir, 4yrs |
- REFERENCES** available upon request

FREQUENTLY REQUESTED TELEPHONE NUMBERS

For general information about federal student financial assistance programs, assistance in completing the Free Application for Federal Student Aid (FAFSA), and to be able to obtain federal student aid publications call: 1-800-4-FED-AID (1-800-433-3243)

TTY # for hearing impaired individuals to call with any federal student aid questions call 1-800-730-8913

FAFSA on the Web (general information and technical assistance) 1-800-801-0576

USEFUL WEB SITES

FAFSA on the Web and Federal School Codes www.fafsa.ed.gov

Student Aid Home Page www.studentaid.ed.gov

Funding Your Education www.studentaid.ed.gov/fye

The Student Guide www.studentaid.ed.gov/guide

U.S. News and World Report College Rankings colleges.usnews.rankingsandreviews.com/college

California Postsecondary Education Commission www.cpec.ca.gov

College Board..... www.collegeboard.com

Common College Application www.commonapp.org/CommonApp/default.aspx

California State University www.csumentor.edu

California Colleges www.californiacolleges.edu

OVERVIEW OF FINANCIAL AID

Money for College

Whether you're planning to go to college or get job training, there's money to help you pay for it. Financial aid can be used to pay for tuition and fees, as well as for books, supplies, housing, food, transportation and other college costs.

Free Money

Grants and scholarships are money for college you don't have to pay back.

Cal Grants provide up to \$9,700 a year for college or up to \$3,000 for career or technical training. Cal Grants may be used at any University of California, California State University or California Community College campus, as well as many independent and career colleges and vocational programs in California.

Federal Pell Grants of up to \$4,800 a year are awarded to every student with financial need who qualifies.

Federal Supplemental Educational Opportunity Grants of up to \$4,000 a year are for students who have the most financial need.

California Chafee Grants of up to \$5,000 a year for college or career training are for current or former foster youth.

Child Development Grants of up to \$2,000 a year are for students who plan to work at a licensed children's center.

Robert C. Byrd Honors Scholarships of \$1,500 each recognize outstanding high school seniors.

Law Enforcement Personnel Dependents Grants of up to \$9,700 a year are for dependents and spouses of California law enforcement officers and firefighters who were killed or totally disabled in the line of duty. You can get an estimate of your eligibility for federal student aid instantly, even before your senior year, by using FAFSA4caster at www.federalstudentaid.ed.gov

Tip

You should apply for financial aid even before finding out if you've been accepted to college. Otherwise, you may miss out on scholarships, grants and other free money for education.

How to Apply

Start With the FAFSA

Applying for most financial aid is free—simply complete the Free Application for Federal Student Aid, also known as the FAFSA. The easiest and fastest way is online at www.fafsa.ed.gov. It's available in English and Spanish. Submit the FAFSA as soon as possible beginning January 1. A number of independent colleges and state student aid programs require additional applications as well as the FAFSA. Contact your high school College Counselor/Counselor or college to learn more.

Your Verified GPA

To apply for a Cal Grant, you must submit both the FAFSA and your verified Cal Grant GPA. Ask whether your school will submit your verified GPA for you electronically or whether you'll need to submit your verified Cal Grant GPA (or GED, SAT or ACT score) using the paper Cal Grant GPA Verification form. The form is available online at www.csac.ca.gov or www.calgrants.org. You're responsible for making sure both your FAFSA and verified GPA are submitted by the March 2 deadline.

If you have financial need, meet the Cal Grant requirements, meet the minimum GPA requirements, apply by March 2 and graduate from a California high school, you'll receive a Cal Grant. You have three chances to apply:

- As a high school senior
- Within one year after graduating from high school or receiving your GED
- As a California Community College transfer student, if you meet the requirements

March 2

Apply no later than March 2 by submitting the FAFSA and your verified Cal Grant GPA (or test score).

September 2

Second deadline for California Community College students

If you'll be attending a California Community College in the fall and missed the March 2 deadline, you have until September 2 to apply for a limited number of Cal Grant awards.

Missed the March 2 deadline?

Even if you missed the March 2 Cal Grant deadline, you still can apply for a federal Pell Grant, federal student loans and other financial aid. In addition, look into grants and scholarships offered by your college.

Work-Study

With federal or college work-study or student employment programs, your college will help you find a part-time job on or off campus so that you can earn money for college. To learn more, see your college's financial aid office.

Loans

A loan is money you borrow that must be repaid, usually with interest costs. If you need to borrow, you should always take out a federal loan first. The interest rate will be low and you'll have at least 10 years to repay, along with other benefits.

Federal Stafford loans are the most common student loans. Subsidized Stafford loans are for students with financial need. The government pays the interest while you're in college and for up to six months after you graduate. Unsubsidized Stafford loans are for all qualified students regardless of income or assets. You're responsible for paying all the interest on unsubsidized loans. The interest rate for Stafford loans is 6.8 percent.

Federal Perkins loans are low-interest loans for students with exceptional financial need and are administered by participating colleges.

Federal Parent PLUS loans help parents pay for their child's college education. The interest rate is 7.9 percent or 8.5 percent, depending on the college.

Here are steps you can take now to plan and pay for college:

- Talk to your school College Counselor/Counselor about your plans and ways to pay for college or job training.
- Go to www.going2college.org and www.knowhow2go.org to learn more about college, the high school courses you should be taking, and more.
- Visit www.calgrants.org and www.csac.ca.gov to learn more about Cal Grants and other financial aid from the state of California.
- If you are or were in foster care, learn more about the California Chafee Grant and how to apply at www.chafee.csac.ca.gov.
- Go to www.federalstudentaid.ed.gov to learn more about financial aid from the federal government.
- Explore colleges and vocational programs on the Web, starting at www.californiacolleges.edu, www.nces.ed.gov/ipeds/cool, www.icanaffordcollege.com and www.federalstudentaid.ed.gov/choosing.
- Find out if you have a Social Security number. You need to have one to apply for most federal and state aid. If you don't have a Social Security number, apply for one at your local Post Office or Social Security office. To learn more, go to www.ssa.gov.
- Go to www.fafsa.ed.gov for the FAFSA and the FAFSA on the Web Worksheet. Complete the worksheet ahead of time, so you'll have all your information in front of you when you're ready to complete the FAFSA.
- Apply for your Federal Student Aid personal identification number, or PIN, so that you can electronically sign the online FAFSA. Go to www.pin.ed.gov to learn more.
- Plan to attend a free California Cash for College workshop in January or February for help completing the FAFSA and other forms—and to apply for a \$1,000 scholarship. For dates and locations near you, go to www.californiacashforcollege.org.
- Check out private scholarships (www.fastweb.com, www.hsf.net, www.gmsp.org, www.uncf.org), the AmeriCorps program (www.americorps.org), and military and veteran benefits (www.todaymilitary.com and www.gibill.va.gov).
- COMMISSION STUDENT AID CALIFORNIA

AB – 540 Affordable Tuition for California's Undocumented Students

Tuition rates are now more affordable for immigrant students interested in attending California's accredited public community college and universities. Under AB 540, students who meet ALL of the outlined requirements will qualify to pay in-state tuition.

To qualify a student must:

- attend a California high school for 3 or more years
- graduate from a California high school or receive the equivalent general education diploma (GED)
- register or be currently enrolled in a California Community College, California State University, or a University of California
- sign a statement with the college or university (NOT with INS) stating that he/she will apply for legal residency as soon as he/she is eligible to do so.

For clarification on AB 540 or more information, you may visit one or all of the following websites:

www.assembly.ca.gov: California State Assembly

www.cccco.edu: Office of the Chancellor for California Community Colleges

www.ilrc.org: Immigration Law Resource Center

www.maldef.org: Mexican American Legal Defense and Educational Fund

www.nclr.org: National Council de la Raza

www.nilc.org: National Immigration Law Center

SCHOLARSHIP APPLICATION PROCEDURES

You must always adhere to the specific directions set by the individual donor for all applications. The guidelines below should be followed for all applications:

- Read the application for requirements and eligibility.
- Allow sufficient time to complete an application so that it looks professional.
- ALWAYS type the application unless instructions specify “handwritten.”
- Allow adequate time for teachers, counselors, and employers to write letters of recommendation.
- Edit all information for correct grammar and punctuation.
- Organize materials in the order specified.
- Enclose scholarship materials in a folder with a school cover page, if appropriate.
- If required, return scholarship applications to your counselor by SCHOOL due date.
- Should you be awarded a scholarship, it is common courtesy to write a thank-you note to the donor.

Course Bulletin

The following pages are specific to the Montebello Unified School District. Use these pages to plan your four-year plan to college. Pay particular attention to your credits and other graduation requirements.

If you have any questions contact your College Counselor/Counselor at your school.

Montebello Unified School District Graduation Requirements

A total of 220 credits plus passage of the California High School Exit Exam (CAHSEE), are required to graduate.

English	40 Credits
History/Social Science	30 Credits
Mathematics (Algebra)	20 Credits
Lab Science	20 Credits
Health	5 Credits
Visual/Performing Arts or Foreign Language	10 Credits
Physical Education	30 Credits
Electives	65 Credits

Parents/Students

Complete a four-year plan with your counselor to insure all graduation requirements have been completed. Please call for an appointment with your College Counselor/Counselor.

California High School Exit Exam

Students must pass the California High School Exit Exam (CAHSEE) in order to receive a diploma. The test covers skills students need to be successful in post high school employment or study. Your school administration, counseling staff and teachers can answer any questions about this critical test. The test is first administered in 10th grade. Students have multiple opportunities to retake a section that they have not passed. The CAHSEE passing score is 350 for each section.

The skills assessed are based on the California Content Standards including the following areas:

English/Language Arts

- Word Analysis, Fluency, and Systemic Vocabulary Development
- Reading Comprehension (Focus on Informational Material)
- Literary Response and Analysis
- Writing Strategies
- Written and Oral English Language Conventions
- Writing Applications (Genres and Their Characteristics)

Mathematics

- Statistics, Data Analysis, and Probability
- Number Sense
- Measurement and Geometry
- Algebra and Functions
- Algebra I

Information on Meeting College Entrance Requirements

The University of California and California State University (UC/CSU) have similar subject admission requirements. The pattern of courses is referred to as the A-G subject requirements. Each Montebello Unified School District High School offers courses that meet the A-G requirements

The A-G requirements are:

English	4 years
Math	3 years (Algebra I, Geometry, Algebra II)
Science	2 years of lab science
Language	2 years of study in the same language
Social Science	2 years to include World History & US History
Visual & Performing Arts	1 year of an approved yearlong visual or performing art course
College Prep Elective	1 year - semester or yearlong course from English, advanced Math, lab Science, Language, Social Science or Visual/Performing Arts

Montebello Unified School District

Four Year Graduation Plan

Use this chart to track your A-G Pattern Courses for Admission to a University of California:

- Fill in your semester grades for all A-G courses taken from 9th to 12th grades.
- Refer to the *College/Career Planning Guide & Course Bulletin* for a description of A-G courses.
- See your College Counselor/Counselor about PSAT and SAT test dates.

A-G SUBJECT REQUIREMENTS (Only grades of “C” or better are accepted)

Effective Beginning with Applicants for Fall 2009

To satisfy the Subject Requirement, students must complete the high school courses listed below with a grade point average defined by the Scholarship Requirement. This sequence of courses is also known as the “A-G” subjects or requirements.

Students must take 15 units of high school courses to fulfill the Subject Requirement—seven units of which must be taken in the last two years of high school. (A unit is equal to the academic year, or two semesters of study.) To be acceptable to a University, the courses must appear on the list certified by the high school principal as meeting the University’s minimum admissions requirements.

GRADE	9th		10th		11th		12th	
	1st	2nd	1st	2nd	1st	2nd	1st	2nd
SEMESTER								
A. HISTORY: Two years required. American Government (AP) American Government 1 Comparative Government Politics (AP) (BGH) European History (AP) (MHS/SHS)								
U.S. History (AP) U.S. History 1-2 World History (AP) World History, Cult & Geo 1-2								
B. ENGLISH: Four years required. Advanced Composition 1-2 (BGH/MHS) American Literature 1-2 Contemporary Literature 1-2 (BGH/MHS) English 1-2 English 1-2 (H) English 3-4 (MHS) English 3-4 (H) English Language & Composition (AP)								
English Literature & Composition (AP) Expository Reading and Writing 1-2 Latin American Literature 1-2 World Literature 1-2 Science Fiction and Fantasy 1-2 Short Story 1 (MHS) The Literature of Song 1 (MHS)								
C. MATHEMATICS: Three years required. Four recommended. Algebra B 1-2 Algebra I 1-2 Algebra II 1-2 Algebra II 1-2 (H) (SHS) (BGH/MHS) Calculus AB (AP) Calculus BC (AP)								
Geometry 1-2 (H) (SHS) Math Analysis/Calculus 1-2 (H) (SHS) Pre-Calculus/Calculus 1-2 Pre-Calculus/Math Analysis 1-2 Probability and Statistics 1-2 (SHS/MHS) Statistics (AP) Trigonometry/Pre-Calculus 1-2								
D. LABORATORY SCIENCE: Two years required. Three recommended (Biological & Physical) Biology (AP) Biology 1-2 Biology 1-2 (H) (BGH/SHS) Biology 3-4 FS (SHS) Chemistry (AP) Chemistry 1-2 Coordinated Science 3-4 (SHS/BGH)								
Environmental Science (AP) (BGH/SHS) Geology 1-2 Human Anatomy & Physiology 1-2 Physics (AP) (MHS) Physics 1-2 Physics 1-2 (H) (SHS)								
E. LANGUAGE OTHER THAN ENGLISH: Two years required. Three recommended. French 1-2 French 3-4 French 3-4 French 5-6 French 5-6 (H) (BGH) French 7-8 Japanese 1-2 (SHS) Japanese 3-4 (SHS) Japanese 5-6 (SHS) Japanese 7-8 (SHS)								
Spanish 1-2 Spanish 1-2 (H) (MHS) Spanish 1-2 Sp Spkr (SHS) Spanish 3-4 Spanish 3-4 (H) (MHS) Spanish 3-4 SP Spkr (SHS) Spanish 5-6 Spanish Language (AP) Spanish Literature (AP)								

Montebello Unified School District

Four Year Graduation Plan

A-G SUBJECT REQUIREMENTS (Only grades of “C” or better are accepted)

Effective Beginning with Applicants for Fall 2009

To satisfy the Subject Requirement, students must complete the high school courses listed below with a grade point average defined by the Scholarship requirement. This sequence of courses is also known as the “A-G” subjects or requirements.

Students must take 15 units of high school courses to fulfill the Subject Requirement—seven units of which must be taken in the last two years of high school. (A unit is equal to the academic year, or two semesters of study.) To be acceptable to a University, the courses must appear on the list certified by the high school principal as meeting the University's minimum admissions requirements.

GRADE SEMESTER	9th		10th		11th		12th	
	1st	2nd	1st	2nd	1st	2nd	1st	2nd
F. VISUAL AND PERFORMING ARTS: One year required. A Cappella Choir 1-2 A Cappella Choir 3-8 (MHS/SHS) Advanced Dance 3-8 (BGH) Architecture Design 1-2 (SHS) Art Fundamentals 1-2 Art Fundamentals 3-4 (BGH/MHS) Art Fundamentals 5-6 (MHS) Art History (AP) (SHS) Beginning Choir 1-2 Computer Animation 1-2 (MHS) Computer Animation 3-4 (MHS) Computer Graphics & Design 1-2 Computer Graphics & Design 3-4 Concert Band 1-8 Court & Dance Ensemble 1-8 Drawing & Painting 1-2 Drawing & Painting 3-4 Drawing & Painting 5-6 Intermediate Band 1-2 (SHS)								
Intermediate Dance 1-2 (BGH) Intro to Theater & TV Production 1-2 Jazz Ensemble 1-8 (SHS) Music & Dance of Latin America 1-8 Music Appreciation 1-8 (SHS) Orchestra 1-2 Orchestra 3-8 Photography Fundamentals 1-2 Sculptural Art 1-2 (BGH) Sculptural Art 3-4 (BGH) Sculptural Art 5-8 (BGH) Specialty Choirs 3-8 (MHS/SHS) Stage Design Lighting 1-8 (BGH/SHS/MHS) Studio Art (AP) (MHS) Symphonic Band 3-8 (SHS) Theatre Arts/Drama 1-2 Theatre Arts/Drama 3-6 Vocal Ensemble 1-2 Vocal Ensemble 3-8								
G. ELECTIVE: One year required. AVID Senior Seminar 1-2 Advanced Child Development 1-2 (BGH) Coordinated Science 1-2 (BGH/SHS) Creative Writing 1-2 (SHS) Earth Science 1-2 (MHS/SHS) Economic 1 (H) (MHS/SHS) Economics (AP) (SHS) Economics 1 Geology 3-4								
Intro to California Law 1 (MHS/SHS) Journalism 1-8 (BGH/MHS) Marine Biology 1-2 (MHS) Psychology (AP) Psychology 1 (MHS/SHS) Psychology 1-2 (BGH/MHS) Public Speaking 1-2 (MHS) Sociology 1-2 (SHS) Sociology 1-2 (MHS)								

MONTEBELLO UNIFIED SCHOOL DISTRICT

COURSE GUIDE

English / Language Arts

General Requirements for Graduation from High School:

- Successful completion of 40 credits of English for students graduating beginning in 2005 and beyond.
- Successful completion of English 1-2 and English 3-4
- Successfully passing the California High School Exit Exam (CAHSEE)

Courses adopted for English credit are aligned to the district and state adopted content Standards for English/Language Arts. All courses listed on the following pages are approved for credit, but there must be a sufficient number of students enrolled for a class to be offered. All classes may not be offered every semester or at every high school.

While 40 credits of English are required for graduation, students must carefully select classes that meet their post graduate plans. Some courses meet University of California and California State University entrance requirements and should be taken by students who are applying for admission to these institutions. More than one English course may be taken at one time during the 11th and 12th grade.

Legend:

A-G – Indicates a course meets the A-G requirement

BGH – indicates a course offered at Bell Gardens High School

MHS – indicates a course offered at Montebello High School

SHS – indicates a course offered at Schurr High School

VHS – indicates a course offered at Vail High School

Course Listing

ADVANCED COMPOSITION

GRADE 12

BHG, MHS

A-G

This course is designed to encourage self-expression, stimulate the imagination, and clarify the conventions of written language. Class projects include writing poetry, creating and producing original television shows, compiling a short story anthology, and completing a variety of exercises designed to inspire originality. The class will also enable students to analyze and interpret texts including contemporary essays, newspaper and magazine articles, editorials, reports, biographies, memos, assorted public documents, and other non-fiction text. Students will complete multiple drafts of major writing assignments. Students will revise their work to produce finished looking results. Students will have opportunities to submit their best work for presentation or publication.

AMERICAN LITERATURE 1-2 (ENGLISH LANGUAGE & COMPOSITION)

GRADE 11

BGH, MHS, SHS, VHS

A-G

This course provides the student with a broad spectrum of American literature from the early Puritan period up to the present. Selected works of major American writers will be read and analyzed to determine their value and relevance to our contemporary society. Film adaptations of certain literary works may be shown following reading and analysis to further enrich the student's understanding of the work. In addition to the extensive reading required in the class, emphasis will be given to composition and vocabulary.

**CAHSEE PREP
BGH, MHS, SHS, VHS**

GRADE 9–12

This course is required for seniors who have not met the high school graduation requirement by passing the California High School Exit Exam. The semester class will focus on the standards and skills necessary for successfully passing the exam.

**CONTEMPORARY LITERATURE
BGH, MHS**

**GRADE 12
A-G**

This course focuses upon the ideas and problems of today's societies. Reading on an individual and group basis is organized around themes reflecting social, ethical and ethnic concerns of groups across the world. Students read from novels, criticism, short stories, poems, song lyrics, essays and plays. Students study minority writers, women writers, and read works from Latin American, African and Asian authors. There is a concentration on personal writing for applications and resumes.

**ENGLISH 1-2
BGH, MHS, SHS, VHS**

**GRADE 9
A-G**

This course provides primarily ninth grade students with instruction in composition and literature. Emphasis in composition on using the writing process (prewriting, drafting, revision, editing and publishing) to respond to literature in varied writing styles. In literature the emphasis is on varied genre: short story, play, poem, myth, nonfiction, and novel, focusing on characterization, plots structure, theme, point of view and setting. This course prepares students for the High School Exit Exam. Honors section offered.

**ENGLISH 3-4
BGH, MHS, SHS, VHS**

**GRADE 10
A-G**

English 3-4 continues instruction in language, composition, and literature. The emphasis is on the more effective use of oral and written language and understanding the way in which language communicates. Students are involved in a comparative study of various forms of literature with emphasis on their levels of meaning. Literary study is organized through a thematic focal point. This course prepares students for the High School Exit Exam. Honors section offered.

**ENGLISH 5-8
SHS**

GRADE 11-12

These courses strengthen and refine writing skills and continue the development of vocabulary and reading skills.

**ENGLISH LANGUAGE DEVELOPMENT
BGH, MHS, SHS, VHS**

GRADE 9-12

These classes are designed to meet the needs of nonnative speakers who have little or no ability to read, write, or speak English. Students are provided with practice in the production and understanding of spoken and written English. The course emphasizes basic grammatical patterns, vocabulary, fundamentals of punctuation and grammar, spelling, reading, and writing. A maximum of 20 credits of ELD are allowed as English elective credit toward graduation. In order to meet graduation requirements, students must also successfully take and pass English 1-2, English 3-4, and American Literature.

**AP ENGLISH LITERATURE & COMPOSITION
BGH, MHS, SHS**

**GRADE 12
A-G**

This course emphasizes expository writing, logical development, statement of thought, and the refinement of writing skills. The course may be structured to utilize analysis of literature, but its primary purpose is to improve the student's writing. This is an enriched course for college bound students who feel the need to sharpen their writing skills in order to meet the challenges ahead. Offered for Advanced Placement (AP) credit.

EXPOSITORY READING AND WRITING
BGH, SHS

GRADE 12
A-G

This class is designed to promote independent academic literacy in college-bound students, including the ability to use reading and writing processes to prepare students to meet the standards of the CSU English Placement Test/UC placement tests, and the California English- Language Arts content standards. The class will enable students to analyze and interpret texts including contemporary essays, newspaper and magazine articles, editorials, reports, biographies, memos, assorted public documents, and other non-fiction texts.

INDIVIDUALIZED READING
SHS

GRADE 11-12

This course encourages and promotes independent reading. Students explore a wide variety of reading materials and literature. Some reading selections are assigned while others are individual choices. Students will respond to the reading through journals, compositions, oral reports and group projects. Not available every year, check with your counselor.

JOURNALISM
BGH, MHS, SHS

GRADE 9-12
A-G

In this course, students learn to write copy for the school newspaper. There is provision for practice in interviewing, sports writing, feature writing, news writing educational, and column writing. The course requires writing of a high standard and stresses objectivity, accuracy, and interesting style. Also, there is an introduction to copy reading, headline writing, makeup, proofreading. Accuracy in spelling, grammar, and punctuation is emphasized. Advanced journalism provides further training in writing, editing, and publishing the school newspaper. This course stresses the development of skills in collecting, condensing and organizing materials for news stories, feature writing, editorials, columns, reviews, and sport stories. This class also aims to develop qualities of tact, accuracy, responsibility, initiative and leadership among staff members. Students on the leadership level of the school newspaper will plan, supervise and be responsible for the production of the school paper.

LATIN AMERICAN LITERATURE
BGH, MHS, SHS

GRADE 12
A-G

This course focuses on the poetry, short stories, personal essay and dramas of Latin America. The literature, written originally in Spanish is translated into English. Emphasis is on the essay.

LITERATURE OF SONG
MHS

GRADE 12
A-G

This course will give consideration to the influence of contemporary music upon language, literature, and composition. The poetry of contemporary songs will be listened to, discussed, and written about so that students will develop the ability to make qualitative judgments about individual songs. Materials will include lyrics from different musical styles and periods in time and published collections of ballads and other poetry.

PUBLIC SPEAKING /FORENSICS
BGH, MHS, SHS

GRADE 9-12
A-G

Choose this class if you enjoy talking to people about your interests or beliefs. You will practice persuasive messages, courtroom procedures, dramatic presentations, and learn to better organize your thoughts so that people will listen to you. Examples of effective speaking will be provided by studying famous speakers and their best speeches. Debate competitions may be a component of this course.

READING ENHANCEMENT/FRESHMAN SURVIVAL/LANGUAGE FUNDAMENTALS
BGH, MHS, SHS, VHS

A-G **GRADES 9 - 10**

This course is designed for students who need additional assistance with basic reading and writing skills. Small class size, targeted intervention strategies and specialized instruction assist the student in acquiring the necessary skills needed for successfully passing the California High School Exit Exam.

**SCIENCE FICTION AND FANTASY
MHS****GRADE 12
A-G**

This course should be of keen interest to lovers of the writings of Bradbury, Wells, Sterling, and Clarke. A broad spectrum will be covered in this exciting and ever changing field of science fiction, fantasy, futurology, and science-fact. What have these forward-looking writers said about the direction of humanity? How accurate has their vision been? These and other important questions will be dealt with through class discussion, seminar groups, films, and other methods of discovery.

**SHORT STORY
MHS, VHS****GRADE 12**

In this course the student will be given an imaginative and realistic portrayal of life. Through an analysis of plot, character, theme, and point of view, the student progresses from the story itself to a deeper understanding of the significance of the author's purpose and style. The course includes classical authors, representative writers of local color and regionalism and contemporary writers. Films, tapes, discussion groups and writing projects enrich the course.

**WORLD LITERATURE
BGH, MHS, SHS****GRADE 12
A-G**

This course introduces the literature of many countries and times while developing reading ability and increasing competence in language by planned discussion, vocabulary study, and writing. Its purposes are to develop interest in further study of the great literature of the world, and to consider values and ideals of people and their culture both similar to and different from our own. Definition, summary, comparison/contrast, argument and personal essays based on literature are the types of exposition taught in the writing phase of the class. Honors sections offered.

Foreign Language

General Requirements:

Ten credits (one year) of successful course completion of Foreign Language or Visual and Performing Arts is required in order to graduate from high school. The UC/CSU systems require **at least 20 credits (two years)** of foreign language to meet entrance requirements. All students are encouraged to take foreign language courses. Spanish and French are offered at all three comprehensive high schools, in addition, Japanese and American Sign Language are offered at SHS.

Course Listing

**CHINESE
SHS****GRADES 9-12
A-G**

These courses take the student from the basic skill level in using the Chinese language to express themselves orally to an emphasis on writing grammatically correct Chinese and reading Chinese literature and contemporary publications. There is an emphasis on understanding and using Chinese to communicate as well as a focus on syntax and grammar.

**FRENCH
BGH, MHS, SHS****GRADES 9-12
A-G**

These courses take the student from the basic skill level in using the French language to express themselves orally to an emphasis on writing grammatically correct French and reading French literature and contemporary publications. There is an emphasis on understanding and using French to communicate as well as a focus on syntax and grammar. Offered for Advanced Placement credit at BGH.

**JAPANESE
MHS, SHS****GRADES 9-12
A-G**

The Japanese courses take the student from the basic skill level in using Japanese to communicate orally to an emphasis on improving comprehension and the grammatical accuracy of writing. Students will study the customs and geography of Japan. Students will gain understanding of the culture and meaning through the contextual usage of this unique language and through practical application of skills.

**SPANISH
BGH, MHS, SHS****GRADES 9-12
A-G**

These courses take the student from the basic skill level in using Spanish to orally communicate to an emphasis on reading original Spanish literature, as well as contemporary publications. There is an emphasis on understanding and using Spanish to communicate, as well as a focus on grammar. For the student who is already bilingual or speaks some Spanish the courses provide oral proficient skills and practice to increase vocabulary, reading and writing skills in order to develop an understanding of the Spanish-speaking world. Spanish speakers will explore Spanish literature in depth. Advanced Placement classes are offered in both Spanish Literature and Language.

History / Social Science

General Requirements:

- a. Successful completion of 30 credits of History/Social Science for graduation from high school.
- b. A minimum of two years of History / Social Science are required for admission to UC/CSU. The courses must include U.S. History or 1/2 year of Economics and 1/2 year of American Government and one year of World History, and Geography.

Courses adopted for History /Social Science credit are aligned to the district and state adopted content standards for History/Social Science. Most courses listed in this section are approved for UC/CSU credit, but there must be sufficient number of students enrolled to satisfy district criteria for a class to be offered. All classes may not be offered every semester at every high school.

Course Listing

**AMERICAN GOVERNMENT 1
BGH, MHS, SHS, VHS****GRADE 12
A-G**

This one semester course must be linked with Economics in order to meet the UC/ CSU entrance requirements. This class focuses on the different levels of government in the United States: local, state, and national. Students study what these governments do, how they function, and how interested citizens can make the systems accountable to the people they serve. Civic responsibilities will be stressed including voting and involvement in community activities. This class may be taken as an Advanced Placement course.

**AP COMPARATIVE GOVERNMENT
BGH****GRADE 12**

Please see your College Counselor/Counselor for a description of this course.

**CHICANO STUDIES
BGH****GRADE 12
A-G**

Please see your College Counselor/Counselor for a description of this course.

**ECONOMICS
BGH, MHS, SHS, VHS****GRADE 12
A-G**

This course is designed to study different economic theories and understanding of America's current economic system. The study of the free enterprise system and the other alternative economic systems are investigated. This class will assist students in making thoughtful money related decision through the development of a better understanding of opportunities and the economic forces, which influence our everyday lives. This class may be taken as an Advanced Placement course.

EUROPEAN HISTORY 1-2
BGH, SHS

GRADE 12
A-G

The student will focus on the history of the European area of the world in order to prepare for the national examination given in May of each year. In these courses students are expected to read college textbooks, do extensive research and class preparation and learn to write essays that are at a college level. This class may be taken as an Advanced Placement course.

INTRODUCTION TO CALIFORNIA LAW 1
BGH, MHS, SHS

GRADE 12
A-G

This one semester course will introduce the student to their rights and responsibilities torts, family law, and contracts will be studied. Students will compare the juvenile court and the adult court systems. Simulated trials will be included in the curriculum.

PSYCHOLOGY
BGH, MHS, SHS

GRADE 11-12
A-G

Students focus on the study of human behavior. The main emphasis is on the individual in the family, in groups, in conflicts, and in learning. The studies include how humans learn, how we communicate, how parents and children relate, and how abnormal behavior is determined. Special emphasis is placed on self-understanding and reflection. During the Advanced Placement, one-year course students go into depth of those psychology topics that will be included on the Advanced Placement test. College level text will be used for this course. This class may be taken as an Advanced Placement course.

AP PSYCHOLOGY 1-2
BGH, SHS

GRADE 11-12

This course is designed to develop a basic understanding of human mental processes and behavior. The methods, perspective and vocabulary of scientific psychology will be covered. Students will study the research and theories of major contributors to the field, including Freud, Jung, Adler, Watson, Skinner, Piaget, Maslow and Erikson.

SOCIOLOGY
MHS, SHS

GRADE 12
A-G

Sociology is the study of society. It focuses on identifying, explaining, and interpreting patterns and processes of human social relations. The course is designed to help students explore how people interact and examine peoples' lives within the context of societal groups. The course will examine how people behave in groups and how group behavior is shaped by variables such as race, socio-economic status, gender, etc. Students in the course will use an array of sources to acquire the necessary information for the content area. Through the use of written, visual, oral assignments along with research based individual and group projects students will acquire the necessary information in the content area. This information will help students generate responses to sociological questions dealing with issues ranging from group interaction to deviant behavior. The class will focus primarily on the complex social organizations within society and their function. By focusing on the analysis of social change and social progress in a variety of contexts, the students' abilities to deal with change in their own life will increase.

U.S. HISTORY 1-2
BGH, MHS, SHS, VHS

GRADE 11
A-G

The student will study the historical developments and major turning points of United States history in the 20th century. By exploring the principles of democracy and the role the government and courts play in our society, the student will understand how this country came to be what it is today. The Advanced Placement course includes the use of a college textbook, extensive research and class preparation, and written essays. This class may be taken as an Advanced Placement course.

WORLD HISTORY & GEOGRAPHY 1-2
BGH, MHS, SHS, VHS

GRADE 10
A-G

Students will review world histories from ancient to contemporary. The course includes the study of geography, cultural and national achievements. Students will learn how various historical actions have influenced current world events. Students will learn to analyze primary source documents and works of art to make connections between a variety of world cultures. The Advanced Placement course includes a summer reading list. This class may be taken as an Advanced Placement course.

Interdisciplinary

General Requirements:

- a. Students must pass Freshmen Studies to Graduate. This course includes one semester of Health and Safety, a state graduation requirement.
- b. Students who have met the Health Course requirement and did not take or pass Freshmen Studies as a ninth grader, may with the agreement of their counselor, substitute one semester of an elective to meet this graduation requirement.
- c. Driver's Education is no longer required as a graduation requirement. The State of California is no longer offering credentials for teaching this course. It will continue to be offered as an elective as long as there are teachers credentialed in this area to teach it.

Course Listing

ACADEMIC DECATHLON
BGH, MHS

GRADE 9-12

This course can be taken by any student who desires to compete on the school's Academic Decathlon team. The team studies a specific topic all year long and competes against other schools. The course involves practices after school and Saturday events.

ANNUAL STAFF
BGH, MHS, SHS

GRADE 9-12

Students engage in creating a record of the school year through the design, development and publishing of the school annual.

AVID SEMINAR
BGH, MHS, SHS

GRADE 11-12
A-G

Taken in combination with courses approved by the UC/CSU system this course can assist students in practicing skills required of successful college-bound students. Extensive reading and class participation are required.

BROADCAST JOURNALISM 1-2
SHS

GRADE 9-12

In this course, students will have the opportunity to tell journalistic stories using video technologies. They will learn how to shoot stories on video cameras, edit them with computer software, and then broadcast them using both television and Internet technologies. Students will be responsible for preparing at least two story packages each semester, including at least one public service announcement in the year. Students must have received either an A or B in Journalism 1-2, or have the written approval of the teacher.

FRESHMEN STUDIES
BGH, MHS, SHS, VHS

GRADE 9

The skills and behaviors needed for successful high school participation are covered. Study skills, note taking, careers, computers, conflict resolution and goal setting are a part of this course.

HEALTH & SAFETY
BGH, MHS, SHS, VHS

GRADE 9
A-G

This is a state required class. The students will focus on good health habits, disease prevention and risk reduction behaviors. Students will explore their own personal philosophy, life goals and decision-making practices. First aid and personal safety will be covered. This requirement may be met during Freshmen Studies.

INDEPENDENT STUDY
BGS, MHS, SHS, VHS

GRADE 9-12

This course allows the student to pursue projects, experiments, research and areas of study of their own interest. Permission of the teacher, counselor and department chair is required.

SECOND CHANCE FOR SUCCESS
MHS

GRADE 9-10

Second Chance for Success is a class for students needing extra practice in the area of basic skills. It is designed to help the individual pass the CAHSEE their sophomore year and to gain confidence in their academic abilities. The course consists of review in Algebra 1, Language Arts, Reading, Grammar, and Writing. A unit on organization and preparedness is also included in the course of study. This class is geared toward students that have been slightly unsuccessful as freshmen, but have the desire to succeed in school.

Mathematics

General Requirements

- a. Successful Completion of 20 credits of Mathematics
- b. Mathematics is required for all 9th graders
- c. Algebra must be taken and successfully completed
- d. Successfully passing the California High School Exit Exam

Courses adopted for Mathematics are aligned to the district and state adopted content standards for mathematics. All courses listed on the following pages are approved for credit. All classes may not be offered every semester at every high school. In order to assist students in meeting the requirement for completion on algebra, this course may be taken as a two or four semester course.

Course Listing

ALGEBRA
BGH, MHS, SHS, VHS

GRADE 9-12
A-G

Completion of this course is required for graduation. In this course students learn to evaluate, interpret, and develop simple formulas; solve linear equations by means of the four fundamental operations, using signed numbers, fractions, radicals and exponents. Students study functions and relations, graphing, factoring, solving quadratic equations, proportions and rational equations.

EXTENDED FORMAT ALGEBRA
BGH, MHS, SHS

GRADE 9
A-G

This course is designed to target students designated as Below Basic or Far Below Basic on the previous years California Standards Test (CST). This course is comprised of two classes taught by the same teacher. The first hour of the course consists of the Holt Algebra program. The second hour consists of a support class that reinforces the basic skills needed for algebra as well as provides concrete models in order to ground students in algebraic concepts. These models will assist the student in developing abstract thinking that is a vital component of any mathematics course offered in high school.

ALGEBRA II
BGH, MHS, SHS

GRADE 9-12
A-G

Students will review and extend the concepts developed in Algebra I. Students will develop the ability to work with linear, polynomial, exponential, rational and logarithmic functions, matrices, conic sections, complex numbers, radicals, sequences and series, trigonometry, probability and statistics.

CALCULUS
BGH, MHS, SHS

GRADE 9-12
A-G

This course is equivalent to the first two (AB) or three (BC) quarters of university level Calculus. Students will study elementary functions differential calculus and integral calculus, including topics in properties of functions and particular functions, limits, the derivative, applications of derivative, anti derivative, techniques of integration's, the definite integral and applications of the integral. During this course, students will have the opportunity to take the Advanced Placement Test.

GEOMETRY
BGH, MHS, SHS, VHS

GRADE 9-12
A-G

Students will learn basic concepts of logical thinking (constructing and using geometric definitions, postulates, and theorems). Applications of the properties of parallel lines and circles, constructions coordinate geometry, areas volumes and trigonometry are also studied.

HONORS GEOMETRY
SHS

GRADE 9-12
A-G

Students will learn beyond the basic concepts of logical thinking (constructing and using geometric definitions, postulates, and theorems). Applications of the properties of parallel lines and circles, constructions coordinate geometry; areas volumes and trigonometry are also studied in depth. Recommended for students who receive an A in regular Algebra 1.

MATH ELECTIVE 1-2
SHS, VHS

GRADE 11

A non-college preparatory class reviews whole numbers, common fractions, decimal fractions, percent problems, measurement, approximate numbers, significant digit, ratios, graphs, geometric construction, algebra, probability and practical uses of math. CAHSEE preparation is offered in this course.

MATHEMATICS INTERVENTION CLASS (CAHSEE PREP)
BGH, MHS, SHS, VHS

GRADE 9-12

This course is designed for students who need support to pass the Mathematics section of the California High School Exit Exam. The semester class will focus on the standards and skills required for successful completion of this exam.

PRE-CALCULUS / MATH ANALYSIS
BGH, MHS, SHS

GRADE 9-12
A-G

This course is a stepping stone to calculus. Topics include: analytical geometry, theory of equations, trigonometry, matrices, vectors, the limit concept, probability and descriptive statistics.

SENIOR MATH APPLICATIONS
BGH, MHS, SHS, VHS

GRADE 12

A course designed for those students who have successfully completed the district graduation requirement for Algebra and desire, during their senior year, to enhance their practical and consumer math skills. The course content will include: a review of fractions, decimals, measurement, percent problems, graphs, ratios and other practical uses of math. The course will emphasize the use of math skills in real life situations.

STATISTICS
BGH, MHS, SHS

GRADE 9-12

Students will study the major concepts and tools for collecting, analyzing and drawing conclusions from data. The four major components of the course will be exploring data, planning a study/experiment, anticipating patterns, and testing hypothesis through statistical inferencing. Recommended for students who receive a C in Algebra II. Advanced Placement sections offered.

TRIGONOMETRY/PRE-CALCULUS 1-2
BGH, SHS

GRADE 9-12

This course prepares the student with a sound basis for the study of calculus. It is essentially a study of functions logically structured to present basic concepts of higher mathematics while reviewing traditional materials. Topics include sets, relations, linear equations, quadratic functions, polynomial functions, exponential and logarithmic functions, circular functions, complex numbers and matrices.

Physical Education

General Requirements:

- a. Successful completion of 30 credits of Physical Education is required for graduation.
- b. Students must take physical education in their 9th and 10th grade years.

Course Listing

ADAPTED PHYSICAL EDUCATION
BGH, MHS, SHS, VHS

GRADE 9-12

Students requiring assistance in meeting the requirements of the physical education program and having a handicapping condition that has been identified under an Individual Educational Plan (IEP) will take this course. The same curriculum that is offered to students in the physical education program will be modified to meet the student's unique needs.

PHYSICAL EDUCATION 1-8
BGH, MHS, SHS, VHS

GRADE 9-11

Students engage in a standards-based instructional program that engages them in active, healthy exercise and games. Students are introduced to various sports and recreational activities that will enable them to maintain an active lifestyle.

PHYSICAL EDUCATION SPECIALTY COURSES
BGH, MHS, SHS

GRADE 9-12

An active, physically demanding, motivated program is offered to students during these courses. Check with your counselor for specific course offerings.

PHYSICAL EDUCATION CROSS TRAINING
BGH

GRADE 10-12

Students interested in teaching are assigned to a class at a local elementary school. Students receive classroom instruction two days a week and are working with young students three days a week. Child development, teaching methodology, lesson planning and physical education curriculum are stressed.

Science

General Requirements:

- Successful completion of 20 credits of laboratory science for graduation from high school.
- UC/CSU entrance requirements include the successful completion of two years of laboratory science in at least two of these three disciplines: biology, chemistry and physics. Coordinated Science Courses (two years) meet this requirement.
- Courses adopted for Science credit are aligned to the district and state adopted content standards for Science. All classes may not be offered every semester or at every school.

Course Listing

BIOLOGY

BGH, MHS, SHS

GRADE 9-12

A-G

This course will advance a student's understanding of biological principles. Some of the topics of study include: origin and properties of life; the structure and functions of animals and plants, along with their relation to each other and their environment; heredity and genetics. An appreciation of the diversity of life will be presented to students. Biological concepts will be presented through lectures, discussions, demonstrations, research projects, oral presentations, field experiences and quantitative experimentation. Advanced Placement credit and Honor sections offered.

BIOLOGY 3-4 FIELD STUDIES

SHS

GRADE 9-12

A-G

This course provides the student with advanced study in animal biology, plant biological principles, and biological theories. Emphasis is in field study and laboratory work. Responsibilities include: student designed research projects and publication. Participation in a 3-5 day biological field expedition is required; therefore students must obtain parent/guardian approval to take this class.

CHEMISTRY 1-2

BGH, MHS, SHS

GRADE 9-12

A-G

Students will study atomic structure, chemical bonding, the Periodic Table and the mechanisms of chemical reactions. An appreciation of the variety of compounds that can be seen tasted, smelled and felt in day to day living will be presented. Concepts will be learned through lectures, discussions, demonstrations, research, oral presentations, field studies and laboratory experimentation. Advanced Placement credit offered.

COORDINATED SCIENCE

BGH, SHS, VHS

GRADE 9-10

A-G –Year 2

Coordinated Science is a college preparatory course that is an introductory program presenting scientific concepts from four strands of science: biology, physics, chemistry and earth science. Coordinated Science 1-2 & 3-4 will be laboratory courses that meet the requirements for graduation. Students will develop skills in science vocabulary, measurement, quantitative laboratory procedures and safety. Coordinated Science 1-2 qualifies as A-G elective credit.

EARTH SCIENCE 1-2

MHS, SHS, VHS

GRADE 9-12

A-G

Earth Science is an introductory course that includes a thorough exploration of the Earth. The course includes an overview of the Earth's atmosphere, water system, geologic structure, and history. A study of the solar system and other related concepts will be included. Laboratory experiments and field studies will develop the student's reasoning powers, the ability to apply scientific principles, and acquaint students with laboratory and field study techniques.

ENVIRONMENTAL SCIENCE

BGH

GRADE 11-12

A-G

This course is designed to provide students further study in the field of environmental science. This is an interdisciplinary course which includes topics from biology, chemistry, physics and geology. Advance Placement credit available.

AP ENVIRONMENTAL SCIENCE
BGH, SHS

GRADE 11-12
A-G

This course is designed to provide students in depth study in the field of environmental science in order to prepare for the AP test. Topics include biology, chemistry, physics and geology. Recommended for honors/AP Biology or Chemistry student with a grade "C" or better, or for a student earning an "A" grade in Biology and Chemistry. Students who are earning a "B" or better in Geology are also encouraged to enroll in this class.

HUMAN ANATOMY/PHYSIOLOGY 1-2
BGH, MHS, SHS

GRADE 11-12
A-G

This course offers advanced studies in the structure and functions of the systems of the human body and how they interact with each other. The study of the human anatomy will provide the framework from which the students will learn about physiological processes. Laboratory exercises are required component of this course and include activities with the microscope, dissection of comparative animal organs and chemical analyses. Honors sections available.

GEOLOGY
BGH, MHS, SHS

GRADE 11-12
A-G

Students study the structure and functions of terrestrial processes and how they interact with each other. The study of geology will provide the framework from which students will learn about the natural earth as well as other bodies in the universe. Students will gain an appreciation of these complex systems. Laboratory exercises are a required component of this course and include examination of rocks, minerals and solids, activities using geological tools, telescopes and quantitative chemical analyses.

MARINE BIOLOGY 1-2
MHS

GRADE 11-12
A-G

This course offers students the opportunity to study life forms that exist within the oceans of the world. Students will gain an appreciation of the variety and complexity of the plant and animal life that exists in the marine environment. Marine Biology 1-2 qualifies as A-G elective credit.

PHYSICS
BGH, MHS, SHS

GRADE 11-12
A-G

This class advances the student's understanding of physical principles. Energy, motion, forces, light, sound and electricity are some of the topics that will be presented. Mathematics is heavily used throughout the course to express scientific ideas. Advanced Placement and Honors sections available.

Service Education

General Requirements:

Service education courses are created to provide the student with opportunities to use the skills they are acquiring in meaningful ways. Through service to others, students use skills that are necessary to successful employees including punctuality, cooperation, following directions, meeting deadlines and collaborating with peers. Credits in Office Practice, Campus Supervision and Library practice are limited to 5 credits per semester. A total of 20 credits per student may be taken in these three classes. These courses are not available to early departure or late arrival students. Courses may not be available at all high schools.

Course Listing

A.S.B. GOVERNMENT
BGH, MHS, SHS, VHS

GRADE 9-12

Students learn governmental principles through participation in student government. The course includes instruction in parliamentary procedure, school finance, democratic processes, communication skills, individual responsibilities and school administration.

SCHOOL SERVICE
BGH, MHS, SHS, VHS

GRADE 11-12

- **CAMPUS SUPERVISION** -Students, under the direction of the Campus Supervisors, assist in the supervision of the campus.
- **LIBRARY PRACTICE** - Students will assist the Librarians in the operation and maintenance of the library. Typical duties include: shelving books, checking out materials and supervising the use of the computers.
- **OFFICE PRACTICE** - Students assist in the office with such duties as answering phones, filing, and running errands.
- **TEACHING ASSISTANT** – Students interested in a particular curriculum area and wishing to assist teachers in that area are assigned to this course.

LEADERSHIP
SHS

GRADE 9-12

Students will develop skills that will equip and empower them to become leaders on campus and in the community. They will find ways to improve Schurr High School. This will include motivate other students and supporting the staff. The class will have rallies and assemblies to recognize deserving Spartans and celebrate the successes that occur on campus.

PEER COUNSELING/MENTORING
MHS, SHS

GRADE 11-12

Senior and Junior students are instructed and trained in leadership and organizational skills to help freshman students succeed and get involved by informing them about the activities and challenges of high school. Students will make freshmen feel welcome, stay organized and help them feel comfortable throughout the first year of their high school. Students will become familiar with academic counseling and mentoring experience. Application for enrollment is required.

STUDENT TUTOR
BGH, MHS, SHS, VHS

GRADE 11-12

Students are assigned to a classroom commensurate with their competencies on a one-to-one ratio basis. They will assist younger students who may be encountering learning difficulties.

Visual and Performing Arts

General Requirements:

- a. Successful completion of one year of Visual and Performing Arts or Foreign Language is required for graduation.
- b. Successful completion of one year of Visual and Performing Arts is required for entrance to the UC/CSU colleges.

Courses adopted for Visual and Performing Arts credit are aligned to the district and state adopted content standards for Visual & Performing Arts. The Visual and Performing Arts are organized into the Fine Arts, Performing Arts and Music (which is further divided into choral and instrumental). The fine arts courses include all the painting, drawing, and sculpture classes. The Performing Arts cover the drama and dance classes, while the music courses are grouped into the choral classes and the instrumental classes. Often these teachers work together through joint performances showcasing the students' work. Not all courses are offered every semester, or at every high school. Some courses require prior approval of the instructor or by audition only.

Fine Arts Course Listing

ANIMATION
MHS

GRADE 11-12
A-G

This course introduces students to the use of computers in the creation of animation. Students can continue to build skills and techniques.

**ARCHITECTURAL DESIGN (DRAWING/INDUSTRIAL DRAFTING)
BGH, SHS**

**GRADE 9-12
A-G**

In this course students develop a practical and professional approach to inside and outside home design. Students learn lettering, perspective, color delineation, framing and construction. There is an introduction to building codes. Students develop a degree of proficiency in solving problems of design and draftsmanship, using drafting tools and equipment. Students are introduced to Computer Aided Design techniques in some courses.

**ART FUNDAMENTALS
BGH, MHS, SHS, VHS**

**GRADE 9-12
A-G**

Students are exposed to and begin to learn about art history, drawing, painting and computer generated art.

**AP ART HISTORY
SHS**

**GRADE 11-12
A-G**

Students will focus on the history of art in order to prepare for the AP test. Students will read research and write essays reflecting a high level of art history. This course is approved for AP credit and is recommended for 11th and 12th grade students who are earning an "A" grade in their English course or currently enrolled in AP English.

**DRAWING & PAINTING
BGH, MHS, SHS, VHS**

**GRADE 9-12
A-G**

Students will use the skills gained in the Art Fundamental class to work on advanced techniques using pencil, ink, acrylic, watercolor, and tempera.

**COMMERCIAL ART
SHS**

GRADE 11-12

Students will use skills gained in the Drawing and Painting class to produce art work unique to the experiences in the fields of advertising, fashion illustration, and magazine illustrations.

**FILM AND TECHNICAL THEATER 1-2
SHS**

GRADE 11-12

Students in this course will design or create sets, lights, costumes, sound, and films for school productions of the Theater Arts and Renaissance programs. Students will work and support the technical aspect of four major programs during the construction and production of each event. Students will investigate the history of theater and film design. Problem solving and working well under pressure will be stressed. Recommended for students who have successfully completed Drama 1-2.

**COMPUTER GRAPHICS/GRAPHIC DESIGN
BGH, MHS, SHS, VHS**

**GRADE 9-12
A-G**

This course focuses the student on the use of the computer to generate graphics for both text illustrations and report purposes. Check with your counselor for availability.

**PHOTOGRAPHY
BGH, SHS**

**GRADE 9-12
A-G**

From introduction courses to courses for the student considering a career in photography these courses introduce the student to black and white photographic processes, special effect techniques, color photography and electronic photographic imaging. Students will be encouraged to develop a portfolio of work. Check with your counselor for availability.

**AP STUDIO ART
MHS**

GRADE 11-12

This course is for the serious art student. The primary goal of this class is the successful completion of the Advanced Placement test.

SCULPTURAL ART
BGH, VHS

GRADE 9-12
A-G

This course introduces the student to the sculptural art medium. It includes the basic skills of three dimensional space, construction, form and medium. Check with your counselor for availability.

Performing Arts Course Listing

DANCE
BGH, MHS, SHS

GRADE 9-12
A-G

Dance courses range from offerings for the beginner to courses for the advanced student. Dance fundamentals of ballet, jazz, lyrical modern and hip-hop are included in the study. Artistic and creative expressions of dance are developed in a self-guided environment and result in dance performance(s). Check with your counselor for availability.

THEATER ARTS/DRAMA
BGH, MHS, SHS

GRADE 9-12

An introduction to acting skills, voice and diction, pantomime, characterization and makeup. Activities include theater games, scene work and preparation of plays for production. Check with your counselor for availability.

MUSIC AND DANCE OF LATIN AMERICA 1-8
SHS

GRADE 9-12

The curriculum for this class includes an in-depth study of the culture and history of folk music, costumes, and dance of Latin America. The students are required to research, organize, and present lecture demonstrations and/or performances. Students are also encouraged to create and present original arrangements and choreography based on their studies and knowledge of Latin American Music and Dance.

STAGE DESIGN & LIGHTING
BGH, MHS, SHS

GRADE 9-12

Students are trained in the technical procedures of performing arts. Stage lighting, sound editing and reinforcement are emphasized. Computer assisted sound and lighting skills are integrated into all aspects of theater support.

Instrumental Music

INSTRUMENTS
BGH, MHS, SHS

GRADE 9-12
A-G

This course introduces the student to the foundations of the brass, wind and percussion instruments.

BAND 1-8
BGH, MHS, SHS

GRADE 9-12
A-G

Building on the basic skills of instrumental music the band courses offer the student a range of musical experiences including marching, symphonic, and jazz bands.

MUSIC APPRECIATION
SHS

GRADE 9-12
A-G

This course is designed to be an introduction to musical styles. Students will learn how music affects their culture and other cultures around the world. Students will learn how music is used in a myriad of situations, from communication to mood setting. Students will learn to recognize music in its written form as well as its aural form.

ORCHESTRA 1-8
BGH, MHS, SHS

These courses increase the students' skills in theory, ear-training, sight-reading and performance of appropriate materials.

GRADE 9-12
A-G

Choral Music

CHOIR
BGH, MHS, SHS

From the introduction of choral singing fundamentals of reading music, pitch and stage presence students progress to a high level of performance. Vocal independence and performance skills are encouraged. Exploration of a variety of choral selections and musical styles from different periods of music history are offered. Most of these courses are offered by audition only.

GRADE 9-12
A-G

SPECIALTY CHOIRS
MHS, SHS

Specialty Choirs are offered to students with special interest and skills in choral music. These courses are by audition only.

GRADE 9-12
A-G

Career Technical Education / Business Education

General Requirements:

Courses adopted for Business Education are classes that students entering the business world would need to get started. These courses meet graduation requirements as elective credits.

Course Listing

COMPUTER SCIENCE 1-2/APPLICATIONS 1-2
BGH, MHS, SHS, VHS

This course is designed to introduce students to computer science and computer programming. Students will be exposed to topics in computer science such as operating systems, networking, word processing, data base, spreadsheets, publishing, graphics, artificial intelligence, and social issues of computing. As the student progresses skills are built toward entry level or more advanced level jobs in computer applications. Students will learn to send and receive information via electronic bulletin boards, internet related information services. Keyboarding is critical to the development of speed and accuracy. Check with your counselor for course availability. Advance Credit available.

GRADE 9-12

ENTREPRENEURSHIP
SHS

This course trains students in the five areas of business: Management, marketing, finance, economics and accounting. Working in teams, students then create their own businesses with the help of mentors from the business world. Check with your College Counselor/Counselor for course availability.

GRADE 9-12

Career Technical Education /Family and Consumer Sciences

General Requirements:

Home Economic courses may be taken and used toward graduation to meet the electives requirements. Many of these classes assist students in leading productive and successful adult lives and are of value to both the college bound student and those pursuing immediate entry into the work force. Not all courses are offered at each high school. Check with your counselor for course availability.

Course Listing

CHILD DEVELOPMENT BGH, MHS

GRADE 9-12

These courses focus on the development of children from conception to age 12. Emphasis is on prenatal care, physical, mental, emotional, social development and the role of parents and caregivers to this development. In the advanced course students will learn education concepts and techniques used in successful day care programs.

CLOTHING & TEXTILES/FASHION DESIGN BGH

**GRADE 9-12
A-G**

From the introduction course in the study of textiles, clothing construction, color, design, style, care, and repair to the more advanced wardrobe planning & design, these courses enable the student to become proficient in the design & construction principles of home and fashion.

FOOD SERVICE AND HOSPITALITY/CULINARY ARTS BGH

GRADE 9-12

This course is designed to provide a professional and comprehensive view of the Food Service and Hospitality industry. Students will participate in all aspects of restaurant, hospitality operations including catering, management, finances, human resources, and meal preparation.

FUTURE EDUCATORS BGH

GRADE 11-12

This class is designed to inform students of the different levels in education and the multiple positions available in the future. Students explore the different positions in the educational field and experience on the job training at the local elementary schools. The class is primarily for students in 11th and 12th grade.

Career Technical Education / Industrial Technology

Course Listing

General Requirements:

Courses adopted for Industrial Technology, credit are courses provided for students interested in a career in industrial arts or with an interest in this area. These courses meet graduation requirements as elective credits.

AUTOMOTIVE TECHNOLOGY BGH, MHS, SHS

GRADE 9-12

Students are instructed on the principles of internal combustion engines, operation of the automobile, transmission of power, laboratory experiences in engines, drive trains, brakes, front end and shop practice. Includes instruction in body and fender repairs.

COMPUTER TECHNOLOGY**GRADE 10-12****MHS**

Students study the history of the computer, digital electronics how the computer functions, troubleshooting common problems, maintenance of the PC, upgrading practices and operating systems and computer networking.

CONSTRUCTION TECHNOLOGY & CONSTRUCTION DESIGN**GRADE 9-12****BGS, MHS, VHS**

Students learn the basic knowledge needed for the safe operation of the radial arm saw, jointer, planer, table saw, drill and router. Using these machines students complete construction projects.

FIRST RESPONDERS**GRADE 10-12****BGH**

This course is designed to meet the entry-level job expectations of the First Responder. This emergency response training includes classroom and lab instruction in first aid, CPR, communication skills and overview history and future of health care.

GENERAL METALS & WELDING**GRADE 9-12****BGH, SHS, VHS**

In this course, students learn the use of hand and machine tools used in working with sheet metal, bench metal, foundry, forging and heat treating, welding and art metal.

HEALTH OCCUPATIONS 1-6**GRADE 10-12****BGH, MHS**

Health Occupations focus on the student's research of job functions, career outlooks and the academic preparation required for a variety of entry level positions in the health career field. Topics include overviews of the different health care systems, medical terminology, health care relationships, career opportunities in the health field, applications of computers in health care, weights and measures, working environment, basic emergency skills, anatomy and physiology, growth and development, safety in the work place, infection control and life and death continuum. On-the-job training will be provided using a rotation of different health care facilities to apply the skills learned.

HUMAN SERVICES**GRADE 10-12****MHS**

Human Services provides a goal-oriented curriculum for students interested primarily in working with people in areas such as education, health services, law and the social sciences. Students receive special emphasis in the areas of human development, psychology, sociology and communication skills. Classroom experiences are supplemented with opportunities for community involvement.

NURSE CAREER PATHWAYS**GRADE 10-12****BGS**

Must be at least 16 years of age; application and interview with the instructor required. This course will teach students patient care in a hospital setting. Skills include patient bathing, hospital/patient safety, personal hygiene, activities of daily living, CPR, and communication skills.

SCIENTIFIC ELECTRONICS**GRADE 9-12****MHS, SHS**

Students learn the basic D.C. and A.C. electronic principles through lectures, lab experiences and projects. The scientific principles of energy, light, sound and motion will be taught. In advanced courses students will study Solid State electronic theory with an emphasis on transistor and integrated circuits and digital electronics.

TECH CORE 1-2**GRADE 9****SHS**

Students will experience three twelve-week mini-courses: Exploratory Electronics, Exploratory Industrial "Drafting and Exploratory Metalworking. In each twelve weeks, students will study in a different location and learn skills necessary for success in that particular industrial art. Students will be given hand-on assignments working with electrical wiring, creating a technical drawing, and producing a metal project. Career opportunities in these fields will be explained.



Special Programs

Advanced Placement Courses are designed to help students pass the Advanced Placement Examinations given each Spring. These challenging courses use college curriculum and textbooks. Extensive reading, writing, and studying outside of class are required. A list of the courses offered at each high school is listed in this guide.

AVID (Advancement Via Individual Determination) is designed to support and guide eligible students for four-year college eligibility. Students must apply and be accepted into this program.

GATE (Gifted And Talented Education) is designed to service potentially gifted and/or formally identified GATE students in grades Kindergarten – 12. All students will have access to the highest education possible, appropriate to their maximum capabilities aligned with the state standards.

Johns Hopkins partners with the Montebello Unified School District to strongly support the participation by its students in the Johns Hopkins University Center for Talented Youth, Talent Search and Summer Programs. Full or partial scholarships may be available for students meeting the criteria.

ROP (Regional Occupational Program) offers students an opportunity to earn high school credits and prepare for advanced career training through work experience and learning a job skill.

Special Education classes support students who need additional or more intensive assistance with academic instruction. Services are provided in accordance with the needs identified in the student's Individualized Educational Plan (IEP).

Specializations, Career Academies and Career Pathways are offered as a way for students to meet high school graduation requirements and explore a future career interest. Check with your counselor for any additions.

The following academies are currently offered:

Bell Gardens High School

- Food Service & Hospitality Pathway
- Fashion Design, Marketing and Merchandising Pathway
- Future Educators Pathway
- Health Careers Pathway

Montebello High School

- Computer Animation Academy
- Computer Applications Academy
- Computer Graphics Academy
- Theater and Television Production Academy

- Medical Careers Academy
- Computer Technology Academy
- Human Services Academy

Vail High School

- Business Education Pathway
- Construction Technology Pathway

Regional Occupational Program (ROP) Courses

Animation

Auto Repair

Banking Careers

Business Information Technology

Child Care

Commercial Photography

Computer Applications

Computer Graphics/Animation/Webpage

Computer Graphic Design

Computer Information/Technology

Construction Technology

Cosmetology

Culinary Arts

Electrician Apprenticeship Training

Electronics Technology

Future Educators Career Pathway

Health Careers Pathways (Acute Care Nurse Asst./First Responder/
Health Occupations)

Hospitality Careers

Lifeguard Occupations

Office Occupations

Protective Services Occupations

Recreation Occupations

Retail Sales Marketing/Merchandising

School Security & Security Officer Occupations

Food Services Management CVE

Office Occupations CVE

Retail Sales CVE



**MONTEBELLO UNIFIED
SCHOOL DISTRICT**

ANNUAL FINANCIAL REPORT

JUNE 30, 2009

MONTEBELLO UNIFIED SCHOOL DISTRICT
OF LOS ANGELES COUNTY
MONTEBELLO, CALIFORNIA
JUNE 30, 2009

GOVERNING BOARD

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Gerri Guzman	President	December 2009
David Vela	Vice President	December 2011
Edwin Chau	Clerk	December 2009
Marcella Calderon	Member	December 2011
Hector A. Chacon	Member	December 2009

ADMINISTRATION

Edward Velasquez	Superintendent
Danielle A. Calise	Assistant Superintendent, Business Services
Pamela T. Johnson	Assistant Superintendent, Facilities And Operations
Mary L. Willis	Assistant Superintendent, Human Resources
Arthur P. Revueltas	Associate Superintendent, Instructional Services
Robert G. Henke	Assistant Superintendent, Pupil and Community Services

ORGANIZATION

The Montebello Unified School District was formed in July 1936, by consolidating the two original elementary and secondary school districts as well as certain annexations. The District is located in the County of Los Angeles and encompasses an area of approximately 22 square miles. It includes the City of Montebello, City of Commerce, the southern and southeastern sections of the City of Monterey Park, the northwestern section of the City of Downey, the northern section of the City of Pico Rivera, the City of Bell Gardens, and portions of Los Angeles, City of Rosemead and South San Gabriel. There were no changes in the District's boundaries during the current year. The District is currently operating eighteen elementary schools, six intermediate schools, three high schools, one continuation high school, four adult schools, numerous satellite facilities, and two independent study facilities.

MONTEBELLO UNIFIED SCHOOL DISTRICT

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JUNE 30, 2009

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MONTEBELLO UNIFIED SCHOOL DISTRICT

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JUNE 30, 2009

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Governing Board
Montebello Unified School District
Montebello, California

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Montebello Unified School District (the District) as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Standards and Procedures for Audits of California K-12 Local Educational Agencies 2008-09*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Montebello Unified School District, as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in the Notes to the basic financial statements, the State of California continues to suffer the effects of a recessionary economy, which directly impacts the funding requirements of the State of California to the K-12 educational community.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2009, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

The required supplementary information, such as management's discussion and analysis on pages 4 through 14 and budgetary comparison and other postemployment information on pages 58 and 59, is not a required part of the basic financial statements, but is supplementary information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information listed in the table of contents, including the schedule of expenditures of Federal awards which is required by U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, and the Combining Statements – Non-Major Governmental Funds, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Vannink, Tri, Day & Co., LLP

Rancho Cucamonga, California
December 9, 2009



MONTEBELLO UNIFIED SCHOOL DISTRICT

123 South Montebello Boulevard, Montebello, CA 90640-4729

(323) 887-7900 / (562) 806-7900

Finance Department

This section of Montebello Unified School District's (the District) (2008-2009) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year ended on June 30, 2009, with comparative information from 2007-2008. Please read it in conjunction with the District's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS OF 2008-2009

- As of June 30, 2009, the Restricted and Unrestricted General Fund reported a combined fund balance of \$56 million, an increase of approximately \$2 million over last year's ending balance.
- The total reported revenue in the Unrestricted General Fund was approximately \$193.4 million. The revenue limit cost of living adjustment (COLA) was 5.66 percent with 7.844 percent deficit factor. Compared to 2007-2008, the total revenues were approximately \$10 million less. The decrease was attributed mainly to the revenue limit deficit and the declining enrollment.
- The Unrestricted General Fund total expenditure was approximately \$5.5 million less compared to 2007-2008. The District has implemented significant budget reduction measures to reduce spending.
- As of June 30, 2009, the Unrestricted General Fund reported an undesignated ending balance of \$24.9 million.

SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2008-2009 ARE NOTED BELOW:

- The decline of student enrollment continued for the fourth straight year. Despite the negative financial impacts, the District managed to increase the General Fund balance by approximately \$2.9 million.
- Nutrition Services served over four million meals.
- The Transportation Department transported about 800,000 pupils to and from school and traveled about 790,000 miles.

BOARD OF EDUCATION

GERRI GUZMAN, President
DAVID VELA, Vice President
EDWIN CHAU, Clerk
MARCELLA CALDERON, Member
HECTOR A. CHACON, Member

ADMINISTRATION

EDWARD VELASQUEZ, Superintendent
DANIELLE A. CALISE, Assistant Superintendent – Business Services
PAMELA T. JOHNSON, Assistant Superintendent – Facilities and Operations
MARY L. WILLIS, Assistant Superintendent – Human Resources
ARTHUR P. REVVELTAS, Assistant Superintendent – Instructional Services
ROBERT G. HENKE, Assistant Superintendent – Pupil & Community Services
JILL ROJAS, Director, Human Resources

MONTEBELLO UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2009

Guiding Principles

- Improve student achievement
- Maintain fiscal solvency
- Establish systems that support high performance

Organizational Goals

- Raise the level of student performance
- Build positive relationships
- Be client focused
- Maintain safe, clean and attractive schools
- Maximize fiscal resources
- Optimize the use of our facilities

Solvency

The District is required to maintain a 2% Reserve for Economic Uncertainties and the District has been maintaining an undesignated ending balance of over 5% for the past three years.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The financial statements presented herein include all of the activities of the Montebello Unified School District and its component units using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The *Government-Wide Financial Statements* present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately. These statements include all assets of the District (including land, building and equipment) as well as all liabilities (including long-term obligations). Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables and receivables.

The *Fund Financial Statements* include statements for each of the three categories of activities: governmental, business-type, and fiduciary.

The *Governmental Activities* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

MONTEBELLO UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2009

The *Business-Type Activities* are prepared using the economic resources measurement focus and the accrual basis of accounting.

The *Fiduciary Activities* are prepared using the economic resources measurement focus and the accrual basis of accounting.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the Montebello Unified School District.

REPORTING THE DISTRICT AS A WHOLE

The Statement of Net Assets and the Statement of Activities

The *Statement of Net Assets* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include *all* assets and liabilities of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's *net assets* and changes in them. Net assets are the difference between assets and liabilities, one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net assets are one indicator of whether its *financial health* is improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The relationship between revenues and expenses is the District's *operating results*. Since the Board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the *overall health* of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Assets* and the *Statement of Activities*, we separate the District activities as follows:

Governmental Activities - Most of the District's services are reported in this category. This includes the education of kindergarten through grade twelve students, adult education students, the operation of child development activities, and the on-going effort to improve and maintain buildings and sites. Property taxes, State income taxes, user fees, interest income, Federal, State and local grants, as well as general obligation bonds, finance these activities.

Business-Type Activities - The District charges fees to help it cover the costs of certain services it provides. The District's Food Services Programs are included here.

MONTEBELLO UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2009

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

Governmental Funds - Most of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

Proprietary Funds - When the District charges users for the services it provides, whether to outside customers or to other departments within the District, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the *Statement of Net Assets* and the *Statement of Revenues, Expenses and Changes in Fund Net Assets*. In fact, the District's enterprise funds are the same as the business-type activities we report in the government-wide financial statements but provide more detail and additional information, such as cash flows, for proprietary funds. We use internal service funds (the other component of proprietary funds) to report activities that provide supplies and services for the District's other programs and activities - such as the District's Self-Insurance Fund. The internal service funds are reported with governmental activities in the government-wide financial statements.

THE DISTRICT AS TRUSTEE

Reporting the District's Fiduciary Responsibilities

The District is the trustee, or *fiduciary*, for funds held on behalf of others, like our funds for associated student body activities. The District's fiduciary activities are reported in the *Statements of Fiduciary Net Assets*. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

MONTEBELLO UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2009

THE DISTRICT AS A WHOLE

Net Assets

The District's Governmental Activities net assets were \$206.1 million for the fiscal year ended June 30, 2009. Of this amount, \$24.4 million was unrestricted. Restricted net assets are reported separately to show legal constraints from debt covenants and enabling legislation that limit the School Board's ability to use those net assets for day-to-day operations. Our analysis below focuses on the net assets (Table 1) and change in net assets (Table 2) of the District's activities.

Table 1

(Amounts in millions)	Governmental Activities		Business-Type Activities		Total School District Activities	
	2009	2008	2009	2008	2009	2008
Assets						
Current and other assets	\$ 176.1	\$ 136.0	\$ 5.1	\$ 3.7	\$ 181.2	\$ 139.7
Capital assets	259.6	249.5	0.1	0.1	259.7	249.6
Total Assets	435.7	385.5	5.2	3.8	440.9	389.3
Liabilities						
Current liabilities	44.2	43.1	0.1	0.1	44.3	43.2
Long-term obligations	185.4	149.1	-	-	185.4	149.1
Total Liabilities	229.6	192.2	0.1	0.1	229.7	192.3
Net Assets						
Invested in capital assets, net of related debt	126.8	126.6	0.1	0.1	126.9	126.7
Restricted	54.9	44.7	-	-	54.9	44.7
Unrestricted	24.4	22.0	5.0	3.6	29.4	25.6
Total Net Assets	\$ 206.1	\$ 193.3	\$ 5.1	\$ 3.7	\$ 211.2	\$ 197.0

The \$24.4 million in unrestricted net assets of governmental activities represents the *accumulated* results of all past years' operations.

MONTEBELLO UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2009

Changes in Net Assets

The results of this year's operations for the District as a whole are reported in the *Statement of Activities* on page 16. Table 2 takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the year.

Table 2

(Amounts in millions)	Governmental Activities		Business-Type Activities		Total School District Activities	
	2009	2008	2009	2008	2009	2008
Revenues						
Program revenues:						
Charges for services	\$ 2.4	\$ 2.7	\$ 1.2	\$ 1.4	\$ 3.6	\$ 4.1
Operating grants and contributions	112.3	109.2	14.3	12.9	126.6	122.1
Capital grants and contributions	18.5	0.4	-	-	18.5	0.4
General revenues:						
State revenue limit sources	176.2	186.4	-	-	176.2	186.4
Property taxes	31.9	27.9	-	-	31.9	27.9
Other general revenues	7.1	8.0	-	0.1	7.1	8.1
Total Revenues	<u>348.4</u>	<u>334.6</u>	<u>15.5</u>	<u>14.4</u>	<u>363.9</u>	<u>349.0</u>
Expenses						
Instruction-related	252.5	246.5	-	-	252.5	246.5
Student support services	25.6	25.8	-	-	25.6	25.8
Administration	15.0	15.4	-	-	15.0	15.4
Maintenance and operations	28.7	29.0	-	-	28.7	29.0
Food services	-	-	14.1	13.5	14.1	13.5
Other	13.8	11.5	-	-	13.8	11.5
Total Expenses	<u>335.6</u>	<u>328.2</u>	<u>14.1</u>	<u>13.5</u>	<u>349.7</u>	<u>341.7</u>
Change in Net Assets	<u>\$ 12.8</u>	<u>\$ 6.4</u>	<u>\$ 1.4</u>	<u>\$ 0.9</u>	<u>\$ 14.2</u>	<u>\$ 7.3</u>

MONTEBELLO UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2009

Governmental Activities

As reported in the *Statement of Activities* on page 16, the cost of all of our governmental activities this year was \$335.6 million. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$31.9 million.

In Table 3, we have presented the cost by the different functions. Some of the larger functions are: instruction, school administration, pupil transportation, other support services, administration, maintenance and operations, and other services. As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3

(Amounts in millions)	Total Cost of Services		Net Cost of Services	
	2009	2008	2009	2008
Instruction	\$ 209.1	\$ 202.2	\$ 119.3	\$ 137.6
School administration	43.4	44.3	22.3	20.1
Pupil transportation	7.0	6.7	4.3	3.9
Other support services	18.6	19.1	8.4	9.3
Administration	15.0	15.4	12.0	12.3
Maintenance and operations	28.7	29.0	23.6	22.4
Other	13.8	11.5	12.5	10.3
Total	\$ 335.6	\$ 328.2	\$ 202.4	\$ 215.9

THE DISTRICT'S FUNDS

The District's Funds ended at \$130,786,990, an increase of \$38,873,348 mainly from bond proceeds in the Building Fund of \$35,000,000. The General Fund and other Non-major Funds had an overall increase.

General Fund Budgetary Highlights

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted on June 25, 2009. (A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report on page 58.)

MONTEBELLO UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2009

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2009, the District had \$259.6 million in a broad range of capital assets, including land, buildings, and furniture and equipment (net of accumulated depreciation). This amount represents an increase (including additions and deductions) of \$9.9 million, or 4.0%, from last year.

Capital assets (net of accumulated depreciation) of governmental activities were \$259.5 million and \$249.6 million, as of June 30, 2009 and 2008, respectively. Depreciation expense for 2009 was \$5.5 million for governmental activities and \$0.03 million for business-type activities.

Table 4

(Amounts in millions)	Governmental Activities		Business-Type Activities		Total School District Activities	
	2009	2008	2009	2008	2009	2008
Land and construction in progress	\$ 84.9	\$ 76.4	\$ -	\$ -	\$ 84.9	\$ 76.4
Buildings and improvements	173.6	172.7	-	-	173.6	172.7
Equipment	1.0	0.5	0.1	0.1	1.1	0.6
Total (net)	\$ 259.5	\$ 249.6	\$ 0.1	\$ 0.1	\$ 259.6	\$ 249.7

Long-Term Obligations

At the end of this year, the District had \$170.1 million in general obligation bonds and certificates of participation outstanding versus \$138.6 million last year, an increase of \$31.5 million, or 22.7 percent. These bonds consisted of \$154.6 million of general obligation bonds and \$15.5 million of certificates of participation.

Table 5

(Amounts in millions)	Governmental Activities	
	2009	2008
General obligation bonds	\$ 154.6	\$ 121.2
Certificates of participation	15.5	17.4
Accumulated vacation	4.8	4.5
Capital leases	0.7	1.3
OPEB obligation	9.9	4.7
Total	\$ 185.5	\$ 149.1

The District's general obligation bond rating continues to be "AAA" by Standard & Poor's. The State limits the amount of general obligation debt that district's can issue to 2.5 percent of the assessed value of all taxable property within the districts' boundaries. The District's gross bond issuance capacity in 2008-2009 was over \$323 million. The District's outstanding general obligation debt of \$121.2 million is significantly below our capacity.

MONTEBELLO UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2009

Other obligations include compensated absences payable, other postemployment benefits and capital leases. We present more detailed information regarding our long-term obligations in Note 8 of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the District Budget for the 2009-2010 year, the District Board and management used the following Summary of Assumptions:

INCOME

Revenue Limit Sources

- Cost of Living Adjustment (COLA): 4.25% or \$261.00
- Deficit Factor: 17.967% or \$1,149.00
- Equalization Aid: \$-0-
- Student Growth: 2008-2009 P-2 number, 31,544 (247 less than 2007-2008)
- Net Revenue Limit per ADA Rate (after deficit): \$5,431.37

Federal Income Sources

- Any unused grants at the end of 2008-2009 will be considered as deferred revenue in 2009-2010
- One-time American Recovery and Reinvestment Act funding is budgeted
 - State Fiscal Stabilization Fund : \$12 million, to retain instructional program staffing
 - IDEA: \$2.4 million, to reduce unrestricted general fund encroachment to Special Education
 - Title I - \$1.6 million, to support 16 K-3 CSR teachers' salary and benefits

State Income Sources

- For most State categorical programs it is budgeted with 20% deficit from 2007-2008 based year funding
- Any unused grants at the end of 2008-2009 will be considered as deferred revenue in 2009-2010
- Special Education State Aid
 - COLA: -0- percent
 - Base State Deficit: -0- percent
- K-3 Class Size Reduction (Includes -0- percent COLA)
 - Operations: \$1,071 per enrolled student in 20:1 class
 - K-3 classes are budgeted in 24.5:1 settings
 - Revenue is budgeted with 20% penalty.
- State Lottery: The Non-Prop 20 portion is budgeted at \$109.50 per ADA

MONTEBELLO UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2009

Local Income Sources

- Interest Rates for Cash in County Treasury: 3.40 percent

EXPENDITURES

Expenditures are based on the following forecasts:

	<u>Staffing Ratio</u>	<u>Enrollment</u>
Grades K through three	24.5:1	8,801
Grade four	33:1	2,340
Grades five through eight	34:1	1,370
Intermediate Schools	35:1	8,475
Grades nine through twelve	37:1	10,062

Certificated Salaries

- Bargaining unit staffing based on formula driven number plus all pupil support services employees
- Budget includes step, column and anniversary increases
- Zero percent salary increase budgeted

Classified Salaries

- Budget based on all existing classified positions
- Budget includes step and anniversary increases
- Zero percent salary increase budgeted

Estimated Employee Benefits

- District premium contribution per employee of Health and Welfare benefit: \$11,290 for certificated bargaining unit member, \$9,658 for classified bargaining unit member and \$10,011 per supervisory, confidential, and management employees.

MONTEBELLO UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2009

- Rates:
 - California State Teachers' Retirement System (CalSTRS): 8.25 percent
 - California Public Employees' Retirement System (CalPERS): 9.709 percent
 - CalPERS Reduction (recapture by State of CalPERS expense savings): 3.311 percent
 - Social Security (OASDI): 6.20 percent
 - Medicare: 1.45%
 - Unemployment Insurance: 0.3 percent
 - Workers' Compensation (contribution to Self-Insurance Fund): 2.4 percent

Other Services and Operating Expenditures

- Contribution to Comprehensive Property and Liability Insurance Funds: \$1,197,514

Other Financing Sources/Uses

- Transfer to Deferred Maintenance Fund as State match \$1,419,133, later revised to \$-0- in accordance with the SBX3 4 flexibility no local match is required from 2008-2009 through 2012-2013
- Contributions to Restricted Programs (encroachment): \$23,625,760

Overall Conditions

- The enrollment declining trend continues. Between 2004-2005 and 2008-2009, the District lost about 2,700 revenue limit ADA. It translates to about \$15.5 million on-going revenue loss. The District is monitoring the budget situation closely. In addition to the staffing adjustment in conjunction with the declining enrollment, other budget adjustments are also made to cope with the problem. A detailed Board-approved revenue enhancements and/or expenditure reductions plan will need to be submitted to Los Angeles County Office of Education (LACOE) with 2009-2010 First Interim report that allow the District to project reserve levels that meet the minimum requirements of the State Criteria and Standards for the fiscal years 2010-2011 and 2011-2012.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Controller at Montebello Unified School District, 123 S. Montebello Blvd., Montebello, California, 90640, or e-mail at Lo_Lily@montebello.k12.ca.us.

MONTEBELLO UNIFIED SCHOOL DISTRICT

STATEMENT OF NET ASSETS JUNE 30, 2009

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Deposits and investments	\$ 124,224,303	\$ 2,351,200	\$ 126,575,503
Receivables	49,702,109	3,008,729	52,710,838
Internal balances	658,468	(658,468)	-
Prepaid expenditures	7,349	21,223	28,572
Stores inventories	632,803	463,711	1,096,514
Deferred charge on issuance	854,576	-	854,576
Capital assets			
Land and construction in process	84,897,277	-	84,897,277
Other capital assets	259,642,771	276,600	259,919,371
Less: Accumulated depreciation	(84,962,778)	(223,817)	(85,186,595)
Total Capital Assets	259,577,270	52,783	259,630,053
Total Assets	435,656,878	5,239,178	440,896,056
LIABILITIES			
Accounts payable	30,578,943	215,570	30,794,513
Interest payable	1,180,399	-	1,180,399
Deferred revenue	5,050,211	-	5,050,211
Claims liability	7,388,784	-	7,388,784
Long-Term obligations			
Current portion of long-term obligations	8,626,957	-	8,626,957
Noncurrent portion of long-term obligations	176,730,079	-	176,730,079
Total Long-Term Obligations	185,357,036	-	185,357,036
Total Liabilities	229,555,373	215,570	229,770,943
NET ASSETS			
Invested in capital assets, net of related debt	126,822,527	52,783	126,875,310
Restricted for:			
Debt service	8,446,815	-	8,446,815
Capital projects	23,517,475	-	23,517,475
Educational programs	18,736,209	-	18,736,209
Other activities	4,207,118	-	4,207,118
Unrestricted	24,371,361	4,970,825	29,342,186
Total Net Assets	\$ 206,101,505	\$ 5,023,608	\$ 211,125,113

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

MONTEBELLO UNIFIED SCHOOL DISTRICT

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2009

Functions/Programs	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Instruction	\$ 209,057,746	\$ 1,353,191	\$ 69,911,117	\$ 18,488,464
Instruction-related activities:				
Supervision of instruction	19,365,227	346,026	13,732,074	-
Instructional library, media and technology	2,111,724	661	991,041	-
School site administration	21,887,001	20,931	5,920,319	-
Pupil services:				
Home-to-school transportation	7,023,787	23,903	2,709,382	-
All other pupil services	18,557,173	269,264	9,860,031	-
Administration:				
Data processing	3,762,958	-	-	-
All other administration	11,178,070	24,881	2,969,669	-
Plant services	28,700,822	256,235	4,880,567	-
Ancillary services	803,389	318	1,193	-
Community services	678,466	132,156	495,362	-
Enterprise services	2,511,156	-	-	-
Interest on long-term obligations	8,489,967	-	-	-
Other outgo	1,467,759	14,674	846,629	-
Total Governmental Activities	335,595,245	2,442,240	112,317,384	18,488,464
Business-Type Activities:				
Cafeteria	14,138,811	1,221,822	14,253,161	-
Total School District	\$ 349,734,056	\$ 3,664,062	\$ 126,570,545	\$ 18,488,464

General revenues and subventions:

Property taxes, levied for general purposes
Property taxes, levied for debt service
Taxes levied for other specific purposes
Federal and State aid not restricted to specific purposes
Interest and investment earnings
Miscellaneous

Subtotal, General Revenues

Change in Net Assets

Net Assets - Beginning
Net Assets - Ending

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

Net (Expenses) Revenues and Changes in Net Assets		
Governmental Activities	Business-Type Activities	Total School District
\$ (119,304,974)	\$ -	\$ (119,304,974)
(5,287,127)	-	(5,287,127)
(1,120,022)	-	(1,120,022)
(15,945,751)	-	(15,945,751)
(4,290,502)	-	(4,290,502)
(8,427,878)	-	(8,427,878)
(3,762,958)	-	(3,762,958)
(8,183,520)	-	(8,183,520)
(23,564,020)	-	(23,564,020)
(801,878)	-	(801,878)
(50,948)	-	(50,948)
(2,511,156)	-	(2,511,156)
(8,489,967)	-	(8,489,967)
(606,456)	-	(606,456)
(202,347,157)	-	(202,347,157)
-	1,336,172	1,336,172
(202,347,157)	1,336,172	(201,010,985)
21,497,976	-	21,497,976
10,369,989	-	10,369,989
235,311	-	235,311
176,177,085	-	176,177,085
2,277,580	13,676	2,291,256
4,585,630	-	4,585,630
215,143,571	13,676	215,157,247
12,796,414	1,349,848	14,146,262
193,305,091	3,673,760	196,978,851
\$ 206,101,505	\$ 5,023,608	\$ 211,125,113

MONTEBELLO UNIFIED SCHOOL DISTRICT

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2009

	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Deposits and investments	\$ 36,919,588	\$ 36,827,917	\$ 43,355,950	\$ 117,103,455
Receivables	48,090,190	198,960	1,385,752	49,674,902
Due from other funds	6,370,553	15,738	238,383	6,624,674
Prepaid expenditures	7,349	-	-	7,349
Stores inventories	555,093	-	77,710	632,803
Total Assets	\$ 91,942,773	\$ 37,042,615	\$ 45,057,795	\$ 174,043,183
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 28,289,797	\$ 740,482	\$ 1,441,430	\$ 30,471,709
Due to other funds	1,941,004	114,784	5,678,485	7,734,273
Deferred revenue	5,050,211	-	-	5,050,211
Total Liabilities	35,281,012	855,266	7,119,915	43,256,193
FUND BALANCES				
Reserved:				
Revolving cash	250,000	-	12,000	262,000
Stores inventories	555,093	-	77,710	632,803
Prepaid expenditures	7,349	-	-	7,349
Legally restricted balance	18,736,209	-	-	18,736,209
Unreserved:				
Designated	12,226,497	36,187,349	26,558,940	74,972,786
Undesignated, reported in:				
General Fund	24,886,613	-	-	24,886,613
Special revenue funds	-	-	1,662,016	1,662,016
Debt service funds	-	-	9,627,214	9,627,214
Total Fund Balances	56,661,761	36,187,349	37,937,880	130,786,990
Total Liabilities and Fund Balances	\$ 91,942,773	\$ 37,042,615	\$ 45,057,795	\$ 174,043,183

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

MONTEBELLO UNIFIED SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS

JUNE 30, 2009

Total Fund Balance - Governmental Funds		\$ 130,786,990
Amounts Reported for Governmental Activities in the Statement of Net Assets are Different Because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	\$ 344,540,048	
Accumulated depreciation is	<u>(84,962,778)</u>	
Net Capital Assets		259,577,270
In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide financial statements, debt issue costs are amortized over the life of the debt. Unamortized debt issue costs included on the statement of net assets are:		854,576
In governmental funds, unmatured interest on long-term obligations is recognized in the period when it is due. On the government-wide financial statements, unmatured interest on long-term obligations is recognized when it is incurred.		(1,180,399)
An internal service fund is used by the District's management to charge the costs of the workers' compensation insurance program to the individual funds. The assets and liabilities of the internal service fund are included with governmental activities.		1,420,104
Long-term obligations, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Long-term obligations at year-end consist of:		
Bonds payable and accreted interest	153,685,888	
Premium on issuance	863,437	
COPs payable	15,495,000	
Accumulated vacation - net	4,763,564	
Capital leases payable	669,511	
OPEB obligation - net	<u>9,879,636</u>	
Total Long-Term Obligations		<u>(185,357,036)</u>
Total Net Assets - Governmental Activities		<u><u>\$ 206,101,505</u></u>

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

MONTEBELLO UNIFIED SCHOOL DISTRICT

GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR THE YEAR ENDED JUNE 30, 2009

	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES				
Revenue limit sources	\$ 181,695,889	\$ -	\$ -	\$ 181,695,889
Federal sources	48,434,419	-	1,285,409	49,719,828
Other State sources	52,263,180	-	32,821,434	85,084,614
Other local sources	16,109,143	1,046,715	14,600,642	31,756,500
Total Revenues	<u>298,502,631</u>	<u>1,046,715</u>	<u>48,707,485</u>	<u>348,256,831</u>
EXPENDITURES				
Current				
Instruction	190,135,851	-	10,569,319	200,705,170
Instruction-related activities:				
Supervision of instruction	18,469,434	-	636,663	19,106,097
Instructional library, media, and technology	1,972,196	-	-	1,972,196
School site administration	16,424,175	-	4,597,053	21,021,228
Pupil services:				
Home-to-school transportation	6,904,054	-	-	6,904,054
All other pupil services	18,117,192	-	164,941	18,282,133
General administration:				
Data processing	3,720,798	-	-	3,720,798
All other general administration	10,207,715	-	791,594	10,999,309
Plant services	24,462,649	(7,278)	2,961,702	27,417,073
Facility acquisition and construction	2,032,632	11,504,518	2,899,474	16,436,624
Ancillary services	786,978	-	-	786,978
Community services	652,407	-	-	652,407
Other outgo	1,467,759	-	-	1,467,759
Enterprise services	-	-	2,509,862	2,509,862
Debt service				
Principal	2,402,157	-	5,825,660	8,227,817
Interest and other	820,395	8,282	4,244,715	5,073,392
Total Expenditures	<u>298,576,392</u>	<u>11,505,522</u>	<u>35,200,983</u>	<u>345,282,897</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(73,761)</u>	<u>(10,458,807)</u>	<u>13,506,502</u>	<u>2,973,934</u>
Other Financing Sources (Uses)				
Transfers in	1,000,000	-	1,050,460	2,050,460
Other sources	3,800,000	35,000,000	(2,900,586)	35,899,414
Transfers out	(1,050,460)	(1,000,000)	-	(2,050,460)
Net Financing Sources (Uses)	<u>3,749,540</u>	<u>34,000,000</u>	<u>(1,850,126)</u>	<u>35,899,414</u>
NET CHANGE IN FUND BALANCES	<u>3,675,779</u>	<u>23,541,193</u>	<u>11,656,376</u>	<u>38,873,348</u>
Fund Balance - Beginning	<u>52,985,982</u>	<u>12,646,156</u>	<u>26,281,504</u>	<u>91,913,642</u>
Fund Balance - Ending	<u>\$ 56,661,761</u>	<u>\$ 36,187,349</u>	<u>\$ 37,937,880</u>	<u>\$ 130,786,990</u>

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

MONTEBELLO UNIFIED SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE DISTRICT-WIDE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2009

Total Net Change in Fund Balances - Governmental Funds		\$ 38,873,348
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:		
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures, however, for governmental activities, those costs are shown in the statement of net assets and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities.		
This is the amount by which capital outlay exceeds depreciation in the period.		
Capital outlays	\$ 15,534,775	
Depreciation expense	<u>(5,526,032)</u>	10,008,743
In the statement of activities, certain operating expenses - compensated absences (vacations) and special termination benefits (early retirement) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, there are no special termination benefits. Vacation earned was more than amounts used by \$244,092.		(244,092)
Proceeds received from issuance of debt is a revenue in the governmental funds, but it increases long-term obligations in the statement of net assets and does not affect the statement of activities:		
Sale of general obligation bonds		(35,000,000)
Governmental funds report the effect of premiums, discounts, issuance costs, and the deferred amount on a refunding when the debt is first issued, whereas the amounts are deferred and amortized in the statement of activities. This amount is the net effect of these related items:		
Premium on issuance	(899,414)	
Discount on issuance	245,000	
Cost of issuance	<u>100,000</u>	
Combined adjustment		(554,414)
Repayment of bond principal is an expenditure in the governmental funds, but it reduces long-term obligations in the statement of net assets and does not affect the statement of activities:		
General obligation bonds	5,625,660	
Certificates of participation	1,930,000	
Capital lease obligations	<u>672,157</u>	
		8,227,817

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

MONTEBELLO UNIFIED SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE DISTRICT-WIDE STATEMENT OF ACTIVITIES (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2009

In the statement of activities Other Postemployment Benefit Obligations (OPEB) are measured by an actuarially determined Annual Required Contribution (ARC). In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, amounts contributed toward the OPEB obligation were less than the ARC by \$5,266,187.

\$ (5,266,187)

Under the modified basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. This adjustment combines the net changes of the following balances:

Amortization of debt premium	\$ 35,977	
Amortization of debt discount	(9,800)	
Amortization of cost of issuance	<u>(34,787)</u>	
Combined adjustment		(8,610)

Interest on long-term obligations in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The additional interest reported in the statement of activities is the result of two factors. First, accrued interest on the general obligation bonds and certificates of participation, increased by \$2,572,566. The District had an additional \$1,180,399 of accreted interest in the current fiscal year.

(3,752,965)

An internal service fund is used by the District's management to charge the costs of the unemployment compensation insurance program to the individual funds. The change in net assets of the internal service fund is reported with governmental activities.

512,774

Change in Net Assets of Governmental Activities

\$ 12,796,414

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

MONTEBELLO UNIFIED SCHOOL DISTRICT

PROPRIETARY FUNDS STATEMENT OF NET ASSETS FOR THE YEAR ENDED JUNE 30, 2009

	Business-Type Activities Enterprise Fund Food Service	Governmental Activities Internal Service Fund
ASSETS		
Current Assets		
Deposits and investments	\$ 2,351,200	\$ 7,120,848
Receivables	3,008,727	27,207
Due from other funds	31,571	1,793,871
Prepaid expenditures	21,223	-
Stores inventories	463,711	-
Total Current Assets	5,876,432	8,941,926
Noncurrent Assets		
Furniture and equipment (net)	52,783	-
Total Assets	5,929,215	8,941,926
LIABILITIES		
Current Liabilities		
Accounts payable	215,570	107,234
Due to other funds	690,039	25,804
Total Current Liabilities	905,609	133,038
Noncurrent Liabilities		
Claims liability	-	7,388,784
Total Liabilities	905,609	7,521,822
NET ASSETS		
Invested in capital assets, net of related debt	52,783	-
Restricted	491,777	-
Unrestricted	4,479,046	1,420,104
Total Net Assets	\$ 5,023,606	\$ 1,420,104

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

MONTEBELLO UNIFIED SCHOOL DISTRICT

PROPRIETARY FUNDS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS FOR THE YEAR ENDED JUNE 30, 2009

	Business-Type Activities Enterprise Fund Food Service	Governmental Activities Internal Service Fund
OPERATING REVENUES		
Local and other sources	\$ 1,284,938	\$ 5,234,945
Total Operating Revenues	<u>1,284,938</u>	<u>5,234,945</u>
OPERATING EXPENSES		
Payroll costs	6,378,272	337,417
Professional and contract services	77,071	4,498,542
Supplies and materials	6,549,943	21,040
Facility rental	59,885	-
Other operating cost	1,044,257	-
Depreciation	29,381	-
Total Operating Expenses	<u>14,138,809</u>	<u>4,856,999</u>
Operating (Loss) Gain	<u>(12,853,871)</u>	<u>377,946</u>
NONOPERATING REVENUES		
Interest income	13,672	134,828
Grants	14,190,045	-
Total Nonoperating Revenues	<u>14,203,717</u>	<u>134,828</u>
Changes in Net Assets	1,349,846	512,774
Total Net Assets (Deficit) - Beginning	<u>3,673,760</u>	<u>907,330</u>
Total Net Assets - Ending	<u>\$ 5,023,606</u>	<u>\$ 1,420,104</u>

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

MONTEBELLO UNIFIED SCHOOL DISTRICT

PROPRIETARY FUNDS STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2009

	Business-Type Activities Enterprise Fund Food Services	Governmental Activities Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from user charges	\$ 1,428,781	\$ -
Cash received from assessments made to other funds	-	5,828,739
Cash payments to employees for services	(6,979,481)	(364,135)
Cash payments for insurance claims	-	(4,433,271)
Cash payments to suppliers for goods and services	(5,683,927)	(21,040)
Cash payments for facility use	(59,885)	-
Cash payments for other operating expenses	(1,121,326)	-
Net Cash (Used) Provided by Operating Activities	(12,415,838)	1,010,293
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Nonoperating grants received	13,444,427	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	13,672	134,828
Net Increase in Cash and Cash Equivalents	1,042,261	1,145,121
Cash and Cash Equivalents - Beginning	1,308,939	5,975,727
Cash and Cash Equivalents - Ending	\$ 2,351,200	\$ 7,120,848
RECONCILIATION OF OPERATING (LOSS) GAIN TO NET CASH (USED) PROVIDED BY OPERATING ACTIVITIES:		
Operating (loss) gain	\$ (12,853,871)	\$ 377,946
Adjustments to reconcile operating (loss) gain to net cash (used) provided by operating activities:		
Depreciation	29,381	-
Commodities used	745,618	-
Changes in assets and liabilities:		
Receivables	84,123	395,145
Due from other funds	3,778	198,649
Inventories	55,942	-
Accrued liabilities	120,398	65,271
Due to other funds	(601,207)	(26,718)
NET CASH (USED) PROVIDED BY OPERATING ACTIVITIES	\$ (12,415,838)	\$ 1,010,293
NONCASH, NONCAPITAL FINANCING ACTIVITIES		
During the year, the District received \$745,618 of food commodities from the U.S. Department of Agriculture.		

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

MONTEBELLO UNIFIED SCHOOL DISTRICT

FIDUCIARY FUNDS STATEMENT OF NET ASSETS JUNE 30, 2009

	ASB Funds
ASSETS	
Deposits and investments	\$ 964,672
Receivables	11,157
Inventory	12,173
Total Assets	\$ 988,002
LIABILITIES	
Accounts payable	\$ 176
Due to student groups	987,826
Total Liabilities	\$ 988,002

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

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The Montebello Unified School District (the District) was organized in 1936, under the laws of the State of California. The District operates under a locally elected five-member Board form of government and provides educational services to grades K - 12 as mandated by the State and/or Federal agencies. The District operates eighteen elementary schools, six intermediate schools, three high schools, four adult schools, one continuation high school, and two independent study facilities.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For Montebello Unified School District, this includes general operations, food service, and student related activities of the District.

Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into three broad fund categories: governmental, proprietary, and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds:

Major Governmental Funds

General Fund The General Fund is the chief operating fund for all Districts. It is used to account for the ordinary operations of a district. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2009

Building Fund The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Non-Major Governmental Funds

Special Revenue Funds The Special Revenue funds are established to account for the proceeds from specific revenue sources (other than trusts or for major capital projects) that are restricted to the financing of particular activities:

Adult Education Fund The Adult Education Fund is used to account separately for Federal, State, and local revenues for adult education programs and is to be expended for adult education purposes only.

Child Development Fund The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.

Deferred Maintenance Fund The Deferred Maintenance Fund is used to account separately for State apportionments and the District's contributions for deferred maintenance purposes (*Education Code* Sections 17582-17587) and for items of maintenance approved by the State Allocation Board.

Retiree Benefits Fund The Retiree Benefits Fund may be used pursuant to *Education Code* Section 42840 to account for amounts the District has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan.

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

Capital Facilities Fund The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* Sections 17620-17626). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).

County School Facilities Fund The County School Facilities Fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070 et seq.).

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

Bond Interest and Redemption Fund The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a District (*Education Code* Sections 15125-15262).

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2009

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. The District applies all GASB pronouncements, as well as the Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. Proprietary funds are classified as enterprise or internal service. The District has the following proprietary funds:

Enterprise Fund Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The only enterprise fund of the District accounts for the financial transactions related to the Food Service Program of the District.

Internal Service Fund Internal service funds may be used to account for any activity for which services are provided to other funds of the District on a cost-reimbursement basis. The District operates a Workers' Compensation and General Liability Self-Insurance that is accounted for in an internal service fund.

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The District reports an agency fund to account for monies held on behalf of student bodies (ASB).

Trust funds are used to account for the assets held by the District under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the District's own programs. The District has no Trust funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The District's agency fund accounts for student body activities (ASB).

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared.

The government-wide *Statement of Activities* presents a comparison between expenses, both direct and indirect, and program revenues for each segment of the business-type activities of the District and for each governmental function, and exclude fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function, and exclude fiduciary activity. The District does not allocate indirect expenses to functions in the *Statement of Activities*, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net assets should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net assets restricted for other activities result from special revenue funds and the restrictions on their net asset use.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2009

Fund Financial Statements Fund financial statements report detailed information about the District. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements.

Governmental Funds All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds on a modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Proprietary Funds Proprietary funds are accounted for using a flow of economic resources measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of this fund are included in the statement of net assets. The statement of changes in fund net assets presents increases (revenues) and decreases (expenses) in net total assets. The statement of cash flows provides information about how the District finances and meets the cash flow needs of its proprietary fund.

Fiduciary Funds Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements, because they do not represent resources of the District.

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 90 days. However to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for district's as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2009

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Deferred Revenue Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as deferred revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as deferred revenue.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the entity-wide statements.

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

Investments

Investments held at June 30, 2009, with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in the county and State investment pools is determined by the program sponsor.

Prepaid Expenditures

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures when paid.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

Stores Inventories

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the weighted average basis. The costs of inventory items are recorded as expenditures in the governmental-type funds and expenses in the proprietary-type funds when used.

Deferred Charges and Amount on Refunding

Deferred charges consist of costs of issuance of long-term obligations. In the government-wide and proprietary funds financial statements, costs of issuance are capitalized and amortized over the life of the related debt as a component of interest expense using a method that approximates the effective interest method. In the governmental fund financial statements, these costs are reported as expenditures.

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$10,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred. Interest incurred during the construction of capital assets utilized by the enterprise fund is also capitalized. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide financial statement of net assets. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at estimated fair market value on the date donated.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets is the same as those used for the capital assets of governmental funds.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 50 years; improvements/infrastructure, 25 years; equipment, 5 years, land improvements, 20 years.

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for the net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Compensated Absences

Accumulated unpaid vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net assets. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2009

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 accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and long-term loans are recognized as liabilities in the governmental fund financial statements when due.

Fund Balance Reserves and Designations

The District reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance, which is available for appropriation in future periods. Fund balance reserves have been established for revolving cash accounts, stores inventories, prepaid expenditures (expenses), and legally restricted grants and entitlements.

Designations of fund balances consist of that portion of the fund balance that has been designated (set aside) by the governing board to provide for specific purposes or uses. Fund balance designations have been established for economic uncertainties and other purposes.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets.

Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. The government-wide financial statements report \$54,907,617 of restricted net assets.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the District, these revenues are premiums for insurance cost. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of the fund.

Interfund Activity

Transfers between governmental and business-type activities in the government-wide financial statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds.

Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. Interfund transfers are eliminated in the governmental and business-type activities columns of the *Statement of Activities*, except for the net residual amounts transferred between governmental and business-type activities.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For budget purposes, on behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Los Angeles bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

New Accounting Pronouncements

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The requirements of this Statement are effective for the financial statements for periods beginning after June 15, 2010. Early implementation is encouraged.

In April 2009, the GASB issued Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to incorporate the hierarchy of generally accepted accounting principles (GAAP) for State and local governments into the GASB authoritative literature. The "GAAP hierarchy" consists of the sources of accounting principles used in the preparation of financial statements of State and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. GASB Statement No. 55 is effective immediately.

In April 2009, the GASB issued Statement No. 56, *Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards*. The objective of this Statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance presented in the American Institute of Certified Public Accountants' Statements on Auditing Standards. This Statement addresses three issues not included in the authoritative literature that establishes accounting principles – related party transactions, going concern considerations, and subsequent events. The presentation of principles used in the preparation of financial statements is more appropriately included in accounting and financial reporting standards rather than in the auditing literature. GASB Statement No. 56 is effective immediately.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

NOTE 2 - DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2009, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 124,224,303
Business-type activities	2,351,200
Fiduciary funds	964,672
Total Deposits and Investments	<u>\$ 127,540,175</u>

Deposits and investments as of June 30, 2009, consist of the following:

Cash on hand and in banks	\$ 3,157,142
Cash in revolving	268,843
Investments	124,114,190
Total Deposits and Investments	<u>\$ 127,540,175</u>

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Investment in County Treasury - The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2009

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the county pool and money market funds.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

Weighted Average Maturity

The District monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. Information about the weighted average maturity of the District's portfolio is presented in the following schedule:

Investment Type	Fair Value	Weighted Average Maturity In Days
County Pool	<u>\$ 124,685,115</u>	495

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of the year-end for each investment type.

Investment Type	Minimum Legal Rating	Rating June 30, 2008	Fair Value
County Pool	Not Required	Not Rated	<u>\$ 124,685,115</u>

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2009, the District's bank balance of \$3,377,836 was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the District.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2009

NOTE 3 - RECEIVABLES

Receivables at June 30, 2009, consisted of intergovernmental grants, entitlements, interest and other local sources. All receivables are considered collectible in full.

	General Fund	Building Fund	Non-Major Governmental Funds	Internal Service Fund	Total Governmental Activities
Federal Government					
Categorical aid	\$ 20,083,375	\$ -	\$ 228,534	\$ -	\$ 20,311,909
State Government					
Apportionment	22,992,425	-	912,037	-	23,904,462
Categorical aid	800,231	-	178,572	-	978,803
Lottery	1,927,070	-	-	-	1,927,070
Local Government					
Interest	-	198,960	26,609	27,207	252,776
Other Local Sources	2,287,089	-	40,000	-	2,327,089
Total	<u>\$ 48,090,190</u>	<u>\$ 198,960</u>	<u>\$ 1,385,752</u>	<u>\$ 27,207</u>	<u>\$ 49,702,109</u>
	Enterprise Food Service Fund	Fiduciary Fund			
Federal Government					
Categorical aid	\$ -	\$ -			
State Government					
Apportionment	-	-			
Categorical aid	-	-			
Lottery	-	-			
Local Government					
Interest	-	-			
Other Local Sources	3,008,729	11,157			
Total	<u>\$ 3,008,729</u>	<u>\$ 11,157</u>			

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2009, was as follows:

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 29,800,336	\$ -	\$ -	\$ 29,800,336
Construction in process	46,596,666	14,585,755	6,085,480	55,096,941
Total Capital Assets Not Being Depreciated	76,397,002	14,585,755	6,085,480	84,897,277
Capital Assets Being Depreciated				
Land improvements	12,776,959	82,223	-	12,859,182
Buildings and improvements	223,814,712	6,003,257	-	229,817,969
Furniture and equipment	16,016,600	949,020	-	16,965,620
Total Capital Assets Being Depreciated	252,608,271	7,034,500	-	259,642,771
Less Accumulated Depreciation				
Land improvements	6,382,479	369,743	-	6,752,222
Buildings and improvements	57,580,226	4,677,183	-	62,257,409
Furniture and equipment	15,474,041	479,106	-	15,953,147
Total Accumulated Depreciation	79,436,746	5,526,032	-	84,962,778
Governmental Activities Capital Assets, Net	<u>\$ 249,568,527</u>	<u>\$ 16,094,223</u>	<u>\$ 6,085,480</u>	<u>\$ 259,577,270</u>
Business-Type Activities				
Furniture and equipment	\$ 276,600	\$ -	\$ -	\$ 276,600
Less Accumulated Depreciation	194,436	29,381	-	223,817
Business-Type Activities Capital Assets, Net	<u>\$ 82,164</u>	<u>\$ (29,381)</u>	<u>\$ -</u>	<u>\$ 52,783</u>

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2009

Depreciation expense was charged to governmental and business-type functions as follows:

Governmental Activities

Instruction	\$ 5,064,771
Supervision of instruction	20,601
School site administration	405,828
Home-to-school transportation	2,096
All other general administration	457
Plant services	18,239
Community services	14,040
Total Depreciation Expenses Governmental Activities	<u>5,526,032</u>

Business-Type Activities

Food services	<u>29,381</u>
Total Depreciation Expenses All Activities	<u><u>\$ 5,555,413</u></u>

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

NOTE 5 - INTERFUND TRANSACTIONS

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2009, between major and non-major governmental funds, non-major enterprise funds, and internal service funds are as follows:

Due To	Due From					Total
	General Fund	Building Fund	Non-Major Governmental Funds	Internal Service Fund	Enterprise Food Service Fund	
General Fund	\$ -	\$ 17,366	\$ 5,641,024	\$ 22,124	\$ 690,039	\$ 6,370,553
Building Fund	15,738	-	-	-	-	15,738
Non-Major Governmental Funds	137,969	96,734	-	3,680	-	238,383
Internal Service Fund	1,755,726	684	37,461	-	-	1,793,871
Enterprise Food Service Fund	31,571	-	-	-	-	31,571
Total	<u>\$ 1,941,004</u>	<u>\$ 114,784</u>	<u>\$ 5,678,485</u>	<u>\$ 25,804</u>	<u>\$ 690,039</u>	<u>\$ 8,450,116</u>

The General Fund owed the Self Insurance Fund for premium payments. \$ 1,755,726

The Adult Education Fund (Non-Major) owed the General Fund for salaries and benefits and other expenses. 2,523,505

The Child Development Fund (Non-Major) owed the General Fund for salaries and benefits. 110,795

The Deferred Maintenance Fund (Non-Major) owed the General Fund for the 2008-2009 sweep. 3,000,018

The Enterprise Food Service Fund owed the General Fund for salaries and benefits. 690,039

All remaining balances resulted from the time lag between the date that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transaction are recorded in the accounting system, and (3) payments between funds are made.

370,033
\$ 8,450,116

Total

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

Operating Transfers

Interfund transfers for the year ended June 30, 2009, consisted of the following:

Transfers To	Transfers From		
	General Fund	Building Fund	Total
General Fund	\$ -	\$ 1,000,000	\$ 1,000,000
Non-Major Governmental Funds	1,050,460	-	1,050,460
Total	<u>\$ 1,050,460</u>	<u>\$ 1,000,000</u>	<u>\$ 2,050,460</u>

The General Fund transferred to the Child Development Fund for general support.	\$ 50,460
The General Fund transferred to the Deferred Maintenance Fund for the match.	1,000,000
The Building Fund transferred to the General Fund to make the three percent routine repair and maintenance requirement.	1,000,000
Total	<u>\$ 2,050,460</u>

NOTE 6 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2009, consisted of the following:

	General Fund	Building Fund	Non-Major Governmental Funds	Internal Service Fund	Total Governmental Activities
Vendor payables	\$ 8,948,039	\$ -	\$ 173,603	\$ 105,249	\$ 9,226,891
Salaries and benefits	19,341,758	3,754	976,734	1,985	20,324,231
Construction	-	736,728	291,093	-	1,027,821
Total	<u>\$ 28,289,797</u>	<u>\$ 740,482</u>	<u>\$ 1,441,430</u>	<u>\$ 107,234</u>	<u>\$ 30,578,943</u>

	Enterprise Food Service Fund	Fiduciary Fund
Vendor payables	\$ 34,392	\$ 176
Salaries and benefits	181,178	-
Construction	-	-
Total	<u>\$ 215,570</u>	<u>\$ 176</u>

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

NOTE 7 - DEFERRED REVENUE

Deferred revenue at June 30, 2009, consists of the following:

	General Fund
Federal financial assistance	\$ 4,958,626
State categorical aid	80,385
Other local	11,200
Total	<u>\$ 5,050,211</u>

NOTE 8 - LONG-TERM OBLIGATIONS

Summary

The changes in the District's long-term obligations during the year consisted of the following:

	Balance July 1, 2008	Additions	Accretion	Deductions	Balance June 30, 2009	Due in One Year
General obligation bonds	\$ 121,157,881	\$ 35,000,000	\$ 3,153,667	\$ 5,625,660	\$ 153,685,888	\$ 6,619,023
Premium on issuance	-	899,414	-	35,977	863,437	-
Certificates of participation	17,425,000	-	-	1,930,000	15,495,000	1,700,000
Accumulated vacation - net	4,519,472	244,092	-	-	4,763,564	-
Capital leases	1,341,668	-	-	672,157	669,511	307,934
OPEB obligation - net	4,613,449	5,266,187	-	-	9,879,636	-
	<u>\$ 149,057,470</u>	<u>\$ 41,409,693</u>	<u>\$ 3,153,667</u>	<u>\$ 8,263,794</u>	<u>\$ 185,357,036</u>	<u>\$ 8,626,957</u>

- Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund.
- Payments on the Certificates of Participation are made from the General Fund.
- Payments for Accumulated Vacation are typically liquidated in the fund in which the employee was paid.
- Payments for the Capital Lease Obligations are made from the General Fund and Capital Facilities Fund.
- Payments on the OPEB Obligation are made from the General Fund.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds		Accretion	Redeemed	Bonds
				Outstanding July 1, 2008	Issued			Outstanding June 30, 2009
1998	2023	3.90 - 5.30%	\$ 24,639,698	\$ 22,564,334	\$ -	\$ 913,338	\$ 1,535,000	\$ 21,942,672
1999	2024	4.10 - 5.51%	19,997,854	18,977,311	-	687,025	1,115,000	18,549,336
2001	2026	4.00 - 5.62%	15,782,827	15,150,424	-	220,149	505,000	14,865,573
2002	2027	2.40 - 5.53%	15,996,693	19,185,002	-	853,418	1,035,660	19,002,760
2004	2029	4.00 - 5.89%	15,580,273	16,835,810	-	479,737	630,000	16,685,547
2005	2031	2.75 - 4.52%	30,000,000	28,445,000	-	-	805,000	27,640,000
2008	2034	3.25 to 5.00%	35,000,000	-	35,000,000	-	-	35,000,000
				<u>\$ 121,157,881</u>	<u>\$ 35,000,000</u>	<u>\$ 3,153,667</u>	<u>\$ 5,625,660</u>	<u>\$ 153,685,888</u>

Election 1998, Series 1998 General Obligation Bonds

In July 1998, the District issued \$24,639,698 in Election 1998, Series 1998 General Obligation Bonds. Proceeds from the bonds will be used to fund the renovation of existing schools and to complete the construction of new schools. At June 30, 2009, the principal balance outstanding was \$21,942,672.

Election 1998, Series 1999 General Obligation Bonds

In June 1999, the District issued \$19,997,854 in Election 1998, Series 1999 General Obligation Bonds. Proceeds from the bonds will be used to fund the renovation of existing schools and to complete the construction of new schools. At June 30, 2009, the principal balance outstanding was \$18,549,336.

Election 1998, Series 2001 General Obligation Bonds

In June 2001, the District issued \$15,782,827 in Election 1998, Series 2001 General Obligation Bonds. Proceeds from the bonds will be used to repair, modernize and improve existing schools and to acquire and construct new classrooms, libraries, and schools. At June 30, 2009, the principal balance outstanding was \$14,865,573.

Election 1998, Series 2002 General Obligation Bonds

In August 2002, the District issued \$15,996,693 in Election 1998, Series 2002 General Obligation Bonds. Proceeds from the bonds will be used to repair, modernize and improve existing schools and to acquire and construct new classrooms, libraries, and schools. At June 30, 2009, the principal balance outstanding was \$19,002,760.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

Election 1998, Series 2004 General Obligation Bonds

In June 2004, the District issued \$15,580,273 in Election 1998, Series 2004 General Obligation Bonds. Proceeds from the bonds will be used to repair, modernize and improve existing schools and to acquire and construct new classrooms, libraries, and schools. At June 30, 2009, the principal balance outstanding was \$16,685,547.

Election 2004, Series 2005 General Obligation Bonds

In July 2005, the District issued \$30,000,000 in Election 2004, Series 2005 General Obligation Bonds. Proceeds from the bonds will be used to finance the addition and modernization of school facilities. At June 30, 2009, the principal balance outstanding was \$27,640,000.

Election 2004, Series 2008 General Obligation Bonds

In September 2008, the District issued \$35,000,000 in Election 2004, Series 2008 General Obligation Bonds. Proceeds from the bonds will be used to finance specific construction and modernization projects approved by the voters and to pay costs of issuance of the bonds. At June 30, 2009, the principal balance outstanding was \$35,000,000.

Debt Service Requirements to Maturity

The bonds mature through 2034 as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2010	\$ 6,619,023	\$ 4,165,924	\$ 10,784,947
2011	7,423,967	4,095,469	11,519,436
2012	5,857,440	4,823,512	10,680,952
2013	6,081,447	4,777,657	10,859,104
2014	5,506,454	5,584,354	11,090,808
2015-2019	29,320,132	29,807,788	59,127,920
2020-2024	27,994,004	37,185,553	65,179,557
2025-2029	24,783,265	26,526,622	51,309,887
2030-2034	17,727,639	3,050,524	20,778,163
Accreted Interest	22,372,517	(22,372,517)	-
Total	<u>\$ 153,685,888</u>	<u>\$ 97,644,886</u>	<u>\$ 251,330,774</u>

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

Certificates of Participation

The certificates of participation debt are as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds		Bonds	
				Outstanding July 1, 2008	Issued	Redeemed	Outstanding June 30, 2009
1997	2017	3.8 - 5.5%	\$ 6,100,000	\$ 3,445,000	\$ -	\$ 310,000	\$ 3,135,000
1998	2010	3.4 - 4.8%	3,870,000	460,000	-	375,000	85,000
1999	2011	3.3 - 4.4%	8,740,000	1,815,000	-	890,000	925,000
2003	2029	3.5 - 5.4%	13,085,000	11,705,000	-	355,000	11,350,000
				<u>\$ 17,425,000</u>	<u>\$ -</u>	<u>\$ 1,930,000</u>	<u>\$ 15,495,000</u>

In July 1997, the District issued \$6,100,000 in Certificates of Participation for the purpose of financing the acquisition, construction, and installation of certain items of equipment, the improvement of real property and the acquisition and construction of other capital improvements to be used for educational purposes. At June 30, 2009, the principal balance outstanding was \$3,135,000.

In March 1998, the District issued \$3,870,000 in Certificates of Participation for the purpose of financing the acquisition, construction, and installation of certain items of equipment, the improvement of real property and the acquisition and construction of other capital improvements to be used for educational purposes. At June 30, 2009, the principal balance outstanding was \$85,000.

In January 1999, the District issued \$8,740,000 in Certificates of Participation for the purpose of financing the acquisition, construction, and installation of certain items of equipment, the improvement of real property and the acquisition and construction of other capital improvements to be used for educational purposes. At June 30, 2009, the principal balance outstanding was \$925,000.

In July 2003, the District issued \$13,085,000 in Certificates of Participation for the purpose of financing the acquisition, construction, and installation of certain items of equipment, the improvement of real property and the acquisition and construction of other capital improvements to be used for educational purposes. At June 30, 2009, the principal balance outstanding was \$11,350,000.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

Payments are required as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2010	\$ 1,700,000	\$ 414,230	\$ 2,114,230
2011	725,000	381,401	1,106,401
2012	750,000	348,324	1,098,324
2013	790,000	313,551	1,103,551
2014	825,000	411,662	1,236,662
2015-2019	3,740,000	2,141,472	5,881,472
2020-2024	3,060,000	1,373,750	4,433,750
2025-2029	3,905,000	507,625	4,412,625
Total	<u>\$ 15,495,000</u>	<u>\$ 5,892,015</u>	<u>\$ 21,387,015</u>

Accumulated Unpaid Employee Vacation

The long-term portion of accumulated unpaid employee vacation for the District at June 30, 2009, amounted to \$4,763,564.

Capital Leases

The District has entered into agreements to lease various facilities and equipment. Such agreements are, in substance, purchases (capital leases) and are reported as capital lease obligations. The District's liability on lease agreements with options to purchase is summarized below:

	<u>Copiers and Equipment</u>
Balance, July 1, 2008	\$ 1,438,651
Additions	-
Payments	725,162
Balance, June 30, 2009	<u>\$ 713,489</u>

The capital leases have minimum lease payments as follows:

<u>Fiscal Year</u>	<u>Lease Payments</u>
2010	\$ 334,235
2011	254,032
2012	125,222
Total	713,489
Less: Amount Representing Interest	43,978
Present Value of Minimum Lease Payments	<u>\$ 669,511</u>

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

Leased equipment under capital leases in capital assets at June 30, 2009, includes the following:

Equipment	\$ 3,627,527
Less: Accumulated depreciation	(2,213,953)
Total	<u>\$ 1,413,574</u>

Amortization of leased buildings and equipment under capital assets is included with depreciation expense.

Other Postemployment Benefit (OPEB) Obligation

The District implemented GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* during the year ended June 30, 2008. The District's annual required contribution for the year ended June 30, 2009, was \$7,796,187 and contributions made by the District during the year were \$2,530,000, which resulted in an increase in net OPEB obligation of \$5,266,187. See Note 10 for additional information regarding the OPEB obligation of \$9,879,636 and the postemployment benefit plan.

NOTE 9 - FUND BALANCES

Fund balances are composed of the following elements:

	General Fund	Building Fund	Non-Major Governmental Funds	Total
Reserved				
Revolving cash	\$ 250,000	\$ -	\$ 12,000	\$ 262,000
Stores inventories	555,093	-	77,710	632,803
Prepaid expenditures	7,349	-	-	7,349
Restricted programs	18,736,209	-	-	18,736,209
Total Reserved	<u>19,548,651</u>	<u>-</u>	<u>89,710</u>	<u>19,638,361</u>
Unreserved				
Designated				
Economic uncertainties	5,834,743	-	344,488	6,179,231
Other designation	6,391,754	36,187,349	26,214,452	68,793,555
Total Designated	<u>12,226,497</u>	<u>36,187,349</u>	<u>26,558,940</u>	<u>74,972,786</u>
Undesignated	24,886,613	-	11,289,230	36,175,843
Total Unreserved	<u>37,113,110</u>	<u>36,187,349</u>	<u>37,848,170</u>	<u>111,148,629</u>
Total	<u>\$ 56,661,761</u>	<u>\$ 36,187,349</u>	<u>\$ 37,937,880</u>	<u>\$ 130,786,990</u>

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

NOTE 10 - POSTEMPLOYMENT HEALTH CARE PROGRAM AND OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION

Plan Description

The Montebello Unified School District Retiree Health Plan (the Plan) is a single-employer defined benefit healthcare program administered by the Montebello Unified School District.

The Plan provides retiree health benefits to eligible retirees. Membership of the Plan consists of 358 retirees currently receiving benefits and 3,028 active Plan members. The District provides employer paid medical benefits to eligible retirees and their eligible dependents through age 67 up to an annual maximum. Certificated employees may also be eligible for an early retirement program that provides some enhanced benefits prior to age 60. Eligibility for retiree health benefits requires at least 15 years of service at retirement.

Contribution Information

The contribution requirements of Plan members and the District are established and may be amended by the District and the Montebello Teachers Association (MTA), the local California School Employees Association (CSEA), the Association of Montebello School Administrators (AMSA), and unrepresented groups. The required contribution is based on projected pay-as-you-go financing requirements. For fiscal year 2008-2009, the District contributed \$2,530,000 to the Plan, all of which was used for current premiums.

Annual OPEB Cost and Net OPEB Obligation

The District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) (or funding excess) over a period not to exceed 30 years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the District's net OPEB obligation to the Plan:

Annual required contribution	\$ 7,796,187
Contributions made	<u>(2,530,000)</u>
Increase in net OPEB obligation	5,266,187
Net OPEB obligation, beginning of year	<u>4,613,449</u>
Net OPEB obligation, end of year	<u><u>\$ 9,879,636</u></u>

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

The annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for 2009 was as follows:

<u>Fiscal Year</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>	<u>Net OPEB Obligation</u>
2009	\$ 7,796,187	32.5%	\$ 9,879,636

Funded Status and Funding Progress

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, investment returns, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Since this is the first year of implementation, only the current year information is presented.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2006, actuarial valuation, the Projected Unit Credit with service prorate method was used. Under this method, the Actuarial Accrued Liability is the present value of projected benefits multiplied by the ratio of benefit service as of the valuation date to the projected benefit service at retirement, termination, disability or death. The Normal Cost for a plan year is the expected increase in the Accrued Liability during the plan year. All employees eligible as of the measurement date in accordance with the provisions of the Plan listed in the data provided by the employer were included in the valuation.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

NOTE 11 - RISK MANAGEMENT-CLAIMS

Description

The District's risk management activities are recorded in the General and Self-Insurance Funds. Employee life, health, and disability programs are administered by the General Fund through the purchase of commercial insurance. The Workers' Compensation Property and Liability Program, for which the District retains risk of loss, is administered by the Self-Insurance fund.

Excess property and liability coverage is obtained through SELF. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

Claims Liabilities

The District records an estimated liability for indemnity torts and other claims against the District. Claims liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and an estimate for claims incurred, but not reported based on historical experience.

Unpaid Claims Liabilities

The fund establishes a liability for both reported and unreported events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represent the changes in approximate aggregate liabilities for the District from July 1, 2007 to June 30, 2009:

	General Liability	Workers' Compensation	Total
Liability Balance, July 1, 2007	\$ 835,322	\$ 6,799,340	\$ 7,634,662
Claims and changes in estimates	424,216	1,920,398	2,344,614
Claims payments	(424,216)	(2,166,276)	(2,590,492)
Liability Balance, June 30, 2008	835,322	6,553,462	7,388,784
Claims and changes in estimates	429,928	2,909,829	3,339,757
Claims payments	(429,928)	(2,909,829)	(3,339,757)
Liability Balance, June 30, 2009	<u>\$ 835,322</u>	<u>\$ 6,553,462</u>	<u>\$ 7,388,784</u>
Assets available to pay claims at June 30, 2009			<u>\$ 8,941,926</u>

NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2009

CalSTRS

Plan Description

The District contributes to CalSTRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the California State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 8.0 percent of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2008-2009, was 8.25 percent of annual payroll. The contribution requirements of the plan members are established by State statute. The District's contributions to CalSTRS for the fiscal years ending June 30, 2009, 2008, and 2007, were \$12,437,602, \$12,228,364, and \$12,203,458, respectively, and equal 100 percent of the required contributions for each year.

CalPERS

Plan Description

The District contributes to the School Employer Pool under 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 survivor benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Laws. 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 95811.

Funding Policy

Active plan members are required to contribute 7.0 percent of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2008-2009 was 9.428 percent of covered payroll. The contribution requirements of the plan members are established by State statute. The District's contributions to CalPERS for the fiscal years ending June 30, 2009, 2008, and 2007, were \$4,225,633, \$4,135,406, and \$4,022,193, respectively, and equal 100 percent of the required contributions for each year.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2009

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The District has elected to use the social security as its alternative plan.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$6,916,249 (4.517 percent of annual payroll). Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures, however, guidance received from the California Department of Education advises local educational agencies not to record these amounts in the Annual Financial and Budget Report. These amounts have not been included in the budget amounts reported in the *General Fund - Budgetary Comparison Schedule*. These amounts have been recorded in these financial statements. On behalf payments have been excluded from the calculation of available reserves.

NOTE 13 - COMMITMENTS AND CONTINGENCIES

Grants

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2009.

Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2009.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2009

Construction Commitments

As of June 30, 2009, the District had the following commitments with respect to the unfinished capital projects:

<u>CAPITAL PROJECTS</u>	<u>Remaining Construction Commitments</u>	<u>Expected Date of Completion</u>
Bandini Elementary	\$ 28,615	December-09
Bell Gardens Elementary	13,975	November-12
Bella Vista Elementary	12,091	December-09
Cesar Chavez Elementary	118,931	December-09
Fremont Elementary	10,091	December-09
Greenwood Elementary	84,365	December-09
Joseph A. Gascon Elementary	356,208	December-11
La Merced Elementary	4,965	December-09
Laguna Nueva School	361,413	January-11
Montebello Gardens Elementary	21,600	December-09
Montebello Park Elementary	37,525	April-14
Portero Heights Elementary	8,560	December-09
Rosewood Park School	471,014	October-11
Suva Elementary	3,757	December-09
Washington Elementary	526,521	January-13
Wilcox Elementary	5,060	December-09
Winter Gardens Elementary	91,954	May-12
Bell Gardens Intermediate	287,679	November-09
La Merced Intermediate	320,265	January-12
Macy Intermediate	2,000	December-09
Montebello Intermediate	143,339	December-11
Suva Intermediate	226,781	December-11
Bell Gardens High School	212,160	December-09
Montebello High School	540,692	November-11
Schurr High School	372,627	February-11
Vail High School	2,332	June-15
Facility Development	62,153	July-11
Mines/Maple	31,377	June-10
	<u>\$ 4,358,050</u>	

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2009

NOTE 14 - PARTICIPATION IN JOINT POWERS AUTHORITIES

The District is a member of the Alliance of Schools for Cooperative Insurance Programs (ASCIP) and the Schools Excess Liability Fund (SELF), both joint powers authorities. The District pays an annual premium to each entity for its excess property liability and workers' compensation coverage. The relationship between the District and the joint powers authorities is such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are available from the respective entities.

During the year ended June 30, 2009, the District made payments of approximately \$1,030,396 to ASCIP and \$76,118 to SELF for its excess property liability and workers' compensation coverage.

NOTE 15 - FISCAL ISSUES RELATING TO BUDGET REDUCTIONS

The State of California continues to suffer the effects of a recessionary economy. California school districts are reliant on the State of California to appropriate the funding necessary to continue the level of educational services expected by the State constituency. With the implementation of education trailer bill Senate Bill 4 of the 2009-2010 Third Extraordinary Session (SBX3 4) (Chapter 12, Statutes of 2009), 14 percent of current year appropriations have now been deferred to a subsequent period, creating significant cash flow management issues for districts in addition to requiring substantial budget reductions, ultimately impacting the ability of California school districts to meet their goals for educational services.

NOTE 16 - SUBSEQUENT EVENTS

On July 28, 2009, Governor Schwarzenegger signed a package of bills amending the 2008-2009 and 2009-2010 California State budgets. The budget amendments were designed to address the State's budget gap of \$24 billion that had developed as a result of the deepening recession since the State's last budget actions in February 2009.

The July budget package reduced, on a State-wide basis, \$1.6 billion in 2008-2009 Proposition 98 funding through a reversion of undistributed categorical program balances. The budget language identified 51 specific programs and required the amounts associated with these programs that were "unallocated, unexpended, or not liquidated as of June 30, 2009" to revert to the State's General Fund. The July budget package also provided an appropriation in 2009-2010 to backfill \$1.5 billion of these cuts to repay the 2008-2009 reversion of the undistributed categorical program balances.

In accordance with the requirements of Governmental Accounting Standards Board Statement No. 33, the District has not recorded the revenue and related receivable associated with the District's portion of the unallocated, unexpended or unliquidated categorical program balances identified in the July 2009 State Budget package.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2009

On September 24, 2009, the District issued \$20,360,000 of Election 2004, Series 2009 A-1 Tax Exempt General Obligation Bonds and \$12,640,000 of Election 2004, Series 2009 A-2 Federally Taxable Build America Bonds. Proceeds from the Bonds will be used to finance specific construction and modernization projects approved by the voters and to pay costs of issuance of the Bonds. The Series 2009 A-2 Bonds are issued as direct payment "Build America Bonds" under the provisions of the American Recovery and Reinvestment Act of 2009. The interest on which is not excluded from gross income for purposes of Federal income taxation.

REQUIRED SUPPLEMENTARY INFORMATION

MONTEBELLO UNIFIED SCHOOL DISTRICT

GENERAL FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts (GAAP Basis)		Actual (GAAP Basis)	Variances - Positive (Negative) Final to Actual
	Original	Final		
REVENUES				
Revenue limit sources	\$ 186,282,056	\$ 174,442,551	\$ 181,695,889	\$ 7,253,338
Federal sources	31,914,413	35,836,331	48,434,419	12,598,088
Other State sources	48,389,705	48,570,031	52,263,180	3,693,149
Other local sources	16,014,086	16,121,890	16,109,143	(12,747)
Total Revenues ¹	282,600,260	274,970,803	298,502,631	23,531,828
EXPENDITURES				
Current				
Instruction	182,991,508	183,383,386	190,135,851	(6,752,465)
Instruction-related activities:				
Supervision of instruction	17,498,941	18,637,314	18,469,434	167,880
Instructional library, media, and technology	1,868,565	1,990,122	1,972,196	17,926
School site administration	15,561,152	16,573,464	16,424,175	149,289
Pupil services:				
Home-to-school transportation	6,545,452	6,674,539	6,904,054	(229,515)
All other pupil services	17,176,169	17,514,912	18,117,192	(602,280)
General administration:				
Data processing	3,815,527	3,802,067	3,720,798	81,269
All other general administration	10,467,595	10,430,669	10,207,715	222,954
Plant services	25,288,354	26,796,949	24,462,649	2,334,300
Facility acquisition and construction	2,101,241	2,226,592	2,032,632	193,960
Ancillary services	1,042,700	825,347	786,978	38,369
Community services	606,990	570,710	652,407	(81,697)
Other outgo	1,585,620	1,347,353	1,467,759	(120,406)
Debt service				
Principal	2,411,403	2,417,503	2,402,157	15,346
Interest	888,626	902,473	820,395	82,078
Total Expenditures ¹	289,849,843	294,093,400	298,576,392	(4,482,992)
Excess (Deficiency) of Revenues Over Expenditures	(7,249,583)	(19,122,597)	(73,761)	19,048,836
Other Financing Sources (Uses)				
Transfers in	1,000,000	1,000,000	1,000,000	-
Other sources	-	-	3,800,000	3,800,000
Transfers out	(1,743,715)	(1,742,340)	(1,050,460)	691,880
Net Financing Sources (Uses)	(743,715)	(742,340)	3,749,540	4,491,880
NET CHANGE IN FUND BALANCES	(7,993,298)	(19,864,937)	3,675,779	23,540,716
Fund Balance - Beginning	52,985,982	52,985,982	52,985,982	-
Fund Balance - Ending	\$ 44,992,684	\$ 33,121,045	\$ 56,661,761	\$ 23,540,716

¹ On behalf payments of \$6,916,249 are included in the actual revenues and expenditures, but have not been included in the budgeted amounts.

MONTEBELLO UNIFIED SCHOOL DISTRICT

**SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB) FUNDING
PROGRESS
FOR THE YEAR ENDED JUNE 30, 2009**

Schedule of Funding Progress						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Unprojected Unit Credit (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Estimated Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b - a] / c)
July 1, 2006	\$ -	\$ 63,155,769	\$ 63,155,769	0%	\$ 171,700,000	37%

SUPPLEMENTARY INFORMATION

MONTEBELLO UNIFIED SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2009

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed through California Department of Education (CDE):			
Improving America's School Act/No Child Left Behind			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 13,242,830
Title I, Part A, Program Improvement LEA Corrective Action	84.010A	14955	622,429
Title I, Part B, Reading First	84.357	14328	101,346
Title II, Part A, Improving Teacher Quality	84.367	14341	2,470,789
Title II, Part A, Principal Training	84.367	14344	9,000
Title II, Part D, Enhancing Education Through Technology	84.318	14335	104,766
Title II, Part B, CA Mathematics and Science Partnerships (CaMSP)	84.366	14512	211,319
Title III, Limited English Proficiency	84.365	10084	1,189,257
Title IV, Drug Free Schools, Part A	84.186	14347	366,668
Title IV, Part B, 21st Century Community Centers Learning Program	84.287	14349	922,289
Title V, Part A, Innovative Education	84.298A	14354	37,911
Vocational Programs:			
Voc and Appl Tech Secondary II C, Sec 131 (Carl Perkins Act)	84.048	13924	359,063
Postsecondary and Adult II C, Sec 132 (Carl Perkins Act)	84.048	13923	117,281
Individuals with Disabilities Education Act			
Basic Local Assistance	84.027	13379	5,167,052
ARRA IDEA Part B, Sec 611, Basic Local Assistance	84.391	15003	2,597
Preschool Federal	84.173	13430	120,847
ARRA IDEA Part B, Sec 619, Preschool Grants	84.392	15000	97
Preschool Local Entitlement	84.027A	13682	297,430
ARRA IDEA Part B, Sec 611, Preschool Local Entitlement	84.391	15002	144
Preschool Staff Development	84.173A	13431	1,520
Department of Rehab: Workability II, Transportation Partnership	84.126A	10006	211,979
Teaching America History	84.215X	14362	206,335
Safe Schools Healthy Students	84.184L	[1]	1,016,746
Adult Education			
Priority 1-3, Adult Basic Education	84.002A	14508	660,990
Priority 5, Adult Secondary Education	84.002A	13978	48,277
English Literacy and Civic Education	84.002A	14109	230,834
Total U.S. Department of Education			<u>27,719,796</u>
U.S. DEPARTMENT OF LABOR			
Workforce Investment Act (WIA)	17.255	10055	<u>167,150</u>

[1] Direct award, PCA number not available.

See accompanying note to supplementary information.

MONTEBELLO UNIFIED SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2009

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through the Los Angeles County Office of Education (LACOE):			
Head Start [2]	93.600	10016	\$ 6,298,024
Head Start - Training and Technical [2]	93.600	10016	41,976
Head Start - Start Up [2]	93.600	10016	645,305
LEA Medi-Cal Billings	93.778	10013	494,039
Medi-Cal Administrative Activities (MAA)	93.778	10060	158,214
Child Development:			
Federal Child Care	93.596	13609	226,262
Quality Improvement Activities	93.575	13979	1,763
Total U.S. Department of Health and Human Services			<u>7,865,583</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed through CDE:			
National School Lunch	10.555	13391	8,468,592
Needy Breakfast	10.553	13526	2,565,182
Basic Breakfast	10.553	13390	7,457
Meal Supplements	10.555	13158	330,010
Child Care	10.558	13393	454,574
Summer Food	10.559	13004	106,442
Seamless Summer	10.559	13004	147,427
Commodity Food Distribution	10.555	13534	745,618
Total U.S. Department of Agriculture			<u>12,825,302</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed through Community Development Commission (CDC) of the County of Los Angeles and the City of Monterey Park			
Community Development Block Grant - PAWS	14.218	A96107	22,772
Total Expenditures of Federal Awards			<u>\$ 48,600,603</u>

[2] Local share/In-Kind Contribution

Head Start - Basic	\$ 2,113,351
Head Start - Training and Technical	10,499
Head Start - Start Up	191,121

See accompanying note to supplementary information.

MONTEBELLO UNIFIED SCHOOL DISTRICT

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE JUNE 30, 2009

ORGANIZATION

The Montebello Unified School District was organized in 1936, and consists of an area comprising approximately 22 square miles. The District operates eighteen elementary schools, six intermediate schools, three high schools, four adult schools, one continuation high school, and two independent study facilities. There were no boundary changes during the year.

GOVERNING BOARD

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Gerri Guzman	President	December 2009
David Vela	Vice President	December 2011
Edwin Chau	Clerk	December 2009
Marcella Calderon	Member	December 2011
Hector A. Chacon	Member	December 2009

ADMINISTRATION

Edward Velasquez	Superintendent
Danielle A. Calise	Assistant Superintendent, Business Services
Pamela T. Johnson	Assistant Superintendent, Facilities And Operations
Mary L. Willis	Assistant Superintendent, Human Resources
Arthur P. Revueltas	Associate Superintendent, Instructional Services
Robert G. Henke	Assistant Superintendent, Pupil and Community Services

See accompanying note to supplementary information.

MONTEBELLO UNIFIED SCHOOL DISTRICT

SCHEDULE OF AVERAGE DAILY ATTENDANCE FOR THE YEAR ENDED JUNE 30, 2009

	Revised Second Period Report	Annual Report
ELEMENTARY		
Kindergarten	1,998	2,005
First through third	6,736	6,729
Fourth through sixth	6,942	6,940
Seventh and eighth	5,071	5,071
Opportunity schools	24	27
Community Day School	17	18
Home and hospital	7	8
Special education	447	454
Total Elementary	21,242	21,252
SECONDARY		
Regular classes	9,582	9,462
Continuation education	271	271
Opportunity schools	3	2
Community Day School	131	137
Home and hospital	10	13
Special education	294	296
Total Secondary	10,291	10,181
Total K-12	31,533	31,433
CLASSES FOR ADULTS		
Concurrently enrolled	816	857
Not concurrently enrolled	4,952	4,966
Total Classes for Adults	5,768	5,823
Grand Total	37,301	37,256
		Hours of Attendance
SUPPLEMENTAL INSTRUCTIONAL HOURS		
Elementary		195,009
High school		568,624
Total Hours		763,633

See accompanying note to supplementary information.

MONTEBELLO UNIFIED SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME FOR THE YEAR ENDED JUNE 30, 2009

Grade Level	1982-83	1986-87	2008-09	Number of Days		Status
	Actual Minutes	Minutes Requirement	Actual Minutes	Traditional Calendar	Multitrack Calendar	
Kindergarten	31,500	36,000	36,000	180	N/A	Complied
Grades 1 - 3	47,250	50,400				
Grade 1			54,000	180	N/A	Complied
Grade 2			54,000	180	N/A	Complied
Grade 3			54,000	180	N/A	Complied
Grades 4 - 8	54,075	54,000				
Grade 4			54,000 [1]	180	N/A	Complied
Grade 5			54,050 [1]	180	N/A	Complied
Grade 6			54,540	180	N/A	Complied
Grade 7			54,540	180	N/A	Complied
Grade 8			54,540	180	N/A	Complied
Grades 9 - 12	63,000	64,800				
Grade 9			64,842	180	N/A	Complied
Grade 10			64,842	180	N/A	Complied
Grade 11			64,842	180	N/A	Complied
Grade 12			64,842	180	N/A	Complied

[1] The District used the weighted average method per Education code 46201 to meet compliance requirements as follows:

		Number of Grades	Minimum Minutes	2008-09 Actual Minutes
Minimum Required	First through third	3	50,400	151,200
	Fourth	1	54,075	54,075
	Fifth	1	54,075	54,075
		5		259,350
		Total Minimum Average		51,870
		Number of Grades	Minimum Minutes	2008-09 Actual Minutes
Actual Offering	First through third	3	54,000	162,000
	Fourth	1	54,000	54,000
	Fifth	1	54,050	54,050
		5		270,050
		Total Minimum Average		54,010

See accompanying note to supplementary information.

MONTEBELLO UNIFIED SCHOOL DISTRICT

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2009

Summarized below are the fund balance reconciliations between the Unaudited Actual Financial Report and the audited financial statements.

	General Fund	Adult Education Fund
FUND BALANCE		
Balance, June 30, 2009, Unaudited Actuals	\$ 55,874,681	\$ 2,141,760
Increase in:		
Accounts receivable	5,025,327 ¹	-
Decrease in:		
Accounts receivable	(4,238,247) ²	(412,510)
Balance, June 30, 2009, Audited Financial Statement	<u>\$ 56,661,761</u>	<u>\$ 1,729,250</u>

¹ The adjustment is related to the under-accrual of ARRA – State Fiscal Stabilization Fund second apportionment.

² The adjustment is the ABX4 3 categorical un-appropriated State categorical as described in Note 16 Subsequent Event Note.

See accompanying note to supplementary information.

MONTEBELLO UNIFIED SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2009

	(Budget) 2010 ¹	2009	2008	2007
GENERAL FUND				
Revenues	\$ 271,440,354	\$ 298,502,631	\$ 302,485,035	\$ 302,585,578
Other sources	1,000,000	4,800,000	1,066,073	77,989
Total Revenues and Other Sources	272,440,354	303,302,631	303,551,108	302,663,567
Expenditures	283,125,865	298,576,392	295,596,504	293,554,835
Other uses and transfers out	1,433,567	1,050,460	1,770,455	1,689,005
Total Expenditures and Other Uses	284,559,432	299,626,852	297,366,959	295,243,840
INCREASE (DECREASE) IN FUND BALANCE	\$ (12,119,078)	\$ 3,675,779	\$ 6,184,149	\$ 7,419,727
ENDING FUND BALANCE	\$ 44,542,683	\$ 56,661,761	\$ 52,985,982	\$ 46,801,833
AVAILABLE RESERVES ^{2,5}	\$ 21,963,896	\$ 30,721,356	\$ 24,782,353	\$ 16,354,248
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO ^{3,5}	7.72%	10.50%	8.53%	5.67%
LONG-TERM OBLIGATIONS	N/A	\$ 185,357,036	\$ 149,057,470	\$ 149,000,357
AVERAGE DAILY ATTENDANCE AT P-2 ⁴	31,303	31,533	31,795	32,245

The General Fund balance has increased by \$9,859,928 over the past two years. The fiscal year 2009-2010 budget projects a decrease of \$12,119,078 (21.4 percent). For a district this size, the State recommends available reserves of at least two percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in all of the past three years and anticipates incurring an operating deficit during the 2009-2010 fiscal year. Total long-term obligations have increased by \$36,356,679 over the past two years.

Average daily attendance has decreased by 712 over the past two years. Additional decline of 230 ADA is anticipated during fiscal year 2009-2010.

¹ Budget 2010 is included for analytical purposes only and has not been subjected to audit.

² Available reserves consist of all undesignated fund balances and all funds designated for economic uncertainty contained within the General Fund.

³ On behalf payments of \$6,916,249, \$6,839,982, and \$6,774,836 have been excluded from the calculation of available reserves for the fiscal years ending June 30, 2009, 2008, and 2007, respectively.

⁴ Excludes adult education.

⁵ The District recorded the revenue and related receivable associated with its portion of the 2008-2009 reverted unallocated, unexpended or un-liquidated categorical program balances identified in the 2009-2010 re-appropriation in the July 2009 State Budget package prior to notification of by the State that the 2009-2010 re-appropriation should not be accrued. In accordance with Governmental Accounting Standards Board Statement No. 33, an adjustment to reduce revenue and the related receivable have been included in these financial statements. See Note 16 Subsequent Event Note. California *Education Code* Section 33128.1 allows the District to include these accruals in their Available Reserves calculation.

See accompanying note to supplementary information.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NON-MAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

JUNE 30, 2009

	Adult Education Fund	Child Development Fund	Deferred Maintenance Fund	Retiree Benefits Fund
ASSETS				
Deposits and investments	\$ 3,954,317	\$ 42,837	\$ 5,051,224	\$ 355,918
Receivables	1,187,531	42,609	22,113	2,097
Due from other funds	78,188	56,594	103,601	-
Stores inventories	77,710	-	-	-
Total Assets	<u>\$ 5,297,746</u>	<u>\$ 142,040</u>	<u>\$ 5,176,938</u>	<u>\$ 358,015</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 1,008,262	\$ 21,564	\$ 120,511	\$ -
Due to other funds	2,560,234	111,527	3,000,018	-
Total Liabilities	<u>3,568,496</u>	<u>133,091</u>	<u>3,120,529</u>	<u>-</u>
FUND BALANCES				
Reserved:				
Revolving cash	12,000	-	-	-
Stores inventories	77,710	-	-	-
Unreserved:				
Designated	337,986	6,502	2,056,409	-
Undesignated, reported in:				
Special revenue funds	1,301,554	2,447	-	358,015
Debt service funds	-	-	-	-
Total Fund Balances	<u>1,729,250</u>	<u>8,949</u>	<u>2,056,409</u>	<u>358,015</u>
Total Liabilities and Fund Balances	<u>\$ 5,297,746</u>	<u>\$ 142,040</u>	<u>\$ 5,176,938</u>	<u>\$ 358,015</u>

See accompanying note to supplementary information.

Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
\$ 325,544	\$ 23,998,896	\$ 9,627,214	\$ 43,355,950
2,398	129,004	-	1,385,752
-	-	-	238,383
-	-	-	77,710
<u>\$ 327,942</u>	<u>\$ 24,127,900</u>	<u>\$ 9,627,214</u>	<u>\$ 45,057,795</u>

\$ -	\$ 291,093	\$ -	\$ 1,441,430
6,706	-	-	5,678,485
<u>6,706</u>	<u>291,093</u>	<u>-</u>	<u>7,119,915</u>

-	-	-	12,000
-	-	-	77,710
321,236	23,836,807	-	26,558,940
-	-	-	1,662,016
-	-	9,627,214	9,627,214
<u>321,236</u>	<u>23,836,807</u>	<u>9,627,214</u>	<u>37,937,880</u>
<u>\$ 327,942</u>	<u>\$ 24,127,900</u>	<u>\$ 9,627,214</u>	<u>\$ 45,057,795</u>

MONTEBELLO UNIFIED SCHOOL DISTRICT

NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR THE YEAR ENDED JUNE 30, 2009

	Adult Education Fund	Child Development Fund	Deferred Maintenance Fund	Retiree Benefits Fund
REVENUES				
Federal sources	\$ 1,057,384	\$ 228,025	\$ -	\$ -
Other State sources	13,295,598	46,594	1,309,627	-
Other local sources	238,645	-	120,595	2,540,026
Total Revenues	<u>14,591,627</u>	<u>274,619</u>	<u>1,430,222</u>	<u>2,540,026</u>
EXPENDITURES				
Current				
Instruction	10,421,005	148,314	-	-
Instruction-related activities				
Supervision of instruction	632,977	3,686	-	-
School site administration	4,597,053	-	-	-
Pupil services:				
All other pupil services	-	164,941	-	-
Administration				
All other administration	789,385	2,209	-	-
Plant services	458,871	5,929	2,496,711	-
Facility acquisition and construction	-	-	281,378	-
Enterprise services	-	-	-	2,509,862
Debt service				
Principal	-	-	-	-
Interest and other	-	-	-	-
Total Expenditures	<u>16,899,291</u>	<u>325,079</u>	<u>2,778,089</u>	<u>2,509,862</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,307,664)</u>	<u>(50,460)</u>	<u>(1,347,867)</u>	<u>30,164</u>
Other Financing Sources (Uses)				
Transfers in	-	50,460	1,000,000	-
Other sources	(800,000)	-	(3,000,000)	-
Net Financing Sources (Uses)	<u>(800,000)</u>	<u>50,460</u>	<u>(2,000,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(3,107,664)</u>	<u>-</u>	<u>(3,347,867)</u>	<u>30,164</u>
Fund Balance - Beginning	<u>4,836,914</u>	<u>8,949</u>	<u>5,404,276</u>	<u>327,851</u>
Fund Balance - Ending	<u>\$ 1,729,250</u>	<u>\$ 8,949</u>	<u>\$ 2,056,409</u>	<u>\$ 358,015</u>

See accompanying note to supplementary information.

Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
\$ -	\$ -	\$ -	\$ 1,285,409
-	18,086,619	82,996	32,821,434
376,161	401,845	10,923,370	14,600,642
<u>376,161</u>	<u>18,488,464</u>	<u>11,006,366</u>	<u>48,707,485</u>
-	-	-	10,569,319
-	-	-	636,663
-	-	-	4,597,053
-	-	-	164,941
-	-	-	791,594
191	-	-	2,961,702
18,719	2,599,377	-	2,899,474
-	-	-	2,509,862
200,000	-	5,625,660	5,825,660
-	-	4,244,715	4,244,715
<u>218,910</u>	<u>2,599,377</u>	<u>9,870,375</u>	<u>35,200,983</u>
<u>157,251</u>	<u>15,889,087</u>	<u>1,135,991</u>	<u>13,506,502</u>
-	-	-	1,050,460
<u>-</u>	<u>-</u>	<u>899,414</u>	<u>(2,900,586)</u>
<u>-</u>	<u>-</u>	<u>899,414</u>	<u>(1,850,126)</u>
157,251	15,889,087	2,035,405	11,656,376
163,985	7,947,720	7,591,809	26,281,504
<u>\$ 321,236</u>	<u>\$ 23,836,807</u>	<u>\$ 9,627,214</u>	<u>\$ 37,937,880</u>

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2009

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the United States Office of Management and Budget 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 financial statements.

	CFDA Number	Amount
Total Federal Revenues Statement of Revenues, Expenditures and Changes in Fund Balance:		\$ 62,545,130
ARRA - State Fiscal Stabilization Fund	84.394	(13,601,145)
Medi-Cal Administrative Activities (MAA)	93.778	(224,315)
Head Start - PIF	93.600	(119,067)
Total Schedule of Expenditures of Federal Awards		<u>\$ 48,600,603</u>

Subrecipients

Of the Federal expenditures presented in the schedule, the District provided Federal awards to subrecipients as follows:

Federal Grantor/Pass-Through Grantor/Program	Federal CFDA Number	Amount Provided to Subrecipients
U.S. DEPARTMENT OF EDUCATION		
Passed through California Department of Education (CDE):		
Improving America's School Act/No Child Left Behind		
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	\$ 112,438
Title II, Part A, Improving Teacher Quality	84.367	223,078
		<u>\$ 335,516</u>

Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

MONTEBELLO UNIFIED SCHOOL DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2009

Schedule of Average Daily Attendance (ADA)

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

Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46200 through 46206.

Districts must maintain their instructional minutes at either the 1982-83 actual minutes or the 1986-87 requirements, whichever is greater, as required by *Education Code* Section 46201.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the net assets and fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

Schedule of Financial Trends and Analysis

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

Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures and Changes in Fund Balance is included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance.

INDEPENDENT AUDITORS' REPORTS



**INDEPENDENT AUDITORS' 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***

Governing Board
Montebello Unified School District
Montebello, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Montebello Unified School District (the District) as of and for the year ended June 30, 2009, which collectively comprise Montebello Unified School District's basic financial statements and have issued our report thereon dated December 9, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control. We consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies in internal control over financial reporting as items 2009-1 and 2009-2.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

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

We noted certain matters that we reported to management of Montebello Unified School District in a separate letter dated December 9, 2009.

Montebello Unified School District's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit Montebello Unified School District's response and, accordingly, express no opinion on it.

This report is intended solely for the information and use of the governing board, management, the California Department of Education, the State Controller's Office, Federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Vannink, Tri, Day & Co., LLP

Rancho Cucamonga, California
December 9, 2009



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Governing Board
Montebello Unified School District
Montebello, California

Compliance

We have audited the compliance of Montebello Unified School District (the District) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major Federal programs for the year ended June 30, 2009.

Montebello Unified School District's major Federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major Federal programs is the responsibility of Montebello Unified School District's management. Our responsibility is to express an opinion on Montebello Unified School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 Montebello Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Montebello Unified School District's compliance with those requirements.

In our opinion, Montebello Unified School District complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal programs for the year ended June 30, 2009

Internal Control Over Compliance

The management of Montebello Unified School District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to Federal programs. In planning and performing our audit, we considered Montebello Unified School District's internal control over compliance with the requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Montebello Unified School District's internal control over compliance.

A *control deficiency* in a district's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a Federal program on a timely basis.

A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to administer a Federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a Federal program that is more than inconsequential will not be prevented or detected by the District's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a Federal program will not be prevented or detected by the District's internal control.

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

This report is intended solely for the information and use of the governing board, management, the California Department of Education, the State Controller's Office, Federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Vaminch, Tui, Day & Co., LLP

Rancho Cucamonga, California
December 9, 2009



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Governing Board
Montebello Unified School District
Montebello, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Montebello Unified School District as of and for the year ended June 30, 2009, and have issued our report thereon dated December 9, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Standards and Procedures for Audits of California K-12 Local Educational Agencies 2008-09*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Compliance with the requirements of laws, regulations, contracts, and grants listed below is the responsibility of Montebello Unified School District's management. In connection with the audit referred to above, we selected and tested transactions and records to determine the Montebello Unified School District's compliance with the State laws and regulations applicable to the following items:

	Procedures in Audit Guide	Procedures Performed
Attendance Accounting:		
Attendance reporting	8	Yes
Independent study	23	Yes
Continuation education	10	Yes
Instructional Time:		
School districts	6	Yes
County offices of education	3	Not Applicable
Community day schools	3	Yes
Instructional Materials general requirements	8	Yes, see below
Ratios of Administrative Employees to Teachers	1	Yes
Classroom Teacher Salaries	1	Yes
Early retirement incentive	4	Not Applicable
Gann limit calculation	1	Yes
School Accountability Report Card	3	Yes

	<u>Procedures in Audit Guide</u>	<u>Procedures Performed</u>
Class Size Reduction Program (including in Charter Schools):		
General requirements	7	Yes
Option one classes	3	Yes
Option two classes	4	Not Applicable
District or charter schools with only one school serving K-3	4	Not Applicable
After School Education and Safety Program		
General requirements	4	Yes
After school	4	Yes
Before school	5	Not Applicable
Charter Schools:		
Contemporaneous records of attendance	1	Not Applicable
Mode of instruction	1	Not Applicable
Non classroom-based instruction/independent study	15	Not Applicable
Determination of funding for non classroom-based instruction	3	Not Applicable
Annual instruction minutes classroom based	3	Not Applicable

We performed testing of procedure (a) only for Instructional Materials general requirements, as additional procedures were determined to not be required.

Based on our audit, we found that for the items tested, the Montebello Unified School District complied with the State laws and regulations referred to above. Further, based on our audit, for items not tested, nothing came to our attention to indicate that the Montebello Unified School District had not complied with the laws and regulations. Our audit does not provide a legal determination on Montebello Unified School District's compliance with the State laws and regulations referred to above.

This report is intended solely for the information and use of the governing board, management, the California Department of Education, the State Controller's Office, the California Department of Finance, Federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Vamink, Tui, Day & Co., LLP

Rancho Cucamonga, California
December 9, 2009

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

MONTEBELLO UNIFIED SCHOOL DISTRICT

SUMMARY OF AUDITORS' RESULTS FOR THE YEAR ENDED JUNE 30, 2009

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unqualified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses?	<u>Yes</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses?	<u>None reported</u>
Type of auditors' report issued on compliance for major programs:	<u>Unqualified</u>
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)	
Identification of major programs:	<u>No</u>

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010 and 84.010A</u>	<u>Title I, Part A</u>
<u>84.027, 84.027A, 84.173,</u>	
<u>84.173A, 84.391 and 84.392</u>	<u>Special Education Cluster</u>
<u>84.184L</u>	<u>Safe Schools Healthy Students</u>
<u>93.600</u>	<u>Head Start</u>
<u>93.778</u>	<u>Medi-Cal Billings and Administrative Activities</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 1,458,018</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

STATE AWARDS

Internal control over State programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses?	<u>None Reported</u>
Type of auditors' report issued on compliance for State programs:	<u>Unqualified</u>

MONTEBELLO UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENT FINDINGS FOR THE YEAR ENDED JUNE 30, 2009

The following findings represent significant deficiencies and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*. The findings have been coded as follows:

<u>Five Digit Code</u>	<u>AB 3627 Finding Type</u>
30000	Internal Control

2009-1 30000

SEGREGATION OF DUTIES AND PAYROLL - SYSTEM ACCESS

Finding

The Payroll Supervisor, Certificated Payroll Lead, and Classified Payroll Lead have access to several Los Angeles County Office of Education (LACOE) Human Resource System (HRS) input/update screens typically available to only Human Resources personnel. Specifically, the input/update screens available include the 002 New Assignments screen, which provides access to (among other screens), the 005 Salary/Pay Rate screen.

Thus, a Payroll employee with access to these screens can create new assignments and update step/column/longevity salary movements for personnel already in the HRS system, and then process payroll for those same personnel.

We noted the District has been addressing the above issue and is needing to hire and train Human Resource positions to conduct the functions handled by Payroll department employees while meeting the time demands of monthly payroll. Additionally, the current culture to transition duties is apparent within the Business Services and Human Resources Department.

Recommendation

Payroll access to the input/review screens noted above is strongly discouraged due to the lack of segregation of duties. Although LACOE does not dictate to school districts the specific HRS security procedures, it is recommended that Payroll employees not have access to the typically HRS-only screens above. In addition, it is recommended that all security privileges for all District employees be reviewed periodically to determine whether the specific security clearance is still necessary and/or required.

District Response

Human Resources and Business Services are currently in the process of developing an internal audit procedure to ensure the security clearance and segregation of duties are in place.

MONTEBELLO UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENT FINDINGS FOR THE YEAR ENDED JUNE 30, 2009

2009-2 30000

PAYROLL - EMPLOYEE INFORMATION REPORT (EIR) PROCESSING AND POSITION CONTROL

Finding

1. The District is working on an automated EIR process, which will speed the process where delays exist. Either way, the District should review the routing sequence of the EIR document and determine the most effective and efficient path to meet the demands of ongoing payroll deadlines.
2. The report is entitled "Paid but Unauthorized" has continued during 2008-2009 as a result of delayed EIR forms.
3. According to the Budget department, when EIR forms are not completed and/or received in the Business Services division for employees already being paid, the position control system may be compromised. Specifically, when employees are hired and/or assignments are changed and no EIR is completed/forwarded to Business Services, the Budget department has no official basis to update the position control system.

Recommendation

1. Since the EIR form is the official confirmation of a new hire or change of assignment, it is essential that at least the Payroll department receive this authorizing document in a timely manner and before actually paying an individual. According to the September "Paid but Unauthorized" listing, one employee has been paid for nearly a calendar year without a completed EIR on file with the Payroll department. The timely completion and filing of the EIR can be a critical element in ensuring semi-monthly/monthly payroll is also processed in a timely manner.
2. As mentioned in the above recommendation, any new hire and/or change of assignment paperwork (including EIRs) should be completed and forwarded to the Budget department in order to properly update the position control system.

District Response

Human Resources, Business Services, and the Technology department are diligently working on the automated process for employee information report and position control document. It is the District intent to have the system in place within the six months transition plan time frame.

MONTEBELLO UNIFIED SCHOOL DISTRICT

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009**

None reported.

MONTEBELLO UNIFIED SCHOOL DISTRICT

**STATE AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009**

None reported.

MONTEBELLO UNIFIED SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2009

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's schedule of financial statement findings.

Financial Statement Findings

<u>Five Digit Code</u>	<u>AB 3627 Finding Type</u>
30000	Internal Control

2008-1 30000

SEGREGATION OF DUTIES

Finding

If related but distinct duties that affect financial transactions are performed by the same person, the possibility of unauthorized transactions is greater than if those related but distinct duties were performed by separate persons. Typically, the Human Resources department is responsible for hiring employees, determining and authorizing pay rates and maintaining changes to pay status. The Payroll department is typically responsible for processing activities related to compensation including the processing of monthly salary and benefit payments.

Recommendation

During the interviews, it is apparent the past and present payroll culture of the organization is such that certain duties typically handled by a Human Resource division in other districts are handled by the Payroll department in this district. It is important to be aware that this culture exists for the simple reason that any recommendations considered for implementation in this report should be carefully analyzed and done in conjunction with a thorough transition plan developed by the District. Although this concept may seem obvious, it seems the immediate implementation of the following recommendations would impact the ability to process timely payroll checks (particularly in the short run). The coordination of the Human Resources, Business, and Technology divisions are essential to the process.

Current Status

Not implemented. See current year finding and recommendation 2009-1.

MONTEBELLO UNIFIED SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2009

2008-2 30000

PAYROLL - ORGANIZATIONAL STRUCTURE

Finding

The oversight responsibility of the Payroll department is currently with the Human Resources division. It is uncommon for a school district the size of Montebello to have a reporting structure such as this. A majority of school districts, particularly of Montebello's size, do not have the Human Resources division maintain oversight over the Payroll function.

Recommendation

Although there is no prohibition for the Human Resources division to have oversight responsibility for Payroll, the nature of the duties in each area suggests that a separation of these functions would be a better internal control over payroll transactions. Given the premise of segregation of duties, it is recommended the District review its reporting hierarchy and consider placing the oversight responsibility for Payroll in a division other than Human Resources.

Current Status

Implemented.

2008-3 30000

PAYROLL - SYSYTEM ACCESS

Finding

The Payroll Supervisor, Certificated Payroll Lead, and Classified Payroll Lead have access to several Los Angeles County Office of Education (LACOE) Human Resource System (HRS) input/update screens typically available to only Human Resources personnel. Specifically, the input/update screens available include the 002 New Assignments screen, which provides access to (among other screens), the 005 Salary/Pay Rate screen.

Thus, a Payroll employee with access to these screens can create new assignments and update step/column/longevity salary movements for personnel already in the HRS system, and then process payroll for those same personnel.

MONTEBELLO UNIFIED SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2009

Recommendation

In speaking to the Employee Services Coordinator in the School Financial Services division of Los Angeles County Office of Education, Payroll access to the input/review screens noted above is strongly discouraged due to the lack of segregation of duties noted in the finding above. Although LACOE does not dictate to school districts the specific HRS security procedures, it is recommended that Payroll employees not have access to the typically HRS-only screens above. In addition, it is recommended that all security privileges for all District employees be reviewed periodically to determine whether the specific security clearance is still necessary and/or required.

Current Status

Not implemented. See current year finding and recommendation 2009-1.

2008-4 30000

PAYROLL - EMPLOYEE INFORMATION REPORT (EIR) PROCESSING

Finding

On a monthly basis, the District produces an informal, informational report related to specific payroll items which is circulated to specific District employees. The report is entitled "Paid but Unauthorized." The purpose of this report is to identify those employees who have been paid during a recent payroll cycle and where the Payroll department has not received certain authorizing paperwork for those employees. For example, on the September 1-30, 2008 report, the listing contains several payments to employees where the final, completed EIR has not been received by the Payroll department. The EIR is a document produced by the initiator of an employment change and (via signature or initial) approved by the various department heads impacted by the employment change. According to the Payroll department, supplemental authorization is obtained and documented in lieu of delayed receipt of the final EIR prior to the processing of payroll warrants.

Recommendation

Since the EIR form is the official confirmation of a new hire or change of assignment, it is essential that at least the Payroll department receive this authorizing document in a timely manner and before actually paying an individual. According to the September "Paid but Unauthorized" listing, one employee has been paid for nearly a calendar year without an completed EIR on file with the Payroll department. The timely completion and filing of the EIR can be a critical element in ensuring semi-monthly/monthly payroll is also processed in a timely manner.

Although not specifically observed, the timely processing of the EIR can be impacted by the litany of signatures required on the document, including the following departments:

1. Initiator (e.g., school site)
2. Human Resources
3. Accounting

MONTEBELLO UNIFIED SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2009

4. Budget/Position Control
5. Categorical Programs (e.g., Title I)
6. Assistant Superintendent
7. Payroll

According to the Assistant Superintendent, Business Services, the District is exploring a more automated EIR process, which may help speed the process where delays exist. Either way, the District should review the routing sequence of the EIR document and determine the most effective and efficient path to meet the demands of ongoing payroll deadlines.

Current Status

Not implemented. See current year finding and recommendation 2009-2.

2008-5 30000

PAYROLL - POSITION CONTROL

Finding

According to the Budget department, when EIR forms are not completed and/or received in the Business Services division for employees already being paid, the position control system may be compromised. Specifically, when employees are hired and/or assignments are changed and no EIR is completed/forwarded to Business Services, the Budget department has no official basis to update the position control system.

Recommendation

As mentioned in the above recommendation, any new hire and/or change of assignment paperwork (including EIRs) should be completed and forwarded to the Budget department in order to properly update the position control system.

Current Status

Not implemented. See current year finding and recommendation 2009-2.



Governing Board
Montebello Unified School District
Montebello, California

In planning and performing our audit of the financial statements of Montebello Unified School District (the District) for the year ended June 30, 2009, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we noted a matter that is an opportunity for strengthening internal controls and operating efficiency. The following item represents a condition noted by our audit that we consider important enough to bring to your attention. This letter does not affect our report dated December 9, 2009, on the financial statements of Montebello Unified School District.

CURRENT YEAR OBSERVATIONS AND RECOMMENDATIONS

SITE CASH

Gascon Elementary School

Observation

The following weakness was noted during the site cash audit:

- The site is not depositing funds to the District in a timely manner. Instead the monies collected are being forwarded to the PTA account.

Recommendation

The District has improved the controls and procedures in this area in the last year, however, there continues to be a need to improve the controls further. The ability to implement procedures to correct the above weakness will require the need to develop procedures for the sites to follow to ensure funds are deposited in a timely manner and with supporting documentation. The District should attempt to deposit funds into the bank and transfer funds to the County Treasury on a weekly basis. This procedure remains a difficult task due to the volume of funds received. However, the volume is also the reason weekly deposits should be made.

La Merced Middle School

Observation

The following weakness was noted during the site cash audit:

- The site is not depositing funds to the District in a timely manner, it is not uncommon for the District to receive checks that are three months old when received by accounts receivable.

Recommendation

The District has improved the controls and procedures in this area in the last year, however, there continues to be a need to improve the controls further. The ability to implement procedures to correct the above weakness will require the need to develop procedures for the sites to follow to ensure funds are deposited in a timely manner and with supporting documentation. The District should attempt to deposit funds into the bank and transfer funds to the County Treasury on a weekly basis. This procedure remains a difficult task due to the volume of funds received. However, the volume is also the reason weekly deposits should be made.

ASSOCIATED STUDENT BODY (ASB)

Student Council Minutes

Observation

The minutes of the Student Council meetings are not complete or recorded as suggested in the "Accounting Procedures for Student Organizations" manual, as prepared by the School Business Services Division of the California Department of Education.

Recommendation

The Department of Education's manual states that minutes should taken and filed which includes details of the meeting including budgeting procedures, fund raising discussions, and approval of expenditures. In addition, any motion which is presented and voted on must include the individual's name who presented the motion, the person who seconded it, and the final vote on the motion.

SCHURR HIGH SCHOOL

Observation

In reviewing the financial statements for the student body accounts, we noted that 8 accounts had negative balances of a significant amount. Since the student body accounts represent individual portions of cash and asset pool, by some having negative balances, they have in actuality spent the available funds of other accounts. A key control in any internal control system is the control of expenditures by ensuring the expenditure is allowable and that the account requesting the expenditure has the funds to cover it. This control feature has not been sufficiently followed.

Recommendation

The site bookkeeper has a fiduciary responsibility to all student body organizations to act in each group's best interest. By allowing certain clubs to spend in excess of their available reserves, the bookkeeper is not meeting this responsibility to the other clubs and organizations. Request for disbursements from student groups should be reviewed for appropriateness and also to ensure that funds are available in the groups account.

Unauditable Records

Observation

We were unable to express an opinion or perform our audit due to the condition of the records as the site. The following problems were noted during a cursory review:

- Revenue potential forms and other sales recap's were not prepared.
- Purchase approval forms are not used.
- Three out of 25 disbursements were not properly approved.
- No ticket log is maintained.

Recommendation

The District should look into the situation at the site. Procedures should be outlined and explained to the site personnel. A periodic review should be made by the District of the sites progress towards the deficiencies mentioned above.

We will review the status of the current year comments during our next audit engagement.

Vannink, Tim, Day & Co., LLP

Rancho Cucamonga, California
December 9, 2009

EDWARD VELASQUEZ
919 South Orme Avenue
Los Angeles, California 90023
(323) 887-7900, Ext. 2206

HIGHLIGHTS OF QUALIFICATIONS

- * Credential in School Administration - over 30 years in administration and education.
- * Specialist in gang intervention and prevention with emphasis on diverting "at-risk" youth.
- * Specialist in parent education - P.R.I.C.E. trainer for over ten years.
- * Personable, patient, intuitive, bilingual (Spanish) - work well individually or as part of a team.

PROFESSIONAL EXPERIENCE

Superintendent of Schools July 2004 – Present
MONTEBELLO UNIFIED SCHOOL DISTRICT - Montebello, California
Carry out the directives of the Montebello Unified School District Board of Education and State mandates.

Chief of School Police January 2006 – Present
MONTEBELLO UNIFIED SCHOOL DISTRICT - Montebello, California
Oversee the school district police department; ensure compliance with P.O.S.T. and State mandates.

Interim Superintendent of Schools January 2004 – July 2004
MONTEBELLO UNIFIED SCHOOL DISTRICT - Montebello, California
Carry out the directives of the Montebello Unified School District Board of Education and State mandates.

Associate Superintendent July 1998 – January 2004
MONTEBELLO UNIFIED SCHOOL DISTRICT - Montebello, California
* Assist the Superintendent in carrying out the directives of the Montebello Unified School District Board of Education and State mandates

Principal March 1995 - July 1998
MONTEBELLO UNIFIED SCHOOL DISTRICT
BELL GARDENS INTERMEDIATE SCHOOL - Bell Gardens, California
* Under the general direction of the Superintendent to serve as the educational leader and general administrator of an intermediate school (grades 5-8, 2000 students).

Assistant Principal July 1993 - March 1995
MONTEBELLO UNIFIED SCHOOL DISTRICT
BELL GARDENS INTERMEDIATE SCHOOL - Bell Gardens, California
* Maintain the discipline of the school.
* Assist Principal with the daily duties of running a middle school of 2000 students.

PROFESSIONAL EXPERIENCE – (continued)

Consultant/Speaker/Presenter

September 1990 - Present

SELF-EMPLOYED - West Covina, California

- * Have presented for: Association of California School Administrator (ACSA), L.A. County Office of Education, San Diego State University, Azusa Pacific University, Rowland Unified School District, Hacienda La Puente Unified School District, L.A. County Probation Department, Orange County Probation Department, L.A. County Sheriff Department, Ca. State Correction Officers Association, City of Pico Rivera, City of Montebello, City of Industry.
- * Conduct gang and "tagger" awareness seminars emphasizing prevention and intervention.
- * Instructor on improving parenting skills utilizing Dr. Lou Denti's P.R.I.C.E method - (Positive Responsible Influence Consequence Encouragement).
- * Presenter/Instructor on laws relating to Child Abuse and Sexual Harassment.

Adjunct Professor

September 2000 - Present

CALIFORNIA STATE UNIVERSITY LOS ANGELES - Los Angeles, California

- * Adjunct Professor, Tier II Administrative Program/Masters in Education; EDAD 533 Current Issues in School Law; EDAD 590 Seminar: Reflections and Assessment

Community Outreach Facilitator

September 1990 - July 1993

MONTEBELLO UNIFIED SCHOOL DISTRICT

LA MERCED INTERMEDIATE SCHOOL - Montebello, California

- * Develop and coordinate staff and community programs to enhance the learning experiences of students identified as project participants.

Teacher

September 1986 - June 1990

MONTEBELLO UNIFIED SCHOOL DISTRICT

MONTEBELLO INTERMEDIATE SCHOOL - Montebello, California

- * Eighth grade language arts and social studies teacher

Deputy Sheriff

August 1984 - August 1986

LOS ANGELES COUNTY SHERIFF'S DEPARTMENT- Los Angeles, California

- * General law enforcement duties in preventive and investigative patrol in high volume, high crime metropolitan areas.
- * Police Officer Standards and Training Basic POST certificate.

Teacher

January 1978 - August 1984

MONTEBELLO UNIFIED SCHOOL DISTRICT

WASHINGTON ELEMENTARY SCHOOL - Montebello, California

- * Elementary school teacher; grades first through fourth taught

PROFESSIONAL EXPERIENCE – (continued)

Project Administrator

June 1974 – September 1990

CITY OF LOS ANGELES SUMMER YOUTH EMPLOYMENT PROGRAM - Los Angeles, California

- * Summer duties managing field office staffed with 25 paraprofessionals providing services to economically disadvantaged youth ages 14-21.
- * Ensure effective and timely program implementation.
- * Delegate responsibility as appropriate; review and evaluate staff performance.

MISCELLANEOUS COMMUNITY SERVICE

ACSA Urban Education Committee

June 2003 – Present

Association of California School Administrators – California

Assist with the development of policies concerning urban schools

State of California Safe Schools Task Force

January 1999 - 2000

STATE OF CALIFORNIA - Sacramento, California

- * Assist with the development and implementation of Senate Bill 1113 and California Safe Schools Handbook.

Los Angeles County Safe School Task Force

January 1997 - 1999

LOS ANGELES COUNTY OFFICE OF EDUCATION - Downey, California

- * Assist in the development of the Master Plan on School Safety.

Senior Reserve Probation Officer

June 1992 - Present

LOS ANGELES COUNTY PROBATION DEPARTMENT - Downey, California

- * Supervise a team of deputies in the coordination and implementation of the Community Early Identification Program.
- * Provide the training program for the Reserve Academy class on "Gangs".
- * Special emphasis on parenting and family-based prevention utilizing Positive Responsible Influence Consequence Enrichment.

Board Member

August 2000 – July 2002

EARN RESPECT INTERVENTION PROGRAM - Los Angeles, California

- * Advisory Board Members to a community-oriented non-profit organization to assist youth-at-risk toward completion of their education and diversion from gangs.

Executive Board Member (President 2001-2003)

October 1998 - Present

RIO HONDO BOYS AND GIRLS CLUB - Bell Gardens, California

- * Work with other Members to coordinate a community-oriented non-profit organization geared specifically to the needs of the Bell Gardens community and designed to divert young people from the influence of gangs, drugs and alcohol and toward academic excellence.

MISCELLANEOUS COMMUNITY SERVICE – (continued)

Executive Board Member

January 1994 - Present

LOS ANGELES COUNTY RESERVE PROBATION OFFICER - Los Angeles, California

- * Assist in the development and coordination of the Los Angeles County Probation Department's Reserve Program.

Board Member

December 1991 - Present

MONTEBELLO GANG DIVERSION TASK FORCE - Montebello, California

- * Work with other Members to coordinate a community-oriented non-profit organization geared specifically to the needs of the Montebello community and designed to divert young people from the influence of gangs, drugs and alcohol.

Member

February 1992 – July 1994

KIWANIS - Montebello, California

- * Raise funds to benefit the elderly and society's less advantaged youth.
- * Promote community service by implementing and overseeing the Builders' Club at La Merced Intermediate School under the auspices of the Kiwanis.

Educational Specialist

August 1990 - June 1993

SUGAR RAY ROBINSON YOUTH FOUNDATION - Los Angeles, California

- * Develop, coordinate and implement programs to improve self-esteem of disadvantaged youth and to influence them toward positive, productive alternatives to affiliations with gangs and drugs.

Reserve Police Officer

January 1982 - August 1984

WEST COVINA POLICE DEPARTMENT - West Covina, California

- * Preventive and investigative patrol in a suburban environment; Warrant Team Member.
- * Reserve officer's Police Officer Standards and Training certificate.

BUSINESS EXPERIENCE

MUSICIAN AND BAND MANAGER

July 1978 - November 1981

AJA - Los Angeles, California

- * Developed a wealth of business acumen handling successful band's business needs.
- * Responsibilities in contract negotiations, bookings, payroll and publicity.

EDUCATION

AZUSA PACIFIC UNIVERSITY - Azusa, California

1990-1992

Master's degree - Education. Administrative Credential.

WESTERN STATE UNIV. COLLEGE OF LAW - Fullerton, California

1987-1989

Completed 66 semester units toward degree of Jurist Doctorate.

EDUCATION – (continued)

CALIFORNIA STATE UNIVERSITY - Los Angeles, California Completed 30 semester units in Counseling. Clear Teaching Credential.	1980 -1982
WHITTIER COLLEGE - Whittier, California Bachelor of Arts - Fine Arts. Preliminary Teaching Credential.	1973 - 1977