August 15, 2014

Ms. Jane Smith
Governing Board President
Happiness Elementary School District
1234 Main St.
Happy Town, CA 90001

Dear Ms. Smith:

In accordance with Education Code Sections 52070 and 42127, the Ventura County Office of Education has reviewed the Local Control Accountability Plan (LCAP) and adopted budget of the Happiness Elementary School District for fiscal year 2014-15.

Education Code requires the County Superintendent to approve the LCAP after determining all of the following:

The LCAP adheres to the template adopted by the State Board of Education pursuant to Section 52064.

The budget includes expenditures sufficient to implement the specific actions and strategies included in the LCAP.

The LCAP adheres to the expenditure requirements adopted pursuant to Section 42238.07 for funds apportioned on the basis of the number and concentration of unduplicated pupils pursuant to Sections 42238.02 and 42238.03.

Education Code also requires the County Superintendent to approve, conditionally approve, or disapprove the adopted final budget for each school district after doing the following:

Examine the adopted budget to determine whether it complies with the standards and criteria established pursuant to Section 33127 and identify any technical corrections needed to bring the budget into compliance with those standards and criteria.

Determine whether the adopted budget will allow the district to meet its financial obligations during the fiscal year and is consistent with a financial plan that will enable the district to satisfy its multiyear financial commitments.

Determine whether the adopted budget includes the expenditures necessary to implement the LCAP.

Based upon our review, the 2014-15 LCAP and adopted budget of the Happiness Elementary School District has been approved.
As you know, the Local Control Funding Formula (LCFF) made fundamental changes to how Proposition 98 revenues are allocated to schools. During the LCFF implementation period, the district should be prepared to share information with its stakeholders about the funding formula and its impact on the district’s budget, and the budget development process with the LCAP.

Education Code Section 52065 requires that the approved LCAP be posted on the district’s website and the county office of education is required to post links to all district LCAPs on its website.

Assembly Bill (AB) 2756 requires school districts to submit copies of any study or report which indicates signs or symptoms of fiscal distress to the County Office of Education. Should the district acquire any such reports or studies during the fiscal year, please submit them to School Business and Advisory Services as soon as they are available.

A complete listing of any technical corrections and recommendations relating to the LCAP and the adopted budget has been sent to the chief business official and the educational services administrator of the district. If you have any questions about the LCAP, please contact Valerie Chrisman, Associate Superintendent of Educational Services at (805) 383-1903. If you have any questions about the adopted budget, please contact Paula Driscoll, Executive Director of School Business Advisory Services at (805) 383-1981.

Sincerely,

Stanley C. Mantooth
Ventura County Superintendent of Schools

cc: District Superintendent
   Chief Business Official
   Educational Services Administrator

Commitment to Quality Education for All