

COLUSA UNIFIED SCHOOL DISTRICT
745 10TH ST.
COLUSA, CA 95932
BOARD OF TRUSTEES REGULAR MEETING AGENDA
DISTRICT OFFICE CONFERENCE ROOM
December 17, 2018
5:15 p.m. Open Session

PUBLIC COPY OF BOARD PACKET IS AVAILABLE FOR INSPECTION
AT THE CUSD DISTRICT OFFICE LOCATED AT 745 TENTH ST., COLUSA

All meetings of the Governing Board are open to the general public, with the exception of the Closed Sessions, which are held to consider those items specifically exempt under the Ralph M. Brown Act. Anyone planning to attend a meeting who has a disability and needs special assistance should call the Superintendent's Office, 458-7791, at least 3 days in advance to make special arrangements.

Spanish translation is available at Regular Session Board Meetings. To arrange for translation services, please call the Superintendent's Office, 458-7791, at least 3 days in advance. [Se ofrece traducción en Español para la junta regular de la mesa directiva. Para solicitar servicios de traducción al español, por favor llame a la Oficina del Superintendente, al 458-7791, con 3 días de anticipación por lo menos.]

5:15 P.M. OPEN SESSION

- A. Call to Order/Establish Quorum
- B. Pledge of Allegiance
- C. Action Items – Board Reorganization
 - 1. Election of New Governing Board President
 - 2. Election of New Governing Board Clerk
 - 3. Discussion of Committee Assignments

D. Hearing of Public for items on the Agenda

The Board encourages public comment concerning any item of importance and will recognize requests to speak before the item is discussed or voted upon. To assure your right to address any action item, please notify the Superintendent's Office of your desire to speak by noon of the day prior to the Board Meeting. Those requesting to address the Board in advance will be granted up to five minutes to speak. Others will be limited to a total of three minutes.

E. Hearing of Public for items not on the Agenda

The Board encourages public comment concerning any item of importance and will recognize requests to speak on items not appearing on the Agenda. Speakers should be aware that the board may not be prepared to comment on the issues they raise, but may request those items to be properly agendized for inclusion in the discussions at a future meeting. Those requesting to address the Board in advance will be granted up to five minutes to speak. Others will be limited to a total of three minutes.

F. Reports:

1. Recognitions & Celebrations

2. Student Report – Chloe Ferraiuolo

3. President's Report

a. Board of Trustee Time - *this is the time for individual Trustees to report on their Committee's activities and to specify any items they would like to see on the agenda for the next meeting*

- 1. Colusa RedHawk Athletic Foundation
- 2. Friends of Music
- 3. Friends of Agriculture
- 4. Special Education Local Plan Area
- 5. District English Language Advisory Committee
- 6. Future Business Leaders of America
- 7. Monthly Activities Reports

4. Superintendent Report
 - a. Monthly Activities Report
 - b. Review and Discussion of Local Control Accountability Plan Goals
 - c. Organization for Board Professional Development - California School Board Association

- G. Information/Discussion/Possible Action Items:
 1. Bond Performance Audit – Presentation by James Marta & Co.
 2. 2017-2018 Financial Audit – Presentation by James Marta & Co.
 3. 1st Interim Report 2018-2019
 4. 2018-2019 Education Protection Account
 5. Chief Business Official Employment Contract
 6. Warrants: Batch # 18 -21
 7. Board Policies & Administrative Regulations:
 - a. Second Reading & Possible Adoption of BP 0420.42 – Charter School Renewal
 - b. Second Reading & Possible Adoption of BP 1100 – Communication with the Public
 - c. Second Reading & Possible Adoption of BP 3290 - Gifts, Grants and Bequests
 - d. Second Reading & Possible Adoption of AR 3320 – Claims and Actions Against the District
 - e. Second Reading & Possible Adoption of AR 3460 – Financial Reports & Accountability
 - f. Second Reading & Possible Adoption of BP 4114 – Transfers
 - g. Second Reading & Possible Adoption of BP 5144.1 & AR 5144.1 – Suspensions and Expulsions/Due Process
 - h. Second Reading & Possible Adoption of BP 6142.3 – Civic Education
 - i. Second Reading & Possible Adoption of BP 6145.2 & AR 6145.2 – Athletic Competition
 - j. Second Reading & Possible Adoption of BP 6152.1 – Placement in Mathematics Courses
 - k. Second Reading & Possible Adoption of BP 6170.1 – Transitional Kindergarten
 - l. Second Reading & Possible Adoption of BP 6178 & AR 6178– Career Technical Education
 - m. Second Reading & Possible Adoption of BP 6190 – Evaluation of the Instructional Program
 - n. Second Reading & Possible Adoption of BB 9110 – Terms of Office
 8. Resolution #2018-19.08 – Intent to Withdraw for North Valley Schools Insurance Group

- H. Motion to Approve Items on the Consent Action Agenda:
 1. November 26, 2018 Board Meeting Minutes
 2. November Payroll
 3. Personnel Assignment Order
 4. MacLeod Watts Agreement for Actuarial Services
 5. 2017-2018 Developer Fee Report
 6. 2017-18 School Accountability Report Card – Burchfield Primary
 7. 2017-18 School Accountability Report Card – Egling Middle School
 8. 2017-18 School Accountability Report Card – Colusa High School
 9. 2017-18 School Accountability Report Card – Colusa Alternative Home School
 10. 2017-18 School Accountability Report Card – Colusa Alternative High School

- I. Adjournment of the Meeting



James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

**COMMUNICATION WITH THOSE CHARGED
WITH GOVERNANCE**

Citizen's Oversight Committee
and Governing Board 2015 Measure A
General Obligation Bond Building Fund
Colusa Unified School District
Colusa, California

We have audited the financial statements of the Colusa Unified School District 2015 Measure A General Obligation Bond Building Fund as of and for the year ended June 30, 2018, and have issued our report thereon dated December 10, 2018. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated December 8, 2015 and addendum dated November 7, 2016, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Colusa Unified School District 2015 Measure A General Obligation Bond Building Fund solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

We follow the AICPA Ethics Standard Rule 201C, in conjunction with this, we annually review with all engagement staff potential conflicts and obtain a conflict certification. In addition, we inquire on each engagement about potential conflicts with staff. We have not identified any relationships or other matters that in the auditor's judgment may be reasonably thought to bear on independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by of Colusa Unified School District 2015 Measure A General Obligation Bond Building Fund is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2017-18 fiscal year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. There were no significant estimates affecting the financial statements.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. We did not identify any disclosures that involve significant sensitive discretion.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. We did not identify any uncorrected misstatements in the course of our audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. We did not identify any corrected misstatements in the course of our audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Colusa Unified School District 2015 Measure A General Obligation Bond Building Fund's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 10, 2018 (Attachment I).

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Colusa Unified School District 2015 Measure A General Obligation Bond Building Fund, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Colusa Unified School District 2015 Measure A General Obligation Bond Building Fund's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing Colusa Unified School District 2015 Measure A General Obligation Bond Building Fund's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

However, in accordance with such standards, we have:

Reviewed the Measure A text and related budget versus actual for the projects and considered whether such information and requirements, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

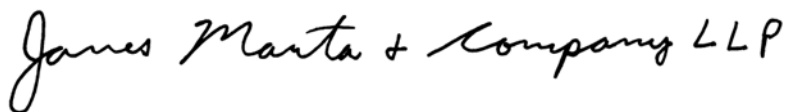
Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Other Services

We have assisted management in preparing the financial statements of the Colusa Unified School District 2015 Measure A General Obligation Bond Building Fund in conformity with U.S. generally accepted accounting principles based on information provided by management.

Management's responsibilities for other services included designating qualified individuals with the skill, knowledge, and experience to be responsible and accountable for overseeing financial statement preparation and any other nonattest services we performed as part of this engagement. Management has represented that they have evaluated the adequacy and results of those services and is accepting responsibility for them.

This report is intended solely for the information and use of the Citizen's Oversight Committee and Governing Board and members of management of the Colusa Unified School District and is not intended to be and should not be used by anyone other than these specified parties.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 10, 2018

COLUSA UNIFIED SCHOOL DISTRICT

TRUSTEES:
MRS. MELISSA YERXA ORTIZ
MRS. KATHIE WHITESELL
MRS. KELLI GRIFFITH-GARCIA
MR. MICHAEL PHENICIE
MR. CHRIS MCALLISTER

745 TENTH STREET, COLUSA, CA 95932
PHONE: (530) 458-7791 • FAX: (530) 458-4030

DWAYNE NEWMAN
DISTRICT SUPERINTENDENT



December 10, 2018

James Marta & Company, LLP
Certified Public Accountants
701 Howe Avenue, Suite E3
Sacramento, California

This representation letter is provided in connection with your audit of the Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance of the Measure A General Obligation Bond Building Fund (the "Fund") of Colusa Unified School District (the "District") as of June 30, 2018 and for the fiscal year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the fund financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the Fund in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 10, 2018:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated December 8, 2015 and addendum dated November 7, 2016, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes and acknowledge the auditor's role in the preparation of this information.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

COLUSA UNIFIED SCHOOL DISTRICT

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DWAYNE NEWMAN
DISTRICT SUPERINTENDENT



Supplementary Information in Relation to the Financial Statements as a Whole

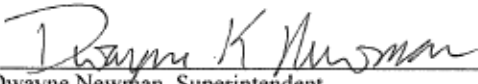
With respect to the supplementary information accompanying the financial statements:

- a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with *accounting principles generally accepted in the United States of America, GASB-34 fund statement reporting.*
- b. We believe the supplementary information, including its form and content, is fairly presented in accordance with *GASB-34 fund statement reporting.*
- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- e. We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- f. We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We *are* not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation or claims.

- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been *no* communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The Measure A General Obligation Bond Building Fund of the Colusa Unified School District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Measure A General Obligation Bond Building Fund of the Colusa Unified School District is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
- The Measure A General Obligation Bond Building Fund of the Colusa Unified School District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.


Dwayne Newman, Superintendent



COLUSA UNIFIED SCHOOL DISTRICT

**MEASURE A
GENERAL OBLIGATION BONDS
SERIES 2015
BUILDING FUND**

**COUNTY OF COLUSA
COLUSA, CALIFORNIA**

FINANCIAL AND PERFORMANCE AUDIT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2018**

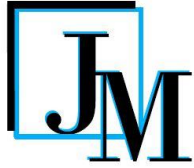
JAMES MARTA & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

701 HOWE AVENUE, E3
SACRAMENTO, CA

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COLUSA UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS SERIES 2015
BUILDING FUND
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James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

INDEPENDENT AUDITOR'S REPORT

Citizen's Oversight Committee
and Governing Board
Colusa Unified School District
Colusa, California

Report on the Financial Statements

We have audited the accompanying Balance Sheet of Colusa Unified School District (the District), Measure A General Obligation Bonds Series 2015 Building Fund (the Fund), and the related statement of revenues, expenditures, and changes in fund balance as of and for the fiscal year ended June 30, 2018, and the related notes to the financial statements.

Managements Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

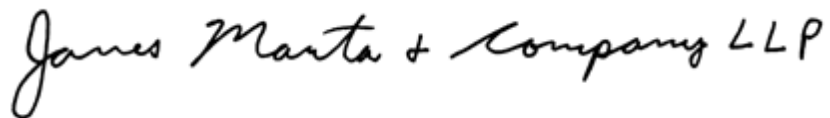
In our opinion, the fund financial statements referred to above present fairly, in all material respects, the financial position of the Colusa Unified School District Measure A General Obligation Bonds Series 2015 Building Fund as of June 30, 2018 and the results of its operations the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

As discussed in Note 1, the financial statements referred to above present only the individual Measure A General Obligation Bonds Series 2015 Building Fund and are not intended to present fairly the financial position and results of operations of the District in conformity with generally accepted accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 10, 2018 on our consideration of the fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and 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 in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 10, 2018

BASIC FINANCIAL STATEMENTS

COLUSA UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS SERIES 2015
BUILDING FUND
BALANCE SHEET
JUNE 30, 2018

ASSETS

Cash and cash equivalents	\$ 64,707
Due from other funds	<u>8,786.00</u>
Total Assets	<u><u>\$ 73,493</u></u>

**LIABILITIES AND
FUND BALANCES**

Liabilities	
Accounts payable	<u>\$ 73,493</u>
Total Liabilities	<u>73,493</u>
Fund balances	
Restricted for Measure A Bond Projects	<u>-</u>
Total Fund Balances	<u>-</u>
Total Liabilities and Fund Balances	<u><u>\$ 73,493</u></u>

COLUSA UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS SERIES 2015
BUILDING FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

REVENUES	
Other local revenues	\$ 5,669
Total revenues	5,669
 EXPENDITURES	
Books and supplies	1,787
Capital outlay	589,132
Total expenditures	590,919
Excess (deficiency) of revenues over expenditures	(585,250)
Net change in fund balances	(576,464)
Fund balances, July 1, 2017	576,464
Fund balances, June 30, 2018	\$ -

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

COLUSA UNIFIED SCHOOL DISTRICT

MEASURE A GENERAL OBLIGATION BONDS SERIES 2015

BUILDING FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The accounting policies of the Measure A General Obligation Bonds Series 2015 Building Fund (the Fund) of Colusa Unified School District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants. The fund accounts for financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

Colusa Unified School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of California. It is governed by a five member Governing Board elected by registered voters of the District, which comprises an area in Colusa County. The District serves students in grades kindergarten through twelfth.

On May 5, 2015, the District issued Measure A Series 2015 General Obligation Bonds (the "Bonds") in the aggregate principal amount of \$5,900,000 for the purpose of financing the school facility improvements and to pay certain costs of issuance associated therewith. The Series 2015 bonds represent the first and only series of bonds issued under the Authorization.

The Bonds were authorized at an election within the District held on November 4, 2014 (the "Election") at which at least fifty-five percent of the registered voters voting on the proposition voted to authorize the issuance and sale of \$5,900,000 aggregate principal amount of general obligation bonds of the District (the "Authorization"). Because the Bond required only 55% of the vote in accordance with Proposition 39 (Article XIII of the California State Constitution), the District was required to establish a citizen's bond oversight committee and to conduct a financial and performance audit.

The Committee's oversight goals include ensuring expenditures are within the language of the ballot measure and advising the District's Governing Board on various projects. The citizens' oversight committee must include, among others, representation of a bona fide taxpayers association, a business organization and a senior citizens organization. No district employees or vendors are allowed to serve on the citizens' oversight committee.

The fund financial statements presented are for the Measure A General Obligation Bonds Series 2015 Building Fund. Since this is just one component of the District these financial statements are not intended to be a complete presentation of the District's financial position or results of operations. Accordingly, these fund statements do not include a government wide financial statement, management discussion and analysis or related organizational disclosures. The audited financial statements of Colusa Unified School District include the Measure A General Obligation Bond Building Fund activities, related debt and disclosures as well as the management discussion and analysis.

COLUSA UNIFIED SCHOOL DISTRICT

MEASURE A GENERAL OBLIGATION BONDS SERIES 2015

BUILDING FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

B. FUND ACCOUNTING

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The proceeds from the sale of general obligation bonds and the subsequent expenditure of the bond funds are accounted for in the Building fund of the District. Any premium received from the sale of the bonds is deposited in the Bond Interest and Redemption Fund of the District.

C. ACCOUNTING POLICIES

The District prepares its financial statements in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA) and complies with the policies and procedures of the Department of Education's *California School Accounting Manual*.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means 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. For the District, "available" means collectible within the current period or within 60 days after year-end.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

COLUSA UNIFIED SCHOOL DISTRICT

MEASURE A GENERAL OBLIGATION BONDS SERIES 2015

BUILDING FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

E. BUDGETS AND BUDGETARY ACCOUNTING

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

F. ENCUMBRANCES

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

G. DEPOSITS AND INVESTMENTS

The District is authorized to maintain cash in banks and revolving funds that are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC).

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 County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq.

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.

Investments 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.

H. CAPITAL AND LONG-TERM DEBT

The accounting and reporting treatment applied to the capital assets and long-term liabilities associated with the General Obligation Bond Building Fund is accounted for on a spending or "financial flow" measurement focus. This means that only current assets and liabilities are generally included on the balance sheet.

COLUSA UNIFIED SCHOOL DISTRICT

MEASURE A GENERAL OBLIGATION BONDS SERIES 2015

BUILDING FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

H. CAPITAL AND LONG-TERM DEBT (CONTINUED)

The reported fund balance is considered a measure of “available spendable resources”. Thus, the capital assets and long-term liabilities associated with the Measure A General Obligation Bond Building Fund are accounted for in the basic financial statements of the District.

I. FUND BALANCE – GOVERNMENTAL FUNDS

As of June 30, 2018, fund balances of the Measure A General Obligation Bond Building Fund are classified as restricted. Restricted funds can only be spent for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

J. USE OF ESTIMATES

The preparation of 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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND INVESTMENTS

Cash and investments as of June 30, 2018 consist of \$64,707 cash in the county treasury.

A. 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 instrument; 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 agreement; 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.

B. Cash 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 statement 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.

COLUSA UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS SERIES 2015
BUILDING FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

2. CASH AND INVESTMENTS (CONTINUED)

B. Cash in County Treasury (Continued)

Cash in County Treasury consists of District cash held by the Colusa County Treasury that is invested in the county investment pool. The Treasury permits negative cash balances so long as the District's total cash in county treasury has a positive balance.

The fair value of the District's investment in the pool is reported in the financial statements at amounts that are 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 weighted average maturity of the pool is 1,029 days. The pool is rated AAA by Standard and Poor's.

C. Investment Risks

Interest Rate Risk. Interest rate risk is the risk that changes in market interest rate will adversely affect the fair value of an investment. Generally, as the length of the maturity of an investment increases, 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 Treasury that purchases a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

COLUSA UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS SERIES 2015
BUILDING FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

3. MEASURE A GENERAL OBLIGATION BONDS SERIES 2015

The authorized issuance amount of the bonds is \$5,900,000. On May 5, 2015, the District issued Measure A Series 2015 General Obligation Bonds (the “Bonds”) in the aggregate principal amount of \$5,900,000 for the purpose of financing the renovation, construction and improvement of school facilities and to pay certain costs of issuance associated therewith. See table below of how the proceeds of the bond were applied.

Series A

The proceeds of the Bonds were applied as follows:

Sources of Funds

Principal Amount of Bonds	\$ 5,900,000
Net Original Issue Premium	<u>416,775</u>
Total Sources	<u><u>\$ 6,316,775</u></u>

Uses of Funds

Deposited to Building Fund	\$ 5,800,000
Deposited to Debt Service Fund	334,635
Cost of Issuance	<u>182,140</u>
	<u><u>\$ 6,316,775</u></u>

The Bonds are payable from the proceeds of *ad valorem* property taxes which the Board of Supervisors of the Colusa County are obligated to levy and collect on all taxable property in the District for the payment of principal and interest on the Bonds when due. The bonds carry interest rates ranging from 3.0% to 4.0% and mature through May 1, 2040.

COLUSA UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS SERIES 2015
BUILDING FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

4. COMMITMENTS AND CONTINGENCIES

As of June 30, 2018, the Building Fund had no unfinished capital projects.

5. SUBSEQUENT EVENTS

District management evaluated its June 30, 2018 financial statements for subsequent events through December 10, 2018, the date these financial statements were available to be issued. Management is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

SUPPLEMENTARY INFORMATION

COLUSA UNIFIED SCHOOL DISTRICT

MEASURE A GENERAL OBLIGATION BONDS SERIES 2015

FULL TEXT OF BOND MEASURE

Upon the passage of Measure A, the Colusa Unified School District (the “District”) shall be authorized to issue bonds in the aggregate amount of \$5,900,000, bearing interest at rates not exceeding the statutory limit, for the purpose of funding the school facilities projects listed below under the heading “School Facilities Projects to Be Funded with Proceeds of Bonds” (the “Bond Project List”).

School Facilities Projects to Be Funded with Proceeds of Bonds

- Install/update/replace/repair fire, intruder, and life safety systems as required by current codes. These systems could include, but are not limited to: Ansul (kitchen fire suppression) systems; panic door hardware; fire detection and suppression systems; upgrade existing spaces for fire safety.
- Install security/surveillance systems and fencing. Replace/repair systems necessary for enhanced student, staff, and/or public safety. Install updated entry systems to control access.
- Replace/repair public address, intercom, clock and bell systems.
- Abate and remove hazardous materials identified prior or during construction.
- Install/update/replace/repair American Disability Act systems as required by current codes. These systems could include, but are not limited to: installation or repair of accessibility ramps to portable classrooms, handrails, signage, curb ramps, accessible doors and door hardware, accessible restrooms - both student and staff, accessible drinking fountains, site asphalt and/or concrete for path of travel and parking.
- Other improvements required to comply with existing building codes, including the Field Act, and access requirements of the Americans with Disabilities Act.
- Replace/repair/install heating, ventilation, and air conditioning systems with new energy efficient systems. Install energy management systems, to promote energy efficiency and cost reduction.
- Upgrade electrical systems to current standards.
- Replace/repair interior and exterior lighting systems and controls.
- Replace/repair water and sewer systems. Upgrade student and staff restrooms to current health and hygiene standards.
- Replace/repair roof and roof drainage systems at primary and high school. Replace areas damaged due to dry rot.
- Replace flooring in middle school gym.
- Replace old/worn carpet and tile in selected areas.
- Science classroom upgrades including new flooring, lab furniture and equipment, water and gas supply lines, safety and work stations.

COLUSA UNIFIED SCHOOL DISTRICT

MEASURE A GENERAL OBLIGATION BONDS SERIES 2015

FULL TEXT OF BOND MEASURE

- Library and other classroom upgrades including new flooring, fixtures, technology upgrades, furniture and equipment.
- Install/repair/replace technology infrastructure components related to the district computer network and supporting wireless network access.
- Repair/replace vocational agriculture barn / sheds.
- Replace furniture fixtures and equipment necessary to improve math, science, reading and writing skills.
- Necessary site preparation/restoration in connection with new construction, renovation or remodeling, or installation or removal of re-locatable classrooms, including ingress and egress, removing, replacing, or installing irrigation, utility lines (such as gas lines, water lines, electrical lines, sewer lines, and communication lines), trees and landscaping.
- All work necessary and incidental to specific projects described above, including demolition of existing structures.
- Address unforeseen conditions revealed by construction/modernization (such as plumbing or gas line breaks, dry rot, seismic, structural, etc.)
- Rental or construction of storage facilities and other space on an interim basis, as needed to accommodate construction materials, equipment, and personnel.

The bond proceeds will be used only for the purposes specified in Article XIII A, section 1(b)(3) of the California Constitution, and not for any other purposes, including teacher and administrator salaries and other school operating expenses.

Before bond projects are initiated, the Citizens' Oversight Committee will confirm that the specific projects, budgets and expenditures are feasible and efficient. The costs of the entire Bond Project List exceeds the amount of bonds authorized by Measure A. Approval of the District's Measure A does not guarantee that the proposed school facilities projects in the District that are the subject of bonds under Measure A will be funded beyond the local revenues generated by Measure A. The District's proposal for the school facilities projects may assume receipt of matching state funds, which could be subject to appropriation by the Legislature or approval of a statewide bond measure. The allocation of bond proceeds may also be affected by the final costs of each project. In the absence of state matching funds, which the District will pursue to reduce the District's share of the costs of the projects, the District may not be able to complete some of the projects identified in Measure A.

The budget for each project is an estimate and may be affected by factors beyond the District's control. The final cost of each project will be determined as plans are finalized, construction bids are awarded and projects are completed. Based on the final costs of each project, certain of the projects described above may be delayed or may not be completed. Demolition of existing facilities and reconstruction of facilities scheduled for repair and upgrade may occur. Necessary relocation assistance, site preparation/restoration and landscaping, may occur in connection with new construction, renovation or remodeling, or installation or

COLUSA UNIFIED SCHOOL DISTRICT

**MEASURE A GENERAL OBLIGATION BONDS
SERIES 2015**

FULL TEXT OF BOND MEASURE

removal of portable classrooms, including ingress and egress, removing, replacing, or installing irrigation, utility lines, trees and landscaping, redirecting fire access, and acquiring any necessary easements, licenses, or rights of way to the property.

The District Board of Trustees will conduct an annual independent performance audit to ensure that the bond funds have been expended only on the specific projects authorized. The District Board of Trustees will also conduct an annual, independent financial audit of the bond proceeds until all of those proceeds have been expended for the above-stated school facilities projects. The District will deposit the proceeds of the bonds in a separate account. The District's chief business official shall issue an annual report to the Board of Trustees, which shall contain the amount of funds collected and expended as well as the status of the above-stated school facilities projects.

Additionally, the District Board of Trustees shall appoint a citizen's oversight committee. The membership requirements and procedures for such committee shall be established by the Board of Trustees in accordance with the requirements of law.

OTHER INDEPENDENT AUDITOR'S REPORTS



James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

**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***

INDEPENDENT AUDITOR'S REPORT

Citizen's Oversight Committee
and Governing Board
Colusa Unified School District
Colusa, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the fund financial statements of the Measure A General Obligation Bonds Series 2015 Building Fund of Colusa Unified School District (the "District"), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Measure A General Obligation Bonds Series 2015 Building Fund financial statements, and have issued our report thereon dated December 10, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Measure A General Obligation Bond Series 2015 Building Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of Measure A General Obligation Bond Series 2015 Building Fund internal control.

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

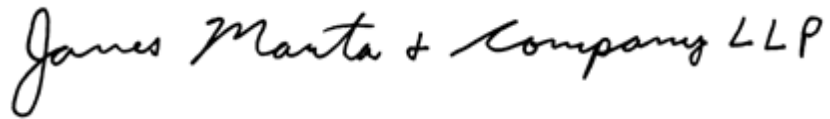
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Measure A General Obligation Bond Series 2015 Building Fund 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*.

Purpose of this Report

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

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 10, 2018



James Marta & Company

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

**INDEPENDENT AUDITOR'S REPORT
ON MEASURE A BOND PERFORMANCE**

Citizen's Oversight Committee
and Governing Board Measure A
General Obligation Bonds Building Fund
Colusa Unified School District
Colusa, California

We have audited the financial statements of the Measure A General Obligation Bonds Building Fund of the Colusa Unified School District (the "District") as of and for the fiscal year ended June 30, 2018, and have issued our report thereon dated December 10, 2018. Our audit was made in accordance with auditing standards generally accepted in the United States of America and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In connection with our audit, we also performed an audit for compliance as required in the performance requirements for the District's Measure A general obligation bonds for the fiscal year ended June 30, 2018. We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusion.

Accordingly, we do not express an opinion on the effectiveness of the District's Measure A Building Fund internal control.

The objective of the examination of compliance applicable to the District is to determine with reasonable assurance that:

- The proceeds of the sale of the Measure A general obligation bonds were only used for the purposes set forth in the ballot language and not for any other purpose.

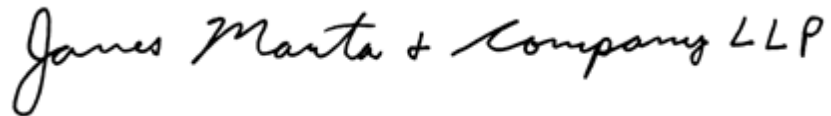
To meet our objectives, audit tests were performed and included, but were not limited to, the following:

1. We reviewed the bond sale transactions and determined all bond proceeds were deposited into the appropriate District funds and/or bond trustee accounts.
2. We reviewed expenditures made from the bond proceeds and determined that the bond funds were spent only on projects identified in the ballot measure.
3. We reviewed expenditures made from the bond proceeds and determined that the bond funds were used only for the purpose of funding the school facilities projects listed in the full text of the measure under the heading "School Facilities Projects to Be Funded with Proceeds of Bonds" (the "Bond Project List").
4. We reviewed the accounting system and account codes used by the District, and determined that they provided an adequate system for tracking bond fund expenditures by project.

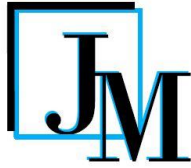
Our audit of compliance was made for the purposes set forth in the preceding paragraph and would not necessarily disclose all instances of noncompliance.

In our opinion, the District complied with the requirements of the Measure A General Obligation Bonds Building Fund proceeds listed and tested above.

This report is intended solely for the information and use of the Governing Board, the Citizen's Oversight Committee, and management of the District, and is not intended to be and should not be used by anyone other than these specified users.

A handwritten signature in cursive script that reads "James Marta & Company LLP". The signature is written in black ink and is positioned above the printed name of the firm.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 10, 2018



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Tax, and Consulting

**COMMUNICATION WITH THOSE CHARGED
WITH GOVERNANCE**

December 10, 2018

To the Board of Trustees
Colusa Unified School District
Colusa, California

We have audited the basic financial statements of Colusa Unified School District (the “District”) as of and for the year ended June 30, 2018, and have issued our report thereon dated December 10, 2018. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 1, 2015 and addendum dated November 7, 2016, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

We follow the AICPA Ethics Standard Rule 201C, in conjunction with this, we annually review with all engagement staff potential conflicts and obtain a conflict certification. In addition, we inquire on each engagement about potential conflicts with staff. We have not identified any relationships or other matters that in the auditor's judgment may be reasonably thought to bear on independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District are included in Note 1 to the financial statements. As described in Note 1U to the financial statements, during the year, the District changed its method of accounting for the Net Other Postemployment Benefits (OPEB) liability by adopting Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension*. Accordingly, the cumulative effect of the accounting change as of the beginning of the year has been reported in the Statement of Activities. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. However, there are new Governmental Accounting Standards that may affect the District in 2018-19. See Attachment I.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the collectability of receivables, the District's proportionate share of net pension liability and the District's Net OPEB liability.

Management's estimate of the collectability of receivables is based on past experience with collections from various entities. The estimate for the District's proportionate share of net pension liability and the District's net OPEB liability are based on actuarial studies. We evaluated key factors and assumptions used to develop the estimates and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The pension and OPEB disclosures included in footnote 6 and 7, respectively, required significant judgement to calculate the district's proportionate share of the net pension liability for CalPERS and CalSTRS and the District's net OPEB liability.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements identified as a result of our audit procedures.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management: recognition of Other Postemployment Benefits (OPEB) liability, the deferred outflows on OPEB and OPEB expense. We communicated the corrected misstatement with the Board President on December 6, 2018.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 10, 2018 (Attachment III).

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

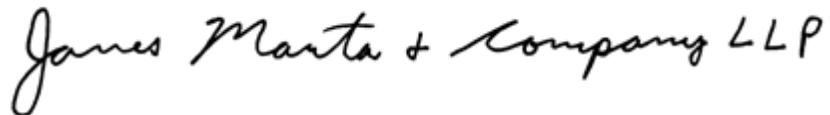
In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Services

We have assisted management in preparing the financial statements of the District in conformity with U.S. generally accepted accounting principles based on information provided by management.

Management's responsibilities for other services included designating qualified individuals with the skill, knowledge, and experience to be responsible and accountable for overseeing financial statement preparation and any other nonattest services we performed as part of this engagement. Management has represented that they have evaluated the adequacy and results of those services and is accepting responsibility for them.

This report is intended solely for the information and use of the Board of Education and management of Colusa Unified School District and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 10, 2018

The following pronouncements of the Governmental Accounting Standards Board (GASB) have been released recently and may be applicable to the District in the near future. We encourage management to review the following information and determine which standard(s) may be applicable to the District. For the complete text of these and other GASB standards, visit www.gasb.org and click on the “Standards & Guidance” tab. If you have questions regarding the applicability, timing, or implementation approach for any of these standards, please contact your audit team.

GASB Statement No. 83, Certain Asset Retirement Obligations

Effective for the fiscal year ending June 30, 2019

This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

GASB Statement No. 84, Fiduciary Activities

Effective for the fiscal year ending June 30, 2020

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less.

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government’s fiduciary funds.

This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

GASB Statement No. 87, Leases

Effective for the fiscal year ending June 30, 2021

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

Adjusting Journal Entries

Adjusting Journal Entries JE # 1

PBC AJE to tie beginning fund balance to PY balance

13-9791	Beginning Fund Balance	10,867	
13-4300	Materials and Supplies		10,867
Total		10,867	10,867

Reclassifying Journal Entries

Reclassifying Journal Entries JE # 2

To reclassify interest to the interest expense in the CY to the correct object code

51-7434	Bond Interest and Other Service Charges	208,487	
51-7433	Bond Redemptions		208,487
Total		208,487	208,487

Reclassifying Journal Entries JE # 3

DO NOT POST - RJE to close out bond fund in the CY.

21-8660	Interest	1	
21-9500	Accounts Payable (Current Liabilities)		1
Total		1	1

Reclassifying Journal Entries JE # 4

RJE to interest paid to the correct account

01-7438	Debt ServiceGÇöInterest	2,975	
01-7439	Other Debt Service - Principal		2,975
Total		2,975	2,975

Passed Journal Entries

None.

COLUSA UNIFIED SCHOOL DISTRICT

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DWAYNE NEWMAN
DISTRICT SUPERINTENDENT



MANAGEMENT REPRESENTATION LETTER

December 10, 2018

James Marta & Company LLP
Certified Public Accountants
Sacramento, California

This representation letter is provided in connection with your audit of the financial statements of Colusa Unified School District as of June 30, 2018 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of Colusa Unified School District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 10, 2018

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated May 1, 2015 and addendum dated November 7, 2016, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We acknowledge that we are responsible for distributing the issued report as well as the communication with governance letter and internal control letter to all governing board members.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements summarized in the attached schedule⁸ and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.

- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.⁹
- We have reviewed and approved the adjusting and reclassifying journal entries reflected in the audit statements and Attachment A.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes,⁷ and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

COLUSA UNIFIED SCHOOL DISTRICT

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DWAYNE NEWMAN
DISTRICT SUPERINTENDENT



- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- Colusa Unified School District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Colusa Unified School District is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- Colusa Unified School District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Additional Representations

Supplementary Information in Relation to the Financial Statements as a Whole

With respect to the supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the 2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in the California Code of Regulations, Title 5, Section 19810 and following; and the Uniform Guidance.
- We believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the 2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in the California Code of Regulations, Title 5, Section 19810 and following; and the Uniform Guidance.
- The methods of measurement or presentation have not changed from those used in the prior.
- When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

Required Supplementary Information

With respect to the required supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
- We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
- The methods of measurement or presentation have not changed from those used in the prior period.

Pension and Postretirement Benefits

- We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- We are unable to determine the possibility of a withdrawal liability in a multiemployer benefit plan.

Federal Award Programs

With respect to federal award programs:

- We are responsible for understanding and complying with, and have complied with, the requirements of the Uniform Guidance.
- We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit and included in the SEFA made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property
-

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DWAYNE NEWMAN
DISTRICT SUPERINTENDENT



- (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs.
- We have identified and disclosed to you the requirements of federal statutes, laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- We have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards.
- We have charged costs to federal awards in accordance with applicable cost principles.
- We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), subsequent to the date as of which compliance was audited.
- We have complied with the direct and material compliance requirements, including when applicable, those set forth in the Uniform Guidance, relating to federal awards.
- We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

- We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective plan that meets the requirements of the Uniform Guidance.

- We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- The reporting package does not include protected personally identifiable information.
- Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- We have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- We have received no requests from a federal agency to audit one or more specific programs as a major program.


Dwayne Newman, Superintendent

COLUSA UNIFIED SCHOOL DISTRICT

**COUNTY OF COLUSA
COLUSA, CALIFORNIA**

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT**

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

COLUSA UNIFIED SCHOOL DISTRICT

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COLUSA UNIFIED SCHOOL DISTRICT

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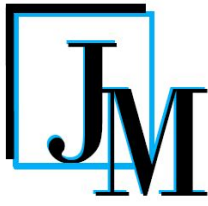
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James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting and Tax

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Colusa Unified School District
Colusa, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Colusa Unified School District (the "District"), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Colusa Unified School District (the “District”), as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Change in Accounting Principle

As described in Note 1 to the financial statements, the District adopted GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions which required a restatement of net position as of July 1, 2017. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, the Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget (Non-GAAP) and Actual - General Fund and Cafeteria Fund, Schedules of the Changes in the District’s Net OPEB Liability and Related Ratios, Schedule of Proportionate Share of Net Pension Liability and Schedule of Pension Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

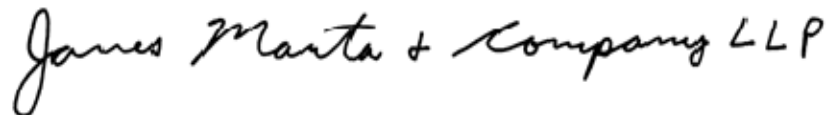
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The accompanying supplementary information as listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance), Audits of States, Local Governments, and Non-Profit Organizations, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information as listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information as listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2018 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 10, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

COLUSA UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2018

This section of the Colusa Unified School District's annual financial report presents District management's discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2018. Please read this section in conjunction with the District's financial statements which immediately follow this section.

INTRODUCTION

The City of Colusa is a historic town founded in 1868 and is situated on a bend in the Sacramento River and has nearly 6,000 residents. It is centrally located approximately 70 miles north of Sacramento. The Colusa Unified School District (District) serves approximately 1,480 students in grades Transitional Kindergarten through 12. Class sizes are well below the state average and typical student/teacher ratios hover around 22:1. Attendance throughout the district is very good with students present nearly 96% of the school days. The districtwide graduation rate was 92% in 2016. Colusa County is home to nearly 21,000 residents who reside in a farm based economy. It also has one of the highest unemployment rates in the nation. Nearly 70% of District students qualify for federally subsidized free or reduced-priced meals. Despite these economic hardships, the community voters overwhelmingly supported a nearly \$6 million school modernization bond in 2014. Those funds were used to improve safety, upgrade access for individuals with disabilities, repair roofs, upgrade heating and air conditioning, and build a new Ag-Science Barn at Colusa High School. The schools benefit from financial donations from a strong Alumni Association and a dynamic Athletic Foundation. Community groups regularly use district facilities for athletic contests, meetings, and community events.

OVERVIEW OF THE ANNUAL REPORT

This annual report consists of four parts; (1) management's discussion and analysis (this section), (2) the basic financial statements, (3) required supplementary information, and (4) supplementary information. The basic financial statements include two kinds of statements that present different views of the District.

The first two statements are *Government-Wide Financial Statements* that provide both short-term and long-term information about the District's overall financial status.

The remaining statements are *Fund Financial Statements*, *Governmental Funds Statements*, and *Fiduciary Funds Statements* that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements. They tell how basic services like regular and special education are financed in the short term as well as what remains for future spending. In addition, they offer short- and long-term financial information about the activities the District operates like a business, and provides information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

THE FINANCIAL STATEMENTS

The financial statements presented herein include all of the activities of the 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. These statements include all assets of the District (including capital assets), 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.

COLUSA UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2018

The *Fund Financial Statements* include statements for each of the two categories of activities: governmental and fiduciary. The *Governmental Activities* are prepared using the current financial resources measurement focus and modified accrual basis of accounting. The *Fiduciary Activities* only report a balance sheet and do not have a measurement focus.

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

GOVERNMENT-WIDE STATEMENTS

The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* 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 position and changes in them. Net position is the difference between assets and liabilities, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position 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 governing 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 Position* and the *Statement of Activities*, the District activities are reported as follows:

Governmental Activities

The District reports all of its services in this category. This includes the education of kindergarten through grade twelve students, 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, finance these activities.

FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about the most significant funds – not the District as a whole. Funds are required to be established by State and Federal law.

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 measure 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 service 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. We describe the relationship (or differences) between governmental activities (reported in the *Statement of Net Position* and the *Statement of Activities*) and governmental funds in a reconciliation following each governmental fund financial statement.

COLUSA UNIFIED SCHOOL DISTRICT

MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2018

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District’s combined net position, as of June 30, 2018, was (\$7,242,962) reflecting an increase in debt/unearned income and long-term liabilities. The increase is due to capital outlay expenditures due to improvements made with funds from General Obligation Bond funds and post-employment benefits.

Change in Net Position

The District’s total revenues increased 2.2% to \$17,270,016. The District’s expenses are predominantly related to educating and caring for students (71.08%). The purely administrative activities of the District accounted for 8.8% of total costs.

Condensed Statement of Net Position

	June 30, 2017	June 30, 2018	Change	Percentage Change
Assets				
Current assets	\$ 4,534,224	\$ 3,392,457	\$ (1,141,767)	-25.2%
Capital assets	9,218,797	9,780,700	561,903	6.1%
Total assets	<u>13,753,021</u>	<u>13,173,157</u>	<u>(579,864)</u>	<u>-4.2%</u>
Deferred Outflows of Resources	<u>3,241,866</u>	<u>4,984,438</u>	<u>1,742,572</u>	<u>53.8%</u>
Liabilities				
Current liabilities	1,578,854	1,094,651	(484,203)	-30.7%
Long-term liabilities	20,656,950	21,765,947	1,108,997	5.4%
Total liabilities	<u>22,235,804</u>	<u>22,860,598</u>	<u>624,794</u>	<u>2.8%</u>
Deferred Inflows of Resources	<u>743,119</u>	<u>2,539,959</u>	<u>1,796,840</u>	<u>241.8%</u>
Net Position				
Invested in capital assets, net of related debt	3,429,810	4,143,783	713,973	20.8%
Restricted	877,883	521,898	(355,985)	-40.6%
Unrestricted	(10,291,729)	(11,908,643)	(1,616,914)	-15.7%
Total net position	<u>\$ (5,984,036)</u>	<u>\$ (7,242,962)</u>	<u>\$ (1,258,926)</u>	<u>-21.0%</u>

Governmental Activities

As reported in the Statement of Activities on page 10 and shown in the chart below, the cost of all of our governmental activities was \$17,316,844 and \$18,528,942 for June 30, 2017 and 2018, respectively.

The Statement of Activities reflects the net cost of each of the District’s largest functions – instruction, pupil support services, maintenance and operations, administration, and other costs. Included in this table are each program’s net cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden 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.

COLUSA UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2018

Condensed Statement of Activities for the Fiscal Years Ended June 30

	2017	2018	Change	Percentage Change
Revenues				
Charges for services	\$ 135,614	\$ 120,948	\$ (14,666)	-10.8%
Operating grants and contributions	2,050,166	2,318,292	268,126	13.1%
Taxes levied for general purposes	3,429,496	3,575,430	145,934	4.3%
Taxes levied for debt service	369,640	369,799	159	100.0%
Federal and state aid not restricted for specific purposes	10,255,907	10,575,495	319,588	3.1%
Interest and investment earnings	(2,126)	46,216	48,342	-2273.8%
Interagency revenues	184,718	12,208	(172,510)	-93.4%
Miscellaneous	479,141	251,628	(227,513)	-47.5%
Special and extraordinary items	-	-	-	100%
Total revenues	<u>16,902,556</u>	<u>17,270,016</u>	<u>367,460</u>	<u>2.2%</u>
Expenses				
Instruction	9,668,154	10,466,772	798,618	8.3%
Instruction-related services	1,179,114	1,281,873	102,759	8.7%
Pupil services	1,633,619	1,423,453	(210,166)	-12.9%
General administration	1,284,856	1,631,362	346,506	27.0%
Plant services	1,772,951	1,868,817	95,866	5.4%
Ancillary services	195,195	211,371	16,176	8.3%
Community services	2,416	2,360	(56)	-2.3%
Interest on long-term debt	9,253	21,858	12,605	136.2%
Other outgo	990,875	1,007,064	16,189	1.6%
Depreciation (unallocated)	580,411	614,012	33,601	5.8%
Total expenses	<u>17,316,844</u>	<u>18,528,942</u>	<u>1,212,098</u>	<u>7.0%</u>
Change in net position	<u>\$ (414,288)</u>	<u>\$ (1,258,926)</u>	<u>\$ (844,638)</u>	<u>203.9%</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the school year, the governmental funds reported a combined fund balance of \$2,652,528 which is a decrease of \$678,636 from the prior year due mainly to spending the remainder of the General Obligation Bond Funds and a slight decrease in the General Fund.

General Fund Budgetary Highlights

The District's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the District revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on May revised figures and updated 45 days after the State approves its final budget. In addition, the District revises its budget at First and Second Interim and any other time there are significant changes.

COLUSA UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2018

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

- Student enrollment and attendance are primary factors in the computation of most funding formulas for public schools in the State of California. Enrollment is expected to increase during fiscal year 2018-2019.
- The State's economic and budget situation made a positive impact on the District's budget beginning in 2013-14. As the funding formula has been fully implement in 2018.19, future revenues are expected to grow at the pace of the cost-of-living only.
- The current financial position allows the Board of Education the opportunity to continue to improve programs and services through the Local Control Accountability Plan while balancing with other expenses such as the unfunded retirement liability of the CalSTRS and CalPERS retirement systems, and employee salary and benefit enhancements.
- Overall, the District's fiscal position remains stable. The most recent Legislative Analyst's Office forecast shows the potential for positive years for the State over the next several years; although a slower rate of growth than in years past. The Administration remains cautiously optimistic that the economic indicators will hold true; however fiduciary responsibility dictates that the District continue to stay ahead of any potential funding or expense cliff(s) with the expiration of short term sales taxes and the increased cost of funding the CalSTRS and CalPERS retirement systems.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the funding it receives. If you have questions regarding this report or need additional financial information, please contact the District Office at: Colusa Unified School District, Business Services, 745 Tenth Street, Colusa, California 95932-2220 or e-mail to cusdbusiness@colusa.k12.ca.us.

BASIC FINANCIAL STATEMENTS

COLUSA UNIFIED SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2018

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 3,157,939
Receivables	217,806
Stores inventories	16,712
Capital assets, net of accumulated depreciation	<u>9,780,700</u>
Total Assets	<u>13,173,157</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows on OPEB (note 7)	16,092
Deferred outflows on pensions (note 6)	<u>4,968,346</u>
Total deferred outflows	<u>4,984,438</u>
LIABILITIES	
Accounts payable and other current liabilities	486,317
Unearned revenue	288,855
Long-term liabilities:	
Due within one year	319,479
Due in more than one year	<u>21,765,947</u>
Total Liabilities	<u>22,860,598</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred bond premium revenue	292,249
Deferred inflows on pensions (note 6)	<u>2,247,710</u>
Total deferred inflows	<u>2,539,959</u>
NET POSITION	
Invested in capital assets, net of related debt	4,143,783
Restricted	521,898
Unrestricted	<u>(11,908,643)</u>
Total Net Position	<u>\$ (7,242,962)</u>

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

COLUSA UNIFIED SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

		Program Revenues		Net (Expense) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	\$ 10,466,772	\$ 8,184	\$ 1,414,541	\$ (9,044,047)
Instruction-related services:				
Instructional supervision	33,145	-	1,763	(31,382)
Instructional library, media and technology	50,198	-	-	(50,198)
School site administration	1,198,530	-	121,777	(1,076,753)
Pupil Services:				
Home-to-school transportation	230,394	-	-	(230,394)
Food services	738,997	94,960	515,820	(128,217)
All other pupil services	454,062	-	11,488	(442,574)
General administration:				
Centralized data processing	651,492	-	-	(651,492)
All other general administration	979,870	4,759	62,331	(912,780)
Plant services	1,868,817	13,045	70,861	(1,784,911)
Ancillary services	211,371	-	3,875	(207,496)
Community services	2,360	-	-	(2,360)
Interest on long-term debt	21,858	-	-	(21,858)
Other outgo	1,007,064	-	115,836	(891,228)
Depreciation (unallocated)	614,012	-	-	(614,012)
Total governmental activities	<u>\$ 18,528,942</u>	<u>\$ 120,948</u>	<u>\$ 2,318,292</u>	<u>(16,089,702)</u>
General Revenues				
Taxes and subventions:				
				3,575,430
				369,799
				10,575,495
				46,216
				12,208
				251,628
				<u>14,830,776</u>
				(1,258,926)
				(4,657,598)
				(1,326,438)
				(5,984,036)
				<u>\$ (7,242,962)</u>

COLUSA UNIFIED SCHOOL DISTRICT

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2018

	<u>General Fund</u>	<u>Cafeteria Fund</u>	<u>Capital Facilities Fund</u>	<u>Bond Interest and Redemption Fund</u>	<u>Building Fund</u>	<u>Total</u>
ASSETS						
Cash and cash equivalents	\$ 2,105,007	\$ 93,665	\$ 445,069	\$ 449,491	\$ 64,707	\$ 3,157,939
Accounts receivable	198,879	18,927	-	-	-	217,806
Due from other funds	87,451	-	-	-	8,786	96,237
Inventory	-	16,712	-	-	-	16,712
Total Assets	\$ 2,391,337	\$ 129,304	\$ 445,069	\$ 449,491	\$ 73,493	\$ 3,488,694
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 375,973	\$ 1,608	\$ -	\$ -	\$ 73,493	\$ 451,074
Unearned revenue	288,855	-	-	-	-	288,855
Due to other funds	8,786	87,451	-	-	-	96,237
Total Liabilities	673,614	89,059	-	-	73,493	836,166
Fund balances						
Nonspendable	30,350	16,712	-	-	-	47,062
Restricted	48,874	23,533	-	449,491	-	521,898
Assigned	381,692	-	445,069	-	-	826,761
Unassigned	1,256,807	-	-	-	-	1,256,807
Total Fund Balances	1,717,723	40,245	445,069	449,491	-	2,652,528
Total Liabilities and Fund Balances	\$ 2,391,337	\$ 129,304	\$ 445,069	\$ 449,491	\$ 73,493	\$ 3,488,694

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

COLUSA UNIFIED SCHOOL DISTRICT

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION**

JUNE 30, 2018

Total fund balances - governmental funds \$ 2,652,528

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$ 19,565,876	
Accumulated depreciation	<u>(9,785,176)</u>	
Net		9,780,700

Unamortized costs: In governmental funds, debt issuance premiums, gain or loss on refunding, and defeasance costs are recognized as expenditures in the period they are incurred. In the government-wide statements, these amounts are amortized over the life of the debt. Unamortized premiums consist of: (292,249)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was: (35,243)

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	\$ 5,610,000	
Net OPEB Liability	1,324,934	
Net Pension Liability	14,660,407	
Supplemental Employee Retirement Program	272,193	
Compensated absences payable	60,067	
Capital leases payable	26,917	
Golden Handshake STRS	<u>130,908</u>	
		<u>(22,085,426)</u>

Deferred outflows and inflows of resources relating to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources relating to OPEB	16,092
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Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pension are reported.

Deferred outflows of resources relating to pensions	4,968,346
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Deferred inflows of resources relating to pensions	<u>(2,247,710)</u>
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Total net position - governmental activities	<u>\$ (7,242,962)</u>
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The accompanying notes are an integral part of these financial statements.

COLUSA UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	General Fund	Cafeteria Fund	Capital Facilities Fund	Bond Interest and Redemption Fund	Building Fund	Total
REVENUES						
LCFF sources	\$ 13,651,549	\$ -	\$ -	\$ -	\$ -	\$ 13,651,549
Federal revenue	386,725	568,509	-	-	-	955,234
Other state revenues	1,831,404	43,282	-	28,796	-	1,903,482
Other local revenues	185,934	113,508	108,699	345,943	5,669	759,753
Total revenues	<u>16,055,612</u>	<u>725,299</u>	<u>108,699</u>	<u>374,739</u>	<u>5,669</u>	<u>17,270,018</u>
EXPENDITURES						
Certificated salaries	6,558,801	-	-	-	-	6,558,801
Classified salaries	2,345,810	290,652	-	-	-	2,636,462
Employee benefits	3,415,060	108,287	-	-	-	3,523,347
Books and supplies	998,222	275,971	1,883	-	1,787	1,277,863
Services and other operating expenditures	1,351,332	53,928	-	-	-	1,405,260
Capital outlay	445,621	141,572	-	-	589,132	1,176,325
Other outgo	968,229	38,835	-	-	-	1,007,064
Debt service expenditures						
Principal	52,070	-	-	100,000	-	152,070
Interest	2,975	-	-	208,487	-	211,462
Total expenditures	<u>16,138,120</u>	<u>909,245</u>	<u>1,883</u>	<u>308,487</u>	<u>590,919</u>	<u>17,948,654</u>
Excess (deficiency) of revenues over expenditures	<u>(82,508)</u>	<u>(183,946)</u>	<u>106,816</u>	<u>66,252</u>	<u>(585,250)</u>	<u>(678,636)</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	18,927	-	-	8,786	27,713
Operating transfers out	<u>(27,713)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(27,713)</u>
Total other financing sources (uses)	<u>(27,713)</u>	<u>18,927</u>	<u>-</u>	<u>-</u>	<u>8,786</u>	<u>-</u>
Net change in fund balances	(110,221)	(165,019)	106,816	66,252	(576,464)	(678,636)
Fund balances, July 1, 2017	<u>1,827,944</u>	<u>205,264</u>	<u>338,253</u>	<u>383,239</u>	<u>576,464</u>	<u>3,331,164</u>
Fund balances, June 30, 2018	<u>\$ 1,717,723</u>	<u>\$ 40,245</u>	<u>\$ 445,069</u>	<u>\$ 449,491</u>	<u>\$ -</u>	<u>\$ 2,652,528</u>

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

COLUSA UNIFIED SCHOOL DISTRICT

**RECONCILIATION OF THE GOVERNMENTAL STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF
ACTIVITIES**

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Total net change in fund balances - governmental funds \$ (678,636)

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

	Expenditures for capital outlay: \$ 1,175,915	
	Depreciation expense: <u>(614,012)</u>	561,903

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 152,070

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was: 891

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measure by the amounts earned. The difference between compensated absences paid and compensated absences earned was: 27,823

Supplementary Employee Retirement Program (SERP): In governmental funds, SERP costs are recognized when employer payments are made. In the statement of activities, SERP costs are recognized on the accrual basis. The difference between SERP costs and actual employer payments was: 23,781

Other postemployment benefits (OPEB): In government funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was: 17,596

Pensions: In government funds, pension costs are recognized when employer contributions are made in the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: (1,377,739)

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of premium or discount, or deferred gain or loss from debt refunding, for the period is: 13,385

Total change in net position - governmental activities \$ (1,258,926)

COLUSA UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
STUDENT BODY FUNDS
JUNE 30, 2018

Assets:	
Cash in county treasury	\$ 67,737
Total Assets	<u>\$ 67,737</u>
Liabilities:	
Due to student groups	67,737
Total Liabilities	<u>\$ 67,737</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. HISTORY OF THE ORGANIZATION

The Colusa Unified School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of California. It is governed by a five member Governing Board elected by registered voters of the District, which comprises an area in Colusa County. The District serves students in grades kindergarten through twelfth.

B. REPORTING ENTITY

The District has reviewed criteria to determine whether other entities with activities that benefit the District should be included within its financial reporting entity. The criteria include, but are not limited to, whether the entity exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters), the scope of public service, and a special financing relationship.

The District has determined that no outside entity meets the above criteria, and therefore, no agency has been included as a component unit in the District's financial statements. In addition, the District is not aware of any entity that would exercise such oversight responsibility that would result in the District being considered a component unit of that entity.

C. ACCOUNTING POLICIES

The District prepares its financial statements in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA) and complies with the policies and procedures of the Department of Education's *California School Accounting Manual*.

D. BASIS OF PRESENTATION

Government-Wide Financial Statements

The statement of net position and the statement of activities report information on all of the non-fiduciary activities of the District and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

D. BASIS OF PRESENTATION (CONTINUED)

Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column. Fiduciary funds are reported by fund type.

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met. Expenses are recorded when liabilities are incurred.

Governmental Fund Financial Statements

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures, and changes in fund balances) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under 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 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. For the District, "available" means collectible within the current period or within 60 days after year-end.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (CONTINUED)

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used, or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

F. FUND ACCOUNTING

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major, non-major, and fiduciary funds as follows:

Governmental Funds

The **General Fund** is the general operating fund of the District and accounts for all revenues and expenditures of the District, not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

The **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The **Cafeteria Fund** is used to account separately for federal, state, and local resources to operate the food service program.

The **Capital Projects Funds** are used to account for resources used for the acquisition or construction of major capital facilities and equipment.

The **Building Fund** is used 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.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

F. FUND ACCOUNTING (CONTINUED)

The **Capital Facilities Fund** is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (Education Code sections 17620–17626).

The **Debt Service Funds** are used to account for the accumulation of restricted, committed, or assigned resources for the payment of principal and interest on general long-term obligations.

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

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of other parties in a trustee or agent capacity. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District’s own programs. Fiduciary funds are presented on an economic resources measurement focus and the accrual basis of accounting, similar to the government-wide financial statements. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

The **Agency Funds** are used to account for assets of others for which the District acts as an agent. The District maintains accounts for student body activities at each school site.

G. BUDGETS AND BUDGETARY ACCOUNTING

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. By State law, the District's Governing Board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Governing Board satisfied these requirements.

These budgets are revised by the District's Governing Board and Superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

H. ENCUMBRANCES

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

I. DEPOSITS AND INVESTMENTS

The District is authorized to maintain cash in banks and revolving funds that are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC).

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 County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq.

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.

Investments 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.

J. PREPAID EXPENSES/EXPENDITURES

The District has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to recognize expenditures when incurred. Prepaid expenses include the costs of issuance associated with bond issues, which are amortized over the life of the bond obligation. Reported expenses are equally offset by a net position reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

K. INVENTORY

Inventory in the Cafeteria Fund consists mainly of consumable supplies held for future use and are valued at average cost. Inventories are recorded as expenditures at the time individual inventory items are transferred from the warehouse to schools. Maintenance and other supplies held for physical plant repair, transportation supplies, and operating supplies are not included in inventories; rather, these amounts are recorded as expenditures when purchased.

The Cafeteria Fund records supplies expense which includes a handling charge for the delivery of government surplus food commodities. The state does not require the Cafeteria Fund to record the fair market value of these commodities. The supplies expenditures would have been greater had the District paid fair market value for the government surplus commodities.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

L. CAPITAL ASSETS

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives as follows: buildings and improvements, 5 to 50 years; furniture and equipment, 2 to 15 years; and vehicles, 8 years.

M. UNEARNED REVENUE

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent that cash received on specific projects and programs exceeds qualified expenditures.

N. COMPENSATED ABSENCES

All vacation pay is accrued when incurred in the government-wide financial statements. Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

O. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time.

P. RESTRICTED NET POSITION

Restrictions of the ending net position indicate the portions of net position not appropriable for expenditure or amounts legally segregated for specific future use. These amounts are not available for appropriation and expenditure at the balance sheet date.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then, unrestricted resources as they are needed.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

Q. FUND BALANCE

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*", the District is required to report fund balances in the following categories: Nonspendable, Restricted, Committed, Assigned and/or Unassigned.

Nonspendable Fund Balance reflects assets not in spendable form, either because they will never convert to cash (e.g. prepaid expense) or must remain intact pursuant to legal or contractual requirements.

Restricted Fund Balance reflects amounts that can be spent only for the *specific purposes* stipulated by constitution, external resource providers, or through enabling legislation.

Committed Fund Balance reflects amounts that can be used only for the *specific purposes* determined by a formal action of the government's highest level of decision-making authority: the Board of Trustees. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of Trustees.

Assigned Fund Balance reflects amounts intended to be used by the government for *specific purposes* but do not meet the criteria to be classified as restricted or committed. Under the District's adopted policy, only the Board of Trustees is authorized to assign amounts for specific purposes.

Unassigned Fund Balance represents the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

When expenditures are incurred for purposes of which restricted, committed, assigned and unassigned fund balances are available, the District considers restricted funds to have been spent first, followed by committed, assigned and unassigned, respectively.

R. LOCAL CONTROL FUNDING FORMULA/PROPERTY TAX

The District's local control funding formula is received from a combination of local property taxes, state apportionments, and other local sources.

The County of Colusa is responsible for assessing, collecting and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. Taxes are levied for each fiscal year on taxable real and personal property in the county. Secured property taxes attach as an enforceable lien on property as of March 1. Property taxes become delinquent after December 10 and April 10, respectively.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternative method of distribution prescribed by Section 4705 of the California Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1 of each year.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

R. LOCAL CONTROL FUNDING FORMULA/PROPERTY TAX (CONTINUED)

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local control funding formula (LCFF) sources by the District.

The California Department of Education reduces the District's entitlement by the District's local property tax revenue. The balance is paid from the State General Fund, and is known as the state apportionment.

S. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

T. PENSIONS

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Colusa Unified School District's California Public Employees' Retirement System (CalPERS) and California State Teachers Retirement System (CalSTRS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS and CalSTRS, respectively. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

U. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

For purposes of measuring the District's OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB Plan (OPEB Plan) and additions to/deductions from the District's fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, the OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

V. CHANGE IN ACCOUNTING PRINCIPLE

Effective July 1, 2017, the District adopted GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB), which supersedes GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. This statement addresses accounting and financial reporting for other postemployment benefits offered by the District and requires various note disclosures (Note 7) and required supplementary information. As a result, beginning of year net position has been restated as follows:

Net position previously reported, June 30, 2017	\$ (4,657,598)
OPEB previously reported	-
Net OPEB liability	<u>(1,326,438)</u>
Net position as restated	<u>\$ (5,984,036)</u>

Information on beginning of year deferred outflows and deferred inflows of OPEB resources, and all information for the prior years is not available and therefore such amounts have not been restated.

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2018 consist of the following:

	<u>Governmental Activities</u>	<u>Fiduciary Activities</u>
Cash in County Treasury	\$ 3,127,589	\$ 67,737
Cash in revolving fund	<u>30,350</u>	<u>-</u>
	<u>\$ 3,157,939</u>	<u>\$ 67,737</u>

A. CASH IN REVOLVING FUNDS

Cash in revolving fund consists of all cash maintained in commercial bank accounts that are used as revolving funds. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

2. CASH AND CASH EQUIVALENTS (CONTINUED)

B. CASH IN COUNTY TREASURY

County pool investments consist of District cash held by the Colusa County Treasury that is invested in the county investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts that are 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 weighted average maturity of the pool is 685 days. The pool is rated AAA by Standard and Poor's.

Interest Rate Risk. California Government Code Section 53601 limits the District's investments to maturities of five years. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

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.

3. INTERFUND TRANSACTIONS

Interfund transactions are reported as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Interfund Receivables/Payables

As of June 30, 2018, the interfund receivable and payable balances were as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Major Funds		
General Fund	\$ 87,451	\$ 8,786
Cafeteria Fund	-	87,451
Building Fund	8,786	-
Total	<u>\$ 96,237</u>	<u>\$ 96,237</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

3. INTERFUND TRANSACTIONS (CONTINUED)

Interfund Transfers

For the year ended June 30, 2018, the interfund transfers were as follows:

As of June 30, 2018, the interfund transfers were as follows:

Transfer from General Fund to the Cafeteria Fund for Direct Program Support.	\$ 18,927
Transfer from General Fund to the Building Fund for Capital Outlay Support	<u>8,786</u>
Total Transfers	<u><u>\$ 27,713</u></u>

4. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2018, was as follows:

	Balance July 1, 2017	Additions and Transfers	Deductions and Transfers	Balance June 30, 2018
Non-depreciable assets:				
Land	\$ 801,813	\$ -	\$ -	\$ 801,813
Work in progress	-	-	-	-
	<u>801,813</u>	<u>-</u>	<u>-</u>	<u>801,813</u>
Depreciable assets:				
Sites and improvements	852,052	48,077	-	900,129
Building and improvements	15,250,325	941,806	-	16,192,131
Furniture and equipment	1,485,771	186,032	-	1,671,803
	<u>17,588,148</u>	<u>1,175,915</u>	<u>-</u>	<u>18,764,063</u>
Totals, at cost	<u>18,389,961</u>	<u>1,175,915</u>	<u>-</u>	<u>19,565,876</u>
Accumulated depreciation:				
Sites and improvements	(676,375)	(20,448)	-	(696,823)
Building and improvements	(7,780,793)	(516,362)	-	(8,297,155)
Furniture and equipment	(713,996)	(77,202)	-	(791,198)
	<u>(9,171,164)</u>	<u>(614,012)</u>	<u>-</u>	<u>(9,785,176)</u>
Depreciable assets, net	<u>8,416,984</u>	<u>561,903</u>	<u>-</u>	<u>8,978,887</u>
Capital assets, net	<u><u>\$ 9,218,797</u></u>	<u><u>\$ 561,903</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,780,700</u></u>

The entire amount of depreciation expense was unallocated in the Statement of Activities.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

5. LONG-TERM LIABILITIES

Schedule of Changes in Long-Term Liabilities

A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2018, is shown below:

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018	Within One Year
Capital Leases	\$ 78,987	\$ -	\$ 52,070	\$ 26,917	\$ 26,917
Golden Handshake STRS	130,908	-	-	130,908	32,495
Compensated Absences	87,890	-	27,823	60,067	60,067
G.O. Bonds	5,710,000	-	100,000	5,610,000	120,000
Net Pension Liability	13,366,413	1,293,994	-	14,660,407	-
Net OPEB Liability	1,326,438	-	1,504	1,324,934	-
Supplemental Employer Retirement Program	295,974	-	23,781	272,193	80,000
	<u>\$ 20,996,610</u>	<u>\$ 1,293,994</u>	<u>\$ 205,178</u>	<u>\$ 22,085,426</u>	<u>\$ 319,479</u>

The General Fund makes payments for the capital leases. The accrued vacation (compensated absences) and the Supplemental Early Retirement Plan (SERP) will be paid by the fund for which the employee works. Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund.

General Obligation Bonds

In April 2015, the District issued General Obligation Bonds, Election of 2014 Series 2015 totaling \$5,900,000. Repayment of the Bonds is made from ad valorem property taxes levied and collected by Colusa County. The Serial and Term Bonds bear interest rates from 3% to 4% and are scheduled to mature through 2040.

The annual requirements to amortize the bonds as of June 30, 2018 are as follows:

Year Ended June 30,	Principal	Interest	Total
2019	\$ 120,000	\$ 210,250	\$ 330,250
2020	120,000	206,650	326,650
2021	130,000	203,050	333,050
2022	140,000	199,150	339,150
2023	155,000	194,950	349,950
2024-2028	945,000	896,550	1,841,550
2029-2033	1,320,000	690,400	2,010,400
2034-2038	1,810,000	388,800	2,198,800
2039-2043	870,000	48,000	918,000
Totals	<u>\$ 5,610,000</u>	<u>\$ 3,037,800</u>	<u>\$ 8,647,800</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

5. LONG-TERM LIABILITIES (CONTINUED)

Capital Leases

In October 2003, the district entered into a 15 year capital lease agreement to provide financing for a project for the acquisition and installation of a mechanical retrofit and energy management project in the amount of \$595,730 at 4.5% annual percentage rate. During 2019, the District has a minimum payment of \$26,917 in principle and \$604 in interest due.

Supplemental Employee Retirement Program

The District adopted an additional early retirement incentive program subject to a lifetime cap of \$50,000. The District will pay up to \$10,000 annually toward a District provided health and welfare benefit plan on behalf of retirees who meet certain criteria. The retiree must be at least 55 years of age and have 10 years of consecutive service within the District immediately preceding his/her retirement. Payment towards the District provided health and welfare benefit package selected by the retiree shall continue until the retiree's death or until the District has paid the total capped amount of \$50,000, whichever comes first. In 2016-17, one new retiree elected to participate in the retirement incentive program. In 2017-18, no new retiree elected to participate in the retirement incentive program. Future estimated payments at June 30, 2018 are as follows:

Year Ended June 30,	Principal
2019	\$ 80,000
2020	80,000
2021	80,000
2022	20,000
2023	12,193
Totals	<u>\$ 272,193</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

6. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS), and classified employees are members of the Public Employees' Retirement System (PERS).

Plan Description

California Public Employees' Retirement System (CalPERS)

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Sacramento, California 95814.

State Teachers' Retirement System (STRS)

The District contributes to the State Teachers' Retirement System (STRS), a cost-sharing, multiple-employer, public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS, 100 Waterfront Place, West Sacramento, California 95605.

The Plans' provisions and benefits in effect at June 30, 2018, are summarized as follows:

	CalPERS		CalSTRS	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire date				
Benefit formula	2% @ 55	2% @ 62	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	62	60	62
Monthly benefits, as a % of eligible compensation	2.0%	2.0%	2.0%	2.0%
Required employee contribution rates	7%	6%	10.25%	9.205%
Required employer contribution rates	15.531%	15.531%	14.43%	14.43%

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Contributions

CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Colusa Unified School District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

STRS

Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

For the year ended June 30, 2018, the contributions recognized as part of pension expense for the Plan were:

	<u>CalPERS</u>	<u>STRS</u>	<u>Total</u>
Contributions - employer	\$ 335,771	\$ 931,757	\$ 1,267,528
On behalf contributions - state	-	524,388	524,388
Total	<u>\$ 335,771</u>	<u>\$ 1,456,145</u>	<u>\$ 1,791,916</u>

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2018, Colusa Unified School District reported net pension liabilities for its proportionate share of the net pension liability of the Plans' of:

	<u>Proportionate Share of Net Pension Liability</u>
CalPERS	\$ 3,760,661
STRS	10,899,746
Total Net Pension Liability	<u>\$ 14,660,407</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Colusa Unified School District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2017, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017. Colusa Unified School District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2016 and 2017 was as follows:

	<u>CalPERS</u>	<u>STRS</u>
Proportion - June 30, 2016	0.01606%	0.01261%
Proportion - June 30, 2017	<u>0.01575%</u>	<u>0.01179%</u>
Change - Increase (Decrease)	<u>-0.00030%</u>	<u>-0.00082%</u>

For the year ended June 30, 2018, the District recognized pension expense of (\$376,215) and (\$1,001,524) for CalPERS and STRS, respectively. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>CalPERS</u>		<u>STRS</u>		<u>Total</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 335,771	\$ -	\$ 1,456,145	\$ -	\$ 1,791,916	\$ -
Difference between proportionate share of aggregate employer contributions and actual contributions for 2016-17.	-	71,491	-	344,536	-	416,027
Changes of Assumptions	408,457	112,740	1,730,833	-	2,139,290	112,740
Differences between Expected and Actual Experience	197,696	-	34,550	419,784	232,246	419,784
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	-	38,084	555,438	898,666	555,438	936,750
Net differences between projected and actual investment earnings on pension plan investments	249,456	-	-	362,408	249,456	362,408
Total	<u>\$ 1,191,380</u>	<u>\$ 222,315</u>	<u>\$ 3,776,966</u>	<u>\$ 2,025,395</u>	<u>\$ 4,968,346</u>	<u>\$ 2,247,710</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	CalPERS	STRS	Total Deferred Outflows/ (Inflows) of Resources
2019	\$ 95,501	\$ (426,068)	\$ (330,567)
2020	252,819	(79,973)	172,846
2021	258,957	55,228	314,184
2022	26,019	152,075	178,094
2023	-	255,368	255,368
Thereafter	-	338,796	338,796
Total	<u>\$ 633,294</u>	<u>\$ 295,426</u>	<u>\$ 928,721</u>

Actuarial Assumptions

The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

	CalPERS	STRS
Valuation Date	June 30, 2016	June 30, 2016
Measurement Date	June 30, 2017	June 30, 2017
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	7.15%	7.10%
Inflation	2.75%	2.75%
Payroll Growth Rate	3.00%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return (1)	7.15%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

(1) Net of pension plan investment expenses, including inflation

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Discount Rate

CalPERS

The discount rate used to measure the total pension liability was 7.15% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 section.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.00 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.15 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Discount Rate (Continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>CalPERS</u>		
	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10 (a)</u>	<u>Real Return Years 11+ (b)</u>
Global Equity	47.0%	4.90%	5.38%
Fixed Income	19.0%	0.80%	2.27%
Inflation Assets	6.0%	0.60%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	5.36%
Liquidity	2.0%	-0.40%	-0.90%
	<u>100.0%</u>		

(a) An expected inflation of 2.5% used for this period

(b) An expected inflation of 3.0% used for this period

STRS

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments and administrative expense occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

The table on the following page reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

<u>Asset Class</u>	<u>STRS</u>	
	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	47.0%	6.30%
Private Equity	13.0%	9.30%
Real Estate	13.0%	5.20%
Fixed Income	12.0%	0.30%
Absolute Return/Risk Mitigating Strategies	9.0%	2.90%
Inflation Sensitive	4.0%	3.80%
Cash/Liquidity	2.0%	-1.00%
Total	100%	

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>CalPERS</u>		
	<u>Discount Rate - 1% (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>Discount Rate + 1% (8.15%)</u>
Plan's Net Pension Liability	\$ 5,533,138	\$ 3,760,661	\$ 2,290,244

	<u>STRS</u>		
	<u>Discount Rate - 1% (6.10%)</u>	<u>Current Discount Rate (7.10%)</u>	<u>Discount Rate + 1% (8.10%)</u>
Plan's Net Pension Liability	\$ 16,004,288	\$ 10,899,746	\$ 6,757,065

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS and STRS financial reports.

Payable to the Pension Plan

At June 30, 2018, the District had no outstanding amount of contributions to the pension plans required for the year ended June 30, 2018.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

7. OTHER POSTEMPLOYEMENT BENEFITS

General Information About the OPEB Plan

Plan description: The plan is a single-employer defined benefit plan. The plan provides other postemployment benefits for eligible certificated, classified and management employees of the District. The authority to establish and amend the benefit terms and financing requirements are governed by collective bargaining agreements with plan members. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. The Plan does not issue financial statements.

Benefits provided: The postretirement health plans and the District’s obligation vary by employee group as described below:

	<u>Certificated</u>
Benefit types provided	Medical, dental, and vision
Duration of Benefits	To age 65
Required Service	20 years
Minimum Age	55
Maximum Age	Not more than 63 at the end of the school year of retirement
Dependent Coverage	Yes
County Office Contribution %	100% of cap
County Office Cap	\$50,000 prorated over period from retirement to age 65

Contributions: The contribution requirements of Plan member and the District are established and may be amended by the District and the Colusa Teacher’s Association (CTA). The required contribution is based on projected pay-as-you-go financing requirements. For fiscal year 2017-18, the District did not make any contributions to the Plan.

Employees covered by benefit terms: At June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	8
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>79</u>
	<u><u>87</u></u>

Net OPEB Liability

The District’s net OPEB liability was measured as of June 30, 2018, and the total OPEB liability was used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

7. OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Actuarial Assumptions: The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	June 30, 2018
Measurement date	June 30, 2018
Funding method	Entry Age Normal Cost, level percent of pay
Asset valuation method	Market value of assets (\$0, plan is not yet funded)
Discount rates	3.13% as of June 30, 2017 2.92% as of June 30, 2018
Participants valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Salary increase	3.5% per year, since benefits do not depend on pay, this is used only to allocate the cost of benefits between service years
Assumed wage inflation	3.5% per year; a component of assumed salary increases
General inflation rate	2.75% per year
Mortality Improvement	MacLeod Watts Scale 2017 applied generationally from 2016

The discount rate of 2.92% is based on the applicable municipal bond index. We assumed that contributions would be sufficient to fully fund the obligation over a period not to exceed 30 years. The mortality assumptions are based on the Scale MP-2016.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

7. OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balances at June 30, 2017	\$ 1,326,438	\$ -	\$ 1,326,438
Changes for the year:			
Service cost	68,918	-	68,918
Interest	41,650	-	41,650
Differences between expected and actual experience	-	-	-
Contributions - employer	-	129,394	(129,394)
Changes of assumptions	17,322	-	17,322
Net investment income	-	-	-
Benefit payments	(129,394)	(129,394)	-
Administrative expense	-	-	-
Net changes	<u>(1,504)</u>	<u>-</u>	<u>(1,504)</u>
Balances at June 30, 2018	<u>\$ 1,324,934</u>	<u>\$ -</u>	<u>\$ 1,324,934</u>

Sensitivity of the net OPEB liability to changes in the discount rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.92 percent) or 1-percentage point higher (3.92 percent) than the current healthcare cost trend rates:

	1% Decrease (1.92%)	Discount Rate (2.92%)	1% Increase (3.92%)
Net OPEB liability (asset)	\$ 1,411,925	\$ 1,324,934	\$ 1,245,081

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.5 percent) or 1-percentage point higher (8.5 percent) than the current healthcare cost trend rates:

	-1% Decrease	Healthcare Cost Trend Rates	+1% Increase
Net OPEB liability (asset)	\$ 1,218,618	\$ 1,324,934	\$ 1,510,518

OPEB plan fiduciary net position: The plan has no assets.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

7. OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2018, the District recognized OPEB expense of \$17,596. Certain types of TOL changes are subject to deferral, as are investment gains/losses. To qualify for deferral, gains and losses must be based on GASB 74/75 compliance valuations. Since this is the District's first valuation, it is not possible to calculation compliance gains and losses. As June 30, 2018, the District had the following deferred outflows and deferred inflows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	16,092	-
Net difference between projected and actual earnings on		
OPEB plan investments	-	-
Deferred contributions	-	-
Total	<u>\$ 16,092</u>	<u>\$ -</u>

Payable to the OPEB Plan

The District had no outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2018

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

8. FUND BALANCES

The District reports fund balances in accordance with Governmental Accounting Standards Board Statement No. 54. All fund balance categories are reported in the aggregate on the face of the balance sheet. All components of those fund balances and specific purposes are identified as follows:

	<u>General Fund</u>	<u>Cafeteria Fund</u>	<u>Capital Facilities Fund</u>	<u>Bond Interest and Redemption Fund</u>	<u>Building Fund</u>	<u>Total</u>
Nonspendable:						
Inventory	\$ -	\$ 16,712	\$ -	\$ -	\$ -	\$ 16,712
Revolving Cash	30,350	-	-	-	-	30,350
Total Nonspendable	<u>30,350</u>	<u>16,712</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,062</u>
Restricted:						
Child Nutrition: School Programs	-	23,533	-	-	-	23,533
Lottery: Instructional Materials	11,971	-	-	-	-	11,971
College Readiness Block Grant	36,903	-	-	-	-	36,903
Bond Projects	-	-	-	449,491	-	449,491
Total Restricted	<u>48,874</u>	<u>23,533</u>	<u>-</u>	<u>449,491</u>	<u>-</u>	<u>521,898</u>
Assigned:						
Other Assigned	381,692	-	445,069	-	-	826,761
Total Assigned	<u>381,692</u>	<u>-</u>	<u>445,069</u>	<u>-</u>	<u>-</u>	<u>826,761</u>
Unassigned:						
Reserve for Economic Uncertainties	808,292	-	-	-	-	808,292
Undesignated	448,515	-	-	-	-	448,515
Total Unassigned	<u>1,256,807</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,256,807</u>
Total Fund Balances	<u>\$ 1,717,723</u>	<u>\$ 40,245</u>	<u>\$ 445,069</u>	<u>\$ 449,491</u>	<u>\$ -</u>	<u>\$ 2,652,528</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

9. JOINT VENTURES

The District is a member of three joint powers authorities (JPAs). The District pays an annual premium to the entities for their coverage. The relationship between the District, the pools, and the JPAs is such that the JPAs 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.

The District is a member of the following joint powers authorities (JPAs):

	Tri-Counties SIG <u>June 30, 2017*</u>	NVSIG <u>June 30, 2018</u>	SELF <u>June 30, 2018</u>
Total Assets	\$ 18,722,833	\$ 3,308,256	\$ 118,692,006
Deferred Outflows of Resources	183,953	-	497,939
Total Liabilities	9,365,157	1,738,535	101,064,545
Deferred Inflows of Resources	19,160	-	28,087
Net Position	<u>\$ 9,522,469</u>	<u>\$ 1,569,721</u>	<u>\$ 18,097,313</u>
Revenues	\$ 43,039,245	\$ 13,843,468	\$ 15,368,115
Expenditures	39,467,946	13,840,086	19,699,829
Change in Net Position	<u>\$ 3,571,299</u>	<u>\$ 3,382</u>	<u>\$ (4,331,714)</u>

* Latest available audited financial reports.

10. COMMITMENTS AND CONTINGENCIES

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. If the review or audit discloses exceptions, the District may incur a liability to grantor agencies.

11. SUBSEQUENT EVENTS

The District's management evaluated its June 30, 2018 financial statements for subsequent events through December 10, 2018, the date the financial statements were available to be issued. Management is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

COLUSA UNIFIED SCHOOL DISTRICT

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET (NON-GAAP) AND ACTUAL**

GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
LCFF sources	\$ 13,422,519	\$ 13,684,233	\$ 13,651,549	\$ (32,684)
Federal revenue	359,281	359,281	386,725	27,444
Other state revenues	1,834,768	1,863,809	1,831,404	(32,405)
Other local revenues	<u>207,592</u>	<u>245,942</u>	<u>185,934</u>	<u>(60,008)</u>
Total revenues	<u>15,824,160</u>	<u>16,153,265</u>	<u>16,055,612</u>	<u>(97,653)</u>
EXPENDITURES				
Certificated salaries	6,332,055	6,561,584	6,558,801	2,783
Classified salaries	2,279,775	2,490,082	2,345,810	144,272
Employee benefits	3,495,535	3,576,334	3,415,060	161,274
Books and supplies	798,422	1,002,009	998,222	3,787
Services and other operating expenditures	1,475,421	1,461,560	1,351,332	110,228
Capital outlay	714,461	570,297	445,621	124,676
Other outgo	1,074,246	1,005,644	968,229	37,415
Debt service expenditures				
Principal	-	55,045	52,070	2,975
Interest	<u>-</u>	<u>-</u>	<u>2,975</u>	<u>(2,975)</u>
Total expenditures	<u>16,169,915</u>	<u>16,722,555</u>	<u>16,138,120</u>	<u>584,435</u>
Excess (deficiency) of revenues over expenditures	(345,755)	(569,290)	(82,508)	486,782
OTHER FINANCING SOURCES (USES)				
Operating transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(27,713)</u>	<u>(7,713)</u>
Total other financing sources (uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u>(27,713)</u>	<u>(7,713)</u>
Net change in fund balances	(365,755)	(589,290)	(110,221)	479,069
Fund balances, July 1, 2017	<u>1,827,944</u>	<u>1,827,944</u>	<u>1,827,944</u>	<u>-</u>
Fund balances, June 30, 2018	<u>\$ 1,482,189</u>	<u>\$ 1,238,654</u>	<u>\$ 1,717,723</u>	<u>\$ 479,069</u>

COLUSA UNIFIED SCHOOL DISTRICT

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET (NON-GAAP) AND ACTUAL**

CAFETERIA FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Federal revenue	\$ 630,000	\$ 630,000	\$ 568,509	\$ (61,491)
Other state revenues	73,000	73,000	43,282	(29,718)
Other local revenues	190,100	190,100	113,508	(76,592)
Total revenues	893,100	893,100	725,299	(167,801)
EXPENDITURES				
Classified salaries	300,665	300,665	290,652	10,013
Employee benefits	114,501	114,501	108,287	6,214
Books and supplies	321,500	321,500	275,971	45,529
Services and other operating expenditures	54,000	54,000	53,928	72
Capital outlay	150,000	150,000	141,572	8,428
Other outgo	-	-	38,835	(38,835)
Total expenditures	940,666	940,666	909,245	31,421
Excess (deficiency) of revenues over expenditures	(47,566)	(47,566)	(183,946)	(136,380)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	20,000	20,000	18,927	(1,073)
Total other financing sources (uses)	20,000	20,000	18,927	(1,073)
Net change in fund balances	(27,566)	(27,566)	(165,019)	(137,453)
Fund balances, July 1, 2017	205,264	205,264	205,264	-
Fund balances, June 30, 2018	\$ 177,698	\$ 177,698	\$ 40,245	\$ (137,453)

COLUSA UNIFIED SCHOOL DISTRICT

**SCHEDULE OF THE CHANGES IN THE DISTRICT'S
NET OPEB LIABILITY AND RELATED RATIOS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>2018</u>
Total OPEB liability	
Service cost	\$ 68,918
Interest	41,650
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions	17,322
Benefit payments, including refunds of member contributions	<u>(129,394)</u>
Net change in total OPEB liability	(1,504)
Total OPEB liability - beginning	<u>1,326,438</u>
Total OPEB liability - ending (a)	\$ 1,324,934
 Plan fiduciary net position	
Contributions - employer	\$ 129,394
Net investment income	-
Benefit payments, including refunds of member contributions	(129,394)
Administrative expense	<u>-</u>
Net change in plan fiduciary net position	-
Plan fiduciary net position - beginning	<u>-</u>
Plan fiduciary net position - ending (b)	<u>\$ -</u>
 District's net OPEB liability - ending (a) - (b)	<u><u>\$ 1,324,934</u></u>
 Plan fiduciary net position as a percentage of the total OPEB liability	0.0%
Covered-employee payroll	\$ 6,364,096
District's net OPEB liability as a percentage of covered-employee payroll	20.8%

COLUSA UNIFIED SCHOOL DISTRICT

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017
	<small>(1)</small>	<small>(1)</small>	<small>(1)</small>	<small>(1)</small>
CalPERS				
Proportion of the net pension liability	0.01507%	0.01598%	0.01606%	0.01575%
Proportionate share of the net pension liability	\$ 1,710,826	\$ 2,355,804	\$ 3,170,971	\$ 3,760,661
Covered-employee payroll ⁽²⁾	\$ 1,537,771	\$ 1,758,040	\$ 1,643,109	\$ 1,796,311
Proportionate Share of the net pension liability as percentage of covered-employee payroll	111.25%	134.00%	192.99%	209.35%
Plans fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.90%	71.87%
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 181,011	\$ 208,275	\$ 228,195	\$ 278,985
STRS				
Proportion of the net pension liability	0.01203%	0.01232%	0.01261%	0.01179%
Proportionate share of the net pension liability	\$ 7,027,361	\$ 8,292,846	\$ 10,195,442	\$ 10,899,746
Covered-employee payroll ⁽²⁾	\$ 4,976,205	\$ 4,731,538	\$ 5,358,362	\$ 5,445,696
Proportionate Share of the net pension liability as percentage of covered-employee payroll	141.22%	175.27%	190.27%	200.15%
Plans fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 441,887	\$ 507,694	\$ 674,082	\$ 785,814

⁽¹⁾ Historical information is required only for measurement periods for which GASB 68 is applicable.

⁽²⁾ Covered-Employee Payroll represented above is based on pensionable earnings provided by the employer.

⁽³⁾ The Plan's proportionate share of aggregate contributions may not match the actual contributions made by the employer during the measurement period. The Plan's proportionate share of aggregate contributions is based on the Plan's proportion of fiduciary net position shown on line 5 of the table above as well as any additional side fund (or unfunded liability) contributions made by the employer during the measurement period.

COLUSA UNIFIED SCHOOL DISTRICT

SCHEDULE OF PENSION CONTRIBUTIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

CalPERS	Fiscal Year 2013- 14⁽¹⁾	Fiscal Year 2014- 15⁽¹⁾	Fiscal Year 2015- 16⁽¹⁾	Fiscal Year 2016- 17⁽¹⁾
Actuarially Determined Contribution ⁽²⁾	\$ 181,011	\$ 208,275	\$ 228,195	\$ 278,985
Contributions in relation to the actuarially determined contributions ⁽²⁾	<u>(208,122)</u>	<u>(228,381)</u>	<u>(278,742)</u>	<u>(335,771)</u>
Contribution deficiency (excess)	<u>\$ (27,111)</u>	<u>\$ (20,106)</u>	<u>\$ (50,547)</u>	<u>\$ (56,786)</u>
Covered-employee payroll ⁽³⁾	\$ 1,537,771	\$ 1,758,040	\$ 1,643,109	\$ 1,796,311
Contributions as a percentage of covered-employee payroll ⁽³⁾	11.771%	11.847%	13.888%	15.531%
STRS	Fiscal Year 2013- 14⁽¹⁾	Fiscal Year 2014- 15⁽¹⁾	Fiscal Year 2015- 16⁽¹⁾	Fiscal Year 2016- 17⁽¹⁾
Actuarially Determined Contribution ⁽²⁾	\$ 441,887	\$ 507,694	\$ 674,082	\$ 785,814
Contributions in relation to the actuarially determined contributions ⁽²⁾	<u>(524,093)</u>	<u>(685,760)</u>	<u>(789,525)</u>	<u>(931,757)</u>
Contribution deficiency (excess)	<u>\$ (82,206)</u>	<u>\$ (178,066)</u>	<u>\$ (115,443)</u>	<u>\$ (145,943)</u>
Covered-employee payroll ⁽³⁾	\$ 4,976,205	\$ 4,731,538	\$ 5,358,362	\$ 5,445,696
Contributions as a percentage of covered-employee payroll ⁽³⁾	8.880%	10.730%	12.580%	14.430%

⁽¹⁾ Historical information is required only for measurement periods for which GASB 68 is applicable.

⁽²⁾ Employers are assumed to make contributions equal to the actuarially determined contributions (which is the actuarially determined contribution). However, some employers may choose to make additional contributions towards their side fund or their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions. CalPERS has determined that employer obligations referred to as "side funds" do not conform to the circumstances described in paragraph 120 of GASB 68, therefore are not considered separately financed specific liabilities.

⁽³⁾ Covered-Employee Payroll represented above is based on pensionable earnings provided by the employer.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

1. PURPOSE OF SCHEDULES

- A - Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget (Non-GAAP) and Actual - General Fund and Cafeteria Fund

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Trustees to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund and Cafeteria Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

- B - Schedule of the Changes in the District's Net OPEB liability and Related Ratios

Benefit changes: There were no changes to benefits

Changes of Assumptions: The discount rate decreased from 3.13% as of June 30, 2017 to 2.92% as of June 30, 2018

- C - Schedule of Proportionate Share of the Net Pension Liability

Changes in assumptions

CalPERS

In 2017, the accounting discount rate reduced from 7.65 percent to 7.15 percent.

Fiscal year 2015 was the first year of implementation, therefore only four years are shown.

CalSTRS

During fiscal year 2016-17, CalSTRS completed an experience study for the period starting July 1, 2010 and ending June 30, 2015. The experience study was adopted by the board in February 2017. The changes to the assumptions as a result of the experience study follow:

Assumption	As of June 30, 2017	As of June 30, 2016
Consumer Price Inflation	2.75%	3.00%
Investment Rate of Return	7.10%	7.60%
Wage Growth	3.50%	3.75%

Fiscal year 2015 was the first year of implementation, therefore only four years are shown.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

D - Schedule of Pension Contributions

If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements, the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll.

	<u>CalPERS</u>	<u>STRS</u>
Valuation Date	June 30, 2016	June 30, 2016
Measurement Date	June 30, 2017	June 30, 2017
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	7.15%	7.10%
Inflation	2.75%	2.75%
Payroll Growth Rate	3.00%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return (1)	7.15%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

(1) Net of pension plan investment expenses, including inflation

SUPPLEMENTARY INFORMATION

COLUSA UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Student Body Funds	<u>Balance July 1, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2018</u>
Assets:				
Cash in County Treasury				
Colusa High School	\$ 54,048	\$ 184,932	\$ (179,670)	\$ 59,310
Egling Middle School	5,125	30,634	(27,332)	8,427
Total Assets	<u>\$ 59,173</u>	<u>\$ 215,566</u>	<u>\$ (207,002)</u>	<u>\$ 67,737</u>
Liabilities:				
Due to student groups	\$ 59,173	\$ 8,564	\$ -	\$ 67,737
Total Liabilities	<u>\$ 59,173</u>	<u>\$ 8,564</u>	<u>\$ -</u>	<u>\$ 67,737</u>

COLUSA UNIFIED SCHOOL DISTRICT

ORGANIZATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

The Colusa Unified School District (the District) is located in Colusa, California. The District was organized as a unified school district of the State of California and provides public education for grades transitional kindergarten through twelve within Colusa County. There were no changes to the District boundaries in the current year. The District maintains one elementary school, one middle school, one high school, one continuation high school, and one alternative home school.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires December</u>
Mrs. Kelli Griffith-Garcia	Trustee	2020
Mrs. Kathie Whitesell	Trustee	2018
Mr. Michael Phenicie	Trustee	2020
Mrs. Melissa Yerxa Ortiz	Clerk	2020
Mr. Charles Yerxa	President	2018

ADMINISTRATION

Dwayne Newman
Superintendent

Scott Lantsberger
Interim Chief Business Official

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Second Period Report	Revised Second Period Report*	Annual Report
Elementary			
TK-3	415	415	416
Fourth through Sixth	344	344	345
Seventh to Eighth	203	203	203
Special Education	1	-	-
	<u>963</u>	<u>962</u>	<u>964</u>
Secondary			
Ninth through Twelfth	444	439	435
Special Education	-	-	-
Continuation Education	12	17	18
	<u>456</u>	<u>456</u>	<u>453</u>
	<u>1,419</u>	<u>1,418</u>	<u>1,417</u>

* The revision to the Second Period Report of Attendance was not the result of the audit.

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

<u>Grade Level</u>	<u>Standard Minutes Requirement</u>	<u>2017-18 Actual Minutes</u>	<u>Instructional Days</u>	<u>Status</u>
Kindergarten	36,000	54,500	180	In compliance
Grade 1	50,400	50,622	180	In compliance
Grade 2	50,400	50,622	180	In compliance
Grade 3	50,400	50,622	180	In compliance
Grade 4	54,000	54,622	180	In compliance
Grade 5	54,000	54,622	180	In compliance
Grade 6	54,000	54,622	180	In compliance
Grade 7	54,000	59,750	180	In compliance
Grade 8	54,000	59,750	180	In compliance
Grade 9	64,800	64,916	180	In compliance
Grade 10	64,800	64,916	180	In compliance
Grade 11	64,800	64,916	180	In compliance
Grade 12	64,800	64,916	180	In compliance

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR FISCAL YEAR ENDED JUNE 30, 2018

<u>Charter School ID Number</u>	<u>Charter Schools Chartered by the District</u>	<u>Included in the District Financial Statements, or Separate Report</u>
There are currently no charter schools in the District.		

COLUSA UNIFIED SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

There were no adjustments made to any funds of the District.

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Federal Catalog Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education</u>			
<i>Passed through California Department of Education</i>			
84.010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	14329	* \$ 263,482
84.365	ESEA (ESSA): Title III, English Learner Student Program	14346	53,251
84.365	ESEA (ESSA): Title III, Immigrant Student Program	15146	119
	Total Title III Cluster		<u>53,370</u>
84.048	Carl D. Perkins Career and Technical Education: Secondary, Section 131 (Vocational Education)	14894	8,839
84.367	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	14334	<u>41,103</u>
	Total U.S. Department of Education		<u>366,794</u>
<u>U.S. Department of Agriculture</u>			
<i>Passed through California Department of Education</i>			
10.555	Child Nutrition: Meal Supplements in National School Lunch Program - Monetary Assistance	13524	568,509
10.555	Child Nutrition: Meal Supplements in National School Lunch Program - Nonmonetary Assistance	13524	55,022
	Total Child Nutrition Cluster		<u>623,531</u>
	Total U.S. Department of Agriculture		<u>623,531</u>
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through Colusa County Office of Education</i>			
93.778	Unrestricted: Medi-Cal Administrative Activities (MAA)	10060	<u>19,931</u>
	Total U.S. Department of Health and Human Services		<u>19,931</u>
	Total Federal Programs		<u>\$ 1,010,256</u>

* Tested as a major program

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Adopted Budget 2018/2019	Actuals 2017/2018	Actuals 2016/2017	Actuals 2015/2016
<u>General Fund</u>				
Revenues and Other Financial Sources	\$ 15,824,160	\$ 16,055,612	\$ 15,702,289	\$ 15,450,014
Expenditures	16,149,915	16,138,120	15,545,261	14,945,070
Other Uses and Transfers Out	20,000	27,713	17,413	17,787
Total Outgo	16,169,915	16,165,833	15,562,674	14,962,857
Change in Fund Balance	(345,755)	(110,221)	139,615	487,157
Ending Fund Balance	\$ 1,371,968	\$ 1,717,723	\$ 1,827,944	\$ 1,688,329
Available Reserves	\$ 1,765,355	\$ 1,256,807	\$ 466,881	\$ 448,886
Reserve for Economic Uncertainties	\$ 834,477	\$ 808,292	\$ 466,881	\$ 448,886
Unappropriated Fund Balance	\$ 930,878	\$ 448,515	\$ -	\$ -
Available Reserves as a Percentage of Total Outgo	10.9%	7.8%	3.0%	3.0%
Total Long-Term Debt	\$ 21,765,947	\$ 22,085,426	\$ 20,996,610	\$ 17,076,988
Average Daily Attendance at P-2	1,455	1,418	1,404	1,401

The general fund balance has increased by \$516,551 over the past three years. The fiscal year 2018-19 budget projects a decrease of \$345,755. For a District this size, the State of California recommends available reserves of at least 3 percent of total general fund expenditures, transfers out, and other uses (total outgo). The District met this requirement.

The District had an operating surplus in two of the past three fiscal years.

Total long-term liabilities have increased by \$5,008,438 over the past two years due to the additions to the net pension liability and the recognition of the Net OPEB Liability due to the implementation of GASB 75.

Average Daily Attendance (ADA) has increased by 17 over the past two years and ADA is budgeted to increase for the fiscal year 2018-19.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

1. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes in 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.

2. 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 46201 through 46206. Districts must maintain their instructional minutes in accordance with the State's standard requirements as required by Education Code Section 46201(b).

The District participated in the Longer Day incentives and met or exceeded its target funding.

3. Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

4. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides information necessary to reconcile the Annual Financial and Budget Report to the audited financial statements.

5. Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards includes federal grant activity of the District and is presented under the modified accrual basis of accounting. Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance) requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with the Uniform Guidance and state requirements. Therefore, some amounts presented in this schedule may differ from amounts used in the preparation of the general purpose financial statements. The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

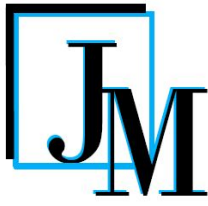
The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Changes in Fund Balances, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amount consists of the fair value of federal food commodities received from the California Department of Education as a pass-through grant from the U.S. Department of Agriculture that are not reflected in the financial statements.

	<u>Federal Catalog Number</u>	<u>Amount</u>
Total Federal Revenues From the Statement of Revenues, Expenditures and Changes in Fund Balance		\$ 955,234
Reconciling items		
Food Distribution - Commodities	10.555	<u>55,022</u>
Total Federal Revenues from Schedule of Expenditures of Federal Awards		<u>\$ 1,010,256</u>

6. 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.

OTHER INDEPENDENT AUDITOR'S REPORTS



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting and Tax

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH STATE LAWS AND REGULATIONS**

Board of Trustees
Colusa Unified School District
Colusa, California

Report on Compliance for Each State Program

We have audited the compliance of Colusa Unified School District (the “District”) with the types of compliance requirements described in the State of California’s 2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting (the “Audit Guide”) to the state laws and regulations listed below for the year ended June 30, 2018.

Management’s Responsibility

Compliance with the requirements of state laws and regulations is the responsibility of District’s management.

Auditor’s Responsibility

Our responsibility is to express an opinion on the 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 the 2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state laws and regulations listed below occurred. An audit includes examining, on a test basis, evidence about the District’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District’s compliance with those requirements.

Local Education Agencies Other Than Charter Schools

Description	Procedures Performed
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
Continuation Education	No, see below
Instructional Time for School Districts	Yes
Instructional Materials	
General Requirements	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive Program	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No, see below

School Districts, County Offices of Education and Charter Schools

Description	Procedures Performed
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After/Before Schools Education and Safety Program	
General requirements	Yes
After School	Yes
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	No, see below

Charter Schools

Description	Procedures Performed
Attendance	No, see below
Mode of Instruction	No, see below
Nonclassroom-Based Instruction/Independent Study	No, see below
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Annual Instructional Minutes - Classroom Based	No, see below
Charter School Facility Grant Program	No, see below

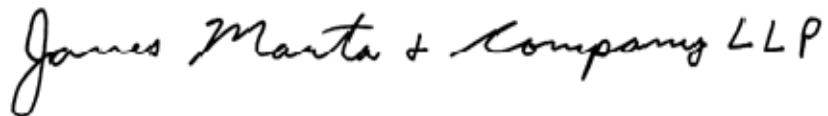
We did not perform any procedures related to Continuation Education because the Average Daily Attendance reported for the program is not material for compliance purposes.

We did not perform any procedures related to Early Retirement Incentive Program, Juvenile Court Schools, Middle or Early College High School, Independent Study-Course Based, Apprenticeship: Related and Supplemental Instruction or the Before School portion of After/Before School Education and Safety because the District did not offer these programs.

We did not perform any procedures related to Contemporaneous Records of Attendance for Charter Schools, Mode of Instruction for Charter Schools, Nonclassroom-Based Instruction/Independent Study for Charter Schools, Determination of Funding for Nonclassroom-Based Instruction for Charter Schools, Annual Instructional Minutes-Classroom-Based for Charter Schools, and Charter School Facility Grant Program because the District did not have any charter schools.

Opinion on Compliance with State Laws and Regulations

In our opinion, Colusa Unified School District complied, in all material respects, with the state laws and regulations referred to above for the year ended June 30, 2018.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 10, 2018



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting and Tax

**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***

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Colusa Unified School District
Colusa, California

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Colusa Unified School District (the "District"), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 10, 2018.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we considered to be a material weakness. See finding **2018-01**.

Compliance and Other Matters

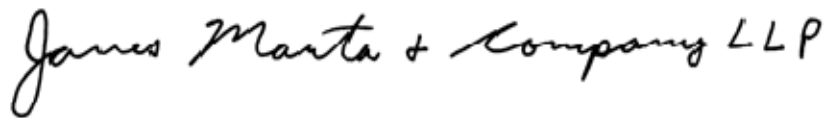
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

Colusa Unified School District's Response to Findings

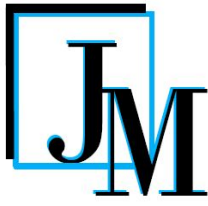
The District's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 10, 2018



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting and Tax

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Colusa Unified School District
Colusa, California

Report on Compliance for Each Major Federal Program

We have audited Colusa Unified School District's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2018. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and the Uniform Guidance 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 the 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

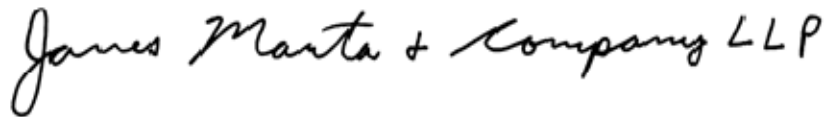
Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, 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 District's internal control over compliance.

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

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

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



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 10, 2018

FINDINGS AND RECOMMENDATIONS

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Section I – Summary of Audit Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u> X </u>	Yes	<u> </u>	No
Significant deficiency(ies) identified?	<u> </u>	Yes	<u> X </u>	None reported

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	<u> </u>	Yes	<u> X </u>	No
Significant deficiency(ies) identified?	<u> </u>	Yes	<u> X </u>	None reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, Section 200.516(a)? Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes No

State Awards

Internal control over state programs:

Material weakness(es) identified?	<u> </u>	Yes	<u> X </u>	No
Significant deficiency(ies) identified?	<u> </u>	Yes	<u> X </u>	None reported

Type of auditor’s report issued on compliance for state programs: Unmodified

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Section II – Financial Statement Findings

Finding 2018-01 – Unrecognized Other Postemployment Benefits (OPEB)

Criteria:

All long term debt including Other Postemployment Benefits (OPEB) needs to be accounted for and disclosed in the financial statements of the district.

Condition:

The OPEB liability had not been reported by the District in their financial statements in previous periods.

Questioned Costs:

The District underreported their long term liabilities by \$1,326,438 as of June 30, 2017.

Cause:

Management was unaware of the existence of the OPEB liability.

Effect:

Long term liabilities were underreported by the entire balance of the OPEB liability.

Recommendation

Management needs to have an actuary prepare an actuarial report for the Net OPEB liability in accordance with GASB Statement No 75. The amount determined by the actuary should then be accrued and disclosed in the financial statements of the district.

Managements Response

We immediately engaged an actuary to provide an actuarial report that disclosed the effect on the prior period net position as well as disclosing the balance of the net OPEB liability in the current year financial statements.

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Section IV – State Award Findings and Questioned Costs

No matters were reported.

COLUSA UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

No matters were reported.

Approval of the Colusa Unified School District First Interim Report 2018-2019 (Business Services).

Recommended Motion:

Request approval of the Colusa Unified School District's First Interim Report 2018-2019 with a Positive Certification

Rationale:

After approving their annual budget, the California Education Code (Ed Code) requires school district governing boards to approve and certify four financial reports each year. Three of these reports: First Interim (covering July 1 through October 31) Second Interim (covering July 1 through January 31) and Unaudited Actuals (covering July 1 through June 30) must be prepared using the Standardized Account Code Structure (SACS) software developed by the California Department of Education. Attached is the First Interim Report for fiscal 2018-2019.

Over the past years, this report has become more significant as it includes the application of the Local Control Funding Formula and the Local Control and Accountability Plan. Included with the financial statements are the Financial Statement Notes at the beginning of the First Interim Report. It is important to review the Financial Statement Notes in conjunction with the First Interim Report as the notes discuss key points in the revenue and expense streams of the budget.

Financial Impact:

The First Interim Financial Report identifies the financial position of the District and the impact of the 2018-2019 Budget Act. The First Interim Financial Report is inclusive of the current year federal dollars, the State Local Control Funding Formula, and the Local Accountability Plan. The Multi-Year Projection meets the criteria and standard for fiscal solvency and therefore, meets the definition required for a positive certification.

Approval of the Interim report also approves the budget transfers (#1 thru #29), transfers (#1 thru #6), and journal entries (#1 thru #7).



**COLUSA UNIFIED
SCHOOL DISTRICT**

FIRST INTERIM REPORT

**FISCAL YEAR
2018-2019**

COLUSA UNIFIED SCHOOL DISTRICT

FIRST INTERIM REPORT 2018-2019

FINANCIAL STATEMENT NOTES

REPORTING FORMAT

The California Education Code (Ed Code) requires school district governing boards to approve and certify four financial reports each year. Three of these reports: First Interim (covering July 1 through October 31) Second Interim (covering July 1 through January 31) and Unaudited Actuals (covering July 1 through June 30) must be prepared using the Standardized Account Code Structure (SACS) software developed by the California Department of Education. The fourth report is the audited financial statements prepared by an independent audit firm in accordance with Generally Accepted Accounting Principles (GAAP). Based on the information presented, the Board must make one of three certifications:

- Positive Certification: This means the District can reasonably expect to meet its obligations for the current year and subsequent two years.
- Qualified Certification: This means the District may not be able to meet its obligations for the current year and subsequent two years.
- Negative Certification: This means the District is in danger of not meeting its obligations for the current year and subsequent two years.

The format for the First Interim Report meets the Ed Code requirements. The report includes documents for each “fund” of the district showing revenues and expenditures. The first pages of the fund documents identify revenues and expenditures at a summary level of information followed by additional documents that disclose the details behind the revenues and expenditures. The First Interim Report also meets the criteria for a Positive Certification.

CHANGES IN THE STATE BUDGET SINCE ADOPTION

The adopted 2018-2019 State budget contained funding changes highlighted as follows:

- General Fund revenue collections for the prior year (May-June) and current year (July-September) are above projections by \$1.541 billion and \$1.032 billion, respectively.
- The projected cost-of-living-adjustment (COLA) for 2019-20 (2.57%) will require approximately \$1.6 billion in new, ongoing and available Prop. 98 growth for K-12 education in the budget year.
- The California Department of Education (CDE) projected \$1,976 per eligible student for the Low Performance Student Block Grant (LPSBG). The LPSBG requires no application but does require a plan to be developed.
- The CDE now projects \$177 per FTE for the Classified Professional Block Grant.

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is very complex. The primary cause for this complexity is the state's commitment to ensuring all LEAs are funded at no less than they received in 2012-13. This is simple in concept and extremely complex in application.

For the Colusa Unified School District, several of the variables in the formula, although calculated, do not apply. For example, the LCFF has an Economic Recovery Target, a Hold Harmless calculation, and a Necessary Small School calculation that do not apply. However, several aspects of the formula have a significant impact on determining the District's funding level. The most significant of these are noted in the paragraphs below.

The LCFF Calculator is designed to calculate LCFF revenue projections for 2018-2019, 2019-2020, and 2020-2021. It provides input fields to incorporate year-to-year changes in COLA, average daily attendance (ADA), property taxes, unduplicated counts and gap funding. The calculator also incorporates the minimum state aid calculations of the LCFF.

Full implementation of the LCFF was obtained this year; two years earlier than the anticipated 2020-21 implementation. While the economy has improved quickly over the last several years, both the Governor and the Department of Finance (DOF) continue to remind educational entities that an economic downturn is inevitable and would negatively affect school funding.

Grade Span Adjustment (GSA): The base grant for the TK-3 grade span increases by 10.4% for maintaining class size ratios at 24:1, or a locally bargained alternative ratio, at full implementation of the LCFF. To receive these funds districts must maintain enrollment at all school sites at an average of no more than 24 students per class at full implementation of LCFF. The current locally bargained ratios are 24:1 (TK – 3).

Districts that fail to meet the above requirements at each school site will lose 100% of this additional funding in that fiscal year. If a district's LCFF gap funding is negative or zero, the district must maintain the same class enrollment for each school site in the 2014-15 year, unless there is a collectively bargained alternative ratio.

Cost of Living Adjustment (COLA): The difference between a districts' starting point, its LCFF target (gap) and the state's LCFF gap percentage funding were the drivers of funding for all districts until full implementation. Under the LCFF at full implementation, the COLA is the driving factor as it is applied to the entitlement targets. The FCMAT LCFF Calculator will yield specific projected dollars and percentage funding increases for individual districts and charter schools.

Districts whose current funding exceeds their LCFF target amount (hold harmless / minimum state aid) will not receive an increase attributed to the COLA percentage. Annual COLAs are applied to LCFF target amounts. The DOF published the 2019-2020 COLA as 2.57%, 2020-2021 as 2.67% (estimated), and 2021-2022 as 3.42% (estimated).

Supplemental and Concentration Grants: Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the District’s unduplicated count of pupils who are eligible for free and reduced price meals, homeless, or who are classified as English Learners, or as Foster Youth.

The supplemental grant is equal to 20% of the grade span base grant as increased by the grade-span adjustments of 10.4% in TK-3 and 2.6% in 9-12, multiplied by the unduplicated pupil count percentage.

If the District’s unduplicated pupil count percentage exceeds 55% then the District will receive a concentration grant. The concentration grant is equal to 50% of the grade span base grant for each applicable grade level, after being increased by the additional adjustments for the TK-3 and 9-12 grade span adjustments. For the Colusa Unified School District, its 72.59% unduplicated percentage would generate a concentration grant for 17.59% of its ADA.

The application of the variables that impact the District’s LCFF target are shown below in Chart #1 – LCFF Target Calculation. The LCFF Target for fiscal 2018-2019 is \$14,845,870.

Note: The District has growth in enrollment of 9 students. For ADA purposes, an assumption of 100% growth with a 96.11% ratio is applied. This calculation results in a cumulative ADA of 1433.23 which is included in the First Interim report.

CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation		3.700%
	ADA	Base	Gr Span	72.59%	72.59%	2018-19
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	422.96	7,459	776	1,196	724	4,295,085
Grades 4-6	353.39	7,571		1,099	666	3,299,259
Grades 7-8	206.22	7,796		1,132	686	1,982,492
Grades 9-12	450.66	9,034	235	1,346	815	5,150,991
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,433.23	11,509,328	434,123	1,733,950	1,050,427	14,727,828
Targeted Instructional Improvement Block Grant						72,847
Home-to-School Transportation						45,195
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						14,845,870

Chart #1 – LCFF Target Calculation

For fiscal 2018-2019, the LCFF Entitlement is estimated to be \$14,845,870 as shown below in Chart #2 – LCFF Entitlement Calculation. This is an estimated increase of \$1,202,954 (8.82%) over the fiscal 2017-2018 funding level.

CALCULATE LCFF PHASE-IN ENTITLEMENT			
			2018-19
LOCAL CONTROL FUNDING FORMULA TARGET			14,845,870
LOCAL CONTROL FUNDING FORMULA FLOOR			13,743,785
LCFF Need (LCFF Target less LCFF Floor, if positive)			1,102,085
Current Year Gap Funding	100.00%		1,102,085
ECONOMIC RECOVERY PAYMENT			-
Miscellaneous Adjustments			-
LCFF Entitlement before Minimum State Aid provision			14,845,870
CALCULATE STATE AID			
Transition Entitlement			14,845,870
Local Revenue (including RDA)			(3,650,644)
Gross State Aid			11,195,226
LCFF Phase-In Entitlement (b)			14,845,870
CHANGE OVER PRIOR YEAR	8.82%	1,202,954	
LCFF Entitlement PER ADA			10,358
PER ADA CHANGE OVER PRIOR YEAR	7.92%	760	
BASIC AID STATUS (school districts only)			<i>Non-Basic Aid</i>
LCFF SOURCES INCLUDING EXCESS TAXES			
		<u>Increase</u>	<u>2018-19</u>
State Aid	11.05%	1,113,658	11,195,226
Property Taxes net of in-lieu	2.51%	89,296	3,650,644
Charter in-Lieu Taxes	0.00%		-
LCFF pre COE, Choice, Supp	8.82%	1,202,954	14,845,870

Chart #2 – LCFF Entitlement Calculation

FEDERAL FUNDING

In regards to funds received from the Federal Government, the following multiyear assumptions are assumed:

- **2018-2019:** Small increases in funding for the Individuals with Disabilities Education Act (approximately \$40 million statewide) and Title I (approximately \$50 million statewide); level funding for Career and Technical Education. No Budget Control Act sequestration cuts.
- **2019-2020:** Congress will determine actual funding when it returns for the post-election session in December and January. Current assumption is revenue growth will be flat.

CASH MANAGEMENT

The State Controller's Office has posted estimated payment dates for K-12 principal apportionments, lottery apportionments, and Prop. 30 Education Protection Account (EPA) apportionments through December 2018. The table below illustrates state apportionments for November and December 2018.

Months	Principal Apportionment	Proposition 30 EPA	Lottery
November 2016	11/28/2018		
December 2016	12/27/2018	12/21/2018	12/28/2018

CDE provides a monthly update of estimated cash flow for state and federal categorical programs that can be downloaded from the following webpage:

<http://www.cde.ca.gov/fg/aa/ca/estcashflow.asp>

The schedule provides cash flow estimates for the following programs: Mandate Block Grant,

Temporary taxes from EPA, are to continue through the 2018-2019 fiscal year. The DOF estimates the total K-14 EPA funds available for 2018-2019 are \$7.3 billion, of which the K-12 share is 89%.

CATEGORICAL FUNDING PHILOSOPHY SHIFT

The enacted State Budget eliminates most state categorical program funding, except for a few programs funded outside the LCFF. The State Budget maintained funding for programs that impact the District such as the After School Education & Safety Program (ASES), Early Childhood Education Program, Partnership Academies, Special Education, and State Preschool. However, there are programs that were previously a part of the Tier III Flexibility program that are now permanently a part of the LCFF with program requirements intact. Some of the programs are:

Williams Act: Funding is absorbed by the LCFF but the requirements are still in place. It is expected that LCFF funds will be used to meet the requirements.

Deferred Maintenance: While funding for deferred maintenance is part of the base in the LCFF, the responsibility for maintaining district facilities becomes part of a district's Local Control Accountability Plan (LCAP). The 3% contribution requirement to Routine Repair and Maintenance that had been waived in years past has been reinstated. Williams Act facility requirements continue.

Economic Impact Aid (EIA) Funding: EIA is now one of the categorical programs included in the LCFF formula. Carryover funds from EIA entitlements for 2012-13 and any previous fiscal years were completely expended under the former EIA restrictions. The District continues to track EIA related expenditures in a locally defined resource and are identified in the LCAP as part of the Supplemental and Concentration expenditures.

Lottery: Lottery funding is calculated in the same manner as prior years. The CDE estimates the lottery will provide \$204 per ADA (\$151 per ADA in unrestricted lottery revenues and \$53 per ADA in Prop. 20 revenues) for 2018-2019. These rates calculate to funding of \$290,000 (\$213,120 unrestricted / \$76,880 restricted).

Mandated Costs: The proposed budget increases the Mandate Block Grant (MBG) allocation by \$6.2 million to reflect an increase in the participation of the MBG. Districts opting to accept the MBG will receive \$31.16 per ADA for students in grades TK-8, and \$59.83 per ADA for students in grades 9-12. Opting into the MBG program for fiscal 2016-2017 is expected to generate additional revenues of \$57,270. In addition, for fiscal 2017-2018, a one-time mandate reimbursement payment of \$184 per average daily attendance will be allocated to the District; or \$261,072. As with prior mandate reimbursement, there are no conditions on how these dollars are spent but there is a strong recommendation that they be spent to support Common Core and professional development.

Routine Restricted Maintenance (RRM): The attempt to permanently repeal the RRM 3% contribution requirement that was in the last year’s May Revision did not make it into the final budget. In addition, the passage of Proposition 51, LEAs flexibility to reduce the contribution to 1% (or 0% if in compliance with Williams) is repealed; the 3% contribution requirement is in effect for 2018-2019. The District currently has a contribution rate of 3%.

ENDING FUND BALANCE

The projected ending fund balance for fiscal 2018-2019 for the Unrestricted and Restricted general fund is as follows:

Ending Fund Balance	\$ 1,434,286	\$ 48,963
Components of Ending Fund Balance		
Economic Uncertainty Reserve	867,255	-
Stores / Cash	30,350	-
Prepaid Expense	-	-
Legally Restricted	-	48,874
Set Aside for Technology	272,366	-
Set Aside for Vehicles	130,682	-
Set Aside for Curriculum	133,634	-
Unassigned/Unappropriated	\$ -	\$ -

When compared to the Adopted Budget, the projected ending fund balance for the Unrestricted general fund has decreased by \$651,423 while the ending fund balance for the Restricted general fund has increased by \$90; a combined net decrease to the ending fund balance of \$551,333. This is attributable to several 2018-2019 revenue calculation adjustments as well as expenses not anticipated at the time of budget development as outlined in the table below.

Revenue Adjustments:	
• Adjustment to the LCFF Enrollment – ADA	\$ (219,059)
• Recalculation of One-Time Mandate Dollars	\$ (181,126)
• Local Revenue (Interest)	\$ 100
	Revenue Subtotal
	\$ (400,085)
Expense Adjustments:	
• Adjustment for BTSA Stipend	\$ (26,994)
• Roll-over of Site Discretionary Funds	\$ (59,391)
• Increase in Property Liability Insurance	\$ (17,019)
• Miscellaneous Expense Adjustments	\$ (5,053)
	Expense Subtotal
	\$ (108,457)
Contribution Adjustment	
• Increase in Special Education to CCOE	\$ (157,557)
• Decrease in Title III Contribution (Grant Increased)	\$ 14,676
	\$ (142,881)
	Total Changes
	\$ (651,423)

MULTI-YEAR PROJECTIONS

As the LCFF and the LCAP continue to evolve, the impact to the District remains unique and budget guidance continues to be situational as one-size solutions never fit all situations; there are several calculations that determine the amount a district will receive in a given year under the LCFF. The core components of this formula are the calculation of each district’s Floor, Minimum State Aid (commonly referred to as “hold harmless”), and LCFF Target.

Regardless, the basics of fiscal solvency remain the same. Budgets and multi-year projections (MYPs) will continue to be prepared with the same acute awareness of the district’s tolerance for risk, trend analysis, structural deficits, cash position, status of labor negotiations, student enrollment, and reserve levels.

As the District incorporates full implementation of the LCFF into the MYP, a unique set of financial risk factors combined with overarching risk factors such as uncertainty over the state’s economic forecast will have to be considered. All of these risk factors are critically important in determining reserve levels and contingency planning. In July, the Department of Finance (DOF) updated its estimates for LCFF gap funding for 2018-19 and beyond at 100%.

Although full implementation of the LCFF is welcome, it does bring another unique variable to the MYP; funding increases will be tied to COLA only. For the District, estimated increases in 2019-2020, 2020-2021 are \$415,541 and \$357,524 respectively as shown below in Chart #3 – MYP LCFF Entitlement Calculation.

CALCULATE LCFF PHASE-IN ENTITLEMENT			2019-20			2020-21		
LOCAL CONTROL FUNDING FORMULA TARGET			15,261,411			15,618,935		
LOCAL CONTROL FUNDING FORMULA FLOOR			14,845,867			14,845,867		
LCFF Need (LCFF Target less LCFF Floor, if positive)			-			-		
Current Year Gap Funding	100.00%		-			-	100.00%	
ECONOMIC RECOVERY PAYMENT			-			-		
Miscellaneous Adjustments			-			-		
LCFF Entitlement before Minimum State Aid provision			15,261,411			15,618,935		
CALCULATE STATE AID								
Transition Entitlement			15,261,411			15,618,935		
Local Revenue (including RDA)			(3,650,644)			(3,650,644)		
Gross State Aid			11,610,767			11,968,291		
LCFF Phase-In Entitlement (before COE trans			15,261,411			15,618,935		
CHANGE OVER PRIOR YEAR		2.80%	415,541			2.34%	357,524	

Chart #3 – MYP LCFF Entitlement Calculation

As the level of funding begins to taper off, the disproportion between the rate of increase for revenues versus the rate of increase in expenses is clear. Although the MYP shows projected year #1 and projected year #2 as being structurally balanced, it is based upon on-going expenditure reductions of \$250,000 occurring as part of Budget Development of fiscal 2019-2020 (Chart #4 – First Interim MYP).

The MYP is conservative in nature and this current iteration is a “worst-case scenario” to allow risk(s) to be highlighted. The 2018-2019 budget will continue to be evaluated and recommended changes will be presented to the Board of Education at the time of the Second Interim Report.

Colusa Unified School District
First Interim Report - Multi Year Projection

	First Interim 2018.19			Year 1 - Projected 2019.20			Year 2 - Projected 2020.21		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A. REVENUES									
LCFF Sources	14,845,870	-	14,845,870	15,261,411	-	15,261,411	15,618,935	-	15,618,935
Federal Revenues	10,000	314,301	324,301	10,000	314,301	324,301	10,000	314,301	324,301
Other State Revenues	536,482	1,272,025	1,808,507	275,410	1,304,716	1,580,126	282,763	1,339,552	1,622,315
Other Local Revenues	122,100	9,875	131,975	122,100	9,875	131,975	122,100	9,875	131,975
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	15,514,452	1,596,201	17,110,653	15,668,921	1,628,892	17,297,813	16,033,798	1,663,728	17,697,526
B. EXPENDITURES									
Certificated Salaries									
Base Salaries	6,515,588	163,500	6,679,088	6,515,588	163,500	6,679,088	6,645,900	166,770	6,812,670
Step and Column				130,312	3,270	133,582	132,918	3,335	136,253
Cost of Living									
Other Adjustments (STRS)				26,167	657	26,824	29,202	733	29,935
Total Certificated Salaries	6,515,588	163,500	6,679,088	6,645,900	166,770	6,812,670	6,778,818	170,105	6,948,923
Classified Salaries									
Base Salaries	1,936,342	536,100	2,472,442	1,936,342	536,100	2,472,442	1,975,068	546,821	2,521,889
Step and Column				38,726	10,721	49,447	39,501	10,936	50,437
Cost of Living									
Other Adjustments (PERS)				10,882	3,013	13,895	12,181	3,372	15,553
Total Classified Salaries	1,936,342	536,100	2,472,442	1,975,068	546,821	2,521,889	2,014,569	557,757	2,572,326
Employee Benefits	3,115,636	672,736	3,788,372	3,152,685	676,406	3,829,091	3,194,068	680,511	3,874,579
Books and Supplies	864,276	295,840	1,160,116	713,561	301,757	1,015,318	727,832	307,792	1,035,624
Services, Other Operating Exp	1,252,294	358,576	1,610,870	1,277,340	365,748	1,643,088	1,302,887	373,063	1,675,950
Capital Outlay	123,900	172,173	296,073	123,900	172,173	296,073	123,900	172,173	296,073
Other Outgo	75,045	1,263,100	1,338,145	76,546	1,288,362	1,364,908	78,077	1,314,129	1,392,206
Direct Support / Indirect Cost	(47,459)	27,459	(20,000)	(48,408)	28,008	(20,400)	(49,376)	28,568	(20,808)
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers Out	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000
Future TFs / Shifts / Deducts	-	-	-	(250,000)	-	(250,000)	(250,000)	-	(250,000)
Contributions	1,893,373	(1,893,373)	-	1,931,240	(1,931,240)	-	1,969,865	(1,969,865)	-
TOTAL EXPENDITURES	15,748,994	1,596,112	17,345,107	15,617,832	1,614,805	17,232,637	15,910,640	1,634,233	17,544,873
C. NET INCREASE (DECREASE) IN FUND BALANCE									
	(234,542)	89	(234,454)	51,089	14,086	65,176	123,158	29,494	152,653

Chart #4 – First Interim MYP

RESERVES

The District's oversight agent, the Colusa County Office of Education, continues to reinforce the need for reserves over the minimum reserve requirements. The experience of the latest recession has clearly demonstrated the minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than one month of payroll for many districts. As such, the Board of Education and the Administration have established a minimum fund balance reserve of 5%, or \$867,255.

The adequacy of a reserve level should be assessed based on the LEA's own specific circumstances, and numerous models are available for consideration. Examples include:

- The Government Finance Officers Association recommends reserves equal to two months of average general fund operating expenditures, or about 17%.
- Rating agencies like Fitch or Moody's typically assess the adequacy of a district's reserves by comparing them to statewide averages, which have hovered around 15% for California unified school districts in recent years.
- The Fiscal Crisis and Management Assistance Team emphasizes the need to assess not only fund balance but also actual cash on hand.

There are a variety of benefits to the District for maintaining higher than minimum reserves including but not limited to:

- Financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs.
- Protection against exposure to significant one-time outlays such as disasters, lawsuits, or material audit finding.
- Protection against the volatility of state revenues.
- Protection against the volatility of property tax revenues for basic aid districts.
- Cash management / avoiding the cost of borrowing cash.
- Protection against declining enrollment.
- Protection against the expiration of parcel taxes.
- Protection to cover increases in fixed and statutory costs.
- Financial flexibility to shift resources as priorities set through the LCAP process change.
- Planning for major projects such as information technology upgrades or deferred maintenance.

However, of all the reasons for carrying higher than minimum reserves, protecting against state revenue volatility is one of the most compelling. This was especially true during LCFF implementation because gap percentage funding is correlated with Proposition 98 growth. By providing a buffer from volatile state revenues, maintaining higher than minimum reserves creates stability to maintain instructional services and programs.

CONCLUSION

Overall the District's fiscal position is stable. The current interim report has made adjustments to revenues, but the expenses within the budget still need to be evaluated to determine if cost savings can be realized. A new Governor will take office in January 2019, and the District should remain cautious regarding priority commitments to the LCFF and discretionary funding. The Governor is to reveal his priorities which are due in January with his budget proposal for fiscal 2019-2020. In the interim, we must continue to be prudent in the development of the Local Control Accountability Plan which will continue to guide the spending habits of the District for the next three (3) years.

GENERAL FUND

2018-19 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	15,064,929.00	14,845,870.00	5,882,110.00	14,845,870.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	717,608.00	536,482.00	3,820.48	536,482.00	0.00	0.0%
4) Other Local Revenue		8600-8799	122,000.00	122,100.00	110,333.77	122,100.00	0.00	0.0%
5) TOTAL, REVENUES			15,914,537.00	15,514,452.00	5,996,264.25	15,514,452.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,493,588.00	6,515,588.00	2,582,729.38	6,515,588.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,936,342.00	1,936,342.00	782,119.40	1,936,342.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,112,153.00	3,115,635.55	1,174,322.92	3,115,635.55	0.00	0.0%
4) Books and Supplies		4000-4999	797,412.00	864,275.83	302,541.95	864,275.83	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,243,084.00	1,252,294.08	724,770.10	1,252,294.08	0.00	0.0%
6) Capital Outlay		6000-6999	117,000.00	123,900.00	76,916.04	123,900.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	75,045.00	75,045.00	30,772.33	75,045.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(47,459.00)	(47,459.00)	0.00	(47,459.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			13,727,165.00	13,835,621.46	5,674,172.12	13,835,621.46		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			2,187,372.00	1,678,830.54	322,092.13	1,678,830.54		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,750,492.00)	(1,893,373.00)	0.00	(1,893,373.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,770,492.00)	(1,913,373.00)	0.00	(1,913,373.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			416,880.00	(234,542.46)	322,092.13	(234,542.46)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,668,829.53	1,668,829.53		1,668,829.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,668,829.53	1,668,829.53		1,668,829.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,668,829.53	1,668,829.53		1,668,829.53		
2) Ending Balance, June 30 (E + F1e)			2,085,709.53	1,434,287.07		1,434,287.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,350.00	30,350.00		30,350.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments			0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,220,882.53	536,682.07		536,682.07		
Set Aside for Technology	0000	9780		272,366.00				
Set Aside for Vehicles	0000	9780		130,682.00				
Set Aside for Curriculum	0000	9780		86,093.48				
Set Aside - Curriculum	1100	9780		47,540.59				
Set Aside for Technology	0000	9780				272,366.00		
Set Aside for Vehicles	0000	9780				130,682.00		
Set Aside for Curriculum	0000	9780				86,093.48		
Set Aside for Curriculum	1100	9780				47,540.59		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	834,477.00	867,255.00		867,255.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,598,869.00	8,947,074.00	5,320,072.00	8,947,074.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,966,060.00	2,248,152.00	562,038.00	2,248,152.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,500,000.00	3,298,270.00	0.00	3,298,270.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	296,763.00	0.00	296,763.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	6,915.00	0.00	6,915.00	0.00	0.0%
Supplemental Taxes		8044	0.00	54,561.00	0.00	54,561.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(28,672.00)	0.00	(28,672.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	22,807.00	0.00	22,807.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			15,064,929.00	14,845,870.00	5,882,110.00	14,845,870.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,064,929.00	14,845,870.00	5,882,110.00	14,845,870.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	499,488.00	318,362.00	0.00	318,362.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	213,120.00	213,120.00	3,820.48	213,120.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			717,608.00	536,482.00	3,820.48	536,482.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	9,000.00	9,000.00	1,350.00	9,000.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	25,043.23	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	98,000.00	98,100.00	83,940.54	98,100.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			122,000.00	122,100.00	110,333.77	122,100.00	0.00	0.0%
TOTAL, REVENUES			15,914,537.00	15,514,452.00	5,996,264.25	15,514,452.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	5,505,988.00	5,505,988.00	2,202,548.87	5,505,988.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	272,900.00	272,900.00	89,912.28	272,900.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	691,700.00	691,700.00	281,468.23	691,700.00	0.00	0.0%
Other Certificated Salaries		1900	23,000.00	45,000.00	8,800.00	45,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,493,588.00	6,515,588.00	2,582,729.38	6,515,588.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	209,042.00	209,042.00	98,515.48	209,042.00	0.00	0.0%
Classified Support Salaries		2200	799,200.00	799,200.00	310,413.27	799,200.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	211,000.00	211,000.00	70,726.72	211,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	535,200.00	535,200.00	219,295.11	535,200.00	0.00	0.0%
Other Classified Salaries		2900	181,900.00	181,900.00	83,168.82	181,900.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,936,342.00	1,936,342.00	782,119.40	1,936,342.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	998,510.00	1,001,825.05	405,464.05	1,001,825.05	0.00	0.0%
PERS		3201-3202	288,520.00	288,681.19	113,298.93	288,681.19	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	242,497.00	242,503.31	88,392.43	242,503.31	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,232,960.00	1,232,960.00	455,598.41	1,232,960.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,159.00	4,159.00	1,682.57	4,159.00	0.00	0.0%
Workers' Compensation		3601-3602	245,507.00	245,507.00	77,391.96	245,507.00	0.00	0.0%
OPEB, Allocated		3701-3702	100,000.00	100,000.00	32,494.57	100,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,112,153.00	3,115,635.55	1,174,322.92	3,115,635.55	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	189,500.00	188,500.00	33,940.67	188,500.00	0.00	0.0%
Books and Other Reference Materials		4200	41,675.00	41,675.00	22,341.77	41,675.00	0.00	0.0%
Materials and Supplies		4300	325,799.00	390,394.58	155,166.20	390,394.58	0.00	0.0%
Noncapitalized Equipment		4400	240,438.00	243,706.25	91,093.31	243,706.25	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			797,412.00	864,275.83	302,541.95	864,275.83	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	81,724.00	80,032.00	13,313.97	80,032.00	0.00	0.0%
Dues and Memberships		5300	12,061.00	15,148.00	16,122.49	15,148.00	0.00	0.0%
Insurance		5400-5450	158,827.00	175,845.90	163,242.90	175,845.90	0.00	0.0%
Operations and Housekeeping Services		5500	456,000.00	456,000.00	254,481.47	456,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	126,600.00	119,970.00	32,500.64	119,970.00	0.00	0.0%
Transfers of Direct Costs		5710	(116,876.00)	(110,357.00)	995.53	(110,357.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(40,000.00)	(40,000.00)	0.00	(40,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	455,748.00	450,655.18	242,255.07	450,655.18	0.00	0.0%
Communications		5900	109,000.00	105,000.00	1,858.03	105,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,243,084.00	1,252,294.08	724,770.10	1,252,294.08	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,000.00	11,000.00	27,202.84	11,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	106,000.00	112,900.00	49,713.20	112,900.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			117,000.00	123,900.00	76,916.04	123,900.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	20,000.00	20,000.00	3,250.00	20,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	55,045.00	55,045.00	27,522.33	55,045.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			75,045.00	75,045.00	30,772.33	75,045.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(27,459.00)	(27,459.00)	0.00	(27,459.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(47,459.00)	(47,459.00)	0.00	(47,459.00)	0.00	0.0%
TOTAL, EXPENDITURES			13,727,165.00	13,835,621.46	5,674,172.12	13,835,621.46	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,750,492.00)	(1,893,373.00)	0.00	(1,893,373.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,750,492.00)	(1,893,373.00)	0.00	(1,893,373.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,770,492.00)	(1,913,373.00)	0.00	(1,913,373.00)	0.00	0.0%

2018-19 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	343,910.00	314,301.00	75,620.00	314,301.00	0.00	0.0%
3) Other State Revenue		8300-8599	838,105.00	1,272,024.72	295,306.15	1,272,024.72	0.00	0.0%
4) Other Local Revenue		8600-8799	9,875.00	9,875.00	0.00	9,875.00	0.00	0.0%
5) TOTAL, REVENUES			1,191,890.00	1,596,200.72	370,926.15	1,596,200.72		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	178,500.00	163,500.00	48,357.17	163,500.00	0.00	0.0%
2) Classified Salaries		2000-2999	546,100.00	536,100.00	205,182.00	536,100.00	0.00	0.0%
3) Employee Benefits		3000-3999	671,219.00	672,736.45	83,542.00	672,736.45	0.00	0.0%
4) Books and Supplies		4000-4999	152,994.00	295,840.00	68,991.14	295,840.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	239,567.00	358,576.29	13,722.19	358,576.29	0.00	0.0%
6) Capital Outlay		6000-6999	21,000.00	172,173.43	19,243.02	172,173.43	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,105,543.00	1,263,100.00	561,879.00	1,263,100.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	27,459.00	27,459.00	0.00	27,459.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,942,382.00	3,489,485.17	1,000,916.52	3,489,485.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,750,492.00)	(1,893,284.45)	(629,990.37)	(1,893,284.45)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,750,492.00	1,893,373.00	0.00	1,893,373.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,750,492.00	1,893,373.00	0.00	1,893,373.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	88.55	(629,990.37)	88.55		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,874.33	48,874.33		48,874.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,874.33	48,874.33		48,874.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,874.33	48,874.33		48,874.33		
2) Ending Balance, June 30 (E + F1e)			48,874.33	48,962.88		48,962.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			48,874.33	48,962.88		48,962.88		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	255,333.00	214,985.00	53,746.00	214,985.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	40,000.00	33,477.00	7,558.00	33,477.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	2,586.00	647.00	2,586.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	40,000.00	54,676.00	13,669.00	54,676.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	8,577.00	8,577.00	0.00	8,577.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			343,910.00	314,301.00	75,620.00	314,301.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materie		8560	76,880.00	76,880.00	6,450.32	76,880.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	273,225.00	273,225.00	0.00	273,225.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	285,233.43	285,233.43	285,233.43	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	488,000.00	636,686.29	3,622.40	636,686.29	0.00	0.0%
TOTAL, OTHER STATE REVENUE			838,105.00	1,272,024.72	295,306.15	1,272,024.72	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	9,875.00	9,875.00	0.00	9,875.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,875.00	9,875.00	0.00	9,875.00	0.00	0.0%
TOTAL, REVENUES			1,191,890.00	1,596,200.72	370,926.15	1,596,200.72	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	178,500.00	163,500.00	48,357.17	163,500.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			178,500.00	163,500.00	48,357.17	163,500.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	270,500.00	260,500.00	108,644.74	260,500.00	0.00	0.0%
Classified Support Salaries		2200	152,400.00	152,400.00	54,927.36	152,400.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	123,200.00	123,200.00	41,609.90	123,200.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			546,100.00	536,100.00	205,182.00	536,100.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	427,300.00	427,300.00	6,638.01	427,300.00	0.00	0.0%
PERS		3201-3202	92,300.00	93,413.35	31,393.33	93,413.35	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	44,556.00	44,960.10	15,809.82	44,960.10	0.00	0.0%
Health and Welfare Benefits		3401-3402	74,600.00	74,600.00	23,741.59	74,600.00	0.00	0.0%
Unemployment Insurance		3501-3502	361.00	361.00	126.44	361.00	0.00	0.0%
Workers' Compensation		3601-3602	32,102.00	32,102.00	5,832.81	32,102.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			671,219.00	672,736.45	83,542.00	672,736.45	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	500.00	240.77	500.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	141,994.00	284,340.00	67,934.47	284,340.00	0.00	0.0%
Noncapitalized Equipment		4400	11,000.00	11,000.00	815.90	11,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			152,994.00	295,840.00	68,991.14	295,840.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	35,687.00	21,855.40	5,297.72	21,855.40	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	87,000.00	79,400.00	402.50	79,400.00	0.00	0.0%
Transfers of Direct Costs		5710	116,880.00	110,357.00	0.00	110,357.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	146,963.89	8,021.97	146,963.89	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			239,567.00	358,576.29	13,722.19	358,576.29	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	21,000.00	172,173.43	19,243.02	172,173.43	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			21,000.00	172,173.43	19,243.02	172,173.43	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,105,543.00	1,263,100.00	561,879.00	1,263,100.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,105,543.00	1,263,100.00	561,879.00	1,263,100.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	27,459.00	27,459.00	0.00	27,459.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			27,459.00	27,459.00	0.00	27,459.00	0.00	0.0%
TOTAL, EXPENDITURES			2,942,382.00	3,489,485.17	1,000,916.52	3,489,485.17	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,750,492.00	1,893,373.00	0.00	1,893,373.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,750,492.00	1,893,373.00	0.00	1,893,373.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,750,492.00	1,893,373.00	0.00	1,893,373.00	0.00	0.0%

2018-19 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	15,064,929.00	14,845,870.00	5,882,110.00	14,845,870.00	0.00	0.0%
2) Federal Revenue		8100-8299	353,910.00	324,301.00	75,620.00	324,301.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,555,713.00	1,808,506.72	299,126.63	1,808,506.72	0.00	0.0%
4) Other Local Revenue		8600-8799	131,875.00	131,975.00	110,333.77	131,975.00	0.00	0.0%
5) TOTAL, REVENUES			17,106,427.00	17,110,652.72	6,367,190.40	17,110,652.72		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,672,088.00	6,679,088.00	2,631,086.55	6,679,088.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,482,442.00	2,472,442.00	987,301.40	2,472,442.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,783,372.00	3,788,372.00	1,257,864.92	3,788,372.00	0.00	0.0%
4) Books and Supplies		4000-4999	950,406.00	1,160,115.83	371,533.09	1,160,115.83	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,482,651.00	1,610,870.37	738,492.29	1,610,870.37	0.00	0.0%
6) Capital Outlay		6000-6999	138,000.00	296,073.43	96,159.06	296,073.43	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,180,588.00	1,338,145.00	592,651.33	1,338,145.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			16,669,547.00	17,325,106.63	6,675,088.64	17,325,106.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			436,880.00	(214,453.91)	(307,898.24)	(214,453.91)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,000.00)	(20,000.00)	0.00	(20,000.00)		

2018-19 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			416,880.00	(234,453.91)	(307,898.24)	(234,453.91)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,717,703.86	1,717,703.86		1,717,703.86	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,717,703.86	1,717,703.86		1,717,703.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,717,703.86	1,717,703.86		1,717,703.86		
2) Ending Balance, June 30 (E + F1e)			2,134,583.86	1,483,249.95		1,483,249.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,350.00	30,350.00		30,350.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	48,874.33	48,962.88		48,962.88		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,220,882.53	536,682.07		536,682.07		
Set Aside for Technology	0000	9780		272,366.00				
Set Aside for Vehicles	0000	9780		130,682.00				
Set Aside for Curriculum	0000	9780		86,093.48				
Set Aside - Curriculum	1100	9780		47,540.59				
Set Aside for Technology	0000	9780				272,366.00		
Set Aside for Vehicles	0000	9780				130,682.00		
Set Aside for Curriculum	0000	9780				86,093.48		
Set Aside for Curriculum	1100	9780				47,540.59		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	834,477.00	867,255.00		867,255.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2018-19 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,598,869.00	8,947,074.00	5,320,072.00	8,947,074.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,966,060.00	2,248,152.00	562,038.00	2,248,152.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,500,000.00	3,298,270.00	0.00	3,298,270.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	296,763.00	0.00	296,763.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	6,915.00	0.00	6,915.00	0.00	0.0%
Supplemental Taxes		8044	0.00	54,561.00	0.00	54,561.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(28,672.00)	0.00	(28,672.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	22,807.00	0.00	22,807.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			15,064,929.00	14,845,870.00	5,882,110.00	14,845,870.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,064,929.00	14,845,870.00	5,882,110.00	14,845,870.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	255,333.00	214,985.00	53,746.00	214,985.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	40,000.00	33,477.00	7,558.00	33,477.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	2,586.00	647.00	2,586.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	40,000.00	54,676.00	13,669.00	54,676.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	8,577.00	8,577.00	0.00	8,577.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			353,910.00	324,301.00	75,620.00	324,301.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	499,488.00	318,362.00	0.00	318,362.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	290,000.00	290,000.00	10,270.80	290,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	273,225.00	273,225.00	0.00	273,225.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	285,233.43	285,233.43	285,233.43	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	493,000.00	641,686.29	3,622.40	641,686.29	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,555,713.00	1,808,506.72	299,126.63	1,808,506.72	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	9,000.00	9,000.00	1,350.00	9,000.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	25,043.23	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	19,875.00	19,875.00	0.00	19,875.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	98,000.00	98,100.00	83,940.54	98,100.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			131,875.00	131,975.00	110,333.77	131,975.00	0.00	0.0%
TOTAL, REVENUES			17,106,427.00	17,110,652.72	6,367,190.40	17,110,652.72	0.00	0.0%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,684,488.00	5,669,488.00	2,250,906.04	5,669,488.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	272,900.00	272,900.00	89,912.28	272,900.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	691,700.00	691,700.00	281,468.23	691,700.00	0.00	0.0%
Other Certificated Salaries		1900	23,000.00	45,000.00	8,800.00	45,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,672,088.00	6,679,088.00	2,631,086.55	6,679,088.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	479,542.00	469,542.00	207,160.22	469,542.00	0.00	0.0%
Classified Support Salaries		2200	951,600.00	951,600.00	365,340.63	951,600.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	334,200.00	334,200.00	112,336.62	334,200.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	535,200.00	535,200.00	219,295.11	535,200.00	0.00	0.0%
Other Classified Salaries		2900	181,900.00	181,900.00	83,168.82	181,900.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,482,442.00	2,472,442.00	987,301.40	2,472,442.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,425,810.00	1,429,125.05	412,102.06	1,429,125.05	0.00	0.0%
PERS		3201-3202	380,820.00	382,094.54	144,692.26	382,094.54	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	287,053.00	287,463.41	104,202.25	287,463.41	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,307,560.00	1,307,560.00	479,340.00	1,307,560.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,520.00	4,520.00	1,809.01	4,520.00	0.00	0.0%
Workers' Compensation		3601-3602	277,609.00	277,609.00	83,224.77	277,609.00	0.00	0.0%
OPEB, Allocated		3701-3702	100,000.00	100,000.00	32,494.57	100,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,783,372.00	3,788,372.00	1,257,864.92	3,788,372.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	189,500.00	189,000.00	34,181.44	189,000.00	0.00	0.0%
Books and Other Reference Materials		4200	41,675.00	41,675.00	22,341.77	41,675.00	0.00	0.0%
Materials and Supplies		4300	467,793.00	674,734.58	223,100.67	674,734.58	0.00	0.0%
Noncapitalized Equipment		4400	251,438.00	254,706.25	91,909.21	254,706.25	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			950,406.00	1,160,115.83	371,533.09	1,160,115.83	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	117,411.00	101,887.40	18,611.69	101,887.40	0.00	0.0%
Dues and Memberships		5300	12,061.00	15,148.00	16,122.49	15,148.00	0.00	0.0%
Insurance		5400-5450	158,827.00	175,845.90	163,242.90	175,845.90	0.00	0.0%
Operations and Housekeeping Services		5500	456,000.00	456,000.00	254,481.47	456,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	213,600.00	199,370.00	32,903.14	199,370.00	0.00	0.0%
Transfers of Direct Costs		5710	4.00	0.00	995.53	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(40,000.00)	(40,000.00)	0.00	(40,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	455,748.00	597,619.07	250,277.04	597,619.07	0.00	0.0%
Communications		5900	109,000.00	105,000.00	1,858.03	105,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,482,651.00	1,610,870.37	738,492.29	1,610,870.37	0.00	0.0%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	32,000.00	183,173.43	46,445.86	183,173.43	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	106,000.00	112,900.00	49,713.20	112,900.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			138,000.00	296,073.43	96,159.06	296,073.43	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,125,543.00	1,283,100.00	565,129.00	1,283,100.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	55,045.00	55,045.00	27,522.33	55,045.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,180,588.00	1,338,145.00	592,651.33	1,338,145.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			16,669,547.00	17,325,106.63	6,675,088.64	17,325,106.63	0.00	0.0%

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Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%

Resource	Description	2018-19 Projected Year Totals
3010	ESSA: Title I, Part A, Basic Grants Low-Inco	88.55
6300	Lottery: Instructional Materials	11,971.44
7338	College Readiness Block Grant	36,902.89
Total, Restricted Balance		<u>48,962.88</u>

OTHER FUNDS

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	630,000.00	630,000.00	126,732.42	630,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	73,000.00	73,000.00	9,594.83	73,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	214,700.00	214,700.00	4,946.53	214,700.00	0.00	0.0%
5) TOTAL, REVENUES			917,700.00	917,700.00	141,273.78	917,700.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	321,071.00	322,071.00	126,692.80	322,071.00	0.00	0.0%
3) Employee Benefits		3000-3999	164,421.00	164,421.00	50,309.24	164,421.00	0.00	0.0%
4) Books and Supplies		4000-4999	341,500.00	341,500.00	120,695.12	341,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	53,500.00	53,500.00	1,113.61	53,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			900,492.00	901,492.00	298,810.77	901,492.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,208.00	16,208.00	(157,536.99)	16,208.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,000.00	20,000.00	0.00	20,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,208.00	36,208.00	(157,536.99)	36,208.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,244.96	40,244.96		40,244.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,244.96	40,244.96		40,244.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,244.96	40,244.96		40,244.96		
2) Ending Balance, June 30 (E + F1e)			77,452.96	76,452.96		76,452.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			77,452.96	76,452.96		76,452.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	630,000.00	630,000.00	126,732.42	630,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			630,000.00	630,000.00	126,732.42	630,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	73,000.00	73,000.00	9,594.83	73,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			73,000.00	73,000.00	9,594.83	73,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	214,000.00	214,000.00	4,352.68	214,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	700.00	700.00	593.85	700.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			214,700.00	214,700.00	4,946.53	214,700.00	0.00	0.0%
TOTAL, REVENUES			917,700.00	917,700.00	141,273.78	917,700.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	240,230.00	241,230.00	83,675.38	241,230.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	80,841.00	80,841.00	43,017.42	80,841.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			321,071.00	322,071.00	126,692.80	322,071.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	57,992.00	57,992.00	18,894.41	57,992.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	24,562.00	24,562.00	9,064.70	24,562.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	74,000.00	74,000.00	19,373.16	74,000.00	0.00	0.0%
Unemployment Insurance		3501-3502	161.00	161.00	63.00	161.00	0.00	0.0%
Workers' Compensation		3601-3602	7,706.00	7,706.00	2,913.97	7,706.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			164,421.00	164,421.00	50,309.24	164,421.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	20,000.00	6.09	20,000.00	0.00	0.0%
Noncapitalized Equipment		4400	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Food		4700	320,000.00	320,000.00	120,689.03	320,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			341,500.00	341,500.00	120,695.12	341,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	769.56	1,500.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	344.05	5,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,500.00	53,500.00	1,113.61	53,500.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, EXPENDITURES			900,492.00	901,492.00	298,810.77	901,492.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,000.00	20,000.00	0.00	20,000.00		

Resource	Description	2018/19 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	76,452.96
Total, Restricted Balance		<u>76,452.96</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(24.64)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(24.64)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(24.64)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(24.64)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(24.64)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(24.64)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(24.64)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	103,000.00	103,000.00	13,307.83	103,000.00	0.00	0.0%
5) TOTAL, REVENUES			103,000.00	103,000.00	13,307.83	103,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,000.00	13,000.00	8,573.13	13,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			103,000.00	103,000.00	8,573.13	103,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	4,734.70	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	4,734.70	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	445,068.56	445,068.56		445,068.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			445,068.56	445,068.56		445,068.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			445,068.56	445,068.56		445,068.56		
2) Ending Balance, June 30 (E + F1e)			445,068.56	445,068.56		445,068.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	445,068.56	445,068.56		445,068.56		
Future Facility Project(s) Reserve	0000	9780	445,068.56					
Future Facility Project(s) Reserve	0000	9780		445,068.56				
Future Facility Project(s) Reserve	0000	9780				445,068.56		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	4,784.12	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	98,000.00	98,000.00	8,523.71	98,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			103,000.00	103,000.00	13,307.83	103,000.00	0.00	0.0%
TOTAL, REVENUES			103,000.00	103,000.00	13,307.83	103,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	12,000.00	8,573.13	12,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,000.00	13,000.00	8,573.13	13,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			103,000.00	103,000.00	8,573.13	103,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2018/19 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	406,500.00	406,500.00	4,885.08	406,500.00	0.00	0.0%
5) TOTAL, REVENUES			410,000.00	410,000.00	4,885.08	410,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	410,000.00	410,000.00	0.00	410,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			410,000.00	410,000.00	0.00	410,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	4,885.08	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	4,885.08	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	449,490.77	449,490.77		449,490.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			449,490.77	449,490.77		449,490.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			449,490.77	449,490.77		449,490.77		
2) Ending Balance, June 30 (E + F1e)			449,490.77	449,490.77		449,490.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	449,490.77	449,490.77		449,490.77		
Future Debt Service Reserve	0000	9780	449,490.77					
Future Debt Service Reserve	0000	9780		449,490.77				
Future Debt Service Reserve	0000	9780				449,490.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	403,000.00	403,000.00	0.00	403,000.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	500.00	500.00	0.00	500.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	4,885.08	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			406,500.00	406,500.00	4,885.08	406,500.00	0.00	0.0%
TOTAL, REVENUES			410,000.00	410,000.00	4,885.08	410,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	410,000.00	410,000.00	0.00	410,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			410,000.00	410,000.00	0.00	410,000.00	0.00	0.0%
TOTAL, EXPENDITURES			410,000.00	410,000.00	0.00	410,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

SUPPLEMENTAL SCHEDULES

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:
This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 17, 2018 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Scott A. Lantsberger Telephone: 530.458.7791
Title: Interim Chief Business Official E-mail: slantsberger@colusa.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,454.68	1,430.33	1,430.33	1,430.33	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,454.68	1,430.33	1,430.33	1,430.33	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	2.56	2.90	2.90	2.90	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.56	2.90	2.90	2.90	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,457.24	1,433.23	1,433.23	1,433.23	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

Colusa Unified (61598) - 2018.19 First Interim Report		11.20.2018		v19.2b	
LOCAL CONTROL FUNDING FORMULA			2018-19		
CALCULATE LCFF TARGET					
Unduplicated as % of Enrollment		3 yr average		COLA & Augmentation	3.700%
				72.59%	72.59%
				2018-19	
	ADA	Base	Gr Span	Supp	Concen
Grades TK-3	422.96	7,459	776	1,196	724
Grades 4-6	353.39	7,571		1,099	666
Grades 7-8	206.22	7,796		1,132	686
Grades 9-12	450.66	9,034	235	1,346	815
Subtract NSS	-	-	-	-	-
NSS Allowance	-	-	-	-	-
TOTAL BASE	<u>1,433.23</u>	<u>11,509,328</u>	<u>434,123</u>	<u>1,733,950</u>	<u>1,050,427</u>
Targeted Instructional Improvement Block Grant					72,847
Home-to-School Transportation					45,195
Small School District Bus Replacement Program					-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET					<u><u>14,845,870</u></u>
Funded Based on Target Formula (based on prior year P-2 certification)					FALSE
ECONOMIC RECOVERY TARGET PAYMENT			3/4		-
CALCULATE LCFF FLOOR					
Current year Funded ADA times Base per ADA			12-13 Rate	18-19 ADA	
Current year Funded ADA times Other RL per ADA			5,573.96	1,433.23	7,988,767
Necessary Small School Allowance at 12-13 rates			47.53	1,433.23	68,121
					-
2012-13 Categoricals					1,491,489
Floor Adjustments					-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA			-	-	-
Less Fair Share Reduction					-
Non-CDE certified New Charter: District PY rate * CY ADA					-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			\$ 2,927.24	1,433.23	4,195,408
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR					<u><u>13,743,785</u></u>
CALCULATE LCFF PHASE-IN ENTITLEMENT					
LOCAL CONTROL FUNDING FORMULA TARGET			<u>14,845,870</u>		
LOCAL CONTROL FUNDING FORMULA FLOOR			<u>13,743,785</u>		
LCFF Need (LCFF Target less LCFF Floor, if positive)			1,102,085		
Current Year Gap Funding			100.00%		1,102,085
ECONOMIC RECOVERY PAYMENT			-		
Miscellaneous Adjustments			-		
LCFF Entitlement before Minimum State Aid provision			<u>14,845,870</u>		
CALCULATE STATE AID					
Transition Entitlement			14,845,870		
Local Revenue (including RDA)			<u>(3,650,644)</u>		
Gross State Aid			<u>11,195,226</u>		
CALCULATE MINIMUM STATE AID					
		12-13 Rate	18-19 ADA	N/A	
2012-13 RL/Charter Gen BG adjusted for ADA		5,621.49	1,433.23	8,056,888	
2012-13 NSS Allowance (deficit)				-	
Minimum State Aid Adjustments				-	
Less Current Year Property Taxes/In Lieu				<u>(3,650,644)</u>	
Subtotal State Aid for Historical RL/Charter General BG				4,406,244	
Categorical funding from 2012-13				1,491,489	
Charter Categorical Block Grant adjusted for ADA				-	
Minimum State Aid Guarantee				<u>5,897,733</u>	
CHARTER SCHOOL MINIMUM STATE AID OFFSET					
Local Control Funding Formula Floor plus Funded Gap			-		
Minimum State Aid plus Property Taxes including RDA			-		
Offset			-		
Minimum State Aid Prior to Offset			-		
Total Minimum State Aid with Offset			-		
TOTAL STATE AID			<u>11,195,226</u>		
Additional State Aid (Additional SA)			-		
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			<u>14,845,870</u>		
CHANGE OVER PRIOR YEAR			8.82%	1,202,954	
LCFF Entitlement PER ADA			10,358		
PER ADA CHANGE OVER PRIOR YEAR			7.92%	760	
BASIC AID STATUS (school districts only)			Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES					
		Increase		2018-19	
State Aid	11.05%	1,113,658		11,195,226	
Property Taxes net of in-lieu	2.51%	89,296		3,650,644	
Charter in-Lieu Taxes	0.00%	-		-	
LCFF pre COE, Choice, Supp	8.82%	1,202,954		14,845,870	

Colusa Unified School District
Multiyear Projection Assumptions Summary
2018-2019 First Interim Budget
December 17, 2018

Fiscal 2018-19

Revenues: Overall revenues for fiscal 2016-17 are anticipated to increase by \$4,266 or 0.02%. This increase is primarily attributable to the posting of carryover revenue in the Restricted General Fund. The unrestricted general fund saw a \$400,085 decrease, or 2.58%. The revenue projection assumes 100% of ADA projected growth will materialize.

Expenditures: Overall expenditures are projected to increase by \$655,559 or 3.78%. The expenditure increase is attributable primarily to cost(s) associated with carryover, an increase to the special education contribution, and balance of salaries and benefits.

Fiscal 2019-20

Revenues: State revenues are projected to be funded at 100% of the LCFF projected COLA of 2.57%. This results in a projected increase in revenue of \$415,541. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2019. State revenue is reduced by 2018-19 one-time funds of \$261,072. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. Contributions to CalSTRS and CalPERS increase by \$81K. All other expenses assume an inflationary factor of 2.0%. Balancing of the fiscal year will require expenditure reductions of \$250K.

Fiscal 2020-21

Revenues: State revenues are projected to be funded at 100% of the LCFF projected COLA, or 2.67%. This results in a projected increase in funding of \$327,524. Enrollment projections remain conservative and continue to assume no growth in enrollment or attendance. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures plus an increase to CalSTRS and CalPERS of \$95K. All other expenses assume an inflationary factor of 2.0%.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	14,845,870.00	2.80%	15,261,411.00	2.34%	15,618,935.00
2. Federal Revenues	8100-8299	10,000.00	0.00%	10,000.00	0.00%	10,000.00
3. Other State Revenues	8300-8599	536,482.00	-48.66%	275,410.00	2.67%	282,763.00
4. Other Local Revenues	8600-8799	122,100.00	0.00%	122,100.00	0.00%	122,100.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,893,373.00)	2.00%	(1,931,240.00)	2.00%	(1,969,865.00)
6. Total (Sum lines A1 thru A5c)		13,621,079.00	0.86%	13,737,681.00	2.37%	14,063,933.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,515,588.00		6,645,900.00
b. Step & Column Adjustment				130,312.00		132,918.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,515,588.00	2.00%	6,645,900.00	2.00%	6,778,818.00
2. Classified Salaries						
a. Base Salaries				1,936,342.00		1,975,068.00
b. Step & Column Adjustment				38,726.00		39,501.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,936,342.00	2.00%	1,975,068.00	2.00%	2,014,569.00
3. Employee Benefits	3000-3999	3,115,635.55	1.19%	3,152,685.00	1.31%	3,194,068.00
4. Books and Supplies	4000-4999	864,275.83	-17.44%	713,561.00	2.00%	727,832.00
5. Services and Other Operating Expenditures	5000-5999	1,252,294.08	2.00%	1,277,340.00	2.00%	1,302,887.00
6. Capital Outlay	6000-6999	123,900.00	0.00%	123,900.00	0.00%	123,900.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	75,045.00	2.00%	76,546.00	2.00%	78,077.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(47,459.00)	2.00%	(48,408.00)	2.00%	(49,376.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	(250,000.00)	0.00%	(250,000.00)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,855,621.46	-1.22%	13,686,592.00	1.86%	13,940,775.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(234,542.46)		51,089.00		123,158.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,668,829.53		1,434,287.07		1,485,376.07
2. Ending Fund Balance (Sum lines C and D1)		1,434,287.07		1,485,376.07		1,608,534.07
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	536,682.07		536,681.00		700,940.07
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	867,255.00		861,632.00		877,244.00
2. Unassigned/Unappropriated	9790	0.00		56,713.07		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,434,287.07		1,485,376.07		1,608,534.07

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	867,255.00		861,632.00		877,244.00
c. Unassigned/Unappropriated	9790	0.00		56,713.07		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		867,255.00		918,345.07		877,244.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	314,301.00	0.00%	314,301.00	0.00%	314,301.00
3. Other State Revenues	8300-8599	1,272,024.72	2.57%	1,304,716.00	2.67%	1,339,552.00
4. Other Local Revenues	8600-8799	9,875.00	0.00%	9,875.00	0.00%	9,875.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,893,373.00	2.00%	1,931,240.00	2.00%	1,969,865.00
6. Total (Sum lines A1 thru A5c)		3,489,573.72	2.02%	3,560,132.00	2.06%	3,633,593.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				163,500.00		166,770.00
b. Step & Column Adjustment				3,270.00		3,335.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	163,500.00	2.00%	166,770.00	2.00%	170,105.00
2. Classified Salaries						
a. Base Salaries				536,100.00		546,821.00
b. Step & Column Adjustment				10,721.00		10,936.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	536,100.00	2.00%	546,821.00	2.00%	557,757.00
3. Employee Benefits	3000-3999	672,736.45	0.55%	676,406.00	0.61%	680,511.00
4. Books and Supplies	4000-4999	295,840.00	2.00%	301,757.00	2.00%	307,792.00
5. Services and Other Operating Expenditures	5000-5999	358,576.29	2.00%	365,748.00	2.00%	373,063.00
6. Capital Outlay	6000-6999	172,173.43	0.00%	172,173.00	0.00%	172,173.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,263,100.00	2.00%	1,288,362.00	2.00%	1,314,129.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	27,459.00	2.00%	28,008.00	2.00%	28,568.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,489,485.17	1.62%	3,546,045.00	1.64%	3,604,098.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		88.55		14,087.00		29,495.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		48,874.33		48,962.88		63,049.88
2. Ending Fund Balance (Sum lines C and D1)		48,962.88		63,049.88		92,544.88
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	48,962.88		63,049.88		92,544.88
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		48,962.88		63,049.88		92,544.88

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	14,845,870.00	2.80%	15,261,411.00	2.34%	15,618,935.00
2. Federal Revenues	8100-8299	324,301.00	0.00%	324,301.00	0.00%	324,301.00
3. Other State Revenues	8300-8599	1,808,506.72	-12.63%	1,580,126.00	2.67%	1,622,315.00
4. Other Local Revenues	8600-8799	131,975.00	0.00%	131,975.00	0.00%	131,975.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		17,110,652.72	1.09%	17,297,813.00	2.31%	17,697,526.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,679,088.00		6,812,670.00
b. Step & Column Adjustment				133,582.00		136,253.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,679,088.00	2.00%	6,812,670.00	2.00%	6,948,923.00
2. Classified Salaries						
a. Base Salaries				2,472,442.00		2,521,889.00
b. Step & Column Adjustment				49,447.00		50,437.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,472,442.00	2.00%	2,521,889.00	2.00%	2,572,326.00
3. Employee Benefits	3000-3999	3,788,372.00	1.07%	3,829,091.00	1.19%	3,874,579.00
4. Books and Supplies	4000-4999	1,160,115.83	-12.48%	1,015,318.00	2.00%	1,035,624.00
5. Services and Other Operating Expenditures	5000-5999	1,610,870.37	2.00%	1,643,088.00	2.00%	1,675,950.00
6. Capital Outlay	6000-6999	296,073.43	0.00%	296,073.00	0.00%	296,073.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,338,145.00	2.00%	1,364,908.00	2.00%	1,392,206.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,000.00)	2.00%	(20,400.00)	2.00%	(20,808.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	(250,000.00)	0.00%	(250,000.00)
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		17,345,106.63	-0.65%	17,232,637.00	1.81%	17,544,873.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(234,453.91)		65,176.00		152,653.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,717,703.86		1,483,249.95		1,548,425.95
2. Ending Fund Balance (Sum lines C and D1)		1,483,249.95		1,548,425.95		1,701,078.95
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740	48,962.88		63,049.88		92,544.88
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	536,682.07		536,681.00		700,940.07
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	867,255.00		861,632.00		877,244.00
2. Unassigned/Unappropriated	9790	0.00		56,713.07		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,483,249.95		1,548,425.95		1,701,078.95

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	867,255.00		861,632.00		877,244.00
c. Unassigned/Unappropriated	9790	0.00		56,713.07		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		867,255.00		918,345.07		877,244.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.33%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,430.33		1,430.33		1,430.33
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		17,345,106.63		17,232,637.00		17,544,873.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		17,345,106.63		17,232,637.00		17,544,873.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		520,353.20		516,979.11		526,346.19
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		520,353.20		516,979.11		526,346.19
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

	Object	Beginning Balances (Ref. Only)									
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			2,074,657.00	2,117,814.00	952,555.00	2,407,159.00	2,651,963.00	2,448,415.00	3,128,011.60	2,848,171.36	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019		1,330,018.00	0.00	2,660,036.00	1,330,018.00	562,038.00	0.00	1,099,045.00	604,941.00	
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	1,814,419.00	0.00	0.00	
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	75,620.00	37,302.15	89,525.16	0.00	
Other State Revenue	8300-8599		0.00	0.00	0.00	3,820.00	295,306.00	301,876.20	75,469.05	60,375.24	
Other Local Revenue	8600-8799		0.00	0.00	0.00	109,658.00	676.00	3,000.00	3,000.00	3,000.00	
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			1,330,018.00	0.00	2,660,036.00	1,443,496.00	933,640.00	2,156,597.35	1,267,039.21	668,316.24	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		88,937.00	633,632.00	628,607.00	634,068.00	645,842.00	628,607.00	628,607.00	628,607.00	
Classified Salaries	2000-2999		105,252.00	216,080.00	211,010.00	207,599.00	247,360.00	212,163.00	212,163.00	212,163.00	
Employee Benefits	3000-3999		66,901.00	326,626.00	291,000.00	290,339.00	283,000.00	361,500.00	361,500.00	361,500.00	
Books and Supplies	4000-4999		148,304.00	71,757.00	95,384.00	11,097.00	70,979.00	38,129.75	83,885.45	15,251.90	
Services	5000-5999		346,240.00	107,555.00	116,897.00	67,756.00	100,277.00	124,592.00	124,592.00	124,592.00	
Capital Outlay	6000-6599		11,275.00	35,176.00	0.00	41,390.00	8,318.00	28,559.00	28,559.00	28,559.00	
Other Outgo	7000-7499		393,315.00	0.00	3,250.00	166,564.00	0.00	107,573.00	107,573.00	107,573.00	
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			1,160,224.00	1,390,826.00	1,346,148.00	1,418,813.00	1,355,776.00	1,501,123.75	1,546,879.45	1,478,245.90	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
Cash Not In Treasury	9111-9199										
Accounts Receivable	9200-9299	286,330.00	115,013.00	29,714.00	(24,634.00)	4,903.00	137,211.00	24,123.00	0.00	0.00	
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			286,330.00	115,013.00	29,714.00	(24,634.00)	4,903.00	137,211.00	24,123.00	0.00	
<u>Liabilities and Deferred Inflows</u>											
Accounts Payable	9500-9599	(384,760.00)	241,650.00	(195,853.00)	(165,350.00)	(215,218.00)	(81,377.00)	0.00	0.00	0.00	
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			(384,760.00)	241,650.00	(195,853.00)	(165,350.00)	(81,377.00)	0.00	0.00	0.00	
<u>Nonoperating</u>											
Suspense Clearing	9910										
TOTAL BALANCE SHEET ITEMS			671,090.00	(126,637.00)	225,567.00	140,716.00	220,121.00	218,588.00	24,123.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			43,157.00	(1,165,259.00)	1,454,604.00	244,804.00	(203,548.00)	679,596.60	(279,840.24)	(809,929.66)	
F. ENDING CASH (A + E)			2,117,814.00	952,555.00	2,407,159.00	2,651,963.00	2,448,415.00	3,128,011.60	2,848,171.36	2,038,241.70	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		2,038,241.70	1,198,600.93	2,841,411.85	2,027,496.77				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	601,941.00	1,163,979.00	601,941.00	1,244,269.00	0.00	(3,000.00)	11,195,226.00	11,195,226.00
Property Taxes	8020-8079	0.00	1,813,418.00	0.00	0.00	0.00	0.00	3,627,837.00	3,627,837.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	22,807.00	0.00	0.00	22,807.00	22,807.00
Federal Revenue	8100-8299	79,577.92	4,973.62	37,302.15	0.00	0.00	0.00	324,301.00	324,301.00
Other State Revenue	8300-8599	15,093.81	150,938.10	75,469.32	830,159.00	0.00	0.00	1,808,506.72	1,808,506.72
Other Local Revenue	8600-8799	3,000.00	3,000.00	3,000.00	3,641.00	0.00	0.00	131,975.00	131,975.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		699,612.73	3,136,308.72	717,712.47	2,100,876.00	0.00	(3,000.00)	17,110,652.72	17,110,652.72
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	628,607.00	628,607.00	628,607.00	276,360.00	0.00	0.00	6,679,088.00	6,679,088.00
Classified Salaries	2000-2999	212,163.00	212,163.00	212,163.00	212,163.00	0.00	0.00	2,472,442.00	2,472,442.00
Employee Benefits	3000-3999	361,500.00	361,500.00	361,500.00	361,506.00	0.00	0.00	3,788,372.00	3,788,372.00
Books and Supplies	4000-4999	76,259.50	30,503.80	68,633.55	114,389.25	335,541.63	0.00	1,160,115.83	1,160,115.83
Services	5000-5999	124,592.00	124,592.00	124,592.00	124,593.37	0.00	0.00	1,610,870.37	1,610,870.37
Capital Outlay	6000-6599	28,559.00	28,559.00	28,559.00	28,560.43	0.00	0.00	296,073.43	296,073.43
Other Outgo	7000-7499	107,573.00	107,573.00	107,573.00	109,578.00	0.00	0.00	1,318,145.00	1,318,145.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	20,000.00	0.00	0.00	20,000.00	20,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		1,539,253.50	1,493,497.80	1,531,627.55	1,247,150.05	335,541.63	0.00	17,345,106.63	17,345,106.63
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	286,330.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	286,330.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	(416,148.00)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(416,148.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	702,478.00	
E. NET INCREASE/DECREASE (B - C + D)		(839,640.77)	1,642,810.92	(813,915.08)	853,725.95	(335,541.63)	(3,000.00)	468,024.09	(234,453.91)
F. ENDING CASH (A + E)		1,198,600.93	2,841,411.85	2,027,496.77	2,881,222.72				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,542,681.09	

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2018-19)	District Regular	1,455.00		
	Charter School	0.00		
	Total ADA	1,455.00	1,430.33	-1.7%
1st Subsequent Year (2019-20)	District Regular	1,455.00		
	Charter School	0.00		
	Total ADA	1,455.00	1,430.33	-1.7%
2nd Subsequent Year (2020-21)	District Regular	1,455.00		
	Charter School	0.00		
	Total ADA	1,455.00	1,430.33	-1.7%

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	1,450	1,482		
Charter School	0	0		
Total Enrollment	1,450	1,482	2.2%	Not Met
1st Subsequent Year (2019-20)				
District Regular	1,450	1,482		
Charter School	0	0		
Total Enrollment	1,450	1,482	2.2%	Not Met
2nd Subsequent Year (2020-21)				
District Regular	1,450	1,482		
Charter School	0	0		
Total Enrollment	1,450	1,482	2.2%	Not Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

First Interim is using October pupil count of 1482 for enrollment.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	1,400	1,462	
Charter School			
Total ADA/Enrollment	1,400	1,462	95.8%
Second Prior Year (2016-17)			
District Regular	1,402	1,479	
Charter School			
Total ADA/Enrollment	1,402	1,479	94.8%
First Prior Year (2017-18)			
District Regular	1,419	1,450	
Charter School	0		
Total ADA/Enrollment	1,419	1,450	97.9%
Historical Average Ratio:			96.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.7%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	1,430	1,482		
Charter School	0	0		
Total ADA/Enrollment	1,430	1,482	96.5%	Met
1st Subsequent Year (2019-20)				
District Regular	1,430	1,482		
Charter School		0		
Total ADA/Enrollment	1,430	1,482	96.5%	Met
2nd Subsequent Year (2020-21)				
District Regular	1,430	1,482		
Charter School		0		
Total ADA/Enrollment	1,430	1,482	96.5%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range:

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2018-19)	15,064,929.00	14,845,870.00	-1.5%	Met
1st Subsequent Year (2019-20)	15,492,729.00	15,261,441.00	-1.5%	Met
2nd Subsequent Year (2020-21)	15,858,313.00	15,618,935.00	-1.5%	Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	10,212,208.36	12,340,392.77	82.8%
Second Prior Year (2016-17)	10,360,958.51	12,227,735.27	84.7%
First Prior Year (2017-18)	10,912,336.00	12,919,952.27	84.5%
Historical Average Ratio:			84.0%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.0% to 87.0%	81.0% to 87.0%	81.0% to 87.0%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	11,567,565.55	13,835,621.46	83.6%	Met
1st Subsequent Year (2019-20)	11,773,653.00	13,916,592.00	84.6%	Met
2nd Subsequent Year (2020-21)	11,987,455.00	14,170,775.00	84.6%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2018-19)	353,910.00	324,301.00	-8.4%	Yes
1st Subsequent Year (2019-20)	296,000.00	324,301.00	9.6%	Yes
2nd Subsequent Year (2020-21)	296,000.00	324,301.00	9.6%	Yes

Explanation:
(required if Yes)

For First Interim, all federal programs were reviewed and awards brought to current levels. Future years assume flat funding.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	1,555,713.00	1,808,506.72	16.2%	Yes
1st Subsequent Year (2019-20)	1,056,218.00	1,580,126.00	49.6%	Yes
2nd Subsequent Year (2020-21)	1,056,218.00	1,622,315.00	53.6%	Yes

Explanation:
(required if Yes)

For First Interim, all Other State revenue was reviewed and awards brought to current levels. Future year(s) see the reduction of one-time funding with all Other State revenue receiving a COLA of 2.57% and 2.67% respectively.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	131,875.00	131,975.00	0.1%	No
1st Subsequent Year (2019-20)	131,875.00	131,975.00	0.1%	No
2nd Subsequent Year (2020-21)	131,875.00	131,975.00	0.1%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	950,406.00	1,160,115.83	22.1%	Yes
1st Subsequent Year (2019-20)	650,000.00	1,015,318.00	56.2%	Yes
2nd Subsequent Year (2020-21)	650,000.00	1,035,624.00	59.3%	Yes

Explanation:
(required if Yes)

For First Interim, expenses were aligned with increased resources to assume 100% spend in the current year. Future year(s) see the reduction of one-time expense associated with one-time funding while all other expenses in the category assuming growth of 2%.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	1,482,651.00	1,610,870.37	8.6%	Yes
1st Subsequent Year (2019-20)	1,629,110.00	1,643,088.00	0.9%	No
2nd Subsequent Year (2020-21)	1,645,117.00	1,675,950.00	1.9%	No

Explanation:
(required if Yes)

For First Interim, expenses were aligned with increased resources to assume 100% spend in the current year. Future year(s) see the reduction of one-time expense associated with one-time funding while all other expenses in the category assuming growth of 2%.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2018-19)	2,041,498.00	2,264,782.72	10.9%	Not Met
1st Subsequent Year (2019-20)	1,484,093.00	2,036,402.00	37.2%	Not Met
2nd Subsequent Year (2020-21)	1,484,093.00	2,078,591.00	40.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2018-19)	2,433,057.00	2,770,986.20	13.9%	Not Met
1st Subsequent Year (2019-20)	2,279,110.00	2,658,406.00	16.6%	Not Met
2nd Subsequent Year (2020-21)	2,295,117.00	2,711,574.00	18.1%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

For First Interim, all federal programs were reviewed and awards brought to current levels. Future years assume flat funding.

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

For First Interim, all Other State revenue was reviewed and awards brought to current levels. Future year(s) see the reduction of one-time funding with all Other State revenue receiving a COLA of 2.57% and 2.67% respectively.

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

For First Interim, expenses were aligned with increased resources to assume 100% spend in the current year. Future year(s) see the reduction of one-time expense associated with one-time funding while all other expenses in the category assuming growth of 2%.

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

For First Interim, expenses were aligned with increased resources to assume 100% spend in the current year. Future year(s) see the reduction of one-time expense associated with one-time funding while all other expenses in the category assuming growth of 2%.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- A. The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	465,700.00	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e)		0.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input checked="" type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

District participates in Routine Repair and Maintenance and the required contribution of \$465,700 is budgeted in OB8100

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	5.3%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.8%	1.7%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(234,542.46)	13,855,621.46	1.7%	Met
1st Subsequent Year (2019-20)	51,089.00	13,686,592.00	N/A	Met
2nd Subsequent Year (2020-21)	123,158.00	13,940,775.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2018-19)	1,483,249.95	Met
1st Subsequent Year (2019-20)	1,548,425.95	Met
2nd Subsequent Year (2020-21)	1,701,078.95	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2018-19)	2,881,222.72	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$67,000 (greater of)	0	to	300
4% or \$67,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,430	1,430	1,430
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	17,345,106.63	17,232,637.00	17,544,873.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	17,345,106.63	17,232,637.00	17,544,873.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	520,353.20	516,979.11	526,346.19
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	520,353.20	516,979.11	526,346.19

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	867,255.00	861,632.00	877,244.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	56,713.07	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	867,255.00	918,345.07	877,244.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.33%	5.00%
District's Reserve Standard (Section 10B, Line 7):	520,353.20	516,979.11	526,346.19
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2018-19)	(1,750,498.00)	(1,893,373.00)	8.2%	142,875.00	Not Met
1st Subsequent Year (2019-20)	(1,600,651.00)	(1,931,240.00)	20.7%	330,589.00	Not Met
2nd Subsequent Year (2020-21)	(1,616,658.00)	(1,969,865.00)	21.8%	353,207.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2018-19)	20,000.00	20,000.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	20,000.00	20,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Post budget adoption, contribution to COE operated special education program increase by \$150K+/- . Future years increased all cost by 2%.

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	37	Property Tax Levy	Property Tax Levy	5,800,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Unrestricted General Fund	Unrestricted General Fund	60,000

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
TOTAL:				5,860,000

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases	55,045	27,000	0	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	33,000	31,000	29,000	29,000
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Total Annual Payments:	88,045	58,000	29,000	29,000
Has total annual payment increased over prior year (2017-18)?		No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(Required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	295,974.00	1,324,934.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	295,974.00	1,324,934.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Estimated	Actuarial
	Jun 30, 2018

e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2018-19)	0.00	109,038.00
1st Subsequent Year (2019-20)	0.00	115,555.00
2nd Subsequent Year (2020-21)	0.00	136,264.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2018-19)	0.00	100,000.00
1st Subsequent Year (2019-20)	0.00	115,555.00
2nd Subsequent Year (2020-21)	0.00	136,264.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2018-19)	100,000.00	109,038.00
1st Subsequent Year (2019-20)	70,000.00	115,555.00
2nd Subsequent Year (2020-21)	70,000.00	136,264.00

d. Number of retirees receiving OPEB benefits

Current Year (2018-19)	0	8
1st Subsequent Year (2019-20)	0	10
2nd Subsequent Year (2020-21)	0	12

4. Comments:

District offers maximum benefit for qualifying retirees of \$50,000 not to exceed \$10,000 per year.

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

	Budget Adoption (Form 01CS, Item S7B)	First Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

	Budget Adoption (Form 01CS, Item S7B)	First Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	73.0	74.0	74.0	74.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	69,000		
	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2. Total cost of H&W benefits	934,780	934,780	934,780
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No

If Yes, amount of new costs included in the interim and MYPs

--	--

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	130,500	133,582	136,253
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

Certificated (Non-management) Attrition (layoffs and retirements)

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

Note: Item #7.2 above represents the cost to the District (100%) which is capped.

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	72.0	73.0	73.0	73.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
 If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:
 3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
 If Yes, date of budget revision board adoption:
 4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
446,780	446,780	446,780
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
48,445	49,447	50,437
2.0%	2.0%	2.0%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

Note: Itme #7.2 above represents the cost to the District (100%) which is capped.

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	13.0	13.0	13.0	13.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District First Interim Criteria and Standards Review



Colusa Unified School District

First Interim Report 2018-2019

December 17, 2018



Budget Cycle

Normal Budget Cycle – 22 Months

- Budget Development w/Assumptions – February / March
- Budget Adoption – by July 1st
- **1st Interim Report (data thru 10/31) – December 15th**
- 2nd Interim Report (data thru 1/31) – March 17th
- Unaudited Actual (data thru 6/30) – September 15th
- **Audit Report – December 15th**

Currently Working in Three Fiscal Years

- Audit Report for fiscal 2017/2018
- 1st Interim Report for fiscal 2018/2019
- Budget Planning for fiscal 2019/2020



Maintaining a Positive Budget Certification

- Positive – a district will be able to meet its financial obligations for the current year and two subsequent fiscal years.
- Qualified – a district may not be able to meet its financial obligations for the current year or two subsequent fiscal years.
- Negative – a district will not be able to meet its financial obligations for the remainder of the current year or subsequent fiscal year.



Budget Adjustments – First Interim

Local Control Funding Formula updated with v19.2b 07/27/18

Unduplicated Pupil Count of 72.59% (3-year Average)

CBEDS Enrollment – Increase of 9 students

P-2 Average Daily Attendance Projected at 1,433.23

Mandate Reimbursement adjusted down to \$184 per ADA



The Local Control Funding Formula (LCFF) Target

The Local Control Funding Formula, or LCFF, is calculated on the latest funding model approved by FCMAT (v19.2b)

The model reflects a funding target of \$14.84M

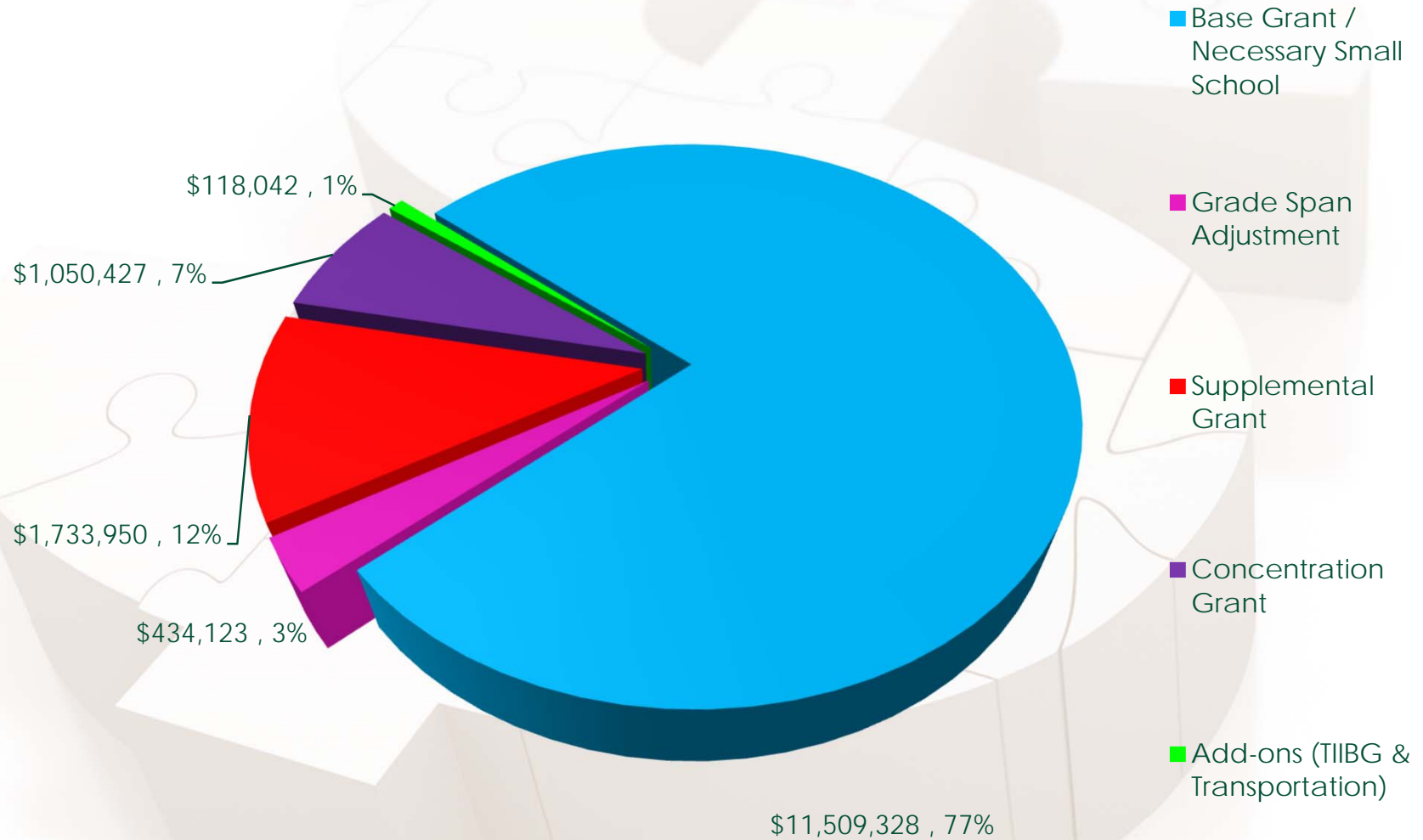
Target represents the funding level as gap funding is 100%; 2-years earlier than the 2020-2021 goal

CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation		3.700%
	ADA	Base	Gr Span	72.59%	72.59%	2018-19
Grades TK-3	422.96	7,459	776	1,196	724	4,295,085
Grades 4-6	353.39	7,571		1,099	666	3,299,259
Grades 7-8	206.22	7,796		1,132	686	1,982,492
Grades 9-12	450.66	9,034	235	1,346	815	5,150,991
Subtract NSS	-	-	-			-
NSS Allowance						-
TOTAL BASE	1,433.23	11,509,328	434,123	1,733,950	1,050,427	14,727,828
Targeted Instructional Improvement Block Grant						72,847
Home-to-School Transportation						45,195
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						14,845,870



LCFF Target – Components as a Percent

2018-19





Entitlement: Adopted Budget vs. First Interim

Colusa Unified (61598) - 2018-19 ORIGINAL BUDGET PROPOSAL 05/31/18 v19.1a

First Interim Report

LOCAL CONTROL FUNDING FORMULA		2018-19	
CALCULATE LCFF TARGET			
Unduplicated as % of Enrollment	3 yr average		
	ADA	Base	
Grades TK-3	421.51	7,409	
Grades 4-6	352.13	7,520	
Grades 7-8	207.84	7,744	
Grades 9-12	475.77	8,973	
Subtract NSS	-	-	
NSS Allowance	-	-	
TOTAL BASE	1,457.25	11,649,583	
Targeted Instructional Improvement Block Grant			
Home-to-School Transportation			
Small School District Bus Replacement Program			
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET			
Funded Based on Target Formula (based on prior year P-2 ceiling)			
ECONOMIC RECOVERY TARGET PAYMENT			
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter)			
CHANGE OVER PRIOR YEAR			
LCFF Entitlement PER ADA			
PER ADA CHANGE OVER PRIOR YEAR			
BASIC AID STATUS (school districts only)			
<i>Non-Basic Aid</i>			
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	2018-19
State Aid	11.05%	1,113,658	11,195,226
Property Taxes net of in-lieu	2.51%	89,296	3,650,644
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	8.82%	1,202,954	14,845,870
CALCULATE LCFF PHASE-IN ENTITLEMENT			
LOCAL CONTROL FUNDING FORMULA TARGET			
LOCAL CONTROL FUNDING FORMULA FLOOR			
LCFF Need (LCFF Target less LCFF Floor, if positive)			
Current Year Gap Funding	100.00%		1,102,085
ECONOMIC RECOVERY PAYMENT			
Miscellaneous Adjustments			
LCFF Entitlement before Minimum State Aid provision			
14,845,870			
CALCULATE STATE AID			
Transition Entitlement			
Local Revenue (including RDA)			
Gross State Aid			
LCFF Phase-In Entitlement (b)			
CHANGE OVER PRIOR YEAR			
LCFF Entitlement PER ADA			
PER ADA CHANGE OVER PRIOR YEAR			
BASIC AID STATUS (school districts only)			
<i>Non-Basic Aid</i>			
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	2018-19
State Aid	10.57%	1,105,598	11,564,929
Property Taxes net of in-lieu	-0.86%	(30,259)	3,500,000
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	7.69%	1,075,339	15,064,929

Adopted Budget

Adopted Budget P-2 ADA at 1,457.25 vs First Interim of 1,433.23



Projected Ending Fund Balance for 2018-2019

	<u>2018/2019</u>	
Ending Fund Balance	<u>\$ 1,434,286</u>	<u>\$ 48,963</u>
Components of Ending Fund Balance		
Economic Uncertainty Reserve	867,255	-
Stores / Cash	30,350	-
Prepaid Expense	-	-
Legally Restricted	-	48,963
Set Aside for Technology	272,366	-
Set Aside for Vehicles	130,682	-
Set Aside for Curriculum	133,634	-
Unassigned/Unappropriated	<u>\$ -</u>	<u>\$ -</u>

- The Unrestricted ending fund balance is projected to decrease by \$651,423 and the Restricted ending fund balance is projected to increase by \$90.*



Budget Attendance vs. First Interim

Colusa Unified (61598) - 2018-19 ORIGINAL BUDGET PROPOSAL

		2017-18	2018-19	2019-20	2020-21
District Enrollment	A-1 / A-3	1,450	1,450	1,480	1,480
COE Enrollment	A-2 / A-4	9	9	3	3
Total Enrollment		1,459	1,459	1,483	1,483
District Unduplicated Pupil Count	B-1 / B-3	1,074	1,074	1,074	1,074
COE Unduplicated Pupil Count	B-2 / B-4	7	7	2	2
Total Unduplicated Pupil Count		1,081	1,081	1,076	1,076
TOTAL		1,457.25	1,457.25	1,457.50	1,457.50
RATIO: District ADA to Enrollment		1.0032	1.0032	0.9834	0.9834
RATIO: Combined ADA to Enrollment		0.9988	0.9988	0.9828	0.9828

Ratio of 100.32% is not obtainable.

Current CBEDS enrollment using average ratio from prior 2 years

Colusa Unified (61598) - 2018.19 First Interim Report

		2017-18	2018-19	2019-20	2020-21
District Enrollment	A-1 / A-3	1,450	1,482	1,482	1,482
COE Enrollment	A-2 / A-4	9	9	9	9
Total Enrollment		1,459	1,491	1,491	1,491
District Unduplicated Pupil Count	B-1 / B-3	1,074	1,074	1,074	1,074
COE Unduplicated Pupil Count	B-2 / B-4	7	7	7	7
Total Unduplicated Pupil Count		1,081	1,081	1,081	1,081
TOTAL		1,421.43	1,433.23	1,433.23	1,433.23
RATIO: District ADA to Enrollment		0.9783	0.9651	0.9651	0.9651
RATIO: Combined ADA to Enrollment		0.9742	0.9613	0.9613	0.9613

- Projection reduces ADA by 24; net revenue reduction of \$219,059



One-Time Mandate Revenue Adjustment

- At Budget Adoption, the per ADA funding rate used for one-time mandate was estimated at \$344 (May Revise); which would have yielded \$501,208.

Child Nutrition Programs	8520	0.00	0.00
Mandated Costs Reimbursements	8550	499,488.00	318,362.00
Lottery - Unrestricted and Instructional Materials	8580	213,120.00	213,120.00
Tax Relief Subventions			
Restricted Levies - Other			

- For First Interim, the per ADA funding rate for one-time mandate is \$184 (State Adopted Budget); which yields \$261,464. Funding is based on prior year P-2 ADA which is 1,421.23.
- This amount is added to the mandate block grant which is slightly less than \$57K for a total amount of mandate costs reimbursement of \$318,362.
- The adjustment to revenue is a negative \$181,126.



Other Adjustments - Expenses

Revenue Adjustments:

• Adjustment to the LCFF Enrollment – ADA	\$ (219,059)
• Recalculation of One-Time Mandate Dollars	\$ (181,126)
• Local Revenue (Interest)	\$ 100
	<hr/>
Revenue Subtotal	<u>\$ (400,085)</u>

Expense Adjustments:

• Adjustment for BTSA Stipend	\$ (26,994)
• Roll-over of Site Discretionary Funds	\$ (59,391)
• Increase in Property Liability Insurance	\$ (17,019)
• Miscellaneous Expense Adjustments	\$ (5,053)
	<hr/>
Expense Subtotal	<u>\$ (108,457)</u>

Contribution Adjustment

• Increase in Special Education to CCOE	\$ (157,557)
• Decrease in Title III Contribution (Grant Increased)	\$ 14,676
	<hr/>
	<u>\$ (142,881)</u>
	<hr/>
Total Changes	<u>\$ (651,423)</u>



LCFF Multi-Year Projection

LCFF Model Based on Department of Finance Projection(s)

CALCULATE LCFF PHASE-IN ENTITLEMENT			
		2019-20	2020-21
LOCAL CONTROL FUNDING FORMULA TARGET		15,261,411	15,618,935
LOCAL CONTROL FUNDING FORMULA FLOOR		14,845,867	14,845,867
LCFF Need (<i>LCFF Target less LCFF Floor, if positive</i>)		-	-
Current Year Gap Funding	100.00%	-	100.00%
ECONOMIC RECOVERY PAYMENT		-	-
Miscellaneous Adjustments		-	-
LCFF Entitlement before Minimum State Aid provision		15,261,411	15,618,935

- DOF estimates assume a best-case scenario.
- Estimates were last updated in August 2018.
- Funding gap dollars are at 100% of target. Growth is COLA only; no ADA growth projected.





CUSD Multi-Year Projection 2018-19 thru 2020-21

Funded COLA 2.71%

Est. Funded Increase @ 2.57%

Est. Funded Increase @ 2.67%

	<u>2018/2019</u>		<u>2019/2020</u>		<u>2020/2021</u>	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Revenues	\$ 15,514,452	\$ 1,596,201	\$ 15,668,921	\$ 1,628,892	\$ 16,033,798	\$ 1,663,728
Total Expenditures / Uses / Sources	15,748,994	1,596,112	15,617,832	1,614,805	15,910,640	1,634,233
Net Increase/Decrease	\$ (234,542)	\$ 89	\$ 51,089	\$ 14,086	\$ 123,158	\$ 29,494
Beginning Fund Balance	1,668,829	48,874	1,434,286	48,963	1,485,376	63,049
Ending Fund Balance	\$ 1,434,286	\$ 48,963	\$ 1,485,376	\$ 63,049	\$ 1,608,534	\$ 92,543
Components of Ending Fund Balance						
Economic Uncertainty Reserve	867,255	-	861,632	-	877,244	-
Stores / Cash	30,350	-	30,350	-	30,350	-
Prepaid Expense	-	-	-	-	-	-
Legally Restricted	-	48,874	-	63,049	-	92,543
Set Aside for Technology	272,366	-	301,147	-	355,727	-
Set Aside for Vehicles	130,682	-	144,491	-	170,679	-
Set Aside for Curriculum	133,634	-	147,755	-	174,534	-
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

- CUSD Multi-Year Projection assumes a funded increase of 2.57% and 2.67%, respectively, on the LCFF Entitlement.
- Expenditure assumption *does not* include any salary or benefit increases.
- Structural balance of future budgets will require a \$250,000 reduction in future expenditures.



Detailed Multi-Year Projection

Colusa Unified School District
First Interim Report - Multi Year Projection

	First Interim 2018.19			Year 1 - Projected 2019.20			Year 2 - Projected 2020.21		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A. REVENUES									
LCFF Sources	14,845,870	-	14,845,870	15,261,411	-	15,261,411	15,618,935	-	15,618,935
Federal Revenues	10,000	314,301	324,301	10,000	314,301	324,301	10,000	314,301	324,301
Other State Revenues	536,482	1,272,025	1,808,507	275,410	1,304,716	1,580,126	282,763	1,339,552	1,622,315
Other Local Revenues	122,100	9,875	131,975	122,100	9,875	131,975	122,100	9,875	131,975
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	15,514,452	1,596,201	17,110,653	15,668,921	1,628,892	17,297,813	16,033,798	1,663,728	17,697,526
B. EXPENDITURES									
Certificated Salaries									
Base Salaries	6,515,588	163,500	6,679,088	6,515,588	163,500	6,679,088	6,645,900	166,770	6,812,670
Step and Column				130,312	3,270	133,582	132,918	3,335	136,253
Cost of Living				-	-	-	-	-	-
Other Adjustments (STRS)		<i>Not included in total</i>		26,167	657	26,824	29,202	733	29,935
Total Certificated Salaries	6,515,588	163,500	6,679,088	6,645,900	166,770	6,812,670	6,778,818	170,105	6,948,923
Classified Salaries									
Base Salaries	1,936,342	536,100	2,472,442	1,936,342	536,100	2,472,442	1,975,068	546,821	2,521,889
Step and Column				38,726	10,721	49,447	39,501	10,936	50,437
Cost of Living				-	-	-	-	-	-
Other Adjustments (PERS)		<i>Not included in total</i>		10,882	3,013	13,895	12,181	3,372	15,553
Total Classified Salaries	1,936,342	536,100	2,472,442	1,975,068	546,821	2,521,889	2,014,569	557,757	2,572,326
Employee Benefits	3,115,636	672,736	3,788,372	3,152,685	676,406	3,829,091	3,194,068	680,511	3,874,579
Books and Supplies	864,276	295,840	1,160,116	713,561	301,757	1,015,318	727,832	307,792	1,035,624
Services, Other Operating Exp	1,252,294	358,576	1,610,870	1,277,340	365,748	1,643,088	1,302,887	373,063	1,675,950
Capital Outlay	123,900	172,173	296,073	123,900	172,173	296,073	123,900	172,173	296,073
Other Outgo	75,045	1,263,100	1,338,145	76,546	1,288,362	1,364,908	78,077	1,314,129	1,392,206
Direct Support / Indirect Cost	(47,459)	27,459	(20,000)	(48,408)	28,008	(20,400)	(49,376)	28,568	(20,808)
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers Out	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000
Future TFs / Shifts / Deducts	-	-	-	(250,000)	-	(250,000)	(250,000)	-	(250,000)
Contributions	1,893,373	(1,893,373)	-	1,931,240	(1,931,240)	-	1,969,865	(1,969,865)	-
TOTAL EXPENDITURES	15,748,994	1,596,112	17,345,107	15,617,832	1,614,805	17,232,637	15,910,640	1,634,233	17,544,873
C. NET INCREASE (DECREASE) IN FUND BALANCE	(234,542)	89	(234,454)	51,089	14,086	65,176	123,158	29,494	152,653



Next Steps...

Evaluate Governor's Budget Proposal to be Issued in January

Budget Workshops in the first quarter of 2019

Continue to monitor attendance and enrollment

Update outcomes of program and expenditure analysis

Update at Second Interim the Impact of Governor's Budget

First Interim Education Protection Account Spending Plan Fiscal 2018-19 (Business Services).

Recommended Motion:

Request for approval of the Approval of the First Interim Education Protection Account spending plan for Fiscal 2018-2019.

Rationale:

When voters passed Proposition 30 in the fall of 2012, they created the Educational Protection Account (EPA) which not only had an impact on the cash flow of a district but created an accountability requirement as well. In 2013-2014, cash flow was deferred within the fiscal year by 20% of revenue limit funding with a commitment that the deferral would be paid in full prior to June 30th of any given fiscal year. The EPA also provided that local agencies have the sole authority to determine how the funds received from the EPA account are spent, but with several conditions:

- The spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative cost.
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

However, no specific format for presenting the EPA revenue and expenditure plan to the governing board has been identified in Proposition 30 and it is therefore up to the local educational entity to design the board item. Approval of the plan can occur as part of the normal budget approval process.

Proposition 30 was set to expire on December 31, 2017 but the income tax portion of the proposition was extended with the passage of Proposition 55 in November 2016 with a commencement date of January 1, 2018 and remains in effect until December 31, 2030.

Attached to this agenda item is the First Interim EPA estimate for fiscal 2018-2019. Once the spending plan is approved by the BOE, the plan will be posted to the fiscal services section of the District's website.

Financial Impact:

Approval of the Education Protection Account will allow the District to continue to receive apportionment in the amount of \$2.2M.

**2018-2019 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail**

**2018-2019 First Interim
For Fund 01, Resource 1400 Education Protection Account**

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Local Control Funding Formula Sources	8010-8099	2,248,152.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		2,248,152.00
EXPENDITURES AND OTHER FINANCING USES (Objects 1000-7999)		
Instruction	1000-1999	2,248,152.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		2,248,152.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

COLUSA UNIFIED SCHOOL DISTRICT

Chief Business Official Employment Agreement

This Employment Agreement ("Agreement") is made and entered into on **December 17, 2018** by and between the Governing Board of the Colusa Unified School District ("District" or "Board") and Scott Lantsberger, **Chief Business Official** ("CBO").

1. Term.

Pursuant to Education Code section 35031, the District hereby employs CBO commencing on January 1, 2019, and terminating on December 31, 2021, subject to the terms and conditions set forth below.

2. Salary.

- a. **Initial Base Salary.** CBO's annual salary for the 2018-19 school year shall be One Hundred Thirty-two Thousand Five Hundred dollars (\$132,500) in twelve (12) equal monthly installments. When only a portion of any year or month is served, the CBO's salary shall be prorated to reflect such service.
- b. The salary shall remain at that level for the term of the contract, unless the Governing Board desires to increase the CBO's salary, with the mutual consent of the CBO and ratification of the Governing Board. It is further provided, however, that any increase shall not be considered that a new contract has been entered into or that the termination date has been extended.

3. Fringe Benefits.

- a. **Auto Allowance:** The parties agree the District shall pay the CBO a monthly allowance of Three Hundred Dollars (\$300). Any auto expenses, including mileage, in excess of this amount shall be the responsibility of the CBO, except that CBO shall also be reimbursed mileage at the District approved rate for any travel in excess of 100miles (round trip) from either CUSD or the CBO's home – whichever is the shorter distance.
- b. **Expenses:** The District shall provide CBO a District-issued credit card for necessary reasonable expenses related to his position. CBO's expenses shall be monitored by the Superintendent
- c. **Other Expenses:** The District shall reimburse the CBO in accordance with District Policies and Procedures for any expenses related to approved conferences, trainings or meetings. The CBO's expense claims shall be subject to the Superintendent's approval and shall include written documentation verifying the contents of the report prior to authorization for reimbursement.
- d. **Health and Welfare Benefits.** The CBO, voluntarily, will be covered by District-paid health, dental, vision, and other fringe benefits at the same rate as other Administrative staff for the term of this contract.
- e. **Membership and Dues.** The District shall pay the annual membership dues for CBO's membership in the Association of California School Administrators and California Association of School Business Officials during each year of this Agreement.

4. Duties.

The CBO shall perform all duties prescribed by law, applicable policies and regulations of the District, all duties specified in the CBO's job description, and such other duties as may be directed by the Superintendent.

5. Outside Professional Activities.

By prior approval of the Superintendent, the CBO may undertake for consideration outside professional activities, including consulting, speaking and writing. The CBO's outside professional activities shall not interfere with CBO's ability to satisfactorily perform the duties of the position, as solely and exclusively determined by the Superintendent. The CBO agrees that he/she will not utilize District staff or property in performing these outside activities without prior written approval by the Superintendent. In no case will the District be responsible for any expenses related to the performance of such outside activities unless prior approval is obtained.

6. Evaluation.

The Superintendent shall evaluate the performance of the CBO by June 30 each year of the Agreement. The evaluation shall be in writing, include a personal conference, and encompass the duties, goals and expectations for the position. The evaluation procedures shall be set forth exclusively by the Superintendent and shall be the exclusive means by which the CBO is evaluated and are intended to supersede any other provisions concerning the evaluation which might exist in applicable law or by virtue of any District rules, regulations, policies or other agreements. Any failure on the part of the Superintendent to meet the requirements or deadlines set forth in this Agreement shall not release the CBO from fully and faithfully performing the services required to be performed under this Agreement or constitute a default by District of its obligations under this Agreement.

7. Termination of Employment Contract

- a. Mutual Agreement. This Agreement may be terminated by mutual consent of the parties hereto, provided, however, that the party seeking termination shall provide no less than sixty (60) days' written notice to the other party.
- b. Death of CBO. This Agreement is automatically terminated upon the death of the Assistant.
- c. Termination for Cause. The CBO may be terminated by the Board at any time for cause. The term "for cause" shall be limited to mean immoral conduct, theft, fraud, embezzlement, other conduct constituting moral turpitude, or any failure to fully and adequately perform all job duties such that the CBO becomes ineffective as a leader of the District's Business Services, with such failures documented by written informal feedback, and a formal written evaluation evidencing behavior which materially and substantially interferes with district operations. The Board shall not terminate this Agreement pursuant to this paragraph until a written statement of the grounds for termination has first been served upon the CBO. The CBO shall then be entitled to a conference with the Board at which time the CBO, and his/her representative if one is selected by the CBO, shall be given a reasonable opportunity to address the Board regarding the proposed for cause termination. This conference with the Board shall be the CBO's exclusive right to any hearing otherwise required by law. In the event CBO's employment is terminated for cause, no further payment shall be made to CBO under this Agreement, which shall be deemed terminated.
- d. Disability. Upon written evaluation by a licensed physician designated by the District indicating the inability of the CBO to perform the essential functions of his position with or without reasonable accommodation as a result of a physical or mental disability, this Agreement may be immediately terminated by the Board upon written notice to the CBO.

8. Early Termination

- a. The Board may, at any time and without cause or a hearing, terminate this Agreement. In consideration for exercise of this right, the District shall pay to CBO for the remainder of the unexpired term of this contract, or twelve (12) months, whichever is less, a sum equal to the salary in effect at the time of such exercise. The CBO may elect to take the lump sum payment or in monthly installments, which election shall be made in writing within ten (10) business days of such termination. Otherwise, the payment shall be a lump sum payment. The term "salary" shall mean a salary as defined in Section Two (2).
- b. The parties agree that damages to the CBO which may result from the Board's early termination of this Agreement cannot be readily ascertained. Accordingly, the parties agree that the damage payment made pursuant to this early termination clause constitutes reasonable liquidated damages for the CBO, fully compensates the CBO for all tort, contract and other damages, and does not result in a penalty. The parties agree that the District's completion of its obligations under this provision constitutes the CBO's sole remedy to the fullest extent provided by law. The parties agree that this provision is intended to meet the requirements governing cash settlements as set forth in Government Code sections 53260, et. seq.
- c. CBO may, at his/her option, unilaterally terminate this Agreement by giving sixty (60) days' written notice that he will not fulfill the obligations of this Agreement and that he wishes to be relieved of this Agreement for the remainder of the period of the Agreement.
- d. Nonrenewal. The Governing Board may elect not to renew this Agreement for any reason and shall provide with

written notice of this fact no later than forty-five (45) days prior to the expiration of this Agreement. CBO shall notify the Superintendent of this notice requirement, in writing, no later than ninety (90) days prior to the expiration of this agreement. CBO agrees that failure to provide the Governing Board with such written notice shall conclusively constitute a material breach of this Agreement. Notwithstanding any contrary term contained in this Agreement, the Governing Board may, upon majority vote, immediately terminate this Agreement based on CBO's failure to provide the written notification and the CBO shall not be entitled to any further payment or benefits under this Agreement.

9. Sick Leave.

The CBO shall be allocated twelve (12) days of sick leave annually. This sick leave may be accumulated indefinitely but in no event shall the District make cash payment to the CBO for accumulated and unused sick leave.

10. Holidays.

The CBO shall receive all paid holidays granted to the District's certificated employees.

11. Work Year.

The CBO shall be required to work two hundred and twenty-four (224) days during each annual period covered by this Agreement. The CBO shall not receive paid vacation. The work year will not include holidays and weekends.

12. Notification of Absence.

If the CBO plans on being absent from the District more than five (5) continuous workdays, the CBO shall notify and receive the approval of the Superintendent.

13. Annual Reporting Requirements.

The CBO shall report to the Superintendent, in writing, on an annual basis, and receive the approval of the Superintendent, for the CBO's use of sick leave and the total number of days worked.

14. Professional Meetings and Memberships.

The CBO is expected to attend appropriate professional meetings at local, state and national levels. Prior approval of the Superintendent shall be obtained when the CBO attends a function outside of the State of California. The CBO shall endeavor to maintain and improve his professional competence, including subscriptions to, and readings of, appropriate periodicals, maintenance of membership in appropriate professional organizations, attendance in education programs, and attendance at professional meetings at the local, state, and national level. The expense of said subscriptions, memberships and attendance shall be paid by the District, upon approval of the Superintendent.

15. Indemnification.

In accordance with the provisions of Government Codes 825 and 995, the District shall defend the CBO from any and all demands, claims, suits, actions, and legal proceedings brought against the CBO in the CBO's individual capacity, or official capacity as an agent and employee of the District, provided that the incident giving rise to any such demand, claim, suit, action, or legal proceeding arose while the CBO was acting within the scope of employment.

Upon retirement or separation from the district, the CBO will continue to be indemnified for any actions taken against him related to his role as the CBO.

16. General Provisions.

- a. Governing Law. This Agreement, and the rights and obligations of the parties, shall be construed and enforced in accordance with the laws of the State of California. The venue for such enforcement shall be in Colusa County, California.
- b. Entire Agreement. This Agreement contains the entire agreement and understanding between the parties. There are no oral understandings, terms or conditions, and neither party has relied upon any representation, express or implied, not contained in this Agreement.
- c. No Assignment. The CBO may not assign or transfer any rights granted or obligations assumed under this Agreement.

- d. Modification. This Agreement cannot be changed or supplemented orally. It may be modified or superseded only by a written instrument executed by both parties.
- e. Exclusivity. To the extent permitted by law, the parties intend and agree that the employment relationship between the District and the CBO shall be governed exclusively by the provisions of this Agreement.
- f. Management Hours. The parties recognize that the demands of the position will require CBO to work during non-school hours, evenings, and on weekends and, as such, the parties agree that CBO shall not be entitled to overtime compensation.
- g. Construction. This Agreement has been jointly negotiated and drafted. The rule of construction that ambiguities are to be construed against the preparer shall not apply.
- h. Board Approval. The effectiveness of this Agreement shall be contingent upon approval by the District's Board in open session as required by law.
- i. Execution of Other Documents. The parties shall cooperate fully in the execution of any other documents and in the completion of any other acts that may be necessary or appropriate to give full force and effect to this Agreement.

ACCEPTANCE OF OFFER

I accept the above offer of employment and agree to the terms and conditions thereof and will report for duty as directed above

I have not entered into an agreement of employment with the Governing Board of another school district or any other employer that will in any way conflict with the terms of this Agreement.

Scott A. Lantsberger, Chief Business Official

Date

Dwayne Newman, Superintendent

Date

DATE OF GOVERNING BOARD APPROVAL: _____

Batch status: A All

From batch: 0018

To batch: 0018

Include Revolving Cash: Y

Include Address: N

Include Object Desc: Y

Include Vendor TIN: N

Include Audit Date and Time in Sort: N

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type FD RESC Y OBJ GOAL	ABA num FUNC SCH BDRS	Account num TYPE T9MPS	Liq Amt	Net Amount
006114/00	BURG, NIKOLE							
PO-190147	10/24/2018	REIMBURSE SUPPLIES PURCHASED	1	95-0865-0-4300-0000-0000-000-0000-0000	NN	P	23.16	23.16
		MATERIALS AND SUPPLIES						
		TOTAL PAYMENT AMOUNT			23.16	*		23.16
000115/00	CA STATE BOARD OF EQUALIZATION							
PV-000445	10/31/2018	2018 3RD QTR DIESEL TAXES		01-0723-0-5800-0000-3600-000-6500-0000	NN			8.01
		CONSULTING SERV/OPERATING EXP						
		TOTAL PAYMENT AMOUNT			8.01	*		8.01
000309/00	GRIFF'S FEED & SEED							
PV-000452	09/25/2018	INV #333097		01-0000-0-4300-0000-8100-000-6505-0000	NN			25.71
		MATERIALS AND SUPPLIES						
		TOTAL PAYMENT AMOUNT			25.71	*		25.71
003582/00	HILLYARD							
PO-190225	10/03/2018	INV #603169604	1	01-0000-0-4300-0000-8100-000-6503-0000	NN	P	3,174.61	3,174.61
		MATERIALS AND SUPPLIES						
PO-190225	10/03/2018	INV #603169605	1	01-0000-0-4300-0000-8100-000-6503-0000	NN	P	431.38	431.38
		MATERIALS AND SUPPLIES						
PO-190225	10/08/2018	INV #603175861	1	01-0000-0-4300-0000-8100-000-6503-0000	NN	P	4,572.36	4,572.36
		MATERIALS AND SUPPLIES						
PO-190225	10/10/2018	INV #603177942	1	01-0000-0-4300-0000-8100-000-6503-0000	NN	P	56.19	56.19
		MATERIALS AND SUPPLIES						
PO-190225	10/10/2018	INV #603177943	1	01-0000-0-4300-0000-8100-000-6503-0000	NN	P	73.81	73.81
		MATERIALS AND SUPPLIES						
PO-190225	10/17/2018	INV #603186693	1	01-0000-0-4300-0000-8100-000-6503-0000	NN	P	127.65	127.65
		MATERIALS AND SUPPLIES						
		TOTAL PAYMENT AMOUNT			8,436.00	*		8,436.00
001009/00	IMHOFF, LUCILLE							
PV-000448	10/22/2018	REIMBURSE REG FEE & MILEAGE		01-0000-0-5200-3300-1000-500-5040-0000	NN			183.10
		TRAVEL AND CONFERENCE						
		TOTAL PAYMENT AMOUNT			183.10	*		183.10

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num								
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE T9MPS										
-----											Liq Amt	Net Amount	
005512/00	JEFF SAVAGE PLUMBING												
	PV-000451	09/24/2018	INV #13445		01-0000-0-5600-0000-8100-000-6500-0000	NY						1,637.71	
					RENTALS, LEASES AND REPAIRS								
					TOTAL PAYMENT AMOUNT				1,637.71 *				1,637.71
005712/00	KALISUCH, DANIEL												
	PV-000447	10/17/2018	REIMBURSE SUPPLIES PURCHASED		01-0000-0-4300-1110-1000-200-2069-0000	NN						101.50	
					MATERIALS AND SUPPLIES								
					TOTAL PAYMENT AMOUNT				101.50 *				101.50
003736/00	O'CONNELL RANCH												
	PV-000453	10/16/2018	INV #39057		13-5310-0-4700-0000-3700-000-0000-0000	NN						120.00	
					FOOD								
	PV-000453	10/16/2018	INV #39045		13-5310-0-4700-0000-3700-000-0000-0000	NN						140.00	
					FOOD								
	PV-000453	10/16/2018	INV #39038		13-5310-0-4700-0000-3700-000-0000-0000	NN						80.00	
					FOOD								
					TOTAL PAYMENT AMOUNT				340.00 *				340.00
000369/00	PACIFIC GAS & ELECTRIC												
	PV-000454	10/15/2018	OCT METER 1008845748 EMS		01-0000-0-5500-0000-8100-200-0000-0000	NN						948.10	
					OPERATIONS & HOUSEKEEPING SERV								
	PV-000454	10/15/2018	OCT METER 1006623412 CHS		01-0000-0-5500-0000-8100-300-0000-0000	NN						214.40	
					OPERATIONS & HOUSEKEEPING SERV								
	PV-000454	10/15/2018	OCT METER 1007290770 CHS		01-0000-0-5500-0000-8100-300-0000-0000	NN						97.12	
					OPERATIONS & HOUSEKEEPING SERV								
	PV-000454	10/15/2018	OCT METER 1009370999 CHS		01-0000-0-5500-0000-8100-300-0000-0000	NN						75.26	
					OPERATIONS & HOUSEKEEPING SERV								
	PV-000454	10/15/2018	OCT METER 1009370997 CHS		01-0000-0-5500-0000-8100-300-0000-0000	NN						190.99	
					OPERATIONS & HOUSEKEEPING SERV								
	PV-000454	10/15/2018	OCT METER 1009370973 CHS		01-0000-0-5500-0000-8100-300-0000-0000	NN						24.31	
					OPERATIONS & HOUSEKEEPING SERV								
	PV-000454	10/15/2018	OCT METER 1010268480 EMS		01-0000-0-5500-0000-8100-200-0000-0000	NN						89.93	
					OPERATIONS & HOUSEKEEPING SERV								
	PV-000454	10/15/2018	OCT METER 1003871747 EMS		01-0000-0-5500-0000-8100-200-0000-0000	NN						348.88	
					OPERATIONS & HOUSEKEEPING SERV								
	PV-000454	10/15/2018	OCT METER 1004452510 EMS		01-0000-0-5500-0000-8100-200-0000-0000	NN						10.51	
					OPERATIONS & HOUSEKEEPING SERV								
	PV-000454	10/15/2018	OCT METER 1009561328 BPS		01-0000-0-5500-0000-8100-100-0000-0000	NN						653.41	
					OPERATIONS & HOUSEKEEPING SERV								

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Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE T9MPS				
000369	(CONTINUED)						
PV-000454	10/15/2018	OCT METER 1009514661 BPS	01-0000-0-5500-0000-8100-100-0000-0000 NN			4,492.55	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000454	10/15/2018	OCT METER 1006713216 DO	01-0000-0-5500-0000-8100-000-0000-0000 NN			236.45	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000454	10/15/2018	OCT METER 2846370X DO	01-0000-0-5500-0000-8100-000-0000-0000 NN			7.84	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000454	10/15/2018	OCT METER 1009514732 DO	01-0000-0-5500-0000-8100-000-0000-0000 NN			1,782.99	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000454	10/15/2018	OCT METER 1009486704 EMS	01-0000-0-5500-0000-8100-200-0000-0000 NN			7,358.52	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000454	10/15/2018	OCT METER 1004538995 BPS	01-0000-0-5500-0000-8100-100-0000-0000 NN			53.95	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000454	10/15/2018	OCT METER 3249443X BPS	01-0000-0-5500-0000-8100-100-0000-0000 NN			7.84	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000454	10/15/2018	OCT METER 1009514733 BPS	01-0000-0-5500-0000-8100-100-0000-0000 NN			679.76	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000454	10/15/2018	OCT METER 49496810 BPS	01-0000-0-5500-0000-8100-100-0000-0000 NN			41.55	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000454	10/15/2018	OCT METER 1009514731 CHS	01-0000-0-5500-0000-8100-300-0000-0000 NN			310.51	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000454	10/15/2018	OCT METER 1005423781 CHS	01-0000-0-5500-0000-8100-300-0000-0000 NN			277.39	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000454	10/15/2018	OCT METER 1009370996 CHS	01-0000-0-5500-0000-8100-300-0000-0000 NN			89.27	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000454	10/15/2018	OCT METER 1009370998 CHS	01-0000-0-5500-0000-8100-300-0000-0000 NN			30.71	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000454	10/15/2018	OCT METER 1009486703 CHS	01-0000-0-5500-0000-8100-300-0000-0000 NN			9,340.88	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000454	10/15/2018	OCT METER 90LIGHTS CHS	01-0000-0-5500-0000-8100-300-0000-0000 NN			11.55	
			OPERATIONS & HOUSEKEEPING SERV				
		TOTAL PAYMENT AMOUNT		27,374.67 *		27,374.67	
000660/00	RISO PRODUCTS						
PO-190263	10/19/2018	INV #188956	1 01-0000-0-4300-1110-1000-100-1030-0000 NN F			450.57	452.03
			MATERIALS AND SUPPLIES				
		TOTAL PAYMENT AMOUNT		452.03 *		452.03	
001038/00	SAM'S CLUB DIRECT						
PO-190054	10/05/2018	ASB VB CONCESSIONS	1 95-0834-0-4300-0000-0000-000-0000-0000 NN P			487.09	487.09
			MATERIALS AND SUPPLIES				
PV-000455	10/20/2018	ASB FB CONCESSIONS	95-0801-0-4300-0000-0000-000-0000-0000 NN			512.85	

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num						
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE T9MPS								
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001038 (CONTINUED)											
PV-000455	10/20/2018	ASB FB CONCESSIONS	95-0801-0-4300-0000-0000-000-0000-0000 NN								313.08
			MATERIALS AND SUPPLIES								
PV-000455	10/20/2018	ASB FB CONCESSIONS	95-0801-0-4300-0000-0000-0000-0000 NN								555.95
			MATERIALS AND SUPPLIES								
TOTAL PAYMENT AMOUNT						1,868.97 *					1,868.97
003061/00 THREE B'S TOILET RENTALS											
PV-000450	10/01/2018	INV #14641	01-0000-0-5600-8100-5000-000-0000-0000 NN								200.00
			RENTALS, LEASES AND REPAIRS								
TOTAL PAYMENT AMOUNT						200.00 *					200.00
005101/00 US BANK- CAL CARD											
PO-190164	09/14/2018	11.2.18 SCHANTZ VISA (LOWES)	1 01-0000-0-4300-0000-8100-000-6507-0000 NN P								170.72
			MATERIALS AND SUPPLIES								170.72 ✓
PO-190164	09/17/2018	11.3.18 SCHANTZ VISA (LOWES)	1 01-0000-0-4300-0000-8100-000-6507-0000 NN P								69.87
			MATERIALS AND SUPPLIES								69.87 ✓
PO-190164	09/18/2018	11.3.18 SCHANTZ VISA (LOWES)	1 01-0000-0-4300-0000-8100-000-6507-0000 NN P								158.14
			MATERIALS AND SUPPLIES								158.14 ✓
PO-190164	09/21/2018	11.3.18 SCHANTZ VISA (H-DEPOT)	1 01-0000-0-4300-0000-8100-000-6507-0000 NN P								48.17
			MATERIALS AND SUPPLIES								48.17 ✓
PO-190164	09/23/2018	11.3.18 SCHANTZ VISA (H-DEPOT)	1 01-0000-0-4300-0000-8100-000-6507-0000 NN P								457.47
			MATERIALS AND SUPPLIES								457.47 ✓
PO-190164	09/24/2018	11.3.18 SCHANTZ VISA (H-DEPOT)	1 01-0000-0-4300-0000-8100-000-6507-0000 NN P								126.97
			MATERIALS AND SUPPLIES								126.97 ✓
PO-190164	09/26/2018	11.3.18 SCHANTZ VISA (LOWES)	1 01-0000-0-4300-0000-8100-000-6507-0000 NN P								951.13
			MATERIALS AND SUPPLIES								951.13 ✓
PO-190164	09/26/2018	11.3.18 SCHANTZ VISA (H-DEPOT)	1 01-0000-0-4300-0000-8100-000-6507-0000 NN P								59.30
			MATERIALS AND SUPPLIES								59.30 ✓
PO-190164	10/04/2018	11.3.18 SCHANTZ VISA (LOWES)	1 01-0000-0-4300-0000-8100-000-6507-0000 NN P								140.21
			MATERIALS AND SUPPLIES								140.21 ✓
PO-190164	10/08/2018	11.3.18 SCHANTZ VISA (LOWES)	1 01-0000-0-4300-0000-8100-000-6507-0000 NN P								109.60
			MATERIALS AND SUPPLIES								109.60 ✓
PO-190164	10/10/2018	11.3.18 SCHANTZ VISA (H-DEPOT)	1 01-0000-0-4300-0000-8100-000-6507-0000 NN P								248.99
			MATERIALS AND SUPPLIES								248.99 ✓
PO-190164	10/14/2018	11.3.18 SCHANTZ VISA (H-DEPOT)	1 01-0000-0-4300-0000-8100-000-6507-0000 NN P								54.16
			MATERIALS AND SUPPLIES								54.16 ✓
PO-190164	10/29/2018	11.3.18 SCHANTZ VISA (LOWES)	1 01-0000-0-4300-0000-8100-000-6507-0000 NN P								157.88
			MATERIALS AND SUPPLIES								157.88 ✓
TOTAL PAYMENT AMOUNT						2,752.61 *					2,752.61

MATERIALS AND SUPPLIES

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num				
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE T9MPS					Liq Amt	Net Amount
005699/00	VALLEY TRUCK & TRACTOR CO.								
	PV-000456	10/01/2018	INV #839489		01-0000-0-4300-0000-8100-000-6505-0000 NN				1,195.43
					MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT			1,195.43 *			1,195.43
005044/00	WHEATLAND HIGH SCHOOL								
	PV-000449	10/19/2018	18-19 BVL TENNIS DUES		01-0000-0-4300-1110-1000-300-7232-0000 NN				100.00
					MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT			100.00 *			100.00
002195/04	WILLIAMS JR. HIGH SCHOOL								
	PV-000446	10/22/2018	7TH GR GIRLS BBALL TOURNEY		01-9099-0-4300-1110-4000-000-7331-0000 NN				40.00
					MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT			40.00 *			40.00
			TOTAL BATCH PAYMENT			44,738.90 ***	0.00		44,738.90
			TOTAL DISTRICT PAYMENT			44,738.90 ****	0.00		44,738.90
			TOTAL FOR ALL DISTRICTS:			44,738.90 ****	0.00		44,738.90

Number of checks to be printed: 16, not counting voids due to stub overflows.

Batch status: A All

From batch: 0019

To batch: 9999

Include Revolving Cash: Y

Include Address: N

Include Object Desc: Y

Include Vendor TIN: N

Include Audit Date and Time in Sort: N

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num						
Req Reference	Date	Description	FD RESC Y	OBJ GOAL	FUNC SCH	BDRS TYPE	T9MPS	Liq Amt	Net Amount		
000634/00		ACCREDITING COMM. FOR SCHOOLS									
	PV-000490	11/04/2018 INVOICE #11835		01-0000-0-4300-1110-1000-300-3002-0000	NN				600.00		
				MATERIALS AND SUPPLIES							
				TOTAL PAYMENT AMOUNT				600.00 *			600.00
005789/00		AMERICAN FIDELITY ASSURANCE									
	PV-000459	11/04/2018 OCTOBER 2018 BILLING		01-0000-0-9514-0000-0000-000-0000-0000	NN				321.21		
				HEALTH/WELFARE LIAB							
				TOTAL PAYMENT AMOUNT				321.21 *			321.21
006194/00		AMS.NET INC									
	PV-000460	11/04/2018 INVOICE# 0024065		01-0000-0-5800-0000-7700-000-6000-0000	NN				3,282.50		
				CONSULTING SERV/OPERATING EXP							
				TOTAL PAYMENT AMOUNT				3,282.50 *			3,282.50
006258/00		ANDROS KARPEROS									
	PV-000457	11/04/2018 2018 BOYS B-BALL TOURNEY FEES		01-9099-0-4300-1110-4000-000-7331-0000	NN				150.00		
				MATERIALS AND SUPPLIES							
				TOTAL PAYMENT AMOUNT				150.00 *			150.00
006027/00		BADALUCO, VERNON									
	PV-000461	11/04/2018 REIMBURSE SUPPLIES PURCHASED		95-0800-0-4300-0000-0000-000-0000-0000	NN				101.88		
				MATERIALS AND SUPPLIES							
				TOTAL PAYMENT AMOUNT				101.88 *			101.88
004996/00		BAXTER AUTO PARTS									
	PV-000462	11/04/2018 INVOICE #164094		01-0000-0-5600-0000-8100-000-6500-0000	NN				12.99		
				RENTALS, LEASES AND REPAIRS							
				TOTAL PAYMENT AMOUNT				12.99 *			12.99
006263/00		BIG RED ELECTRIC									
	PV-000463	11/04/2018 INVOICE #127		01-6387-0-4300-1110-1000-300-3000-0000	NY				877.36		
				MATERIALS AND SUPPLIES							
				TOTAL PAYMENT AMOUNT				877.36 *			877.36

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num								
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE T9MPS									Liq Amt	Net Amount

006272/00	CERNEY, MIKE												
PV-000508	10/23/2018	REIMBURSE SUPPLIES PURCHASED	95-0800-0-4300-0000-0000-000-0000-0000 NN										37.79
			MATERIALS AND SUPPLIES										
			TOTAL PAYMENT AMOUNT									37.79 *	37.79
000155/00	CITY OF COLUSA												
PV-000469	11/04/2018	016-1115 813 WEBSTER ST	01-0000-0-5500-0000-8100-200-0000-0000 NN										2,421.63
			OPERATIONS & HOUSEKEEPING SERV										
PV-000469	11/04/2018	016-1416 FOOTBALL FIELD	01-0000-0-5500-0000-8100-300-0000-0000 NN										174.42
			OPERATIONS & HOUSEKEEPING SERV										
PV-000469	11/04/2018	016-1420 901 COLUS AVE	01-0000-0-5500-0000-8100-300-0000-0000 NN										1,257.81
			OPERATIONS & HOUSEKEEPING SERV										
PV-000469	11/04/2018	013-0405 400 FREMONT ST	01-0000-0-5500-0000-8100-100-0000-0000 NN										704.36
			OPERATIONS & HOUSEKEEPING SERV										
PV-000469	11/04/2018	013-0410 LAFAYETTE ST	01-0000-0-5500-0000-8100-100-0000-0000 NN										680.59
			OPERATIONS & HOUSEKEEPING SERV										
PV-000469	11/04/2018	013-0420 400 FREMONT ST	01-0000-0-5500-0000-8100-100-0000-0000 NN										127.52
			OPERATIONS & HOUSEKEEPING SERV										
PV-000469	11/04/2018	013-0415 400 FREMONT ST	01-0000-0-5500-0000-8100-100-0000-0000 NN										736.96
			OPERATIONS & HOUSEKEEPING SERV										
PV-000469	11/04/2018	013-0425 400 FREMONT ST	01-0000-0-5500-0000-8100-100-0000-0000 NN										158.14
			OPERATIONS & HOUSEKEEPING SERV										
PV-000469	11/04/2018	013-0785 449 FREMONT ST	01-0000-0-5500-0000-8100-100-0000-0000 NN										106.98
			OPERATIONS & HOUSEKEEPING SERV										
			TOTAL PAYMENT AMOUNT									6,368.41 *	6,368.41
004835/00	CLIMATE CONTROL INC												
PV-000468	11/04/2018	INV #28499	01-0000-0-4300-0000-8100-000-6507-0000 NN										178.50
			MATERIALS AND SUPPLIES										
PV-000468	11/04/2018	INV #28540	01-0000-0-4300-0000-8100-000-6507-0000 NN										1,395.00
			MATERIALS AND SUPPLIES										
PV-000468	11/04/2018	INV #28541	01-0000-0-4300-0000-8100-000-6507-0000 NN										725.00
			MATERIALS AND SUPPLIES										
PV-000468	11/04/2018	INV #28549	01-0000-0-4300-0000-8100-000-6507-0000 NN										425.00
			MATERIALS AND SUPPLIES										
PV-000468	11/04/2018	INV #28550	01-0000-0-4300-0000-8100-000-6507-0000 NN										1,025.00
			MATERIALS AND SUPPLIES										
PV-000468	11/04/2018	INV #28551	01-0000-0-4300-0000-8100-000-6507-0000 NN										775.00
			MATERIALS AND SUPPLIES										
PV-000468	11/04/2018	INV #28552	01-0000-0-4300-0000-8100-000-6507-0000 NN										2,175.00
			MATERIALS AND SUPPLIES										
PV-000468	11/04/2018	INV #28553	01-0000-0-4300-0000-8100-000-6507-0000 NN										1,525.00

MATERIALS AND SUPPLIES

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num								
Req Reference	Date	Description	FD RESC Y OBJ GOAL	FUNC SCH	BDRS TYPE	T9MPS	Liq Amt	Net Amount					

004835	(CONTINUED)												
PV-000468	11/04/2018	INV #28732		01-0000-0-4300-0000-8100-000-6507-0000	NN			357.00					
				MATERIALS AND SUPPLIES									
PV-000468	11/04/2018	INV #28742		01-0000-0-4300-0000-8100-000-6507-0000	NN			119.00					
				MATERIALS AND SUPPLIES									
				TOTAL PAYMENT AMOUNT				8,699.50	*				
000286/00	CLOSE LUMBER INC.												
PO-190233	11/04/2018	INVOICE# 1809-227358	1	01-0000-0-4300-0000-8100-000-6507-0000	NN P		0.00	13.02					
				MATERIALS AND SUPPLIES									
PO-190233	11/04/2018	INVOICE# 1809-227561	1	01-0000-0-4300-0000-8100-000-6507-0000	NN P		0.00	93.04					
				MATERIALS AND SUPPLIES									
				TOTAL PAYMENT AMOUNT				106.06	*				
000188/00	COLUSA USD - EMERGENCY FUND												
RC-000051	11/05/2018	REIMBURSE EMERGENCY FUND		01-0000-0-9517-0000-0000-000-0000-0000				985.24					
				MEDICARE LIAB									
RC-000051	11/05/2018	REIMBURSE EMERGENCY FUND		01-0000-0-9517-0000-0000-000-0000-0000				1,736.20					
				MEDICARE LIAB									
RC-000051	11/05/2018	REIMBURSE EMERGENCY FUND		01-0000-0-4300-1110-1000-100-1003-0000				300.00					
				MATERIALS AND SUPPLIES									
RC-000051	11/05/2018	REIMBURSE EMERGENCY FUND		01-0001-0-4300-1110-1000-300-3669-0000				700.00					
				MATERIALS AND SUPPLIES									
				TOTAL PAYMENT AMOUNT				3,721.44	*				
005750/00	CRYSTAL CREAMERY												
PV-000491	11/04/2018	INVOICE# 16931955		13-5310-0-4700-0000-3700-000-0000-0000	NN			121.86					
				FOOD									
PV-000491	11/04/2018	INVOICE# 16926531		13-5310-0-4700-0000-3700-000-0000-0000	NN			60.93					
				FOOD									
PV-000491	11/04/2018	INVOICE# 16914891		13-5310-0-4700-0000-3700-000-0000-0000	NN			121.86					
				FOOD									
PV-000491	11/04/2018	INVOICE# 16909541		13-5310-0-4700-0000-3700-000-0000-0000	NN			142.34					
				FOOD									
PV-000491	11/04/2018	INVOICE# 16944069		13-5310-0-4700-0000-3700-000-0000-0000	NN			81.75					
				FOOD									
PV-000491	11/04/2018	INVOICE# 16960449		13-5310-0-4700-0000-3700-000-0000-0000	NN			60.93					
				FOOD									
PV-000491	11/04/2018	INVOICE# 16949970		13-5310-0-4700-0000-3700-000-0000-0000	NN			121.86					
				FOOD									

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE T9MPS				

003237/00	DANIELSEN COMPANY						
PV-000504	11/01/2018	INV #176770	13-5310-0-4700-0000-3700-000-0000-0000 NN			183.16	
			FOOD				
PV-000504	11/01/2018	INV #176770	13-5310-0-4710-0000-3700-000-0000-0000 NN			288.87	
			FOOD - SNACK BAR				
PV-000504	11/01/2018	INV #177797	13-5310-0-4700-0000-3700-000-0000-0000 NN			2,180.47	
			FOOD				
PV-000504	11/01/2018	INV #177808	13-5310-0-4700-0000-3700-000-0000-0000 NN			1,278.46	
			FOOD				
PV-000504	11/01/2018	INV #177812	13-5310-0-4700-0000-3700-000-0000-0000 NN			554.64	
			FOOD				
PV-000504	11/01/2018	INV #177812	13-5310-0-4710-0000-3700-000-0000-0000 NN			300.45	
			FOOD - SNACK BAR				
PV-000504	11/01/2018	INV #178006	13-5310-0-4700-0000-3700-000-0000-0000 NN			-18.36	
			FOOD				
PV-000504	11/01/2018	INV #178584	13-5310-0-4700-0000-3700-000-0000-0000 NN			642.06	
			FOOD				
PV-000504	11/01/2018	INV #178584	13-5310-0-4710-0000-3700-000-0000-0000 NN			82.42	
			FOOD - SNACK BAR				
PV-000504	11/01/2018	INV #179349	13-5310-0-4700-0000-3700-000-0000-0000 NN			1,384.49	
			FOOD				
PV-000504	11/01/2018	INV #179353	13-5310-0-4700-0000-3700-000-0000-0000 NN			465.42	
			FOOD				
PV-000504	11/01/2018	INV #179356	13-5310-0-4700-0000-3700-000-0000-0000 NN			281.02	
			FOOD				
PV-000504	11/01/2018	INV #179356	13-5310-0-4710-0000-3700-000-0000-0000 NN			292.33	
			FOOD - SNACK BAR				
PV-000504	11/01/2018	INV #179897	13-5310-0-4700-0000-3700-000-0000-0000 NN			448.19	
			FOOD				
PV-000504	11/01/2018	INV #179897	13-5310-0-4710-0000-3700-000-0000-0000 NN			50.26	
			FOOD - SNACK BAR				
			TOTAL PAYMENT AMOUNT		8,413.88 *		8,413.88
006262/00	DBA AMERICAN ADVANCED PHY GRP						
PV-000458	11/04/2018	INVOICE# 768450441	01-0000-0-9514-0000-0000-000-0000-0000 NN			442.00	
			HEALTH/WELFARE LIAB				
			TOTAL PAYMENT AMOUNT		442.00 *		442.00
004210/00	DURHAM HIGH SCHOOL						
PV-000470	11/04/2018	2018 BASKETBALL TOURNEY FEES	01-9099-0-4300-1110-4000-000-7202-0000 NN			550.00	
			MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT		550.00 *		550.00

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num								
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE T9MPS									Liq Amt	Net Amount

005930/00	FRANZ FAMILY BAKERIES												
PV-000471	11/04/2018	INVOICE# 048308628801	13-5310-0-4700-0000-3700-000-0000-0000 NN										198.67
			FOOD										
PV-000471	11/04/2018	INVOICE# 048308629603	13-5310-0-4700-0000-3700-000-0000-0000 NN										149.64
			FOOD										
		TOTAL PAYMENT AMOUNT					348.31 *						348.31
006270/00	FRIAS, BECKY												
PV-000506	10/16/2018	REIMBURSE SUPPLIES PURCHASED	95-0852-0-4300-0000-0000-000-0000-0000 NN										21.45
			MATERIALS AND SUPPLIES										
		TOTAL PAYMENT AMOUNT					21.45 *						21.45
006269/00	FULCHER PAINT & SUPPLY												
PV-000479	11/04/2018	INVOICE# 00008380	01-0000-0-6200-0000-8500-000-6507-0000 NN										262.81
			NEW & IMPROVEMENT OF BUILDINGS										
PV-000479	11/04/2018	INVOICE# 00008581	01-0000-0-6200-0000-8500-000-6507-0000 NN										118.88
			NEW & IMPROVEMENT OF BUILDINGS										
		TOTAL PAYMENT AMOUNT					381.69 *						381.69
006265/00	GARCIA, ROCIO												
PV-000474	11/04/2018	REFUND STUDENT MEALS	13-5310-0-4700-0000-3700-000-0000-0000 NN										10.00
			FOOD										
		TOTAL PAYMENT AMOUNT					10.00 *						10.00
000505/00	GENERAL PRODUCE												
PV-000497	10/31/2018	INV #04191902	13-5310-0-4700-0000-3700-000-0000-0000 NN										606.60
			FOOD										
PV-000497	10/31/2018	INV #04195878	13-5310-0-4700-0000-3700-000-0000-0000 NN										498.55
			FOOD										
PV-000497	10/31/2018	INV #04199837	13-5310-0-4700-0000-3700-000-0000-0000 NN										437.60
			FOOD										
PV-000497	10/31/2018	CM #00936682	13-5310-0-4700-0000-3700-000-0000-0000 NN										-21.55
			FOOD										
PV-000497	10/31/2018	INV #04191803	13-5310-0-4700-0000-3700-000-0000-0000 NN										484.75
			FOOD										
PV-000497	10/31/2018	INV #04195847	13-5310-0-4700-0000-3700-000-0000-0000 NN										476.60
			FOOD										
PV-000497	10/31/2018	INV #04199813	13-5310-0-4700-0000-3700-000-0000-0000 NN										411.95

FOOD

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num								
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE T9MPS									Liq Amt	Net Amount

000505	(CONTINUED)												
PV-000497	10/31/2018	INV #04191895	13-5310-0-4700-0000-3700-000-0000-0000 NN										335.05
			FOOD										
PV-000497	10/31/2018	INV #04195694	13-5310-0-4700-0000-3700-000-0000-0000 NN										425.30
			FOOD										
PV-000497	10/31/2018	INV # 04199721	13-5310-0-4700-0000-3700-000-0000-0000 NN										268.65
			FOOD										
			TOTAL PAYMENT AMOUNT				3,923.50 *						3,923.50
005198/00	GENERATIONS												
PV-000472	11/04/2018	INVOICE# 10072549	95-0888-0-4300-0000-0000-000-0000-0000 NN										1,029.60
			MATERIALS AND SUPPLIES										
			TOTAL PAYMENT AMOUNT				1,029.60 *						1,029.60
006264/00	GRANADOS, MIRELLA												
PV-000473	11/04/2018	REIMBURSE SUPPLIES	95-0850-0-4300-0000-0000-000-0000-0000 NN										148.44
			MATERIALS AND SUPPLIES										
			TOTAL PAYMENT AMOUNT				148.44 *						148.44
001895/00	GRANZELLA'S												
PV-000510	10/24/2018	INV #9480	95-0801-0-4300-0000-0000-000-0000-0000 NN										990.00
			MATERIALS AND SUPPLIES										
			TOTAL PAYMENT AMOUNT				990.00 *						990.00
000309/00	GRIFF'S FEED & SEED												
PV-000499	10/24/2018	INV #333315	01-0000-0-4300-0000-8100-000-6505-0000 NN										23.54
			MATERIALS AND SUPPLIES										
			TOTAL PAYMENT AMOUNT				23.54 *						23.54
000650/00	HUFF, SANDY												
PV-000475	11/04/2018	REIMBURSE MILEAGE	01-0110-0-5200-1110-1000-100-1040-0000 NN										98.10
			TRAVEL AND CONFERENCE										
			TOTAL PAYMENT AMOUNT				98.10 *						98.10

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num				
Req Reference	Date	Description	FD RESC Y	OBJ GOAL	FUNC SCH	BDRS TYPE	T9MPS	Liq Amt	Net Amount

006166/00	HUST BROTHERS								
	PV-000476	11/04/2018	INVOICE# 22IV103998		01-0000-0-4300-0000-8100-000-6507-0000	NN			1.42
					MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT				1.42 *		1.42
000354/00	IMHOFF, JIM								
	PO-190057	11/04/2018	REIMBURSE SUPPLIES PURCHASED	1	01-0000-0-4300-1110-1000-100-1020-0000	NN P		401.73	401.73
					MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT				401.73 *		401.73
006053/00	INLAND								
	PV-000477	11/04/2018	IN252154		01-0000-0-5800-1110-1000-000-6124-0000	NY			658.26
					CONSULTING SERV/OPERATING EXP				
			TOTAL PAYMENT AMOUNT				658.26 *		658.26
002850/00	INTERQUEST DETECTION CANINES								
	PV-000500	10/31/2018	INV #1486		01-0000-0-5800-1110-2700-000-0062-0000	NY			350.00
					CONSULTING SERV/OPERATING EXP				
			TOTAL PAYMENT AMOUNT				350.00 *		350.00
006250/00	J.M. KING CONSULTING INC.								
	PV-000496	11/01/2018	INV #COLUSA-003		25-0000-0-5800-0000-7200-000-0000-0000	NN			2,310.00
					CONSULTING SERV/OPERATING EXP				
			TOTAL PAYMENT AMOUNT				2,310.00 *		2,310.00
005732/00	JAMES MARTA & COMPANY								
	PV-000478	11/04/2018	INVOICE# 11984		01-0000-0-5800-0000-7190-000-0000-0000	NY			7,800.00
					CONSULTING SERV/OPERATING EXP				
			TOTAL PAYMENT AMOUNT				7,800.00 *		7,800.00
005028/00	JW WOOD COMPANY INC								
	PV-000505	10/31/2018	INV #Y048931		01-0000-0-4300-0000-8100-000-6505-0000	NN			424.75
					MATERIALS AND SUPPLIES				
	PV-000505	10/31/2018	INV #Y048300		01-0000-0-4300-0000-8100-000-6505-0000	NN			424.75

MATERIALS AND SUPPLIES

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num					
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE T9MPS						Liq Amt	Net Amount
-----						TOTAL PAYMENT AMOUNT		849.50 *		849.50
006127/00	KAESER & BLAIR									
PV-000498	10/10/2018	ORDER #81009394		95-0888-0-4300-0000-0000-000-0000-0000	YN				525.00	525.00
				MATERIALS AND SUPPLIES						
				TOTAL PAYMENT AMOUNT		525.00 *				525.00
				TOTAL USE TAX AMOUNT		38.06				
004018/00	KNOX, RASAN									
PO-190109	10/23/2018	REIMBURSE SUPPLIES PURCHASED	1	01-0000-0-4300-1110-1000-200-2081-0000	NN F			100.00	100.00	100.00
				MATERIALS AND SUPPLIES						
				TOTAL PAYMENT AMOUNT		100.00 *				100.00
005572/00	MCCARTY, KIM									
PV-000509	10/30/2018	REIMBURSE SUPPLIES PURCHASED		95-0851-0-4300-0000-0000-000-0000-0000	NN				122.30	122.30
				MATERIALS AND SUPPLIES						
				TOTAL PAYMENT AMOUNT		122.30 *				122.30
005346/00	MITEL LEASING									
PV-000501	10/29/2018	INV #901611053		01-0000-0-5600-1110-1000-000-0060-0000	NN				1,433.92	1,433.92
				RENTALS, LEASES AND REPAIRS						
				TOTAL PAYMENT AMOUNT		1,433.92 *				1,433.92
004482/00	NCVOA CHICO									
PV-000492	10/23/2018	INV #3		01-0000-0-4300-1110-1000-300-7220-0000	NN				2,194.00	2,194.00
				MATERIALS AND SUPPLIES						
				TOTAL PAYMENT AMOUNT		2,194.00 *				2,194.00
005745/00	NILSEN RAYMOND, LISA									
PV-000481	11/04/2018	REIMBURSE MILEAGE		01-0000-0-5200-0000-7700-000-6000-0000	NN				51.23	51.23
				TRAVEL AND CONFERENCE						
				TOTAL PAYMENT AMOUNT		51.23 *				51.23

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num						
Req Reference	Date	Description	FD RESC Y	OBJ GOAL	FUNC SCH	BDRS TYPE	T9MPS	Liq Amt	Net Amount		

006138/00	NORTHERN CALIFORNIA FEED &										
PO-190257	11/04/2018	OCTOBER 2018 INVOICE	1	01-0000-0-4300-1110-1000-300-3539-0000	NN P			135.00	135.00		
		MATERIALS AND SUPPLIES									
		TOTAL PAYMENT AMOUNT						135.00 *	135.00		
003736/00	O'CONNELL RANCH										
PV-000480	11/04/2018	INVOICE# 39069		13-5310-0-4700-0000-3700-000-0000-0000	NN				80.00		
		FOOD									
PV-000480	11/04/2018	INVOICE# 39070		13-5310-0-4700-0000-3700-000-0000-0000	NN				80.00		
		FOOD									
		TOTAL PAYMENT AMOUNT						160.00 *	160.00		
001257/02	PIERCE HIGH SCHOOL										
PV-000493	10/24/2018	NOV 2018 PIERCE B-BALL TOURNEY		01-9099-0-4300-1110-4000-000-7201-0000	NN				650.00		
		MATERIALS AND SUPPLIES									
		TOTAL PAYMENT AMOUNT						650.00 *	650.00		
000394/00	QUILL CORPORATION										
PO-190275	11/04/2018	INVOICE# 2183239	1	01-0000-0-4300-1110-1000-300-3100-0000	NN F			32.16	40.73		
		MATERIALS AND SUPPLIES									
PV-000482	11/04/2018	INVOICE# 2039905		01-0000-0-4300-0000-7200-000-0000-0000	NN				13.39		
		MATERIALS AND SUPPLIES									
PV-000489	11/04/2018	INVOICE# 2082918		01-0000-0-4300-0000-7200-000-0000-0000	NN				8.78		
		MATERIALS AND SUPPLIES									
		TOTAL PAYMENT AMOUNT						62.90 *	62.90		
006268/00	RANDOLPH, KELLI										
PV-000495	10/18/2018	REIMBURSE SUPPLIES PURCHASED		95-0853-0-4300-0000-0000-000-0000-0000	NN				17.07		
		MATERIALS AND SUPPLIES									
		TOTAL PAYMENT AMOUNT						17.07 *	17.07		
000451/00	READING OIL										
PV-000484	11/04/2018	OCTOBER 2018 PAYMENT		01-0000-0-4300-0000-8100-000-6507-0000	NN				587.20		
		MATERIALS AND SUPPLIES									
PV-000484	11/04/2018	OCTOBER 2018 PAYMENT		01-0000-0-4300-0000-8100-000-6504-0000	NN				1,140.41		
		MATERIALS AND SUPPLIES									

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num						
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE T9MPS							Liq Amt	Net Amount
-----						-----					
TOTAL PAYMENT AMOUNT						1,727.61 *				1,727.61	
005558/00 RECOLOGY BUTTE COLUSA COUNTIES											
PV-000483	11/04/2018	BILLING# 35196328		01-0000-0-5500-0000-8100-100-0000-0000	NN					635.04	
				OPERATIONS & HOUSEKEEPING SERV							
PV-000483	11/04/2018	BILLING# 35196245		01-0000-0-5500-0000-8100-300-0000-0000	NN					1,428.76	
				OPERATIONS & HOUSEKEEPING SERV							
PV-000483	11/04/2018	BILLING# 35196955		01-0000-0-5500-0000-8100-000-0000-0000	NN					155.20	
				OPERATIONS & HOUSEKEEPING SERV							
PV-000483	11/04/2018	BILLING# 35196963		01-0000-0-5500-0000-8100-200-0000-0000	NN					635.04	
				OPERATIONS & HOUSEKEEPING SERV							
TOTAL PAYMENT AMOUNT						2,854.04 *				2,854.04	
005949/00 ROPER, KIM											
PV-000494	10/18/2018	REIMBURSE SUPPLIES PURCHASED		95-0853-0-4300-0000-0000-000-0000-0000	NY					46.94	
				MATERIALS AND SUPPLIES							
TOTAL PAYMENT AMOUNT						46.94 *				46.94	
006266/00 SAMI'S BOUTIQUE											
PV-000485	11/04/2018	2018 PAYMENT, 7 SENIOR SASHES		95-0888-0-4300-0000-0000-000-0000-0000	NY					105.00	
				MATERIALS AND SUPPLIES							
TOTAL PAYMENT AMOUNT						105.00 *				105.00	
002287/00 SCHOOL SPECIALTY											
PO-190009	08/23/2018	INV #302500172017		1 01-6387-0-4300-1110-1000-300-3000-0000	NN P				1,263.91	1,263.91	
				MATERIALS AND SUPPLIES							
PO-190010	08/24/2018	INV #302500172106		1 01-6387-0-4300-1110-1000-300-3000-0000	NN P				645.46	645.46	
				MATERIALS AND SUPPLIES							
TOTAL PAYMENT AMOUNT						1,909.37 *				1,909.37	
000427/00 SORENSON PEST CONTROL INC.											
PV-000502	10/17/2018	INV #1064778		01-0000-0-5500-0000-8100-000-0000-0000	NN					25.00	
				OPERATIONS & HOUSEKEEPING SERV							
PV-000502	10/17/2018	INV #1064810		01-0000-0-5500-0000-8100-100-0000-0000	NN					60.00	
				OPERATIONS & HOUSEKEEPING SERV							
PV-000502	10/17/2018	INV #1064933		01-0000-0-5500-0000-8100-200-0000-0000	NN					60.00	
				OPERATIONS & HOUSEKEEPING SERV							

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num					
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE T9MPS						Liq Amt	Net Amount

000427	(CONTINUED)									
PV-000502	10/17/2018	INV #1065408		01-0000-0-5500-0000-8100-300-0000-0000	NN				75.00	
				OPERATIONS & HOUSEKEEPING SERV						
			TOTAL PAYMENT AMOUNT			220.00	*			220.00
005682/00	US BANK EQUIPMENT FINANCE									
PV-000486	11/04/2018	INVOICE# 369731997		01-0000-0-5600-0000-7200-000-0027-0000	NN				2,208.28	
				RENTALS, LEASES AND REPAIRS						
			TOTAL PAYMENT AMOUNT			2,208.28	*			2,208.28
005101/00	US BANK- CAL CARD									
PO-190025	08/09/2018	11.9.18 HICKS VISA (AMAZON)	1	01-0000-0-4300-1110-1000-100-1020-0000	YN P				56.59	56.59
				MATERIALS AND SUPPLIES						
PO-190140	08/24/2018	11.9.18 HICKS VISA (USPS)	1	01-0000-0-4300-1110-1000-100-1030-0000	NN P				150.00	150.00
				MATERIALS AND SUPPLIES						
PO-190140	08/31/2018	11.9.18 HICKS VISA (USPS)	1	01-0000-0-4300-1110-1000-100-1030-0000	NN F				150.00	150.00
				MATERIALS AND SUPPLIES						
PO-190213	09/18/2018	11.9.18 HICKS VISA (ROAD ID)	1	01-0001-0-4300-1110-1000-100-1003-0000	YN P				39.78	70.00
				MATERIALS AND SUPPLIES						
PO-190213	09/18/2018	11.9.18 HICKS VISA (ROAD ID)	1	01-0001-0-4300-1110-1000-100-1003-0000	NN F				0.00	17.61
				MATERIALS AND SUPPLIES						
PO-190226	09/24/2018	11.9.18 HICKS VISA (CONT ED)	1	01-0000-0-5200-1110-1000-100-1040-0000	NN F				195.00	195.00
				TRAVEL AND CONFERENCE						
RC-000052	11/06/2018	11.9.18 HICKS VISA CHARGES		01-0000-0-4300-1110-1000-100-1020-0000	N					257.14
				MATERIALS AND SUPPLIES						
			TOTAL PAYMENT AMOUNT			896.34	*			896.34
			TOTAL USE TAX AMOUNT			9.18				
004973/00	VARGAS, SOCORRO									
PO-190067	11/04/2018	REIMBURSE SUPPLIES PURCHASED	1	01-0000-0-4300-1110-1000-100-1051-0000	NN F				200.00	160.21
				MATERIALS AND SUPPLIES						
			TOTAL PAYMENT AMOUNT			160.21	*			160.21
006267/00	XEPOLEAS, ISABELLE									
PV-000487	11/04/2018	REIMBURSE MESSICK INV.		95-0829-0-4300-0000-0000-000-0000-0000	NN					23.16
				MATERIALS AND SUPPLIES						
			TOTAL PAYMENT AMOUNT			23.16	*			23.16

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num				
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH	BDRS TYPE	T9MPS	Liq Amt	Net Amount		
005923/00	ZEE MEDICAL								
PV-000488	11/04/2018	INVOICE# 724705763	01-0000-0-4300-0000-8100-000-6507-0000	NN			123.42		
			MATERIALS AND SUPPLIES						
			TOTAL PAYMENT AMOUNT			123.42 *			123.42
			TOTAL BATCH PAYMENT			192,910.27 ***	0.00		192,910.27
			TOTAL USE TAX AMOUNT			47.24			
			TOTAL DISTRICT PAYMENT			192,910.27 ****	0.00		192,910.27
			TOTAL USE TAX AMOUNT			47.24			
			TOTAL FOR ALL DISTRICTS:			192,910.27 ****	0.00		192,910.27
			TOTAL USE TAX AMOUNT			47.24			

Number of checks to be printed: 63, not counting voids due to stub overflows.

Batch status: A All

From batch: 0020

To batch: 9999

Include Revolving Cash: Y

Include Address: N

Include Object Desc: Y

Include Vendor TIN: N

Include Audit Date and Time in Sort: N

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESC Y	OBJ GOAL FUNC SCH BDRS TYPE	T9MPS		

006200/00	AMAZON CAPITAL SERVICES						
PO-190250	10/24/2018	INV #1MHY-4YC1-JN69	1	01-0000-0-4300-1110-1000-100-1076-0000	YN F	22.46	19.98
		MATERIALS AND SUPPLIES					
PO-190252	10/25/2018	INV #1RN6-9LHP-P33W	1	01-0000-0-4300-1110-2420-200-2011-0000	YN P	17.98	17.98
		MATERIALS AND SUPPLIES					
PO-190260	11/11/2018	INV #1F3H-7NYF-XT37	1	01-0000-0-4300-0000-7700-000-6000-0000	NN P	303.46	303.46
		MATERIALS AND SUPPLIES					
PO-190260	11/11/2018	INV #1CH4-VXLJ-VR41	1	01-0000-0-4300-0000-7700-000-6000-0000	YN P	398.00	398.00
		MATERIALS AND SUPPLIES					
PO-190260	11/11/2018	INV #1LFW-J6Y9-TX17	1	01-0000-0-4300-0000-7700-000-6000-0000	YN F	4,298.54	62.45
		MATERIALS AND SUPPLIES					
PO-190266	10/24/2018	INV #1F3H-7NYF-T11D	1	01-0000-0-4300-1110-1000-100-1030-0000	NN P	30.02	30.02
		MATERIALS AND SUPPLIES					
PO-190266	10/24/2018	INV #1F3H-7NYF-T6XD	1	01-0000-0-4300-1110-1000-100-1030-0000	NN P	30.02	30.02
		MATERIALS AND SUPPLIES					
PO-190266	10/24/2018	INV #1MHY-4YC1-DGQM	1	01-0000-0-4300-1110-1000-100-1030-0000	YN F	10.52	25.80
		MATERIALS AND SUPPLIES					
PO-190268	10/28/2018	INV #1P7G-WFJD-T3YP	1	95-0950-0-4300-0000-0000-000-0000-0000	NN P	202.82	202.82
		MATERIALS AND SUPPLIES					
PO-190268	10/29/2018	INV #1WJ7-TGLD-J34K	1	95-0950-0-4300-0000-0000-000-0000-0000	NN P	25.99	25.99
		MATERIALS AND SUPPLIES					
		TOTAL PAYMENT AMOUNT				1,116.52 *	1,116.52
		TOTAL USE TAX AMOUNT				38.01	
006254/00	AMERICAN BUTTON MACHINES						
PO-190269	11/11/2018	INV #157548	1	95-0950-0-4300-0000-0000-000-0000-0000	NN P	21.95	21.95
		MATERIALS AND SUPPLIES					
PO-190269	11/11/2018	INV #157548	1	95-0950-0-4300-0000-0000-000-0000-0000	YN F	55.16	49.95
		MATERIALS AND SUPPLIES					
		TOTAL PAYMENT AMOUNT				71.90 *	71.90
		TOTAL USE TAX AMOUNT				3.62	
006194/00	AMS.NET INC						
PO-190011	11/09/2018	CLOSE PO PER J. MILLER REQUEST	1	01-0000-0-6400-0000-7700-000-6000-0000	NN C	3,427.50	0.00
		EQUIPMENT					
		TOTAL PAYMENT AMOUNT				0.00 *	0.00

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num				
Req Reference	Date	Description	FD RESC Y	OBJ GOAL	FUNC SCH	BDRS TYPE	T9MPS	Liq Amt	Net Amount
006114/00	BURG, NIKOLE								
	PV-000534	10/23/2018	REIMBURSE MEALS & TOLL CHARGES	95-0865-0-5200-0000-0000-000-0000-0000	NN				75.00
			TRAVEL AND CONFERENCE						
			TOTAL PAYMENT AMOUNT			75.00	*		75.00
000787/00	CA DEPT OF JUSTICE								
	PV-000513	11/11/2018	INV #3356687	01-0000-0-5800-0000-7200-000-0000-0000	NN				527.00
			CONSULTING SERV/OPERATING EXP						
			TOTAL PAYMENT AMOUNT			527.00	*		527.00
005066/00	CASCADE ATHLETIC SUPPLY CO								
	PO-190274	11/11/2018	INV #256800	1 01-9099-0-4300-1110-4000-000-7340-0000	NN F			113.75	113.75
			MATERIALS AND SUPPLIES						
			TOTAL PAYMENT AMOUNT			113.75	*		113.75
005299/00	CHEVRON AND TEXACO								
	PV-000515	11/11/2018	OCT 2018 PAYMENT	01-0723-0-4300-0000-3600-000-6504-0000	NN				146.52
			MATERIALS AND SUPPLIES						
			TOTAL PAYMENT AMOUNT			146.52	*		146.52
006040/00	COLLIGAN, MARY								
	PV-000516	11/11/2018	REIM. FOR PER DIEM MEALS	01-0000-0-5200-1110-1000-300-3661-0000	NN				532.00
			TRAVEL AND CONFERENCE						
			TOTAL PAYMENT AMOUNT			532.00	*		532.00
002212/00	COLUSA COUNTY FARM SUPPLY								
	PO-190235	11/11/2018	INV #3163183	1 01-0000-0-4300-0000-8100-000-6505-0000	NN P			55.66	55.66
			MATERIALS AND SUPPLIES						
	PO-190235	11/11/2018	INV #1094372	1 01-0000-0-4300-0000-8100-000-6505-0000	NN P			460.00	460.00
			MATERIALS AND SUPPLIES						
			TOTAL PAYMENT AMOUNT			515.66	*		515.66

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num							
Req Reference	Date	Description	FD RESC Y	OBJ	GOAL	FUNC	SCH	BDRS	TYPE	T9MPS	Liq Amt	Net Amount
000188/00	COLUSA USD - EMERGENCY FUND											
	RC-000054	08/31/2018	REIMBURSE	EMERGENCY FUND		01-0000-0-9517-0000-0000-0000-0000						1,747.28
						MEDICARE LIAB						
						TOTAL PAYMENT AMOUNT					1,747.28 *	1,747.28
005750/00	CRYSTAL CREAMERY											
	PV-000512	11/11/2018	INV #16968232			13-5310-0-4700-0000-3700-000-0000-0000	NN					254.91
						FOOD						
	PV-000512	11/11/2018	INV #16977304			13-5310-0-4700-0000-3700-000-0000-0000	NN					42.20
						FOOD						
	PV-000512	11/11/2018	INV #16983086			13-5310-0-4700-0000-3700-000-0000-0000	NN					212.52
						FOOD						
	PV-000512	11/11/2018	INV #16993288			13-5310-0-4700-0000-3700-000-0000-0000	NN					212.33
						FOOD						
	PV-000512	11/11/2018	INV #16999865			13-5310-0-4700-0000-3700-000-0000-0000	NN					229.15
						FOOD						
	PV-000512	11/11/2018	INV #17010160			13-5310-0-4700-0000-3700-000-0000-0000	NN					21.29
						FOOD						
	PV-000512	11/11/2018	INV #17010082			13-5310-0-4700-0000-3700-000-0000-0000	NN					212.52
						FOOD						
	PV-000512	11/11/2018	INV #17015538			13-5310-0-4700-0000-3700-000-0000-0000	NN					212.52
						FOOD						
	PV-000512	11/11/2018	INV #17029039			13-5310-0-4700-0000-3700-000-0000-0000	NN					106.07
						FOOD						
	PV-000512	11/11/2018	INV #17030558			13-5310-0-4700-0000-3700-000-0000-0000	NN					212.52
						FOOD						
	PV-000512	11/11/2018	INV #16968229			13-5310-0-4700-0000-3700-000-0000-0000	NN					127.17
						FOOD						
	PV-000512	11/11/2018	INV #16977309			13-5310-0-4700-0000-3700-000-0000-0000	NN					212.33
						FOOD						
	PV-000512	11/11/2018	INV #16977312			13-5310-0-4700-0000-3700-000-0000-0000	NN					42.58
						FOOD						
	PV-000512	11/11/2018	INV #16983094			13-5310-0-4700-0000-3700-000-0000-0000	NN					127.17
						FOOD						
	PV-000512	11/11/2018	INV #16993304			13-5310-0-4700-0000-3700-000-0000-0000	NN					80.22
						FOOD						
	PV-000512	11/11/2018	INV #16999888			13-5310-0-4700-0000-3700-000-0000-0000	NN					127.17
						FOOD						
	PV-000512	11/11/2018	INV #17015523			13-5310-0-4700-0000-3700-000-0000-0000	NN					127.17
						FOOD						
	PV-000512	11/11/2018	INV #17029036			13-5310-0-4700-0000-3700-000-0000-0000	NN					101.41
						FOOD						
	PV-000512	11/11/2018	INV #17030560			13-5310-0-4700-0000-3700-000-0000-0000	NN					127.17
						FOOD						

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESC Y OBJ GOAL	FUNC SCH BDRS TYPE	T9MPS		
005750 (CONTINUED)							
PV-000512	11/11/2018	INV #16968233	13-5310-0-4700-0000-3700-000-0000-0000	NN		169.75	
			FOOD				
PV-000512	11/11/2018	INV #16977315	13-5310-0-4700-0000-3700-000-0000-0000	NN		63.87	
			FOOD				
PV-000512	11/11/2018	INV #16977317	13-5310-0-4700-0000-3700-000-0000-0000	NN		191.04	
			FOOD				
PV-000512	11/11/2018	INV #16983091	13-5310-0-4700-0000-3700-000-0000-0000	NN		254.91	
			FOOD				
PV-000512	11/11/2018	INV #16993286	13-5310-0-4700-0000-3700-000-0000-0000	NN		191.42	
			FOOD				
PV-000512	11/11/2018	INV #16999864	13-5310-0-4700-0000-3700-000-0000-0000	NN		218.66	
			FOOD				
PV-000512	11/11/2018	INV #17010102	13-5310-0-4700-0000-3700-000-0000-0000	NN		191.04	
			FOOD				
PV-000512	11/11/2018	INV #17015536	13-5310-0-4700-0000-3700-000-0000-0000	NN		254.91	
			FOOD				
PV-000512	11/11/2018	INV #17029042	13-5310-0-4700-0000-3700-000-0000-0000	NN		85.16	
			FOOD				
PV-000512	11/11/2018	INV #17030561	13-5310-0-4700-0000-3700-000-0000-0000	NN		276.01	
			FOOD				
TOTAL PAYMENT AMOUNT					4,685.19 *		4,685.19
000215/00 CURRICULUM ASSOCIATES							
PO-190253	11/11/2018	INV. #90562013	1 01-0000-0-4200-1110-1000-200-2025-0000	NN F		71.87	72.82
			BOOKS OTHER THAN TEXTBOOKS				
TOTAL PAYMENT AMOUNT					72.82 *		72.82
001788/00 DAVIES OIL CO							
PV-000514	11/11/2018	INV #58437	01-0723-0-4300-0000-3600-000-6504-0000	NN		232.25	
			MATERIALS AND SUPPLIES				
PV-000514	11/11/2018	INV #58437	01-0723-0-4300-0000-3600-000-6504-0000	NN		72.03	
			MATERIALS AND SUPPLIES				
PV-000514	11/11/2018	INV #58437	01-0723-0-4300-0000-3600-000-6504-0000	NN		50.00	
			MATERIALS AND SUPPLIES				
PV-000514	11/11/2018	INV #58437	01-0723-0-4300-0000-3600-000-6504-0000	NN		117.04	
			MATERIALS AND SUPPLIES				
PV-000514	11/11/2018	INV #58437	01-0723-0-4300-0000-3600-000-6504-0000	NN		522.01	
			MATERIALS AND SUPPLIES				
PV-000514	11/11/2018	INV #58437	01-0723-0-4300-0000-3600-000-6504-0000	NN		235.02	
			MATERIALS AND SUPPLIES				
PV-000514	11/11/2018	INV #58437	01-0723-0-4300-0000-3600-000-6500-0000	NN		19.99	

MATERIALS AND SUPPLIES

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num							
Req Reference	Date	Description	FD RESC Y	OBJ GOAL	FUNC SCH	BDRS TYPE	T9MPS	Liq Amt	Net Amount			

001788	(CONTINUED)											
PV-000514	11/11/2018	INV #58437		01-0723-0-4300-0000-3600-000-6500-0000	NN				88.19			
				MATERIALS AND SUPPLIES								
PV-000514	11/11/2018	INV #353414		01-0723-0-4300-0000-3600-000-6500-0000	NN				173.43			
				MATERIALS AND SUPPLIES								
PV-000514	11/11/2018	INV #353414		01-0723-0-4300-0000-3600-000-6500-0000	NN				356.73			
				MATERIALS AND SUPPLIES								
				TOTAL PAYMENT AMOUNT				1,866.69 *		1,866.69		
005541/00	EDUCATIONAL DATA SYSTEMS											
PV-000537	10/16/2018	INV #101824724		01-0000-0-4300-0000-7200-000-0000-0000	YN				60.84			
				MATERIALS AND SUPPLIES								
				TOTAL PAYMENT AMOUNT				60.84 *		60.84		
				TOTAL USE TAX AMOUNT				4.41				
005930/00	FRANZ FAMILY BAKERIES											
PV-000518	11/11/2018	INV #048060330201		13-5310-0-4700-0000-3700-000-0000-0000	NN				175.00			
				FOOD								
PV-000518	11/11/2018	INV #048060330207		13-5310-0-4700-0000-3700-000-0000-0000	NN				270.10			
				FOOD								
PV-000518	11/11/2018	INV #048060330203		13-5310-0-4700-0000-3700-000-0000-0000	NN				197.10			
				FOOD								
				TOTAL PAYMENT AMOUNT				642.20 *		642.20		
004407/00	FRONTIER											
PV-000519	11/11/2018	530-711-0429-051104-9		01-0000-0-6400-0000-7700-000-6000-0000	NN				38,437.85			
				EQUIPMENT								
PV-000519	11/11/2018	530-188-7791-071301-8		01-0000-0-5500-0000-8100-000-0000-0000	NN				6,493.01			
				OPERATIONS & HOUSEKEEPING SERV								
				TOTAL PAYMENT AMOUNT				44,930.86 *		44,930.86		
006269/00	FULCHER PAINT & SUPPLY											
PV-000517	11/11/2018	INV #00008562		01-8100-0-4300-0000-8100-000-6500-0000	NN				48.58			
				MATERIALS AND SUPPLIES								
PV-000532	10/31/2018	INV #8419		01-0000-0-4300-0000-8100-000-6500-0000	NN				617.61			
				MATERIALS AND SUPPLIES								
PV-000532	10/31/2018	INV #8425		01-0000-0-4300-0000-8100-000-6500-0000	NN				39.66			
				MATERIALS AND SUPPLIES								

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE T9MPS				

006269	(CONTINUED)						
PV-000532	10/31/2018	INV #8529	01-0000-0-4300-0000-8100-000-6501-0000 NN				175.01
			MATERIALS AND SUPPLIES				
PV-000532	10/31/2018	INV #8528	01-0000-0-4300-0000-8100-000-6500-0000 NN				62.72
			MATERIALS AND SUPPLIES				
		TOTAL PAYMENT AMOUNT		943.58 *			943.58
005886/00	GOLD STAR FOODS						
PV-000535	10/31/2018	INV #2558837	13-5310-0-4700-0000-3700-000-0000-0000 NN				1,150.00
			FOOD				
PV-000535	10/31/2018	CM #1278500	13-5310-0-4700-0000-3700-000-0000-0000 NN				-51.86
			FOOD				
PV-000535	10/31/2018	INV #2537505	13-5310-0-4700-0000-3700-000-0000-0000 NN				4,140.86
			FOOD				
PV-000535	10/31/2018	INV #2537574	13-5310-0-4700-0000-3700-000-0000-0000 NN				313.41
			FOOD				
PV-000535	10/31/2018	INV #2537564	13-5310-0-4700-0000-3700-000-0000-0000 NN				2,717.93
			FOOD				
PV-000535	10/31/2018	INV #2537571	13-5310-0-4700-0000-3700-000-0000-0000 NN				333.01
			FOOD				
PV-000535	10/31/2018	INV #2537544	13-5310-0-4700-0000-3700-000-0000-0000 NN				3,806.72
			FOOD				
PV-000535	10/31/2018	INV #2537577	13-5310-0-4700-0000-3700-000-0000-0000 NN				134.07
			FOOD				
		TOTAL PAYMENT AMOUNT		12,544.14 *			12,544.14
003637/00	HAMILTON UNION HIGH SCHOOL						
PV-000541	11/07/2018	DEC '18 HAMLTN HS B-BALL TOURN	01-9099-0-4300-1110-4000-000-7202-0000 NN				450.00
			MATERIALS AND SUPPLIES				
		TOTAL PAYMENT AMOUNT		450.00 *			450.00
003582/00	HILLYARD						
PO-190225	11/11/2018	INV #603213338	1 01-0000-0-4300-0000-8100-000-6503-0000 NN P			5,110.33	5,110.33
			MATERIALS AND SUPPLIES				
PO-190225	11/11/2018	INV #603213339	1 01-0000-0-4300-0000-8100-000-6503-0000 NN P			6,042.04	6,042.04
			MATERIALS AND SUPPLIES				
PO-190225	11/11/2018	INV #700355996	1 01-0000-0-4300-0000-8100-000-6503-0000 NN P			38.05	38.05
			MATERIALS AND SUPPLIES				
PO-190225	11/07/2018	INV #603214051	1 01-0000-0-4300-0000-8100-000-6503-0000 NN P			93.89	93.89
			MATERIALS AND SUPPLIES				

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num			
Req Reference	Date	Description	FD RESC Y OBJ GOAL	FUNC	SCH BDRS TYPE	T9MPS	Liq Amt	Net Amount
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			TOTAL PAYMENT AMOUNT		11,284.31 *			11,284.31
005512/00	JEFF SAVAGE PLUMBING							
PV-000521	11/11/2018	INV #13541		01-0000-0-5600-0000-8100-000-6500-0000	NY			552.34
				RENTALS, LEASES AND REPAIRS				
PV-000521	11/11/2018	INV #13600		01-0000-0-5600-0000-8100-000-6500-0000	NY			145.00
				RENTALS, LEASES AND REPAIRS				
			TOTAL PAYMENT AMOUNT		697.34 *			697.34
004742/00	JOHN LAMBIRTH TRUCKING INC							
PV-000522	11/11/2018	INV #28328		01-8100-0-4300-0000-8100-000-6500-0000	NN			524.06
				MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT		524.06 *			524.06
000358/00	JOHNSTON, JODY							
PV-000539	11/09/2018	REIMBURSE SUPPLIES PURCHASED		01-0000-0-4300-1110-1000-200-2030-0000	NN			80.00
				MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT		80.00 *			80.00
005028/00	JW WOOD COMPANY INC							
PV-000520	11/11/2018	INV #Y050364		01-0000-0-4300-0000-8100-000-6505-0000	NN			428.58
				MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT		428.58 *			428.58
005716/00	MERIDIAN DIESEL							
PV-000523	11/11/2018	INV. #4782		01-0000-0-5600-0000-8100-000-6500-0000	NY			490.00
				RENTALS, LEASES AND REPAIRS				
			TOTAL PAYMENT AMOUNT		490.00 *			490.00
000296/00	MESSICK ACE HARDWARE							
PV-000536	10/25/2018	INV #448189		01-0000-0-4300-0000-8100-000-6500-0000	NN			65.58
				MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #448190		01-0000-0-4300-0000-8100-000-6500-0000	NN			115.75
				MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #448197		01-0000-0-4300-0000-8100-000-6500-0000	NN			6.42

MATERIALS AND SUPPLIES

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESC Y OBJ GOAL	FUNC SCH BDRS	TYPE T9MPS		

000296	(CONTINUED)						
PV-000536	10/25/2018	INV #448198		01-0000-0-4300-0000-8100-000-6500-0000	NN		55.31
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #448199		01-0000-0-4300-0000-8100-000-6500-0000	NN		-72.89
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #448285		01-0000-0-4300-0000-8100-000-6507-0000	NN		43.28
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #448295		01-0000-0-4300-0000-8100-000-6507-0000	NN		17.15
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #448342		01-0000-0-4300-0000-8100-000-6505-0000	NN		12.86
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #448349		01-0000-0-4300-0000-8100-000-6500-0000	NN		14.56
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #448415		01-0000-0-4300-0000-8100-000-6500-0000	NN		-38.60
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #448597		01-0000-0-4300-0000-8100-000-6505-0000	NN		4.28
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #448632		01-0000-0-4300-0000-8100-000-6505-0000	NN		5.72
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #448693		01-0000-0-4300-0000-8100-000-6501-0000	NN		15.06
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #448913		01-0000-0-4300-0000-8100-000-6503-0000	NN		17.78
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #448940		01-0000-0-4300-0000-8100-000-6507-0000	NN		26.80
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #448958		01-0000-0-4300-0000-8100-000-6500-0000	NN		40.71
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #449270		01-0000-0-4300-0000-8100-000-6500-0000	NN		103.08
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #449280		01-0000-0-4300-0000-8100-000-6507-0000	NN		85.77
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #449384		01-0000-0-4300-0000-8100-000-6503-0000	NN		21.43
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #449487		01-0000-0-4300-0000-8100-000-6500-0000	NN		35.04
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #449501		01-0000-0-4300-0000-8100-000-6500-0000	NN		36.42
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #449520		01-0000-0-4300-0000-8100-000-6505-0000	NN		25.73
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #449584		01-0000-0-4300-0000-8100-000-6500-0000	NN		9.64
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #449589		01-0000-0-4300-0000-8100-000-6507-0000	NN		77.64
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #449603		01-0000-0-4300-0000-8100-000-6505-0000	NN		13.93
				MATERIALS AND SUPPLIES			
PV-000536	10/25/2018	INV #449615		01-0000-0-4300-0000-8100-000-6505-0000	NN		59.15

MATERIALS AND SUPPLIES

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE	T9MPS			

000296	(CONTINUED)						
PV-000536	10/25/2018	INV #449679	01-0000-0-4300-0000-8100-000-6505-0000	NN		18.22	
			MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #449875	01-0000-0-4300-0000-8100-000-6500-0000	NN		27.86	
			MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #449932	01-0000-0-4300-0000-8100-000-6500-0000	NN		8.57	
			MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #449994	01-0000-0-4300-0000-8100-000-6507-0000	NN		12.82	
			MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #449996	01-0000-0-4300-0000-8100-000-6500-0000	NN		33.22	
			MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #450135	01-0000-0-4300-0000-8100-000-6500-0000	NN		14.99	
			MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #450147	01-0000-0-4300-0000-8100-000-6507-0000	NN		15.40	
			MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #450149	01-0000-0-4300-0000-8100-000-6500-0000	NN		46.10	
			MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #450205	01-0000-0-4300-0000-8100-000-6505-0000	NN		34.28	
			MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #450440	01-0000-0-4300-0000-8100-000-6500-0000	NN		69.33	
			MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #450441	01-0000-0-4300-0000-8100-000-6500-0000	NN		2.67	
			MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #450447	01-0000-0-4300-0000-8100-000-6505-0000	NN		0.74	
			MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #450551	01-0000-0-4300-0000-8100-000-6505-0000	NN		1.49	
			MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #450555	01-0000-0-4300-0000-8100-000-6500-0000	NN		8.33	
			MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #450583	01-0000-0-4300-0000-8100-000-6500-0000	NN		48.25	
			MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #450648	01-0000-0-4300-0000-8100-000-6505-0000	NN		96.36	
			MATERIALS AND SUPPLIES				
PV-000536	10/25/2018	INV #450656	01-0000-0-4300-0000-8100-000-6505-0000	NN		134.91	
			MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT		1,371.14 *		1,371.14
003150/00	NSCIF						
PV-000542	11/07/2018	INV #16425	01-0000-0-4300-1110-1000-300-7232-0000	NN		10.00	
			MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT		10.00 *		10.00

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num				
Req Reference	Date	Description	FD RESC Y	OBJ GOAL	FUNC SCH	BDRS TYPE	T9MPS	Liq Amt	Net Amount

006280/00	PERSONNEL CONCEPTS								
	PV-000545	11/13/2018	UPDATED LABOR LAW POSTERS		01-0000-0-4300-0000-7200-000-0000-0000	YN			80.70
					MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT			80.70 *			80.70
			TOTAL USE TAX AMOUNT			5.85			
000394/00	QUILL CORPORATION								
	PO-190276	11/11/2018	INV #2290979	1	01-0000-0-4300-1110-1000-200-2027-0000	NN F		4,528.21	4,503.21
					MATERIALS AND SUPPLIES				
	PV-000524	11/11/2018	INV #1925438		01-0000-0-4300-0000-7200-000-0100-0000	NN			287.38
					MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT			4,790.59 *			4,790.59
005558/01	RECOLOGY BUTTE COLUSA								
	PV-000526	11/11/2018	Statement #143573		01-0000-0-5600-0000-8100-000-6500-0000	NN			307.17
					RENTALS, LEASES AND REPAIRS				
	PV-000544	10/24/2018	INV #0073204		01-0000-0-4300-0000-8100-000-6507-0000	NN			9.29
					MATERIALS AND SUPPLIES				
	PV-000544	10/24/2018	INV #0072267		01-0000-0-4300-0000-8100-000-6507-0000	NN			39.01
					MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT			355.47 *			355.47
006279/00	RIBBONS GALORE								
	PV-000525	11/11/2018	REIM. FOR SUPPLIES PURCHASED		95-0870-0-4300-0000-0000-000-0000-0000	NN			386.85
					MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT			386.85 *			386.85
002287/00	SCHOOL SPECIALTY								
	PO-190019	09/20/2018	INV #308103165074	1	01-0000-0-4300-1110-1000-100-1020-0000	NN F		565.20	566.97
					MATERIALS AND SUPPLIES				
	PO-190020	09/25/2018	INV #308103172322	1	01-0000-0-4300-1110-1000-100-1020-0000	NN P		700.07	700.07
					MATERIALS AND SUPPLIES				
	PO-190021	09/19/2018	INV #208121601450	1	01-0000-0-4300-1110-1000-100-1020-0000	NN P		232.92	232.92
					MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT			1,499.96 *			1,499.96

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE T9MPS				
006253/00	SOCCEC CITY						
PO-190251	11/11/2018	INV #65	1 01-0000-0-4300-1110-1000-200-2020-0000 NN F			291.73	291.73
			MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT	291.73 *			291.73
005159/00	STANDARD INSURANCE COMPANY						
PV-000528	11/11/2018	OCT 2019 PAYMENT	01-0000-0-9517-0000-0000-000-0000-0000 NN				2,076.38
			MEDICARE LIAB				
			TOTAL PAYMENT AMOUNT	2,076.38 *			2,076.38
006115/00	SUMMERVILLE, JEAN						
PV-000533	10/18/2018	REIMBURSE CAEA CONF HOTEL	01-7338-0-5800-1110-3110-000-0000-0000 NN				464.02
			CONSULTING SERV/OPERATING EXP				
			TOTAL PAYMENT AMOUNT	464.02 *			464.02
000440/00	SUPERIOR TIRE SERVICE						
PV-000529	11/11/2018	INV #229510	01-0000-0-4300-0000-8100-000-6511-0000 NN				38.66
			MATERIALS AND SUPPLIES				
PV-000529	11/11/2018	INV #229589	01-0723-0-5600-0000-3600-000-6500-0000 NN				63.14
			RENTALS, LEASES AND REPAIRS				
			TOTAL PAYMENT AMOUNT	101.80 *			101.80
000029/00	SYSCO						
PV-000527	11/11/2018	INV #131977129	13-5310-0-4700-0000-3700-000-0000-0000 NN				1,420.67
			FOOD				
PV-000527	11/11/2018	INV #131977127	13-5310-0-4700-0000-3700-000-0000-0000 NN				1,273.02
			FOOD				
PV-000527	11/11/2018	INV #131967415	13-5310-0-4700-0000-3700-000-0000-0000 NN				808.86
			FOOD				
PV-000527	11/11/2018	INV #131972659	13-5310-0-4700-0000-3700-000-0000-0000 NN				182.64
			FOOD				
			TOTAL PAYMENT AMOUNT	3,685.19 *			3,685.19

TOTAL USE TAX AMOUNT

51.89

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE T9MPS				

			TOTAL DISTRICT PAYMENT	102,333.39	****	0.00	102,333.39
			TOTAL USE TAX AMOUNT	51.89			
			TOTAL FOR ALL DISTRICTS:	102,333.39	****	0.00	102,333.39
			TOTAL USE TAX AMOUNT	51.89			

Number of checks to be printed: 42, not counting voids due to stub overflows.
 Number of zero dollar checks: 1, will be skipped.

Batch status: A All

From batch: 0021

To batch: 9999

Include Revolving Cash: Y

Include Address: N

Include Object Desc: Y

Include Vendor TIN: N

Include Audit Date and Time in Sort: N

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE T9MPS				
004835/00	CLIMATE CONTROL INC						
PV-000547	11/25/2018	INV #28878	01-0000-0-4300-0000-8100-000-6507-0000 NN			2,395.00	
			MATERIALS AND SUPPLIES				
PV-000547	11/25/2018	INV #28879	01-0000-0-4300-0000-8100-000-6507-0000 NN			2,575.00	
			MATERIALS AND SUPPLIES				
PV-000547	11/25/2018	INV #28880	01-0000-0-4300-0000-8100-000-6507-0000 NN			1,575.00	
			MATERIALS AND SUPPLIES				
PV-000547	11/25/2018	INV #28952	01-0000-0-4300-0000-8100-000-6507-0000 NN			138.00	
			MATERIALS AND SUPPLIES				
PV-000547	11/25/2018	INV #28967	01-0000-0-4300-0000-8100-000-6507-0000 NN			375.51	
			MATERIALS AND SUPPLIES				
PV-000547	11/25/2018	INV #28990	01-0000-0-4300-0000-8100-000-6507-0000 NN			1,743.80	
			MATERIALS AND SUPPLIES				
PV-000547	11/25/2018	INV #28991	01-0000-0-4300-0000-8100-000-6507-0000 NN			1,462.60	
			MATERIALS AND SUPPLIES				
PV-000547	11/25/2018	INV #28994	01-0000-0-4300-0000-8100-000-6507-0000 NN			2,166.80	
			MATERIALS AND SUPPLIES				
PV-000547	11/25/2018	INV #28995	01-0000-0-4300-0000-8100-000-6507-0000 NN			1,457.46	
			MATERIALS AND SUPPLIES				
PV-000547	11/25/2018	INV #28999	01-0000-0-4300-0000-8100-000-6507-0000 NN			297.50	
			MATERIALS AND SUPPLIES				
PV-000547	11/25/2018	INV #28881	13-5310-0-4700-0000-3700-000-0000-0000 NN			475.00	
			FOOD				
			TOTAL PAYMENT AMOUNT		14,661.67 *		14,661.67
000171/00	COLUSA DAIRY						
PO-190177	11/25/2018	INV #96516	1 01-0000-0-4300-1110-1000-100-1030-0000 NN F			62.72	62.72
			MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT		62.72 *		62.72
005525/00	CREATIVE BUS SALES INC						
PO-190199	11/25/2018	INV #5151233	1 01-0723-0-4300-0000-3600-000-6502-0000 NN F			518.59	480.50
			MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT		480.50 *		480.50
005930/00	FRANZ FAMILY BAKERIES						
PV-000562	11/10/2018	INV #048060330901	13-5310-0-4700-0000-3700-000-0000-0000 NN			189.65	
			FOOD				
PV-000562	11/10/2018	INV #048060330902	13-5310-0-4700-0000-3700-000-0000-0000 NN			163.59	
			FOOD				

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE T9MPS				

TOTAL PAYMENT AMOUNT				353.24 *			353.24
005693/00	FRONTLINE TECHNOLOGIES						
PV-000549	11/25/2018	INV #INVUS89440	01-0000-0-5800-0000-7200-000-6123-0000 NY				5,224.00
			CONSULTING SERV/OPERATING EXP				
TOTAL PAYMENT AMOUNT				5,224.00 *			5,224.00
000505/00	GENERAL PRODUCE						
PV-000550	11/25/2018	INV #04206230	13-5310-0-4700-0000-3700-000-0000-0000 NN				712.90
			FOOD				
PV-000550	11/25/2018	CM #00936903	13-5310-0-4700-0000-3700-000-0000-0000 NN				-24.75
			FOOD				
PV-000550	11/25/2018	INV #04203619	13-5310-0-4700-0000-3700-000-0000-0000 NN				473.30
			FOOD				
PV-000550	11/25/2018	INV #04203627	13-5310-0-4700-0000-3700-000-0000-0000 NN				383.80
			FOOD				
PV-000550	11/25/2018	CM #00936910	13-5310-0-4700-0000-3700-000-0000-0000 NN				-31.90
			FOOD				
PV-000550	11/25/2018	INV #04206115	13-5310-0-4700-0000-3700-000-0000-0000 NN				630.50
			FOOD				
PV-000550	11/25/2018	INV #04208478	13-5310-0-4700-0000-3700-000-0000-0000 NN				79.95
			FOOD				
PV-000550	11/25/2018	INV #04203583	13-5310-0-4700-0000-3700-000-0000-0000 NN				312.85
			FOOD				
PV-000550	11/25/2018	CM #00933496	13-5310-0-4700-0000-3700-000-0000-0000 NN				-25.40
			FOOD				
PV-000550	11/25/2018	INV #04207524	13-5310-0-4700-0000-3700-000-0000-0000 NN				410.05
			FOOD				
TOTAL PAYMENT AMOUNT				2,921.30 *			2,921.30
005669/00	HILL, LEASA						
PV-000552	11/25/2018	REIMBURSE MILEAGE	13-5310-0-5200-0000-3700-000-0000-0000 NN				133.53
			TRAVEL AND CONFERENCE				
TOTAL PAYMENT AMOUNT				133.53 *			133.53
004999/00	HOBY						
PV-000551	11/25/2018	INV #147433	01-7338-0-5800-1110-3110-000-0000-0000 NN				225.00
			CONSULTING SERV/OPERATING EXP				
TOTAL PAYMENT AMOUNT				225.00 *			225.00

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num				
Req Reference	Date	Description	FD RESC Y	OBJ GOAL	FUNC SCH	BDRS TYPE	T9MPS	Liq Amt	Net Amount

006250/00	J.M. KING CONSULTING INC.								
PV-000553	11/25/2018	INVOICE COLUSA-001		25-0000-0-5800-0000-7200-000-0000-0000	NN				3,251.88
					CONSULTING SERV/OPERATING EXP				
		TOTAL PAYMENT AMOUNT					3,251.88 *		3,251.88
000348/00	JW PEPPER								
PO-190256	11/25/2018	INV #13790568	1	01-0000-0-4300-1110-1000-200-2020-0000	NN P			616.83	616.83
					MATERIALS AND SUPPLIES				
PO-190256	10/22/2018	INV #13790008	1	01-0000-0-4300-1110-1000-200-2020-0000	NN F			23.50	23.57
					MATERIALS AND SUPPLIES				
		TOTAL PAYMENT AMOUNT					640.40 *		640.40
005916/00	MATH LEARNING CENTER								
PO-190218	09/28/2018	INV #ba38331-IN	1	01-0000-0-4300-1110-1000-100-1025-0000	NN F			664.20	658.08
					MATERIALS AND SUPPLIES				
		TOTAL PAYMENT AMOUNT					658.08 *		658.08
006252/00	NATIONAL SCHOOL FORMS, INC								
PO-190243	11/25/2018	INV #37225	1	01-0000-0-4300-1110-1000-300-3030-0000	YN F			118.20	118.20
					MATERIALS AND SUPPLIES				
		TOTAL PAYMENT AMOUNT					118.20 *		118.20
		TOTAL USE TAX AMOUNT					8.57		
005745/00	NILSEN RAYMOND, LISA								
PV-000561	11/25/2018	REIMBURSE MILEAGE & PARKING		01-0000-0-5200-0000-7700-000-6000-0000	NN				164.64
					TRAVEL AND CONFERENCE				
		TOTAL PAYMENT AMOUNT					164.64 *		164.64
000369/00	PACIFIC GAS & ELECTRIC								
PV-000555	11/25/2018	OCT 2018 METER 1008845748 EMS		01-0000-0-5500-0000-8100-200-0000-0000	NN				993.08
					OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1006623412 CHS		01-0000-0-5500-0000-8100-300-0000-0000	NN				243.47
					OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1007290770 CHS		01-0000-0-5500-0000-8100-300-0000-0000	NN				124.99
					OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1009370999 CHS		01-0000-0-5500-0000-8100-300-0000-0000	NN				92.87

OPERATIONS & HOUSEKEEPING SERV

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE T9MPS				
000369 (CONTINUED)							
PV-000555	11/25/2018	OCT 2018 METER 1009370997 CHS	01-0000-0-5500-0000-8100-300-0000-0000 NN			175.02	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1009370973 CHS	01-0000-0-5500-0000-8100-300-0000-0000 NN			9.87	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1010268480 EMS	01-0000-0-5500-0000-8100-200-0000-0000 NN			81.15	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1003871747 EMS	01-0000-0-5500-0000-8100-200-0000-0000 NN			356.36	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1004452510 EMS	01-0000-0-5500-0000-8100-200-0000-0000 NN			13.60	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1009561328 BPS	01-0000-0-5500-0000-8100-100-0000-0000 NN			544.18	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1009514661 BPS	01-0000-0-5500-0000-8100-100-0000-0000 NN			3,215.90	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1006713216 DO	01-0000-0-5500-0000-8100-000-0000-0000 NN			259.14	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 2846370X DO	01-0000-0-5500-0000-8100-000-0000-0000 NN			8.11	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1009514732 DO	01-0000-0-5500-0000-8100-000-0000-0000 NN			1,432.37	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1009486704 EMS	01-0000-0-5500-0000-8100-200-0000-0000 NN			5,388.25	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1004538995 BPS	01-0000-0-5500-0000-8100-100-0000-0000 NN			47.05	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 3249443X	01-0000-0-5500-0000-8100-100-0000-0000 NN			15.16	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1009514733 BPS	01-0000-0-5500-0000-8100-100-0000-0000 NN			521.13	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 49496810 BPS	01-0000-0-5500-0000-8100-100-0000-0000 NN			64.01	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1009514731 CHS	01-0000-0-5500-0000-8100-300-0000-0000 NN			278.35	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1005423781 CHS	01-0000-0-5500-0000-8100-300-0000-0000 NN			118.09	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1009370996 CHS	01-0000-0-5500-0000-8100-300-0000-0000 NN			80.08	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1009370998 CHS	01-0000-0-5500-0000-8100-300-0000-0000 NN			32.85	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 1009486703 CHS	01-0000-0-5500-0000-8100-300-0000-0000 NN			6,384.16	
			OPERATIONS & HOUSEKEEPING SERV				
PV-000555	11/25/2018	OCT 2018 METER 90 LIGHTS CHS	01-0000-0-5500-0000-8100-300-0000-0000 NN			11.53	
			OPERATIONS & HOUSEKEEPING SERV				
TOTAL PAYMENT AMOUNT						20,490.77 *	20,490.77

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD RESC Y OBJ GOAL FUNC SCH BDRS TYPE	T9MPS			
000394/00	QUILL CORPORATION						
PO-190013	07/30/2018	INV #8907171	1 01-6387-0-4300-1110-1000-300-3000-0000	NN P	201.61	201.61	
			MATERIALS AND SUPPLIES				
PO-190013	07/25/2018	INV #8831347	1 01-6387-0-4300-1110-1000-300-3000-0000	NN P	244.43	244.43	
			MATERIALS AND SUPPLIES				
PO-190013	07/30/2018	INV #8907293	1 01-6387-0-4300-1110-1000-300-3000-0000	NN F	497.59	497.60	
			MATERIALS AND SUPPLIES				
PO-190242	11/25/2018	INV #2040021	1 01-0000-0-4300-1110-1000-300-3700-0000	NN F	30.01	38.58	
			MATERIALS AND SUPPLIES				
PO-190278	11/07/2018	INV #2575586	1 01-0000-0-4300-1110-1000-300-3030-0000	NN P	846.88	846.88	
			MATERIALS AND SUPPLIES				
PO-190294	11/09/2018	INV #2652303	1 95-0800-0-4300-0000-0000-000-0000-0000	NN F	53.19	53.19	
			MATERIALS AND SUPPLIES				
PV-000554	11/25/2018	INV #2498551	01-0000-0-4300-0000-7200-000-0100-0000	NN		11.79	
			MATERIALS AND SUPPLIES				
PV-000554	11/25/2018	INV #2465876	01-0000-0-4300-0000-7200-000-0100-0000	NN		37.53	
			MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT		1,931.61 *	1,931.61	
006268/00	RANDOLPH, KELLI						
PV-000556	11/25/2018	REIMBURSE SUPPLIES PURCHASED	95-0853-0-4300-0000-0000-000-0000-0000	NN		42.69	
			MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT		42.69 *	42.69	
006101/00	RODRIGUEZ, JESSE						
PV-000559	11/26/2018	REIMBURSE MILEAGE	01-0000-0-5200-0000-7200-000-0100-0000	NN		103.55	
			TRAVEL AND CONFERENCE				
			TOTAL PAYMENT AMOUNT		103.55 *	103.55	
002287/00	SCHOOL SPECIALTY						
PO-190020	09/27/2018	INV #208121672811	1 01-0000-0-4300-1110-1000-100-1020-0000	NN P	10.14	10.14	
			MATERIALS AND SUPPLIES				
PO-190020	09/30/2018	INV #208121713392	1 01-0000-0-4300-1110-1000-100-1020-0000	NN P	8.11	8.11	
			MATERIALS AND SUPPLIES				
PV-000560	08/08/2018	INV #308103086815	01-0000-0-4300-1110-1000-200-2020-0000	NN		-1.36	
			MATERIALS AND SUPPLIES				
			TOTAL PAYMENT AMOUNT		16.89 *	16.89	

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num				
Req Reference	Date	Description	FD RESC Y	OBJ GOAL	FUNC SCH	BDRS TYPE	T9MPS	Liq Amt	Net Amount

000432/00	SPURR								
	PV-000557	11/25/2018	INV #94850		01-0000-0-5500-0000-8100-000-0000-0000	NN			979.72
					OPERATIONS & HOUSEKEEPING SERV				
			TOTAL PAYMENT AMOUNT		979.72	*			979.72
005719/00	VERIZON WIRELESS								
	PV-000558	11/25/2018	OCTOBER 2018 PAYMENT		01-0000-0-5500-0000-8100-000-0000-0000	NN			152.04
					OPERATIONS & HOUSEKEEPING SERV				
			TOTAL PAYMENT AMOUNT		152.04	*			152.04
			TOTAL BATCH PAYMENT		54,070.77	***		0.00	54,070.77
			TOTAL USE TAX AMOUNT		11.18				
			TOTAL DISTRICT PAYMENT		54,070.77	****		0.00	54,070.77
			TOTAL USE TAX AMOUNT		11.18				
			TOTAL FOR ALL DISTRICTS:		54,070.77	****		0.00	54,070.77
			TOTAL USE TAX AMOUNT		11.18				

Number of checks to be printed: 24, not counting voids due to stub overflows.

CHARTER SCHOOL RENEWAL

The Governing Board believes that the ongoing operation of a charter school ~~established within the district~~ should be dependent on the school's effectiveness in achieving its mission and goals for student learning and other student outcomes. Whenever a charter school submits a petition for renewal of its charter, the Board shall review the petition thoroughly and in a timely manner. **The Board shall consider renewal petitions only of charters originally authorized by the Board itself or by the State Board of Education on appeal after initial denial by the Board.**

(cf. 0420.4 - Charter School Authorization)

(cf. 0420.41 - Charter School Oversight)

(cf. 0420.43 - Charter School Revocation)

(cf. 0500 - Accountability)

No charter school that submits a renewal petition on or after July 1, 2019 shall be operated as, or be operated by, a for-profit corporation, a for-profit educational management organization, or a for-profit charter management organization. (Education Code 47604)

The Board recommends that a ~~A~~ charter school seeking renewal of its charter is encouraged to submit its petition for renewal to the Board sufficiently early before the expiration of the term of the charter is due to expire to allow the Board's deliberations and decision on the renewal petition to be completed with minimal disruption to the charter school's educational program in the renewal year.

Each renewal granted by the Board shall be for a period of five years. (Education Code 47607)

Submission of Renewal Petition

~~A charter school seeking renewal of its charter is encouraged to submit its petition for renewal to the Board sufficiently early before the term of the charter is due to expire.~~

~~The signature requirement applicable to new charter petitions is not applicable to petitions for renewal. (5 CCR 11966.4)~~

~~The petition for renewal shall include a reasonably comprehensive description of how the charter school has met all new charter school requirements enacted into law after the charter was originally granted or last renewed. The petition also shall include documentation that the charter school meets at least one of the criteria for academic performance specified in Education Code 47607(b), as listed in item #5 in the section "Criteria for Granting or Denying Renewal" below. (Education Code 47607; 5 CCR 11966.4)~~

Criteria for Granting or Denying Renewal

Renewals shall be governed by the same standards and criteria that apply to new charter petitions as set forth in Education Code 47605, **except that the signature requirement for**

new petitions is not applicable to petitions for renewal. The Board shall consider the past performance of the charter school's academics, finances, and operations in evaluating the likelihood of future success, along with plans for improvement, if any. (Education Code 47607; 5 CCR 11966.4)

The petition for renewal shall include a reasonably comprehensive description of how the charter school has met all new charter school requirements enacted into law after the charter was originally granted or last renewed. (Education Code 47607; 5 CCR 11966.4)

In determining whether to grant a charter renewal, the Board shall consider **the past academic, financial, and operational performance of the charter school in evaluating the likelihood of future success, along with any plans for improvement.** Increases in academic achievement for all "numerically significant" groups of students served by the charter school, as defined in Education Code 52052, **as shall be** the most important factor. (Education Code 47607; **5 CCR 11966.4**)

The Board shall **not** deny a renewal petition ~~only if~~ **unless** it makes a written factual findings, **specific to the particular petition,** setting forth specific facts to support one or more of the following grounds: (Education Code 47605, 47607; 5 CCR 11966.4)

1. The charter school presents an unsound educational program for the students enrolled in the school.
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.
3. The petition does not contain an affirmation of each of the conditions described in Education Code 47605(d).
4. The petition does not contain reasonably comprehensive descriptions of the charter provisions in Education Code 47605(b).
5. The charter school has failed to **demonstrate that it** meets at least one of the following criteria of academic performance:
 - a. ~~Attainment of its Academic Performance Index (API) growth target in the prior year or in two of the last three years, both schoolwide and for all numerically significant groups of students served by the charter school as defined in Education Code 52052.~~
 - b. ~~An API ranking in deciles 4-10 in the prior year or in two of the last three years.~~
 - c. ~~An API ranking in deciles 4-10 for a demographically comparable school in the prior year or in two of the last three years.~~
 - a. **Increases in academic achievement for all groups of students schoolwide and among numerically significant student subgroups, as determined using measures identified pursuant to Education Code 52052**

- ~~d.~~ **b.** Academic performance at least equal to the academic performance of the public schools that the charter school students would otherwise have been required to attend as well as the academic performance of district schools, taking into account the composition of the student population that is served at the charter school

Such performance shall be determined based on a review of documented clear and convincing data; student achievement data from assessments, including, but not limited to, state academic achievement tests, for

demographically similar student populations in comparison schools; and information submitted by the charter school. The Board shall not grant a renewal until at least 30 days after the submission of any such documentation by the charter school. **The Superintendent or designee shall submit to the Superintendent of Public Instruction copies of supporting documentation and a written summary of the basis for the Board's determination.**

~~In determining whether the charter school satisfies this criterion, the Board shall base its decision on:~~

~~(1) Documented clear and convincing data~~

~~(2) Student achievement data from assessments, including, but not limited to, the Standardized Testing and Reporting Program, for demographically similar student populations in comparison schools~~

~~(3) Information submitted by the charter school~~

(cf. 6162.51 - State Academic Achievement Tests)

- e.c.** Qualification for **an the state's** alternative accountability system **established pursuant to Education Code 52052(h) for schools that serve high-risk students**

Timelines for Board Action

Within 30 days of receiving the renewal petition, the Board shall hold a public hearing to review documentation submitted by the charter school and obtain public input.

~~If the charter school submits documentation pursuant to item #5d in the section "Criteria for Granting or Denying Renewal" above, the Board shall not grant a renewal until at least 30 days after the submission of such documentation. (Education Code 47607)~~

Within 60 days of receiving the renewal petition, or within 90 days if extended by mutual written agreement of the Board and the charter school, the Board shall either grant or deny the request to renew the charter. (Education Code 47607; 5 CCR 11966.4)

If the Board fails to make a written factual finding pursuant to items #1-5 in the section "Criteria for Granting or Denying Renewal" above within the required time period, the

absence of a written factual finding shall be deemed an approval of the renewal petition. (5 CCR 11966.4)

The Superintendent or designee shall provide notification to the California Department of Education, within 10 calendar days of the Board's action, whenever a renewal of the charter is granted or denied. (Education Code 47604.32; 5 CCR 11962.1)

If the Board denies a renewal petition, the charter school may submit its application for renewal to the County Board of Education within 30 days of the Board's written factual findings supporting the denial. ~~If the County Board then fails to deny or grant the petition within 60 days of receiving the petition, or within 90 days if extended by written mutual agreement of the charter school and the County Board, the charter school may submit the petition to the State Board of Education.~~ (Education Code 47605, 47607.5)

Legal Reference:

EDUCATION CODE

47600-47616.7 Charter Schools Act of 1992

52052 ~~Alternative accountability system; d~~Definition of numerically significant student subgroup

56145-56146 Special education services in charter schools

60600-60649 Assessment of academic achievement

CODE OF REGULATIONS, TITLE 5

11960-11969 Charter schools

UNITED STATES CODE, TITLE 20

7223-7225 Charter schools

Management Resources:

CSBA PUBLICATIONS

The Role of the Charter School Authorizer, Online Course

Charter Schools: A Guide for Governance Teams, rev. 2016

WEB SITES

CSBA: <http://www.csba.org>

California Charter Schools Association: <http://www.calcharters.org>

California Department of Education, Charter Schools: <http://www.cde.ca.gov/sp/cs>

National Association of Charter School Authorizers: <http://www.charterauthorizers.org>

U.S. Department of Education: <http://www.ed.gov>

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Board Policy

Community Relations

BP 1100(a)

COMMUNICATION WITH THE PUBLIC

The Governing Board recognizes the district's responsibility to keep the public informed regarding the goals, programs, achievements, and needs of the schools and district and to be responsive to the concerns and interests of the community. The Superintendent or designee shall establish strategies for effective two-way communications between the district and the public and shall consult with the Board regarding the role of Board members as advocates for the district's students, programs, and policies.

(cf. 5020 - Parent Rights and Responsibilities)

(cf. 9000 - Role of the Board)

The Superintendent or designee shall provide the Board and staff with communications protocols and procedures to assist the district in presenting a consistent, unified message on district issues. Such protocols and procedures may include, but are not limited to, identification of the spokesperson(s) authorized to speak to the media on behalf of the district, strategies for coordinating communications efforts and activities, and legal requirements pertaining to confidentiality as well as the public's right to access records.

(cf. 1112 - Media Relations)

(cf. 1340 - Access to District Records)

(cf. 2111 - Superintendent Governance Standards)

(cf. 3580 - District Records)

(cf. 5125 - Student Records)

(cf. 5125.1 - Release of Directory Information)

(cf. 9005 - Governance Standards)

(cf. 9010 - Public Statements)

(cf. 9011 - Disclosure of Confidential/Privileged Information)

The Superintendent or designee shall utilize a variety of **communications** methods **in order** to provide **information to** the public with access to information. Such methods may include, but are not limited to, district and school newsletters, web sites, social **networking pages** **media**, ~~or other online communications technologies, direct email~~ **electronic** communications, mailings, notices sent home with students, recorded telephone messages for parent/guardian information, community forums and public events, news releases, meetings with education reporters and editorial boards, presentations at parent organization meetings, and meetings with representatives of local governments, community organizations, and businesses.

(cf. 0510 - School Accountability Report Card)

~~*(cf. 1020 - Youth Services)*~~

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf. 1700 - Relations Between Private Industry and the Schools)

In developing communications strategies, the Superintendent or designee shall take into account the needs of all members of the public, including individuals with disabilities and those whose primary language is not English.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

The Superintendent or designee shall ensure that staff members are responsive to requests by parents/guardians or members of the public for information or assistance and may provide staff members with professional development in their "customer service" role as needed to assist them in effectively responding to requests for information or assistance by parents/guardians or members of the public.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

The Superintendent or designee shall provide multiple avenues and opportunities for members of the public to give input on district and school issues and operations. Community members are encouraged to become involved in school activities, participate on district and school committees, provide input at Board meetings, submit suggestions to district staff, and use the district's complaint procedures as appropriate.

(cf. 0460 - Local Control and Accountability Plan)

(cf. 1220 - Citizen Advisory Committees)

(cf. 1230 - School-Connected Organizations)

(cf. 1240 - Volunteer Assistance)

(cf. 1250 - Visitors/Outsiders)

(cf. 1260 - Educational Foundation)

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 1312.2 - Complaints Concerning Instructional Materials)

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

(cf. 3555 - Nutrition Program Compliance)

(cf. 6020 - Parent Involvement)

(cf. 9322 - Agenda/Meeting Materials)

(cf. 9323 - Meeting Conduct)

Prohibition Against Mass Mailings at Public Expense

~~Any~~ Newsletters or mass mailings regarding ballot measures, candidates, legislative activities, or any other campaign activities shall be sent and distributed in accordance with law and Board policy.

(cf. 1160 - Political Processes)

~~No newsletter or other mass mailing, as defined in Government Code 82041.5 and 2 CCR 18901 shall be sent by the district at public expense if such material aggrandizes one or more Board members. The name, signature, or photograph of a Board member may be included in such materials only as permitted by 2 CCR 18901. (Government Code 82041.5, 89001; 2 CCR 18901)~~

Any newsletter or mass mailing regarding ballot measures, candidates, legislative activities, or any other campaign activities shall be sent and distributed in accordance with law and Board policy.

(cf. 1160 - Political Processes)

A mass mailing is prohibited if all of the following criteria are met: (Government Code 89001-89002)

- 1. The mailing involves sending a tangible item, such as a videotape, record, button, or written document, which is delivered by any means to recipients at their residence, place of employment or business, or post office box**
- 2. The item features a Board member or includes the name, office, photograph, or other reference to a Board member and is prepared or sent in cooperation, consultation, coordination, or concert with the Board member.**
- 3. The costs of distribution, or any costs of design, production, and printing exceeding \$50, are paid with district funds.**
- 4. More than 200 substantially similar items, as defined in Government Code 89002, are sent in a single calendar month.**

The above prohibition does not apply to the types of mass mailings specified in Government Code 89002(b), including, but not limited to: (Government Code 89002)

- 1. An item in which the Board member's name appears only in a roster containing the names of all Board members or in the letterhead or logotype of the stationery, forms, and envelopes of the district, a district committee, or the Board member**
- 2. An announcement including only a single mention of the Board member's name which concerns a public meeting related to the Board member's duties or any official district event(s) for which the district is providing the use of its facilities, staff, or other financial support**
- 3. A business card that contains only one mention of the Board member's name and no photograph of the Board member**

However, any of the excepted mailings listed in items #1-3 above that meets the criteria for prohibited mass mailings shall not be sent within 60 days preceding an election in which a Board member to whom the mailing relates will appear on the ballot as a candidate. (Government Code 89003)

Legal Reference:

EDUCATION CODE

7054 *Use of district property or funds re: ballot measures and candidates*

35145.5 *Board meetings, public participation*

35172 *Promotional activities*

38130-38138 *Civic Center Act*

48980-48985 *Parental notifications*

GOVERNMENT CODE

54957.5 *Meeting agendas and materials*

82041.5 *Mass mailing*

89001-**89003** *Newsletter or mass mailing*

CODE OF REGULATIONS, TITLE 2

~~18901 Mass mailings sent at public expense~~

18901.1 Campaign-related mailings sent at public expense

CODE OF FEDERAL REGULATIONS, TITLE 28

35.101-35.190 Americans with Disabilities Act

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>

California School Public Relations Association: <http://www.calspra.org>

Fair Political Practices Commission: <http://www.fppc.ca.gov>

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Board Policy

Business and Noninstructional Operations

BP 3290(a)

GIFTS, GRANTS AND BEQUESTS

The Governing Board may accept any gift, grant, or bequest of money, property, or service to the district from any individual, ~~private agency or~~ organization, **foundation**, or ~~other~~ public **or private** agency that desires to support the district's educational program. While greatly appreciating suitable donations, the Board shall reject any gift which may directly or indirectly impair its authority to make decisions in the best interest of district students or its ability or commitment to provide equitable educational opportunities.

(cf. 0100 - Philosophy)
(cf. 0200 - Goals for the School District)
(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 0415 - Equity)
(cf. 1260 - Educational Foundation)
(cf. 9270 - Conflict of Interest)

Before accepting any gift, grant, or bequest, the Board shall carefully consider any conditions or restrictions imposed by the donor to ensure their consistency with the district's vision, philosophy, and operations. If the Board believes the district will be unable to fully satisfy the donor's conditions, the gift shall not be accepted.

(cf. 0000 - Vision)
(cf. 0100 - Philosophy)

In addition, the Board shall ensure that acceptance of the gift, grant, or bequest does not:

1. Involve creation of a program which the Board would be unable to sustain when the donation is exhausted
2. Entail undesirable or excessive costs
3. Promote the use of violence, drugs, tobacco, or alcohol ~~or the violation of any law or district policy~~

(cf. 5131.6 - Alcohol and Other Drugs)
(cf. 5131.62 - Tobacco)

- 4. Advertise or endorse the use of non-nutritious food or beverages during the school day**

(cf. 5030 - Student Wellness)

- 5. Encourage or enable the violation of any law or district policy**

- 4-6.** Imply endorsement of any business or product or unduly commercialize or politicize the school environment

(cf. 1325 - Advertising and Promotion)

Any gift of books **and or** instructional materials **shall may only** be accepted **only** if they meet **regular** district criteria for selection of instructional materials.

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

(cf. 6161.11 - Supplementary Instructional Materials)

All gifts, grants, and bequests shall become district property. Donors are encouraged to donate all gifts to the district rather than to a particular school, **classroom, or teacher**. At the Superintendent or designee's discretion, a gift may be used at a particular school **or classroom**.

When any gift of money received by the district is not immediately used, it shall be placed in the county treasury in accordance with law. (Education Code 41030-41031)

(cf. 3430 - Investing)

The Superintendent or designee shall annually provide a report to the Board indicating the gifts, grants, and/or bequests received on behalf of the district in the preceding fiscal year. The report shall include a statement of account and expenditure of all gifts of money and an inventory of all gifts of physical assets.

(cf. 3440 - Inventories)

(cf. 3460 - Financial Reports and Accountability)

Appreciation

~~The Board may show appreciation for any donation to the district in any manner it deems appropriate. Such appreciation may take the form of letters of recognition or Board resolutions; plaques, commendations, or awards; planting of commemorative trees or gardens; or naming or renaming of buildings, grounds, or facilities. Conferment of any such honor shall be in accordance with applicable Board policy.~~

~~*(cf. 1150 - Commendations and Awards)*~~

~~*(cf. 7310 - Naming of Facility)*~~

Corporate Sponsorship

The Board may enter into an agreement or arrangement with an outside entity for the sponsorship of an educational, athletic, or other program or activity. When appropriate, the agreement may allow the outside entity to advertise or promote its business, product, or service in district publications or on district property or web sites.

(cf. 1113 - District and School Web Sites)

(cf. 1700 - Relations Between Private Industry and the Schools)

(cf. 3312 - Contracts)

(cf. 6145.2 - Athletic Competition)

Every sponsorship agreement shall be in writing and shall be approved by the Board. The Board shall ensure that the district's relationship and arrangement with the sponsor are consistent with the district's mission, values, and goals. Any advertising or promotional message, image, or other depiction to be used by the sponsor shall meet the standards set for commercial advertising on district property and in district-sponsored publications **in**

accordance with BP 1325 - Advertising and Promotion. ~~No message, image, or other depiction that promotes the use of obscene language, pornography, alcohol, tobacco, or prohibited drugs or that advocates unlawful discrimination, use of violence, or the violation of law or district policy shall be allowed.~~

Each sponsorship agreement shall contain statements including, but not limited to:

1. The purpose of the relationship with the sponsor, details of the benefits to the district, and how the benefits will be distributed;
2. The duration of the agreement and the roles, expectations, rights, and responsibilities of the district and the sponsor, including whether and to what extent the sponsor is allowed to advertise or promote its products and/or services;
3. The authority of the Board to retain exclusive right over the use of the district's name, logo, and other proprietary information **and the requirement that the sponsor obtain prior approval of the Board before using such information.** ~~The sponsor's use of such information shall require prior approval of the Board.~~
- ~~5.~~ **4.** The prohibition against the collection **or distribution** of students' personal information except as allowed by law;
- 4.** ~~5.~~ The authority of the Board to terminate the agreement without any penalty or sanction to the district if the sponsor's message, business, or product becomes inconsistent with **the** district's vision, mission, or goals or the sponsor engages in any prohibited activity;
- ~~5.~~ ~~—~~ The prohibition against the collection of students' personal information except as allowed by law.

(cf. 5022 - Student and Family Privacy Rights)

(cf. 5125 - Student Records)

Online Fundraising

Any person or entity who wishes to conduct an online fundraising campaign, including a crowdfunding campaign, for the benefit of the district, a school, or a classroom shall submit a written request for prior approval to the Superintendent or designee. Approval of requests shall take into consideration compatibility with the district's vision and goals, core beliefs, instructional priorities, and infrastructure; the manner in which donations are collected and distributed; equity of the use of funds; and any other factors deemed relevant or appropriate by the district.

Any person or entity approved to conduct an online fundraising campaign shall comply with relevant district policies and procedures, including ensuring financial transparency in describing the purpose and use of the funds and protecting student privacy as applicable. Such person or entity shall specify that the district, rather than a staff member, classroom, or school, will own the funded resources.

Funds raised by an online fundraising campaign and donated to the district shall be subject to the same terms, criteria for acceptance, and accountability measures as any other donation as specified in this policy.

Appreciation

The Board may show appreciation for any donation to the district in any manner it deems appropriate. Such appreciation may take the form of letters of recognition or Board resolutions; plaques, commendations, or awards; planting of commemorative trees or gardens; or naming or renaming of buildings, grounds, or facilities. Conferment of any such honor shall be in accordance with applicable Board policy.

(cf. 1150 - Commendations and Awards)

(cf. 7310 - Naming of Facility)

Legal Reference:

EDUCATION CODE

1834 Acquisition of materials and apparatus

35160 Powers and duties

35162 Power to sue, be sued, hold and convey property

41030 School district may invest surplus monies from bequest or gifts

41031 Special fund or account in county treasury

41032 Authority of school board to accept gift or bequest; investments; gift of land requirements

41035 Advisory committee

41036 Function of advisory committee

41037 Rules and regulations

41038 Applicability of other provisions of chapter

Management Resources:

WEB SITES

California Consortium of Education Foundations: <http://www.cceflink.org>

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Administrative Regulation

Business and Noninstructional Operations

AR 3320(a)

CLAIMS AND ACTIONS AGAINST THE DISTRICT

Time Limitations

The following time limitations apply to claims against the district:

1. Claims for money or damages relating to any cause of action which is governed by a statute or regulation, including childhood sexual abuse and other causes of action specifically excepted from the Government Claims Act by Government Code 905, shall be filed in accordance with the governing statute or regulation. (Government Code 905, 935)

~~1. Claims for money or damages relating to a cause of action for death or for injury to person, personal property, or growing crops shall be presented to the Governing Board not later than six months after the accrual of the cause of action. (Government Code 905, 911.2)~~

~~2. Claims for money or damages as authorized in Government Code 905 and not included in item #1 above shall be filed not later than one year after the accrual of the cause of action. (Government Code 905, 911.2)~~

3.2. In accordance with the Board's authority pursuant to Government Code 935, claims for money or damages which **are relate to any cause of action** specifically ~~exempted~~ **excepted** from the Government Claims Act by Government Code 905 ~~and~~ **but which** are not governed by any other claims presentation statute or regulation shall be filed not later than six months after the accrual of the cause of action. (Government Code 905, ~~911.2,~~ 935)

~~3.~~ **3.** Claims for money or damages relating to a cause of action for death or for injury to person, personal property, or growing crops shall be presented to the Governing Board not later than six months after the accrual of the cause of action. (Government Code ~~905,~~ 911.2)

~~2.~~ **4.** Claims for money or damages as authorized in Government Code 905 and not included in item #1 above **relating to any other cause of action** shall be filed not later than one year after the accrual of the cause of action. (Government Code ~~905,~~ 911.2)

Receipt of Claims

A claim, any amendment thereto, or an application to present a late claim shall be deemed presented and received when delivered to the district office or deposited in a post office, mailbox, sub-post office, substation, mail chute, or other similar facility maintained by the U.S. government, in a sealed envelope properly addressed to the district office with postage paid, or when otherwise actually received in the district office or by the Board secretary or clerk. (Government Code 915, 915.2)

Upon receipt of a claim against the district pursuant to the Government Claims Act, the Superintendent or designee shall promptly provide written notice to the district's joint powers authority or insurance carrier in accordance with the applicable conditions of coverage.

Review of Contents of the Claim

The Superintendent or designee shall review any claim received to ensure that the claim contains all of the following information as specified in Government Code 910 and 910.2:

1. The name and post office address of the claimant
2. The post office address to which the person presenting the claim desires notices to be sent
3. The date, place, and other circumstances of the occurrence or transaction which gave rise to the claim asserted
4. A general description of the indebtedness, obligation, injury, damage, or loss incurred insofar as it may be known at the time of presentation of the claim
5. The name(s) of the district employee(s) causing the injury, damage, or loss if known
6. The amount claimed if it totals less than \$10,000, including the estimated amount of any prospective injury, damage, or loss, insofar as it may be known at the time of the claim, together with the basis of computation of the amount claimed. If the amount claimed exceeds \$10,000, the dollar amount shall not be included in the claim and the claimant shall indicate whether the claim is a limited civil case.
7. The signature of the claimant or the person acting on his/her behalf

Notice of Claim Insufficiency

If a claim is found insufficient or not to satisfy the form requirements under Government Code 910 and 910.2, the Board or its designee shall, within 20 days of receipt of the claim, personally deliver or mail to the claimant, at the address stated in the claim or application, a notice that states the particular defects or omission in the claim. (Government Code 910.8, 915.4)

The Board shall not act upon the claim until at least 15 days after such notice is given. (Government Code 910.8)

Amendment to Claims

Within the time limits provided in the section "Time Limitations" above or prior to final action by the Board, whichever is later, a claim may be amended if, as amended, it relates to the same transaction or occurrence which gave rise to the original claim. (Government Code 910.6)

Late Claims

For claims under items #1 #2 and #3 in the section "Time Limitations" above, any person who presents a claim later than six months after the accrual of the cause of action shall present, along with the claim, an application to present a late claim. Such claim and the application to present a late claim shall be presented not later than one year after the accrual of the cause of action. (Government Code 905, 911.4)

If the claim is presented late and is not accompanied by an application to present a late claim, the Board or its designee may, within 45 days, give written notice that the claim was not presented timely and that it is being returned without further action. (Government Code 911.3)

The Board shall grant or deny the application to present a late claim within 45 days after it is presented. This 45-day period may be extended by written agreement of the claimant and the Board provided that such agreement is made before the expiration of the 45-day period. (Government Code 911.6)

The Board shall grant the application to present a late claim where one or more of the following conditions are applicable: (Government Code 911.6)

1. The failure to present the claim was through mistake, inadvertence, surprise, or excusable neglect and the district was not prejudiced in its defense regarding the claim by the claimant's failure to present the claim within the time limit.
2. The person who sustained the alleged injury, damage, or loss was a minor during all of the time specified for presentation of the claim.
3. The person who sustained the alleged injury, damage, or loss was physically or mentally incapacitated during all of the time specified for presentation of the claim and the disability was the reason he/she failed to present the claim.
4. The person who sustained the alleged injury, damage, or loss died before the expiration of the time specified for the presentation of the claim.

If the application to present a late claim is denied, the claimant shall be given notice in substantially the same form as set forth in Government Code 911.8. (Government Code 911.8)

If the Board does not take action on the application to present a late claim within 45 days, the application shall be deemed to have been denied on the 45th day unless the time period has been extended, in which case it shall be denied on the last day of the period specified in the extension agreement. (Government Code 911.6)

Action on Claims

Within 45 days after the presentation or amendment of a claim, the Board shall take action on the claim. This time limit may be extended by written agreement between the district and the claimant before the expiration of the 45-day period. If the 45-day period has expired, the time limit may be extended if legal action has not commenced or been barred by legal limitations. (Government Code 912.4)

The Board may act on the claim in one of the following ways: (Government Code 912.4, 912.6)

1. If the Board finds that the claim is not a proper charge against the district, the claim shall be rejected.
2. If the Board finds that the claim is a proper charge against the district and is for an amount justly due, the claim shall be allowed.
3. If the Board finds that the claim is a proper charge against the district but is for an amount greater than is justly due, the Board shall either reject the claim or allow it in the amount justly due and reject it as to the balance.
4. If legal liability of the district or the amount justly due is disputed, the Board may reject or compromise the claim.
5. If the Board takes no action on the claim, the claim shall be deemed rejected.

If the Board allows the claim in whole or in part or compromises the claim and the claimant accepts the amount allowed or offered to settle the claim, the Board may require the claimant to accept it in settlement of the entire claim. (Government Code 912.6)

The Board or its designee shall transmit to the claimant written notice of action taken or of inaction which is deemed rejection. The notice shall be in the form set forth in Government Code 913 and shall either be personally delivered or mailed to the address stated in the claim or application. (Government Code 913, 915.4)

(3/10 7/18) 10/18

Administrative Regulation

Business and Noninstructional Operations

AR 3460(a)

FINANCIAL REPORTS AND ACCOUNTABILITY

Interim Reports

Each interim fiscal report developed pursuant to Education Code 42130 shall include an assessment of the district budget as revised to reflect current information regarding the adopted state budget, district property tax revenues, if any, and ending balances for the preceding fiscal year. (Education Code 42130, 42131)

The interim reports shall be based on State Board of Education (SBE) criteria and standards which address fund and cash balances, reserves, deficit spending, estimation of average daily attendance (ADA), projected enrollment, ratio of ADA to enrollment, projected local control funding formula (LCFF) revenue, salaries and benefits, other revenues and expenditures, and facilities maintenance. For purposes of assessing projections of LCFF revenue, the first interim report shall be compared to the adopted district budget, and the second interim report shall be compared to the projections in the first interim report. (Education Code 42130; 5 CCR 15453-15464)

(cf. 3100 - Budget)

(cf. 3220.1 - Lottery Funds)

(cf. 3300 - Expenditures and Purchases)

(cf. 3314 - Payment for Goods and Services)

The report shall also provide supplemental information regarding contingent liabilities, use of one-time revenues for ongoing expenditures, contingent revenues, contributions (i.e., projected contributions from unrestricted general fund resources to restricted general fund resources, projected transfers to or from the general fund to cover operating deficits in the general fund or any other fund, and capital project cost overruns that may impact the general fund budget), long-term commitments, unfunded liabilities, temporary interfund borrowings, the status of labor agreements, and the status of other funds. (Education Code 42130; 5 CCR 15453, 15464)

(cf. 3110 - Transfer of Funds)

Audit Report

The Superintendent or designee shall establish a timetable for the completion and review of the annual audit within the deadlines established by law.

The Superintendent or designee shall provide the necessary financial records and cooperate with the auditor selected by the Governing Board to ensure that the audit report contains all information required by law and the Governmental Accounting Standards Board (GASB).

The audit shall include an audit of income and expenditures by source of funds for all funds of the district, including the student body and cafeteria funds and accounts, state and federal grant funds, and any other funds under the control or jurisdiction of the district, as well as an

audit of student attendance procedures. The audit shall also include a determination of whether LCFF funds were expended in accordance with the district's local control and accountability plan or an approved annual update of the plan. (Education Code 41020)

(cf. 0460 - Local Control and Accountability Plan)
(cf. 3230 - Federal Grant Funds)
(cf. 3430 - Investing)
(cf. 3451 - Petty Cash Funds)
(cf. 3452 - Student Activity Funds)
(cf. 3551 - Food Service Operations/Cafeteria Fund)

If the district participates in the school district of choice program to accept interdistrict transfers, the Superintendent or designee shall notify the auditor, prior to the commencement of the audit, that the audit must include a review of the district's compliance with specified program requirements. (Education Code 48301)

(cf. 5117 - Interdistrict Attendance)

If an audit finding results in the district being required to repay an apportionment or pay a penalty, the district may appeal the finding to the Education Audit Appeals Panel by making an informal summary appeal within 30 days of receiving the final audit report or initiating a formal appeal within 60 days of receiving the report. (Education Code 41344, 41344.1)

While a public accounting firm is performing the audit of the district, it shall not provide any nonauditing, management, or other consulting services for the district except as provided in Government Auditing Standards, Amendment #3, published by the U.S. Government Accountability Office. (Education Code 41020)

Report on Expenditures of State Facilities Funds

When the district participates in the school facilities program pursuant to Education Code 17070.10-17079.30, the Superintendent or designee shall annually report a detailed list of all expenditures of state facilities funds, including interest, and of the district's matching funds for completed projects until all such funds are expended. The report shall identify expenditures on a project-by-project basis, reflect completed projects that were reimbursed within that fiscal year, and clearly indicate the list of projects that have been completed. (Education Code 41024; 2 CCR 1859.104)

Audits of facilities projects shall be concluded within one year of project completion, and shall be included as part of the district's audit for the fiscal year in which the project is reported as completed. A project shall be deemed completed when any of the following conditions is met: (Education Code 41024; 2 CCR 1859.104)

- 1. When the notice of completion for the project has been filed, all outstanding invoices, claims, and change orders have been satisfied, and the facility is currently in use by the district**
- 2. Three years from the date of the final fund release for an elementary school project**

3. Four years from the date of the final fund release for a middle or high school project

Fund Balance

In accordance with GASB Statement 54, external financial reports shall report fund balances in the general fund within the following classifications based on the relative strength of constraints placed on the purposes for which resources can be used:

1. Nonspendable fund balance, including amounts that are not expected to be converted to cash, such as resources that are not in a spendable form or are legally or contractually required to be maintained intact
2. Restricted fund balance, including amounts constrained to specific purposes by their providers or by law
3. Committed fund balance, including amounts constrained to specific purposes by the Board
4. Assigned fund balance, including amounts which the Board or its designee intends to use for a specific purpose
5. Unassigned fund balance, including amounts that are available for any purpose

Negative Balance Report

Whenever the district reports a negative unrestricted fund balance or a negative cash balance in its annual budget or annual audit report, it shall include in the budget a statement that identifies the reasons for the negative unrestricted fund balance or negative cash balance and the steps that have been taken to ensure that the negative balance will not occur at the end of the current fiscal year. (Education Code 42127.5)

Non-Voter-Approved Debt Report

Upon approval by the Board to proceed with the issuance of revenue bonds or any agreement for financing school construction pursuant to Education Code 17170-17199.5, the Superintendent or designee shall notify the County Superintendent of Schools and the county auditor. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with related repayment schedules and evidence of the district's ability to repay the obligation. (Education Code 17150)

(cf. 3470 - Debt Issuance and Management)

(cf. 7214 - General Obligation Bonds)

When the Board is considering the issuance of certificates of participation and other debt instruments that are secured by real property and do not require the approval of the voters of the district, the Superintendent or designee shall provide notice to the County Superintendent and county auditor no later than 30 days before the Board's approval to proceed with issuance. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with information necessary to assess the anticipated

effect of the debt issuance, including related repayment schedules, evidence of the district's ability to repay the obligation, and the issuance costs. (Education Code 17150.1)

Other Postemployment Benefits Report

In accordance with GASB Statement 75, the district's financial statements shall report the expense of nonpension other postemployment benefits (OPEBs) on an accrual basis over retirees' active working lifetime, as determined by a qualified actuary procured by the Superintendent or designee. To the extent that these OPEBs are not prefunded, the district shall report a liability on its financial statements.

(cf. 4154/4254/4354 - Health and Welfare Benefits)
(cf. 9250 - Remuneration, Reimbursement and Other Benefits)

The Superintendent or designee shall annually present the estimated accrued but unfunded cost of OPEBs and the actuarial report upon which those costs are based at a public meeting of the Board. (Education Code 42140)

The district's financial obligation for OPEBs shall be reevaluated every two years in accordance with GASB 75.

(4/14 9/16) 10/18

Board Policy

Certificated Personnel

BP 4114(a)

TRANSFERS

The Governing Board desires that certificated staff be assigned in a manner that equitably distributes highly qualified and experienced teachers, meets the needs of district students, and satisfies staffing requirements at each school. The Superintendent or designee is authorized to assign certificated staff in accordance with district policy and/or the collective bargaining agreement as applicable.

(cf. 0415 - Equity)

(cf. 4030 - Nondiscrimination in Employment)

(cf. 4113 - Assignment)

(cf. 4141/4241- Collective Bargaining Agreement)

Subject to the approval of the **Governing** Board, the Superintendent or designee may transfer a teacher from one district school to another when he/she determines the transfer is in the best interest of the district. (Education Code 35035)

(cf. 4030—Nondiscrimination in Employment)

(cf. 4113—Assignment)

~~Such transfers shall be determined in accordance with the district's collective bargaining agreement with certificated employees.~~

(cf. 4141/4241—Collective Bargaining Agreement)

Voluntary Transfers

The Superintendent or designee may establish processes and deadlines for the submission of transfer requests to facilitate staff assignments with minimal disruption to the educational program.

Upon receipt of a written transfer request by a teacher, the Superintendent or designee may consider the input of the principals at the current school and the requested school, alignment of the teacher's qualifications with needs of **students and** the school(s), **the academic performance of the requested school**, and opportunities for the professional growth of the teacher.

(cf. 4112.2 - Certification)

(cf. 4112.22 - Staff Teaching English Learners)

(cf. 4112.23 - Special Education Staff)

~~However, if the principal of a school ranked in deciles 1-3 on the Academic Performance Index refuses to accept a transfer request, the Superintendent or designee shall not transfer the teacher. (Education Code 35036)~~

(cf. 0500—Accountability)

After April 15 prior to the school year that a transfer would become effective, no teacher who requests to be transferred to another school shall have priority over other qualified teachers who have applied for positions requiring certification qualifications at that school. (Education Code 35036)

Involuntary Transfers

Involuntary transfers may become necessary when programs are reduced or cancelled, when schools are closed, or when otherwise required in order to accommodate the school's staffing needs.

(cf. 4117.3 - Personnel Reduction)

If a teacher objects to a transfer, he/she may request a meeting with the Superintendent or designee and the principal. If dissatisfied with the results of this meeting, the teacher may appeal to the Board. The Board's decision shall be final.

Legal Reference:

EDUCATION CODE

35035 *Additional powers and duties of superintendent, transfer authority*

35036 *Voluntary transfers*

35186 *Complaint process, teacher vacancy or misassignment*

37616 *Assignment of teachers to year-round schools*

GOVERNMENT CODE

3543.2 *Scope of representation*

(11/06) 10/18

Board Policy

Students

BP 5144.1(a)

SUSPENSION AND EXPULSION/DUE PROCESS

The Governing Board desires to provide district students access to educational opportunities in an orderly school environment that protects their safety and security, ensures their welfare and well-being, and promotes their learning and development. The Board shall develop rules and regulations setting the standards of behavior expected of district students and the disciplinary processes and procedures for addressing violations of those standards, including suspension and/or expulsion.

(cf. 5131 - Conduct)

(cf. 5131.1 - Bus Conduct)

(cf. 5131.2 - Bullying)

The grounds for suspension and expulsion and the procedures for considering, recommending, and/or implementing suspension and expulsion shall be only those specified in law, in this policy, and in the accompanying administrative regulation.

Except when otherwise permitted by law, a student may be suspended or expelled only when his/her behavior is related to a school activity or school attendance occurring within any district school or another school district, regardless of when it occurs, including, but not limited to, the following: (Education Code 48900(s))

1. While on school grounds
2. While going to or coming from school
3. During the lunch period, whether on or off the school campus

(cf. 5112.5 - Open/Closed Campus)

4. During, going to, or coming from a school-sponsored activity

District staff shall enforce the rules concerning suspension and expulsion of students fairly, consistently, equally, and in accordance with the district's nondiscrimination policies.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

Appropriate Use of Suspension Authority

Except when a student's act violates Education Code 48900(a)-(e), as listed in items #1-5 under "Grounds for Suspension and Expulsion: Grades K-12" of the accompanying administrative regulation, or when his/her presence causes a danger to others, suspension shall be used only when other means of correction have failed to bring about proper conduct. (Education Code 48900.5, 48900.6)

(cf. 1020 - Youth Services)

(cf. 5138 - Conflict Resolution/Peer Mediation)

(cf. 5144 - Discipline)
(cf. 6142.4 - Service Learning/Community Service Classes)
(cf. 6164.2 - Guidance/Counseling Services)
(cf. 6164.5 - Student Success Teams)

A student's parents/guardians shall be notified as soon as possible when there is an escalating pattern of misbehavior that could lead to on-campus or off-campus suspension.

No student in grades K-3 may be suspended for disruption or willful defiance, except by a teacher pursuant to Education Code 48910. (Education Code 48900)

Students shall not be suspended or expelled for truancy, tardiness, or absenteeism from assigned school activities.

(cf. 5113 - Absences and Excuses)
(cf. 5113.1 - Chronic Absence and Truancy)

On-Campus Suspension

To ensure the proper supervision and ongoing learning of students who are suspended for any of the reasons enumerated in Education Code 48900 and 48900.2, but who pose no imminent danger or threat to anyone at school and for whom expulsion proceedings have not been initiated, the Superintendent or designee shall establish a supervised suspension classroom program which meets the requirements of law.

Except where a supervised suspension is permitted by law for a student's first offense, supervised suspension shall be imposed only when other means of correction have failed to bring about proper conduct. (Education Code 48900.5)

Authority to Expel

A student may be expelled only by the Board. (Education Code 48918(j))

As required by law, the Superintendent or principal shall recommend expulsion and the Board shall expel any student found to have committed any of the following "mandatory recommendation and mandatory expulsion" acts at school or at a school activity off school grounds: (Education Code 48915)

1. Possessing a firearm which is not an imitation firearm, as verified by a certificated employee, unless the student had obtained prior written permission to possess the item from a certificated school employee, with the principal or designee's concurrence

(cf. 5131.7 - Weapons and Dangerous Instruments)

2. Selling or otherwise furnishing a firearm
3. Brandishing a knife at another person
4. Unlawfully selling a controlled substance listed in Health and Safety Code 11053-11058

5. Committing or attempting to commit a sexual assault as defined in Penal Code 261, 266c, 286, 288, 288a, or 289, or committing a sexual battery as defined in Penal Code 243.4
6. Possessing an explosive as defined in 18 USC 921

For all other violations listed in the accompanying administrative regulation under "Grounds for Suspension and Expulsion: Grades K-12" and "Additional Grounds for Suspension and Expulsion: Grades 4-12," the Superintendent or principal shall have the discretion to recommend expulsion of a student. If expulsion is recommended, the Board shall order the student expelled only if it makes a finding of either or both of the following: (Education Code 48915(b) and (e))

1. That other means of correction are not feasible or have repeatedly failed to bring about proper conduct
2. That due to the nature of the violation, the presence of the student causes a continuing danger to the physical safety of the student or others

A vote to expel a student shall be taken in an open session of a Board meeting.

The Board may vote to suspend the enforcement of the expulsion order pursuant to the requirements of law and the accompanying administrative regulation. (Education Code 48917)

No student shall be expelled for disruption or willful defiance. (Education Code 48900)

Due Process

The Board shall provide for the fair and equitable treatment of students facing suspension and/or expulsion by affording them their due process rights under the law. The Superintendent or designee shall comply with procedures for notices, hearings, and appeals as specified in law and administrative regulation. (Education Code 48911, 48915, 48915.5, 48918)

(cf. 5119 - Students Expelled from Other Districts)

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

Maintenance and Monitoring of Outcome Data

The Superintendent or designee shall **annually present to the Board a report of the maintain outcome data related to student suspensions and expulsions in accordance with which the district is required to collect pursuant to** Education Code 48900.8 and 48916.1, including, **but not limited to,** the number of students recommended for expulsion, the grounds for each recommended expulsion, the actions taken by the Board, the types of referral made after each expulsion, and the disposition of the students after the expulsion period. **For any expulsion that involves the possession of a firearm, such data shall include the name of the school and the type of firearm involved, as required pursuant to 20 USC 7961. Suspension and expulsion data shall be reported to the Board annually and to the California Department of Education when so required.**

In presenting the report to the Board, the Superintendent or designee shall disaggregate data on suspensions and expulsions by school and by numerically significant student subgroups, including, but not limited to, ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students. Based on the data, the Board shall address any identified disparities in the imposition of student discipline and shall determine whether and how the district is meeting its goals for improving school climate as specified in its local control and accountability plan.

(cf. 0460 - Local Control and Accountability Plan)

Legal Reference:

EDUCATION CODE

212.5 Sexual harassment

233 Hate violence

1981-1981.5 Enrollment of students in community school

8239.1 Prohibition against expulsion of preschool student

17292.5 Program for expelled students

32261 Interagency School Safety Demonstration Act of 1985

35145 Open board meetings

35146 Closed sessions (regarding suspensions)

35291 Rules (for government and discipline of schools)

35291.5 Rules and procedures on school discipline

48645.5 Readmission; contact with juvenile justice system

48660-48666 Community day schools

48853.5 Foster youth

48900-48927 Suspension and expulsion

48950 Speech and other communication

48980 Parental notifications

49073-49079 Privacy of student records

52052 Numerically significant student subgroups

52060-52077 Local control and accountability plan

64000-64001 Consolidated application

CIVIL CODE

47 Privileged communication

48.8 Defamation liability

CODE OF CIVIL PROCEDURE

1985-1997 Subpoenas; means of production

GOVERNMENT CODE

11455.20 Contempt

54950-54963 Ralph M. Brown Act

HEALTH AND SAFETY CODE

11014.5 Drug paraphernalia

11053-11058 Standards and schedules

LABOR CODE

230.7 ~~Discharge or discrimination against employee for taking~~ **Employee** time off to appear in school on behalf of a child

PENAL CODE

31 Principal of a crime, defined

240 Assault defined

241.2 Assault fines

242 Battery defined

243.2 Battery on school property

243.4 Sexual battery

245 Assault with deadly weapon

245.6 Hazing

261 Rape defined

266c Unlawful sexual intercourse
286 Sodomy defined
288 Lewd or lascivious acts with child under age 14
288a Oral copulation
289 Penetration of genital or anal openings
417.27 Laser pointers
422.55 Hate crime defined
422.6 Interference with exercise of civil rights
422.7 Aggravating factors for punishment
422.75 Enhanced penalties for hate crimes
626.2 Entry upon campus after written notice of suspension or dismissal without permission
626.9 Gun-Free School Zone Act of 1995
626.10 Dirks, daggers, knives, razors, or stun guns
868.5 Supporting person; attendance during testimony of witness
WELFARE AND INSTITUTIONS CODE
729.6 Counseling
UNITED STATES CODE, TITLE 18
921 Definitions, firearm
UNITED STATES CODE, TITLE 20
1415(K) Placement in alternative educational setting
7961 Gun-free schools
UNITED STATES CODE, TITLE 42
11432-11435 Education of homeless children and youths
COURT DECISIONS
T.H. v. San Diego Unified School District (2004) 122 Cal. App. 4th 1267
Woodbury v. Dempsey (2003) 108 Cal. App. 4th 421
Board of Education of Sacramento City Unified School District v. Sacramento County Board of Education and Kenneth H. (2001) 85 Cal.App.4th 1321
Fremont Union High School District v. Santa Clara County Board (1991) 235 Cal. App. 3d 118
Garcia v. Los Angeles Board of Education (1991) 123 Cal. App. 3d 807
John A. v. San Bernardino School District (1982) 33 Cal. 3d 301
ATTORNEY GENERAL OPINIONS
84 Ops.Cal.Atty.Gen. 146 (2001)
80 Ops.Cal.Atty.Gen. 348 (1997)
80 Ops.Cal.Atty.Gen. 91 (1997)
80 Ops.Cal.Atty.Gen. 85 (1997)

Management Resources:

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS
Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, January 2014
WEB SITES
CSBA: <http://www.csba.org>
California Attorney General's Office: <http://www.oag.ca.gov>
California Department of Education: <http://www.cde.ca.gov>
U.S. Department of Education, Office for Civil Rights:
<http://www.ed.gov/about/offices/list/ocr/docs/crdc-2012-data-summary.pdf>
U.S. Department of Education, Office of Safe and Healthy Students:
<https://www2.ed.gov/about/offices/list/oese/oshs>

Administrative Regulation

Students

AR 5144.1(a)

SUSPENSION AND EXPULSION/DUE PROCESS

Definitions

Suspension means removal of a student from ongoing instruction for adjustment purposes. However, suspension does not mean any of the following: (Education Code 48925)

1. Reassignment to another education program or class at the same school where the student will receive continuing instruction for the length of day prescribed by the Governing Board for students of the same grade level
2. Referral to a certificated employee designated by the principal to advise students
3. Removal from the class, but without reassignment to another class or program, for the remainder of the class period without sending the student to the principal or designee as provided in Education Code 48910

Expulsion means removal of a student from the immediate supervision and control or the general supervision of school personnel. (Education Code 48925)

Notice of Regulations

At the beginning of each school year, the principal of each school shall ensure that all students and parents/guardians are notified in writing of all school rules related to discipline, including suspension and expulsion. (Education Code 35291, 48900.1, 48980)

(cf. 5144 - Discipline)

(cf. 5145.6 - Parental Notifications)

Grounds for Suspension and Expulsion: Grades K-12

Acts for which a student, including a student with disabilities, may be suspended or expelled shall be only those specified as follows:

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

1. Caused, attempted to cause, or threatened to cause physical injury to another person; willfully used force or violence upon another person, except in self-defense; or committed as an aider or abettor, as adjudged by a juvenile court, a crime of physical violence in which the victim suffered great or serious bodily injury (Education Code 48900(a) and (t))
2. Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object, unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the principal or designee's concurrence (Education Code 48900(b))

(cf. 5131 - Conduct)

(cf. 5131.7 - Weapons and Dangerous Instruments)

3. Unlawfully possessed, used, sold, otherwise furnished, or was under the influence of any controlled substance as defined in Health and Safety Code 11053-11058, alcoholic beverage, or intoxicant of any kind (Education Code 48900(c))

(cf. 5131.6 - Alcohol and Other Drugs)

4. Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code 11053-11058, alcoholic beverage, or intoxicant of any kind, and then sold, delivered, or otherwise furnished to any person another liquid, substance, or material and represented same as such controlled substance, alcoholic beverage, or intoxicant (Education Code 48900(d))
5. Committed or attempted to commit robbery or extortion (Education Code 48900(e))
6. Caused or attempted to cause damage to school property or private property (Education Code 48900(f))
7. Stole or attempted to steal school property or private property (Education Code 48900(g))
8. Possessed or used tobacco or products containing tobacco or nicotine products, including, but not limited to, cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel, except that this restriction shall not prohibit a student from using or possessing his/her own prescription products (Education Code 48900(h))

(cf. 5131.62 - Tobacco)

9. Committed an obscene act or engaged in habitual profanity or vulgarity (Education Code 48900(i))
10. Unlawfully possessed, offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code 11014.5 (Education Code 48900(j))
11. Knowingly received stolen school property or private property (Education Code 48900(l))
12. Possessed an imitation firearm (Education Code 48900(m))

Imitation firearm means a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm. (Education Code 48900(m))

13. Committed or attempted to commit a sexual assault as defined in Penal Code 261, 266c, 286, 288, 288a, or 289, or committed a sexual battery as defined in Penal Code 243.4 (Education Code 48900(n))

14. Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness (Education Code 48900(o))
15. Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma (Education Code 48900(p))
16. Engaged in, or attempted to engage in, hazing (Education Code 48900(q))

Hazing means a method of initiation or pre-initiation into a student organization or body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current, or prospective student. *Hazing* does not include athletic events or school-sanctioned events. (Education Code 48900(q))

17. Engaged in an act of bullying (Education Code 48900(r))

Bullying means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, directed toward one or more students that has or can reasonably be predicted to have the effect of placing a reasonable student in fear of harm to himself/herself or his/her property; cause the student to experience a substantially detrimental effect on his/her physical or mental health; or cause the student to experience substantial interferences with his/her academic performance or ability to participate in or benefit from the services, activities, or privileges provided by a school. (Education Code 48900(r))

Bullying shall include any act of sexual harassment, hate violence, or harassment, threat, or intimidation, as defined in Education Code 48900.2, 48900.3, or 48900.4 and below in items #1-3 of "Additional Grounds for Suspension and Expulsion: Grades 4-12," that has any of the effects described above on a reasonable student.

Electronic act means the creation or transmission of a communication originated on or off school site, including, but not limited to, a message, text, sound, image, or post on a social network Internet web site, by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager. A post on a social network Internet web site shall include, but is not limited to, the posting or creation of a burn page or the creation of a credible impersonation or false profile for the purpose of causing a reasonable student any of the effects of bullying described above. (Education Code 48900(r))

Reasonable student means a student, including, but not limited to, a student who has been identified as a student with a disability, who exercises average care, skill, and judgment in conduct for a person of his/her age, or for a person of his/her age with his/her disability. (Education Code 48900(r))

(cf. 1114 - District-Sponsored Social Media)

(cf. 5131.2 - Bullying)

(cf. 6163.4 - Student Use of Technology)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

(cf. 6164.6 - Identification and Education under Section 504)

18. Aided or abetted the infliction or attempted infliction of physical injury on another person, as defined in Penal Code 31 (Education Code 48900(t))
19. Made terrorist threats against school officials and/or school property (Education Code 48900.7)

A terrorist threat includes any written or oral statement by a person who willfully threatens to commit a crime which will result in death or great bodily injury to another person or property damage in excess of \$1,000, with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out. (Education Code 48900.7)

Additional Grounds for Suspension and Expulsion: Grades 4-12

Any student in grades 4-12 may be suspended, but not expelled, for disrupting school activities or otherwise willfully defying the valid authority of supervisors, teachers, administrators, other school officials, or other school personnel engaged in the performance of their duties. (Education Code 48900(k))

(cf. 5131.4 - Student Disturbances)

A student in grades 4-12 shall be subject to suspension or recommendation for expulsion when it is determined that he/she:

1. Committed sexual harassment as defined in Education Code 212.5 (Education Code 48900.2)

Sexual harassment means conduct which, when considered from the perspective of a reasonable person of the same gender as the victim, is sufficiently severe or pervasive as to have a negative impact upon the victim's academic performance or to create an intimidating, hostile, or offensive educational environment. (Education Code 212.5, 48900.2)

(cf. 5145.7 - Sexual Harassment)

2. Caused, attempted to cause, threatened to cause, or participated in an act of hate violence as defined in Education Code 233 (Education Code 48900.3)

Hate violence means any act punishable under Penal Code 422.6, 422.7, or 422.75. Such acts include injuring or intimidating a victim, interfering with the exercise of a victim's civil rights, or damaging a victim's property because of the victim's race, ethnicity, religion, nationality, disability, gender, gender identity, gender expression, or sexual orientation; a perception of the presence of any of those characteristics in the victim; or the victim's association with a person or group with one or more of those actual or perceived characteristics. (Education Code 233; Penal Code 422.55)

(cf. 5145.9 - Hate-Motivated Behavior)

3. Intentionally engaged in harassment, threats, or intimidation against district personnel or students that is sufficiently severe or pervasive to have the actual and reasonably expected effect of materially disrupting classwork, creating substantial disorder, and invading the rights of school personnel or students by creating an intimidating or hostile educational environment (Education Code 48900.4)

(cf. 5145.3 - Nondiscrimination/Harassment)

Suspension from Class by a Teacher

A teacher may suspend a student, including a grade K-3 student, from class for the remainder of the day and the following day for disruption, willful defiance, or any of the other acts specified in Education Code 48900 and listed as items #1-18 under "Grounds for Suspension and Expulsion: Grades K-12" above. (Education Code 48910)

When suspending a student from class, the teacher shall immediately report this action to the principal or designee and send the student to the principal or designee for appropriate action. If that action requires the continuing presence of the student at school, he/she shall be appropriately supervised during the class periods from which he/she has been suspended. (Education Code 48910)

As soon as possible after the teacher decides to suspend the student, he/she shall ask the student's parent/guardian to attend a parent-teacher conference regarding the suspension. A counselor or psychologist may attend the conference if it is practicable, and a school administrator shall attend if either the parent/guardian or teacher so requests. (Education Code 48910)

A student suspended from class shall not be returned to class during the period of the suspension without the approval of the teacher of the class and the principal or designee. (Education Code 48910)

A student suspended from class shall not be placed in another regular class during the period of suspension. However, a student assigned to more than one class per day may continue to attend other regular classes except those held at the same time as the class from which he/she was suspended. (Education Code 48910)

The teacher of any class from which a student is suspended may require the student to complete any assignments and tests missed during the removal. (Education Code 48913)

Suspension by Superintendent, Principal or Principal's Designee

To implement disciplinary procedures at a school site, the principal may, in writing, designate as the principal's designee another administrator or, if the principal is the only administrator at the school site, a certificated employee. As necessary, the principal may, in writing, also designate another administrator or certificated employee as the secondary designee to assist with disciplinary procedures when the principal and the principal's primary designee are absent from the school site.

The Superintendent, principal, or designee shall immediately suspend any student found at school or at a school activity to have committed any of the acts listed in the Board policy

under "Authority to Expel" and for which he/she is required to recommend expulsion. (Education Code 48915(c))

The Superintendent, principal, or designee may impose a suspension for a first offense if he/she determines that the student violated any of items #1-5 listed under "Grounds for Suspension and Expulsion: Grades K-12" above or if the student's presence causes a danger to persons. (Education Code 48900.5)

For all other offenses, a student may be suspended only when the Superintendent or principal has determined that other means of correction have failed to bring about proper conduct in the student. (Education Code 48900.5)

When other means of correction are implemented prior to imposing suspension or supervised suspension upon a student, the Superintendent, principal, or designee shall document the other means of correction used and retain them in the student's record. (Education Code 48900.5)

(cf. 5125 - Student Records)

Length of Suspension

The Superintendent, principal, or designee may suspend a student from school for not more than five consecutive school days. (Education Code 48911)

A student may be suspended from school for not more than 20 school days in any school year. However, if a student enrolls in or is transferred to another regular school, an opportunity school, or continuation school or class for the purpose of adjustment, he/she may be suspended for not more than 30 school days in a school year. The district may count suspensions that occur while a student is enrolled in another school district toward the maximum number of days for which the student may be suspended in any school year. (Education Code 48903, 48911, 48912)

(cf. 6184 - Continuation Education)

These restrictions on the number of days of suspension shall not apply when the suspension is extended pending an expulsion. (Education Code 48911)

Due Process Procedures for Suspension

Suspensions shall be imposed in accordance with the following procedures:

1. **Informal Conference:** Suspension shall be preceded by an informal conference conducted by the Superintendent, principal, or designee with the student and, whenever practicable, the teacher, supervisor, or school employee who referred the student to the principal. At the conference, the student shall be informed of the reason for the disciplinary action, presented with the available evidence against him/her, and given the opportunity to present his/her version and evidence in support of his/her defense. (Education Code 48911)

This conference may be omitted if the Superintendent, principal, or designee determines that an emergency situation exists involving a clear and present danger to

the lives, safety, or health of students or school personnel. If a student is suspended without this conference, both the parent/guardian and student shall be notified of the student's right to return to school for the purpose of the conference and the conference shall be held within two school days, unless the student waives his/her right to it or is physically unable to attend for any reason. In such a case, the conference shall be held as soon as the student is physically able to return to school. (Education Code 48911)

2. **Administrative Actions:** All requests for student suspension are to be processed by the principal or designee. A school employee shall report the suspension, including the name of the student and the cause for the suspension, to the Superintendent or designee. (Education Code 48911)
3. **Notice to Parents/Guardians:** At the time of the suspension, a school employee shall make a reasonable effort to contact the parent/guardian by telephone or in person. Whenever a student is suspended, the parent/guardian shall also be notified in writing of the suspension. (Education Code 48911)

This notice shall state the specific offense committed by the student. (Education Code 48900.8)

In addition, the notice may state the date and time when the student may return to school.

4. **Parent/Guardian Conference:** Whenever a student is suspended, school officials may request a meeting with the parent/guardian to discuss the cause(s) and duration of the suspension, the school policy involved, and any other pertinent matter. (Education Code 48914)

If school officials request to meet with the parent/guardian, the notice may state that the law requires the parent/guardian to respond to such requests without delay. However, no penalties may be imposed on the student for the failure of the parent/guardian to attend such a conference. The student may not be denied reinstatement solely because the parent/guardian failed to attend the conference. (Education Code 48911)

5. **Extension of Suspension:** If the Board is considering the expulsion of a suspended student from any school or the suspension of a student for the balance of the semester from continuation school, the Superintendent or designee may, in writing, extend the suspension until such time as the Board has made a decision, provided the following requirements are followed: (Education Code 48911)
 - a. The extension of the original period of suspension is preceded by notice of such extension with an offer to hold a conference concerning the extension, giving the student an opportunity to be heard. This conference may be held in conjunction with a meeting requested by the student or parent/guardian to challenge the original suspension.
 - b. The Superintendent or designee determines, following a meeting in which the student and the student's parent/guardian were invited to participate, that the student's presence at the school or at an alternative school would endanger

persons or property or threaten to disrupt the instructional process. (Education Code 48911)

- c. If the student involved is a foster youth, the Superintendent or designee shall notify the district liaison for foster youth of the need to invite the student's attorney and a representative of the appropriate county child welfare agency to attend the meeting. (Education Code 48853.5, 48911, 48918.1)

(cf. 6173.1 - Education for Foster Youth)

- d. If the student involved is a homeless child or youth, the Superintendent or designee shall notify the district liaison for homeless students. (Education Code 48918.1)

(cf. 6173 - Education for Homeless Children)

In lieu of or in addition to suspending a student, the Superintendent, principal, or designee may provide services or require the student to participate in an alternative disciplinary program designed to correct his/her behavior and keep him/her in school.

Suspension by the Board

The Board may suspend a student for any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12" and "Additional Grounds for Suspension and Expulsion: Grades 4-12" above and within the limits specified under "Suspension by Superintendent, Principal, or Designee" above. (Education Code 48912)

The Board may suspend a student enrolled in a continuation school or class for a period not longer than the remainder of the semester. The suspension shall meet the requirements of Education Code 48915. (Education Code 48912.5)

When the Board is considering a suspension, disciplinary action, or any other action (except expulsion) against any student, it shall hold a closed session if a public hearing would lead to disclosure of information **that would violate** ~~violating~~ a student's right to privacy under Education Code 49073-49079. (Education Code 35146, 48912)

(cf. 9321 - Closed Session Purposes and Agendas)

The Board shall provide the student and his/her parent/guardian with written notice of the closed session by registered or certified mail or personal service. Upon receiving this notice, the student or parent/guardian may request a public meeting, and this request shall be granted if made in writing within 48 hours after receipt of the Board's notice. However, any discussion that conflicts with any other student's right to privacy still shall be held in closed session. (Education Code 35146, 48912)

On-Campus Suspension

A student for whom an expulsion action has not been initiated and who poses no imminent danger or threat to the school, students, or staff may be assigned to on-campus suspension in a separate classroom, building, or site for the entire period of suspension. The following conditions shall apply: (Education Code 48911.1)

1. The on-campus suspension classroom shall be staffed in accordance with law.
2. The student shall have access to appropriate counseling services.
3. The on-campus suspension classroom shall promote completion of schoolwork and tests missed by the student during the suspension.
4. The student shall be responsible for contacting his/her teacher(s) to receive assignments to be completed in the supervised suspension classroom. The teacher(s) shall provide all assignments and tests that the student will miss while suspended. If no such work is assigned, the person supervising the suspension classroom shall assign schoolwork.

At the time a student is assigned to an on-campus suspension classroom, the principal or designee shall notify the student's parent/guardian in person or by telephone. When the assignment is for longer than one class period, this notification may be made in writing. (Education Code 48911.1)

Superintendent or Principal's Authority to Recommend Expulsion

Unless the Superintendent or principal determines that expulsion should not be recommended under the circumstances or that an alternative means of correction would address the conduct, he/she shall recommend a student's expulsion for any of the following acts: (Education Code 48915)

1. Causing serious physical injury to another person, except in self-defense
2. Possession of any knife or other dangerous object of no reasonable use to the student
3. Unlawful possession of any controlled substance as listed in Health and Safety Code 11053-11058, except for (a) the first offense for the possession of not more than one ounce of marijuana, other than concentrated cannabis, or (b) the student's possession of over-the-counter medication for his/her use or other medication prescribed for him/her by a physician
4. Robbery or extortion
5. Assault or battery, as defined in Penal Code 240 and 242, upon any school employee

In determining whether or not to recommend the expulsion of a student, the Superintendent, principal, or designee shall act as quickly as possible to ensure that the student does not lose instructional time. (Education Code 48915)

Student's Right to Expulsion Hearing

Any student recommended for expulsion shall be entitled to a hearing to determine whether he/she should be expelled. The hearing shall be held within 30 school days after the Superintendent, principal, or designee determines that the student has committed the act(s) that form the basis for the expulsion recommendation. (Education Code 48918(a))

The student is entitled to at least one postponement of an expulsion hearing for a period of not more than 30 calendar days. The request for postponement shall be in writing. Any subsequent postponement may be granted at the Board's discretion. (Education Code 48918(a))

If the Board finds it impractical during the regular school year to comply with these time requirements for conducting an expulsion hearing, the Superintendent or designee may, for good cause, extend the time period by an additional five school days. Reasons for the extension shall be included as a part of the record when the expulsion hearing is held. (Education Code 48918(a))

If the Board finds it impractical to comply with the time requirements of the expulsion hearing due to a summer recess of Board meetings of more than two weeks, the days during the recess shall not be counted as school days. The days not counted during the recess may not exceed 20 school days, as defined in Education Code 48925. Unless the student requests in writing that the expulsion hearing be postponed, the hearing shall be held not later than 20 calendar days prior to the first day of the next school year. (Education Code 48918(a))

Once the hearing starts, all matters shall be pursued with reasonable diligence and concluded without unnecessary delay. (Education Code 48918(a))

Stipulated Expulsion

After a determination that a student has committed an expellable offense, the Superintendent, principal, or designee shall offer the student and his/her parent/guardian the option to waive a hearing and stipulate to the expulsion or to a suspension of the expulsion under certain conditions. The offer shall be made only after the student or his/her parent/guardian has been given written notice of the expulsion hearing pursuant to Education Code 48918.

The stipulation agreement shall be in writing and shall be signed by the student and his/her parent/guardian. The stipulation agreement shall include notice of all the rights that the student is waiving, including the waiving of his/her right to have a full hearing, to appeal the expulsion to the County Board of Education, and to consult legal counsel.

A stipulated expulsion agreed to by the student and his/her parent/guardian shall be effective upon approval by the Board.

Rights of Complaining Witness

An expulsion hearing involving allegations of sexual assault or sexual battery may be postponed for one school day in order to accommodate the special physical, mental, or emotional needs of a student who is the complaining witness. (Education Code 48918.5)

Whenever the Superintendent or designee recommends an expulsion hearing that addresses allegations of sexual assault or sexual battery, he/she shall give the complaining witness a copy of the district's suspension and expulsion policy and regulation and shall advise the witness of his/her right to: (Education Code 48918.5)

1. Receive five days' notice of his/her scheduled testimony at the hearing
2. Have up to two adult support persons of his/her choosing present at the hearing at the time he/she testifies
3. Have a closed hearing during the time he/she testifies

Whenever any allegation of sexual assault or sexual battery is made, the Superintendent or designee shall immediately advise complaining witnesses and accused students to refrain from personal or telephone contact with each other during the time when an expulsion process is pending. (Education Code 48918.5)

Written Notice of the Expulsion Hearing

Written notice of the expulsion hearing shall be forwarded to the student and the student's parent/guardian at least 10 calendar days before the date of the hearing. The notice shall include: (Education Code 48900.8, 48918(b))

1. The date and place of the hearing
2. A statement of the specific facts, charges, and offense upon which the proposed expulsion is based
3. A copy of district disciplinary rules which relate to the alleged violation
4. Notification of the student's or parent/guardian's obligation, pursuant to Education Code 48915.1, to provide information about the student's status in the district to any other district in which the student seeks enrollment

This obligation applies when a student is expelled for acts other than those described in Education Code 48915(a) or (c).

(cf. 5119 - Students Expelled from Other Districts)

5. The opportunity for the student or the student's parent/guardian to appear in person or be represented by legal counsel or by a nonattorney adviser

Legal counsel means an attorney or lawyer who is admitted to the practice of law in California and is an active member of the State Bar of California.

Nonattorney adviser means an individual who is not an attorney or lawyer, but who is familiar with the facts of the case and has been selected by the student or student's parent/guardian to provide assistance at the hearing.

6. The right to inspect and obtain copies of all documents to be used at the hearing
7. The opportunity to confront and question all witnesses who testify at the hearing
8. The opportunity to question all evidence presented and to present oral and documentary evidence on the student's behalf, including witnesses

Additional Notice of Expulsion Hearing for Foster Youth and Homeless Students

If the student facing expulsion is a foster student, the Superintendent or designee shall also send notice of the hearing to the student's attorney and a representative of an appropriate child welfare agency at least 10 days prior to the hearing. (Education Code 48918.1)

If the student facing expulsion is a homeless student, the Superintendent or designee shall also send notice of the hearing to the district liaison for homeless students at least 10 days prior to the hearing. (Education Code 48918.1)

Any notice for these purposes may be provided by the most cost-effective method possible, including by email or a telephone call. (Education Code 48918.1)

Conduct of Expulsion Hearing

1. **Closed Session:** Notwithstanding Education Code 35145, the Board shall conduct a hearing to consider the expulsion of the student in a session closed to the public unless the student requests in writing at least five days prior to the hearing that the hearing be a public meeting. If such a request is made, the meeting shall be public to the extent that privacy rights of other students are not violated. (Education Code 48918)

Whether the expulsion hearing is held in closed or public session, the Board may meet in closed session to deliberate and determine whether or not the student should be expelled. If the Board admits any other person to this closed session, the parent/guardian, the student, and the counsel of the student also shall be allowed to attend the closed session. (Education Code 48918(c))

If a hearing that involves a charge of sexual assault or sexual battery is to be conducted in public, a complaining witness shall have the right to have his/her testimony heard in closed session when testifying in public would threaten serious psychological harm to the witness and when there are no alternative procedures to avoid the threatened harm, including, but not limited to, videotaped deposition or contemporaneous examination in another place communicated to the hearing room by closed-circuit television. (Education Code 48918(c))

2. **Record of Hearing:** A record of the hearing shall be made and may be maintained by any means, including electronic recording, as long as a reasonably accurate and complete written transcription of the proceedings can be made. (Education Code 48918(g))
3. **Subpoenas:** Before commencing a student expulsion hearing, the Board may issue subpoenas, at the request of either the student or the Superintendent or designee, for the personal appearance at the hearing of any person who actually witnessed the action that gave rise to the recommendation for expulsion. After the hearing has commenced, the Board or the hearing officer or administrative panel may issue such subpoenas at the request of the student or the County Superintendent of Schools or designee. All subpoenas shall be issued in accordance with Code of Civil Procedure

1985-1985.2 and enforced in accordance with Government Code 11455.20. (Education Code 48918(i))

Any objection raised by the student or the Superintendent or designee to the issuance of subpoenas may be considered by the Board in closed session, or in open session if so requested by the student, before the meeting. The Board's decision in response to such an objection shall be final and binding. (Education Code 48918(i))

If the Board determines, or if the hearing officer or administrative panel finds and submits to the Board, that a witness would be subject to unreasonable risk of harm by testifying at the hearing, a subpoena shall not be issued to compel the personal attendance of that witness at the hearing. However, that witness may be compelled to testify by means of a sworn declaration as described in item #4 below. (Education Code 48918(i))

4. **Presentation of Evidence:** Technical rules of evidence shall not apply to the expulsion hearing, but relevant evidence may be admitted and used as proof only if it is the kind of evidence on which reasonable persons can rely in the conduct of serious affairs. The decision of the Board to expel shall be supported by substantial evidence that the student committed any of the acts pursuant to Education Code 48900 and listed in "Grounds for Suspension and Expulsion: Grades K-12" and "Additional Grounds for Suspension and Expulsion: Grades 4-12" above. (Education Code 48918(h))

Findings of fact shall be based solely on the evidence at the hearing. Although no finding shall be based solely on hearsay, sworn declarations may be admitted as testimony from witnesses whose disclosure of their identity or testimony at the hearing may subject them to an unreasonable risk of physical or psychological harm. (Education Code 48918(f))

In cases where a search of a student's person or property has occurred, evidence describing the reasonableness of the search shall be included in the hearing record.

5. **Testimony by Complaining Witnesses:** The following procedures shall be observed when a hearing involves allegations of sexual assault or sexual battery by a student: (Education Code 48918, 48918.5)
 - a. Any complaining witness shall be given five days' notice before being called to testify.
 - b. Any complaining witness shall be entitled to have up to two adult support persons, including, but not limited to, a parent/guardian or legal counsel, present during his/her testimony.
 - c. Before a complaining witness testifies, support persons shall be admonished that the hearing is confidential.
 - d. The person presiding over the hearing may remove a support person whom he/she finds is disrupting the hearing.

- e. If one or both support persons are also witnesses, the hearing shall be conducted in accordance with Penal Code 868.5.
 - f. Evidence of specific instances of prior sexual conduct of a complaining witness shall be presumed inadmissible and shall not be heard unless the person conducting the hearing determines that extraordinary circumstances require the evidence to be heard. Before such a determination is made, the complaining witness shall be given notice and an opportunity to oppose the introduction of this evidence. In the hearing on the admissibility of this evidence, the complaining witness shall be entitled to be represented by a parent/guardian, legal counsel, or other support person. Reputation or opinion evidence regarding the sexual behavior of a complaining witness shall not be admissible for any purpose.
 - g. In order to facilitate a free and accurate statement of the experiences of the complaining witness and to prevent discouragement of complaints, the district shall provide a nonthreatening environment.
 - (1) The district shall provide a room separate from the hearing room for the use of the complaining witness before and during breaks in testimony.
 - (2) At the discretion of the person conducting the hearing, the complaining witness shall be allowed reasonable periods of relief from examination and cross-examination during which he/she may leave the hearing room.
 - (3) The person conducting the hearing may:
 - (a) Arrange the seating within the hearing room so as to facilitate a less intimidating environment for the complaining witness
 - (b) Limit the time for taking the testimony of a complaining witness to the hours he/she is normally in school, if there is no good cause to take the testimony during other hours
 - (c) Permit one of the support persons to accompany the complaining witness to the witness stand
6. **Decision:** The Board's decision as to whether to expel a student shall be made within 40 school days after the student is removed from his/her school of attendance, unless the student requests in writing that the decision be postponed. (Education Code 48918(a))

Alternative Expulsion Hearing: Hearing Officer or Administrative Panel

Instead of conducting an expulsion hearing itself, the Board may contract with the county hearing officer or with the Office of Administrative Hearings of the State of California for a hearing officer. The Board may also appoint an impartial administrative panel composed of

three or more certificated personnel, none of whom shall be members of the Board or on the staff of the school in which the student is enrolled. (Education Code 48918)

A hearing conducted by the hearing officer or administrative panel shall conform to the same procedures applicable to a hearing conducted by the Board as specified above in "Conduct of Expulsion Hearing," including the requirement to issue a decision within 40 school days of the student's removal from school, unless the student requests that the decision be postponed. (Education Code 48918(a) and (d))

The hearing officer or administrative panel shall, within three school days after the hearing, determine whether to recommend expulsion of the student to the Board. If expulsion is not recommended, the expulsion proceeding shall be terminated and the student shall be immediately reinstated and permitted to return to the classroom instructional program from which the referral was made, unless another placement is requested in writing by the student's parent/guardian. Before the student's placement decision is made by his/her parent/guardian, the Superintendent or designee shall consult with the parent/guardian and district staff, including the student's teachers, regarding other placement options for the student in addition to the option to return to the classroom instructional program from which the student's expulsion referral was made. The decision to not recommend expulsion shall be final. (Education Code 48918(e))

If expulsion is recommended, findings of fact in support of the recommendation shall be prepared and submitted to the Board. All findings of fact and recommendations shall be based solely on the evidence presented at the hearing. The Board may accept the recommendation based either upon a review of the findings of fact and recommendations submitted or upon the results of any supplementary hearing the Board may order. (Education Code 48918(f))

In accordance with Board policy, the hearing officer or administrative panel may recommend that the Board suspend the enforcement of the expulsion. If the hearing officer or administrative panel recommends that the Board expel a student but suspend the enforcement

of the expulsion, the student shall not be reinstated and permitted to return to the classroom instructional program from which the referral was made until the Board has ruled on the recommendation. (Education Code 48917, 48918)

Final Action by the Board

Whether the expulsion hearing is conducted in closed or public session by the Board, a hearing officer, or an administrative panel or is waived through the signing of a stipulated expulsion agreement, the final action to expel shall be taken by the Board in public. (Education Code 48918(j))

(cf. 9321.1 - Closed Session Actions and Reports)

The Board's decision is final. If the decision is to not expel, the student shall be reinstated immediately. If the decision is to suspend the enforcement of the expulsion, the student shall be reinstated under the conditions of the suspended expulsion.

Upon ordering an expulsion, the Board shall set a date when the student shall be reviewed for readmission to a school within the district. For a student expelled for any **"mandatory**

recommendation and mandatory expulsion" act listed ~~under "Mandatory Recommendation and Mandatory Expulsion"~~ **above in the section "Authority to Expel" in the accompanying Board policy**, this date shall be one year from the date the expulsion occurred, except that the Board may set an earlier date on a case-by-case basis. For a student expelled for other acts, this date shall be no later than the last day of the semester following the semester in which the expulsion occurred. If an expulsion is ordered during summer session or the intersession period of a year-round program, the Board shall set a date when the student shall be reviewed for readmission not later than the last day of the semester following the summer session or intersession period in which the expulsion occurred. (Education Code 48916)

At the time of the expulsion order, the Board shall recommend a plan for the student's rehabilitation, which may include: (Education Code 48916)

1. Periodic review, as well as assessment at the time of review, for readmission
2. Recommendations for improved academic performance, tutoring, special education assessments, job training, counseling, employment, community service, or other rehabilitative programs

With parent/guardian consent, students who have been expelled for reasons relating to controlled substances or alcohol may be required to enroll in a county-sponsored drug rehabilitation program before returning to school. (Education Code 48916.5)

Written Notice to Expel

The Superintendent or designee shall send written notice of the decision to expel to the student or parent/guardian. This notice shall include the following:

1. The specific offense committed by the student for any of the causes for suspension or expulsion listed above under "Grounds for Suspension and Expulsion: Grades K-12" or "Additional Grounds for Suspension and Expulsion: Grades 4-12" (Education Code 48900.8)
2. The fact that a description of readmission procedures will be made available to the student and his/her parent/guardian (Education Code 48916)
3. Notice of the right to appeal the expulsion to the County Board (Education Code 48918)
4. Notice of the alternative educational placement to be provided to the student during the time of expulsion (Education Code 48918)
5. Notice of the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status with the expelling district, pursuant to Education Code 48915.1 (Education Code 48918)

Decision to Suspend Expulsion Order

In accordance with Board policy, when deciding whether to suspend the enforcement of an expulsion order, the Board shall take into account the following criteria:

1. The student's pattern of behavior
2. The seriousness of the misconduct
3. The student's attitude toward the misconduct and his/her willingness to follow a rehabilitation program

The suspension of the enforcement of an expulsion shall be governed by the following:

1. The Board may, as a condition of the suspension of enforcement, assign the student to a school, class, or program appropriate for the student's rehabilitation. This rehabilitation program may provide for the involvement of the student's parent/guardian in the student's education. However, a parent/guardian's refusal to participate in the rehabilitation program shall not be considered in the Board's determination as to whether the student has satisfactorily completed the rehabilitation program. (Education Code 48917)
2. During the period when enforcement of the expulsion order is suspended, the student shall be on probationary status. (Education Code 48917)
3. The suspension of the enforcement of an expulsion order may be revoked by the Board if the student commits any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12" or "Additional Grounds for Suspension and Expulsion: Grades 4-12" above or violates any of the district's rules and regulations governing student conduct. (Education Code 48917)
4. When the suspension of enforcement of an expulsion order is revoked, a student may be expelled under the terms of the original expulsion order. (Education Code 48917)
5. Upon satisfactory completion of the rehabilitation assignment, the Board shall reinstate the student in a district school. Upon reinstatement, the Board may order the expunging of any or all records of the expulsion proceedings. (Education Code 48917)
6. The Superintendent or designee shall send written notice of any decision to suspend the enforcement of an expulsion order during a period of probation to the student or parent/guardian. The notice shall inform the parent/guardian of the right to appeal the expulsion to the County Board, the alternative educational placement to be provided to the student during the period of expulsion, and the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of his/her status with the expelling district, pursuant to Education Code 48915.1(b). (Education Code 48918(j))
7. Suspension of the enforcement of an expulsion order shall not affect the time period and requirements for the filing of an appeal of the expulsion order with the County Board. (Education Code 48917)

Appeal

The student or parent/guardian is entitled to file an appeal of the Board's decision with the County Board. The appeal must be filed within 30 days of the Board's decision to expel, even if the expulsion order is suspended and the student is placed on probation. (Education Code 48919)

If the student submits a written request for a copy of the written transcripts and supporting documents from the district simultaneously with the filing of the notice of appeal with the County Board, the district shall provide the student with these documents within 10 school days following the student's written request. (Education Code 48919)

Notification to Law Enforcement Authorities

Prior to the suspension or expulsion of any student, the principal or designee shall notify appropriate city or county law enforcement authorities of any student acts of assault which may have violated Penal Code 245. (Education Code 48902)

The principal or designee **also** shall notify appropriate city or county law enforcement authorities of any student acts which may involve the possession or sale of narcotics or of a controlled substance, **or of any student acts involving** ~~In addition, law enforcement authorities shall be notified regarding any acts by students regarding~~ the possession, sale, or furnishing of firearms, explosives, or other dangerous weapons in violation of Education Code 48915(c)(1) or (5) or Penal Code 626.9 and 626.10. (Education Code 48902)

Within one school day after a student's suspension or expulsion, the principal or designee shall notify appropriate **city or** county **or district** law enforcement authorities, by telephone or other appropriate means, of any student acts which may violate Education Code 48900(c) or (d), relating to the possession, use, offering, or sale of controlled substances, alcohol, or intoxicants of any kind. (Education Code 48902)

Placement During Expulsion

The Board shall refer expelled students to a program of study that is: (Education Code 48915, 48915.01)

1. Appropriately prepared to accommodate students who exhibit discipline problems
2. Not provided at a comprehensive middle, junior, or senior high school or at any elementary school, unless the program is offered at a community day school established at any of these
3. Not housed at the school site attended by the student at the time of suspension

(cf. 6158 - Independent Study)

(cf. 6185 - Community Day School)

When the placement described above is not available and when the County Superintendent so certifies, students expelled for only acts described in items #6-12 under "Grounds for Suspension and Expulsion: Grades K-12" and items #1-3 under "Additional Grounds for

Suspension and Expulsion: Grades 4-12" above may be referred to a program of study that is provided at another comprehensive middle, junior, or senior high school or at an elementary school. (Education Code 48915)

The program for a student expelled from any of grades K-6 shall not be combined or merged with programs offered to students in any of grades 7-12. (Education Code 48916.1)

Readmission After Expulsion

Prior to the date set by the Board for the student's readmission:

1. The Superintendent or designee shall hold a conference with the parent/guardian and the student. At the conference, the student's rehabilitation plan shall be reviewed and the Superintendent or designee shall verify that the provisions of this plan have been met. School regulations shall be reviewed and the student and parent/guardian shall be asked to indicate in writing their willingness to comply with these regulations.
2. The Superintendent or designee shall transmit to the Board his/her recommendation regarding readmission. The Board shall consider this recommendation in closed session. If a written request for open session is received from the parent/guardian or adult student, it shall be honored to the extent that privacy rights of other students are not violated.
3. If the readmission is granted, the Superintendent or designee shall notify the student and parent/guardian, by registered mail, of the Board's decision regarding readmission.
4. The Board may deny readmission only if it finds that the student has not satisfied the conditions of the rehabilitation plan or that the student continues to pose a danger to campus safety or to other district students or employees. (Education Code 48916)
5. If the Board denies the readmission of a student, the Board shall determine either to continue the student's placement in the alternative educational program initially selected or to place the student in another program that serves expelled students, including placement in a county community school.
6. The Board shall provide written notice to the expelled student and parent/guardian describing the reasons for denying readmittance into the regular program. This notice shall indicate the Board's determination of the educational program which the Board has chosen. The student shall enroll in that program unless the parent/guardian chooses to enroll the student in another school district. (Education Code 48916)

No student shall be denied readmission into the district based solely on the student's arrest, adjudication by a juvenile court, formal or informal supervision by a probation officer, detention in a juvenile facility, enrollment in a juvenile court school, or other such contact with the juvenile justice system. (Education Code 48645.5)

Maintenance of Records

The district shall maintain a record of each suspension and expulsion, including its specific cause(s). (Education Code 48900.8)

Expulsion records of any student shall be maintained in the student's mandatory interim record and sent to any school in which the student subsequently enrolls upon written request by that school. (Education Code 48918(k))

The Superintendent or designee shall, within five working days, honor any other district's request for information about an expulsion from this district. (Education Code 48915.1)

(cf. 5119 - Students Expelled from Other Districts)

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Board Policy

Instruction

BP 6142.3(a)

CIVIC EDUCATION

The Governing Board recognizes that **citizen** involvement in civic and political institutions is essential to a democratic government and desires to provide a comprehensive civic education program to help students acquire the knowledge, skills, and principles essential for informed, **engaged, and** responsible citizenship.

The Board shall approve, upon the recommendation of the Superintendent or designee, academic standards and curriculum in civics and government that are aligned with state academic standards and curriculum frameworks.

(cf. 6000 - Concepts and Roles)
(cf. 6011 - Academic Standards)
(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6142.94 - History-Social Science Instruction)
(cf. 9000 - Role of the Board)

The Superintendent or designee shall determine specific courses within the K-12 curriculum in which civic education and government may be explicitly and systematically taught. He/she **also** shall **also** encourage the integration of civic education into other subjects as appropriate.

(cf. 6143 - Courses of Study)
(cf. 6146.1 - High School Graduation Requirements)

The district's civic education program shall provide students with an understanding of the rights and responsibilities of citizens in American democracy and the workings of federal, state, and local governments. As appropriate, instruction should include an examination of fundamental American documents, including, but not limited to, the Declaration of Independence, the United States Constitution, the Federalist Papers, and other significant writings and speeches. **Instruction also should also promote a student's understanding of shared democratic principles and values, such as personal responsibility, justice, equality, respect for others, civic-mindedness, and patriotism, and enable students to make their own commitment to these civic values.**

~~To develop a sense of political effectiveness, instruction should develop students' understanding of the importance of civic participation in a democratic society.~~ Service learning, extracurricular and cocurricular activities, class and school elections, **simulations of government, student-led debates, voter education,** and observation of local government processes may be used to reinforce classroom instruction by linking civic knowledge to practical experience and encouraging civic involvement.

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)
(cf. 6142.4 - Service Learning/Community Service Classes)
(cf. 6145 - Extracurricular and Cocurricular Activities)
(cf. 9150 - Student Board Members)

Instruction also should promote a student's understanding of shared democratic principles and values, such as personal responsibility, justice, equality, respect for others, civic-mindedness, and patriotism, and enable students to make their own commitment to these civic values.

Whenever civic education includes topics that may be controversial due to political beliefs or other influences, instruction shall be presented in a balanced manner that does not promote any particular viewpoint. Students shall not be discriminated against for expressing their ideas and opinions and shall be encouraged to respect different points of view.

(cf. 5145.2 - Freedom of Speech/Expression)
(cf. 6144 - Controversial Issues)

Constitution/Citizenship Day

Each year on or near September 17, in commemoration of Constitution and Citizenship Day, the district shall hold an educational program for students in grades K-12 pertaining to the United States Constitution which shall include exercises and instruction in the purpose, meaning, and importance of the Constitution, including the Bill of Rights. (Education Code 37221; P.L. 108-447, Sec. 111 **36 USC 106 Note**)

(cf. 6115 - Ceremonies and Observances)

BP 6142.3(c)

CIVIC EDUCATION (continued)

Student Voter Registration

To encourage students to participate in the elections process when they are of voting age, the Superintendent or designee shall provide high school students with voter registration information, including information regarding the state's online voter registration system.

The Superintendent or designee shall identify an employee at each high school whom the California Secretary of State may contact to facilitate the distribution of voter registration forms to eligible students. The Superintendent or designee shall provide the business address, phone number, and email address of each contact person to the Secretary of State. (Elections Code 2148)

The designated employee shall determine the most effective means of distributing voter registration forms provided by the Secretary of State, which may include, but are not limited to, distributing the forms at the start of the school year with orientation materials, placing voter registration forms at central locations, including voter registration forms with graduation materials, and/or providing links and the web site address of the Secretary of State's online voter registration system on the district's web site and in email notices sent to students.

The principal or designee may appoint one or more students enrolled at each high school to serve as voter outreach coordinators at that school. The voter outreach coordinator(s) may coordinate voter registration activities at the school to encourage eligible persons to register to vote. With the approval of the principal or designee, the voter outreach coordinator(s) may also coordinate election-related activities on campus, including voter registration drives, mock elections, debates, and other election-related student outreach activities. (Education Code 49041)

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 5145.13 - Response to Immigration Enforcement)

During the last two full weeks in April and September, in areas on each high school campus that are reasonably accessible to all students as designated by the principal or designee, the county elections official shall be allowed to register students and school personnel to vote. (Education Code 49040)

Legal Reference:

EDUCATION CODE

54 Student service on boards and commissions

233.5 Teaching of principles

33540 Standards for government and civics instruction

37221 Commemorative exercises including anniversary of U.S. Constitution

48205 Absence from school for jury duty or precinct board service

49040-49041 Student voter registration

51210 Courses of study, grades 1-6

51220 Courses of study, grades 7-12

51470-51474 State Seal of Civic Engagement

ELECTIONS CODE

2146 Student voter registration

2148 Student voter registration, contact person

12302 Precinct boards, appointment of students

UNITED STATES CODE, TITLE 20

6711-6716 Education for Democracy Act

UNITED STATES CODE, TITLE 36

101-144 Patriotic observances

Management Resources:

CSBA PUBLICATIONS

School Board Leadership: The Role and Function of California's School Boards, 1996

FEDERAL REGISTER

77 Fed. Reg. 29727 Constitution Day and Citizenship Day

AMERICAN BAR ASSOCIATION PUBLICATIONS

Essentials of Law-Related Education, rev. 2003

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

History-Social Science Content Standards

History-Social Science Framework for California Public Schools

CENTER FOR CIVIC EDUCATION PUBLICATIONS

Education for Democracy: California Civic Education Scope & Sequence, 2003

National Standards for Civics and Government, 1994

NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS (NAEP) PUBLICATIONS

1998 Civics Report Card for the Nation, November 18, 1999

Civics Assessment

WEB SITES

CSBA: <http://www.csba.org>

American Bar Association, Law Related Education Projects : <http://www.abanet.org/publiced/lre>

https://www.americanbar.org/groups/public_education.html

Management Resources: (continued)

WEB SITES (continued)

American Political Science Association: <http://www.apsanet.org>

Bill of Rights Institute: <http://www.billofrightsinstitute.org>

California Association of Student Leaders: <http://www.casl1.org>

California Council for the Social Studies: <http://www.ccss.org>

California Secretary of State Online Voter Registration: <https://registertovote.ca.gov>

Center for California Studies: <http://www.csus.edu/calst>

Center for Civic Education: <http://www.civiced.org>

Center for Information and Research on Civic Learning and Engagement: <http://www.civicyouth.org>

Center for Youth Citizenship: <http://www.youthcitizenship.org>

Constitutional Rights Foundation: <http://www.crf-usa.org>

*National Assessment of Educational Progress (NAEP), Civics Assessment:
<https://nces.ed.gov/nationsreportcard/civics>*

National Council for the Social Studies: <http://www.ncss.org>

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Board Policy

Instruction

BP 6145.2(a)

ATHLETIC COMPETITION

The Governing Board recognizes that the district's athletic program constitutes an integral component of the educational program and helps to build a positive school climate. The athletic program also promotes the physical, social, and emotional well-being and character development of participating students. The district's athletic program shall be designed to meet students' interests and abilities and shall be varied in scope to attract wide participation.

(cf. 3541.1 - Transportation for School-Related Trips)
(cf. 5030 - Student Wellness)
(cf. 5137 - Positive School Climate)
(cf. 6142.7 - Physical Education and Activity)
(cf. 7110 - Facilities Master Plan)

All athletic teams shall be supervised by qualified coaches to ensure that student athletes receive appropriate instruction and guidance related to safety, health, sports skills, and sportsmanship. Athletic events shall be officiated by qualified personnel.

(cf. 4127/4227/4327 - Temporary Athletic Team Coaches)

The Board encourages business and community support for district athletic programs, subject to applicable district policies and regulations governing advertisements and donations.

(cf. 1260 - Educational Foundation)
(cf. 1321 - Solicitation of Funds from and by Students)
(cf. 1325 - Advertising and Promotion)
(cf. 1700 - Relations Between Private Industry and the Schools)
(cf. 3290 - Gifts, Grants and Bequests)

Nondiscrimination and Equivalent Opportunities in the Athletic Program

The district's athletic program shall be free from discrimination and discriminatory practices prohibited by state and federal law, including, but not limited to, the use of any racially derogatory or discriminatory school or athletic team name, mascot, or nickname. The Superintendent or designee shall ensure that equivalent athletic opportunities are provided for males and females, and that students are permitted to participate in athletic activities consistent with their gender identity.

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)

Any complaint **regarding alleging discrimination in** the district's athletic program shall be filed in accordance with the district's uniform complaint procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

California Interscholastic Federation

Any district school that participates in the California Interscholastic Federation (CIF) shall conduct its athletic activities in accordance with CIF bylaws and rules and any applicable district policy and regulation. The Superintendent or designee shall have responsibility for the district's interscholastic athletic program, while the principal or designee at each participating school shall be responsible for site-level decisions, as appropriate.

The Board shall annually designate a representative to the local CIF league from each school that participates in CIF sports. The Superintendent or designee shall recommend a candidate for the position who demonstrates an understanding of the district's goals for student learning and interscholastic activities, knowledge of the athletic programs, awareness of the implications of league decisions for the school and the district, and interpersonal communication and leadership skills.

The designated representative(s) shall vote on issues that impact interscholastic athletics at the league and section levels, perform any other duties required by the CIF league, and report regularly to the Board on league, section, and statewide issues related to athletic programs.

(cf. 0500 - Accountability)

Student Eligibility

Eligibility requirements for student participation in the district's interscholastic athletic program, including requirements pertaining to academic achievement, shall be the same as those set by the district for participation in extracurricular and cocurricular activities.

(cf. 3530 - Risk Management/Insurance)
(cf. 5111.1 - District Residency)
(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 6145 - Extracurricular and Cocurricular Activities)
(cf. 6146.1 - High School Graduation Requirements)
(cf. 6173 - Education for Homeless Children)
(cf. 6173.1 - Education for Foster Youth)
(cf. 6173.2 - Education of Children of Military Families)

In addition, the Superintendent or designee shall ensure that students participating in interscholastic athletics governed by CIF satisfy CIF eligibility requirements.

Students shall not be charged a fee to participate in an athletic program, including, but not limited to, a fee to cover the cost of uniforms, locks, lockers, or athletic equipment.

(cf. 3260 - Fees and Charges)
(cf. 5143 - Insurance)

Sportsmanship

The Board values the quality and integrity of the athletic program and the character development of student athletes. Student athletes, coaches, parents/guardians, spectators, and others are expected to demonstrate good sportsmanship, ethical conduct, and fair play during all athletic competitions. They shall also abide by the core principles of trustworthiness,

respect, responsibility, fairness, caring, and good citizenship, and the Code of Ethics adopted by CIF.

Students and staff shall be subject to disciplinary action for improper conduct.

(cf. 3515.2 - Disruptions)

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

(cf. 5131 - Conduct)

(cf. 5131.1 - Bus Conduct)

(cf. 5131.4 - Student Disturbances)

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 5144.2 - Suspension and Expulsion/Due Process (Individuals with Disabilities))

Health and Safety

The Board desires to give student health and safety the highest consideration in planning and conducting athletic activities.

Students shall have a medical clearance before participating in interscholastic athletic programs. Care shall be taken to ensure that all athletic trainings and competitions are conducted in a manner that will not overtax the physical capabilities of the participants. When appropriate, protective equipment shall be used to prevent or minimize injuries.

(cf. 5131.61 - Drug Testing)

(cf. 5131.63 - Steroids)

(cf. 5141.3 - Health Examinations)

(cf. 5141.6 - School Health Services)

(cf. 5141.7 - Sun Safety)

(cf. 5143 - Insurance)

Coaches and appropriate district employees shall take every possible precaution to ensure that athletic equipment is kept in safe and serviceable condition. The Superintendent or designee shall ensure that all athletic equipment is cleaned and inspected for safety before the beginning of each school year.

(cf. 5142 - Safety)

The Superintendent or designee shall develop a written emergency action plan that describes the location of automated external defibrillator(s) and procedures to be followed in the event of sudden cardiac arrest or other medical emergency related to the athletic program's activities or events. The plan shall be posted in accordance with guidelines of the National Federation of State High School Associations. (Education Code 35179.4)

In the event of **an a serious** injury or a perceived imminent risk to a student's health, **such as a concussion or passing out, fainting, or other sign of sudden cardiac arrest,** during or immediately after an athletic activity, the coach or any other district employee who is present shall remove the student athlete from the activity, observe universal precautions in handling blood or other bodily fluid, and/or seek medical treatment for the student as appropriate.

(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)

(cf. 4119.43/4219.43/4319.43 - Universal Precautions)
(cf. 5141 - Health Care and Emergencies)
(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)
(cf. 5141.22 - Infectious Diseases)

Whenever **an a serious** injury **or illness** is suffered by a student **athlete**, the Superintendent or designee shall notify the student's parent/guardian of the date, time, and extent of any injury **or illness** suffered by the student and any actions taken to treat the student.

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

17578 Cleaning and sterilizing of football equipment

17580-17581 Football equipment

32220-32224 Insurance for athletic teams, especially:

32221.5 Required insurance for athletic activities

33353-33353.5 California Interscholastic Federation; implementation of policies, insurance program

33354 California Department of Education authority over interscholastic athletics

33479-33479.9 The Eric Parades Sudden Cardiac Arrest Prevention Act

35160.5 District policies; rules and regulations

35179 Interscholastic athletics

35179.1 California High School Coaching Education and Training Program

35179.4 Emergency action plan

35179.5 Interscholastic athletics; limitation on full-contact practices

35179.6 Automated external defibrillator, athletic activities

48850 Interscholastic athletics; students in foster care and homeless students

48900 Grounds for suspension and expulsion

48930-48938 Student organizations

49010-49013 Student fees

49020-49023 Athletic programs; legislative intent, equal opportunity

49030-49034 Performance-enhancing substances

49458 Health examinations, interscholastic athletic program

49475 Health and safety, concussions and head injuries

49700-49701 Education of children of military families

51242 Exemption from physical education for high school students in interscholastic athletic program

HEALTH AND SAFETY CODE

1797.196 Automated external defibrillator

PENAL CODE

245.6 Hazing

CODE OF REGULATIONS, TITLE 5

4900-4965 Nondiscrimination in elementary and secondary education programs, especially:

4920-4922 Nondiscrimination in intramural, interscholastic, and club activities

5531 Supervision of extracurricular activities of students

5590-5596 Employment of noncertificated coaches

UNITED STATES CODE, TITLE 20

1681-1688 Discrimination based on sex or blindness, Title IX

CODE OF FEDERAL REGULATIONS, TITLE 34

106.31 Nondiscrimination on the basis of sex in education programs or activities

106.33 Comparable facilities

106.41 Nondiscrimination in athletic programs

COURT DECISIONS

Mansourian v. Regents of University of California, (2010) 602 F. 3d 957

McCormick v. School District of Mamaroneck, (2004) 370 F.3d 275

Kahn v. East Side Union High School District, (2003) 31 Cal. 4th 990

Hartzell v. Connell, (1984) 35 Cal. 3d 899

Management Resources:

CSBA PUBLICATIONS

Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students Against Discrimination, March 2017

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Pupil Fees, Deposits, and Other Charges, Fiscal Management Advisory 12-02, April 24, 2013

CALIFORNIA INTERSCHOLASTIC FEDERATION PUBLICATIONS

Athletic Department Emergency Action Plan: Response Teams

California Interscholastic Federation Constitution and Bylaws

A Guide to Equity in Athletics

Guidelines for Gender Identity Participation

Keep Their Heart in the Game: A Sudden Cardiac Arrest Information Sheet for Athletes and Parents/Guardians

Event Emergency Guidelines, 2013

Pursuing Victory with Honor, 1999

CENTERS FOR DISEASE CONTROL AND PREVENTION PUBLICATIONS

Heads Up: Concussion in High School Sports, Tool Kit, June 2010

Heads Up: Concussion in Youth Sports, Tool Kit, July 2007

Acute Concussion Evaluation (ACE) Care Plan, 2006

NATIONAL FEDERATION OF STATE HIGH SCHOOL ASSOCIATIONS PUBLICATIONS

Emergency Action Planning Guide for After-School Practices and Events

U.S. DEPARTMENT OF EDUCATION OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Withdrawal of Dear Colleague Letter on Transgender Students, Dear Colleague Letter, February 22, 2017

Intercollegiate Athletics Policy Clarification: The Three-Part Test - Part Three, Dear Colleague Letter, April 20, 2010

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Interscholastic Federation: <http://www.cifstate.org>

Centers for Disease Control and Prevention, Concussion Resources: <http://www.cdc.gov/concussion>

National Federation of State High School Associations: <http://www.nfhs.org>

National Operating Committee on Standards for Athletic Equipment: <http://www.nocsae.org>

U.S. Anti-Doping Agency: <http://www.usada.org>

U.S. Department of Education, Office for Civil Rights: <http://www2.ed.gov/ocr>

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Administrative Regulation

Instruction

AR 6145.2(a)

ATHLETIC COMPETITION

Nondiscrimination and Equivalent Opportunities in the Athletic Program

No student shall be excluded from participation in, be denied the benefits of, be denied equivalent opportunity in, or otherwise be discriminated against in interscholastic, intramural, or club athletics on the basis of ~~actual or perceived sex, sexual orientation, gender, gender identity, gender expression, ethnic group identification, race, ancestry, national origin, religion, color, mental or physical disability, or any other basis specified in law~~ **any actual or perceived characteristic specified in law and BP 0410 - Nondiscrimination in District Programs and Activities**. (Education Code 220, 221.5, 230; 5 CCR 4920; 34 CFR 106.41)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 5145.3 - Nondiscrimination/Harassment)

The Superintendent or designee may provide single-sex teams when selection for the teams is based on competitive skills. (5 CCR 4921; 34 CFR 106.41)

Note: Pursuant to Education Code 221.5, a district is required to permit a transgender student to participate in sex-segregated school programs and activities, including athletic teams and competitions, consistent with his/her gender identity, regardless of the gender listed in the student's records; see BP/AR 5145.3 - Nondiscrimination/Harassment. The California Interscholastic Federation's (CIF) bylaws and Guidelines for Gender Identity Participation contain procedures for addressing student complaints regarding gender identity-based participation in interscholastic sports. Also see CSBA's Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students Against Discrimination.

Each student shall be allowed to participate in any single-sex athletic program or activity consistent with his/her gender identity and for which he/she is otherwise eligible to participate, irrespective of the gender listed on the student's records. (Education Code 221.5)

(cf. 5125 - Student Records)

When a school provides only one team in a particular sport for members of one sex, but provides no team in the same sport for members of the other sex, and athletic opportunities in the total program for that sex have been previously limited, members of the excluded sex shall be allowed to try out and compete with the team. The same standards for eligibility shall be applied to every student trying out for the team, regardless of sex, sexual orientation, gender, gender identity, gender expression, or other protected group status. (5 CCR 4921; 34 CFR 106.41)

The Superintendent or designee shall ensure that equivalent opportunities are available to both sexes in athletic programs by considering, among other factors: (5 CCR 4922; 34 CFR 106.41)

1. Whether the offered selection of sports and levels of competition effectively

accommodate the interests and abilities of both sexes

The athletic program may be found to effectively accommodate the interests and abilities of both sexes using any one of the following tests: (Education Code 230)

- a. Whether the interscholastic-level participation opportunities for male and female students are provided in numbers substantially proportionate to their respective enrollments
 - b. Where the members of one sex have been and are underrepresented among interscholastic athletes, whether the district can show a history and a continuing practice of program expansion that is demonstrably responsive to the developing interests and abilities of the members of that sex
 - c. Where the members of one sex are underrepresented among interscholastic athletes and the district cannot show a history and continuing practice of program expansion as required in item #1b above, whether the district can demonstrate that the interests and abilities of the members of that sex have been fully and effectively accommodated by the present program
2. The provision and maintenance of equipment and supplies
 3. Scheduling of games and practice times, selection of the season for a sport, and location of the games and practices
 4. Travel and per diem allowances
 5. Opportunities to receive coaching and academic tutoring
 6. Assignment and compensation of coaches and tutors
 7. Provision of locker rooms, practice facilities, and competitive facilities
 8. Provision of medical and training facilities and services
 9. Provision of housing and dining facilities and services
 10. Publicity
 11. Provision of necessary funds

Each school that offers competitive athletics shall, at the end of the school year, post on its school web site, or on the district web site if the school does not have a web site, the following information: (Education Code 221.9)

1. The total enrollment of the school, classified by gender
2. The number of students enrolled at the school who participate in competitive athletics, classified by gender

3. The number of boys' and girls' teams, classified by sport and by competition level

(cf. 1113 - District and School Web Sites)

The data reported for items #1-3 above shall reflect the total number of players on a team roster on the official first day of competition. The materials used to compile this information shall be retained by the school for at least three years after the information is posted on the web site. (Education Code 221.9)

(cf. 3580 - District Records)

Concussions and Head Injuries

The Superintendent or designee shall annually distribute to student athletes and their parents/guardians an information sheet on concussions and head injuries. The student and parent/guardian shall sign and return the information sheet before the student's initial practice or competition. (Education Code 49475)

(cf. 5145.6 - Parental Notifications)

The Superintendent or designee shall provide training to coaches and/or athletic trainers regarding concussion symptoms, prevention, and appropriate response. (Education Code 35179.1, 49032)

(cf. 4127/4227/4327 - Temporary Athletic Team Coaches)

If a student athlete is suspected of sustaining a concussion or head injury in an athletic activity, he/she shall be immediately removed from the activity for the remainder of the day. The student shall not be permitted to return to the activity until he/she is evaluated by a licensed health care provider trained in the management of concussions and receives the health care provider's written clearance to return to the activity. If the health care provider determines that the athlete sustained a concussion or a head injury, the athlete shall also complete a graduated return-to-play protocol of no less than seven days in duration under the supervision of a licensed health care provider. (Education Code 49475)

Note: The following paragraph is for use by districts that offer a football program and may be revised to reflect the grade levels offered by the district.

A middle school or high school football team shall not hold a full-contact practice during the off-season and shall not conduct more than two full-contact practices per week during the preseason and regular season (from 30 days before the commencement of the regular season until the completion of the final interscholastic football game of that season). In addition, the full-contact portion of a practice shall not exceed 90 minutes in any single day. For these purposes, *full-contact practice* means a practice where drills or live action is conducted that involves collisions at game speed, where players execute tackles and other activity that is typical of an actual tackle football game. (Education Code 35179.5)

Heat Illness

The Superintendent or designee shall provide training to coaches and/or athletic trainers regarding the signs and symptoms of, and the appropriate response to, heat

illness, including heat cramps, heat syncope, heat exhaustion, and exertional heat stroke. (Education Code 35179.1, 49032)

To assist in the prevention of heat illness, coaches and/or athletic trainers shall gradually increase the intensity and duration of exercise to acclimate student athletes to practice in the heat, provide adequate rest breaks, make water available during all athletic activities, and alter practice plans in extreme environmental conditions.

Sudden Cardiac Arrest

The Superintendent or designee shall distribute the California Interscholastic Federation (CIF) information sheet on sudden cardiac arrest to all student athletes who will be participating in a CIF-governed athletic activity and to their parents/guardians. The student and parent/guardian shall sign and return the information sheet prior to the student's participation in the athletic activity. If an athletic activity is not covered by the CIF, the student and his/her parent/guardian shall, prior to participating the student's participation in the athletic activity, sign and return an acknowledgement that they have received and reviewed the sudden cardiac arrest information posted on the California Department of Education's web site. (Education Code 33479.2, 33479.3)

The Superintendent or designee shall provide training to coaches and/or athletic trainers regarding the nature and warning signs of sudden cardiac arrest. (Education Code 33479.6, 33479.7, 35179.1, 49032)

Automated External Defibrillators

The Superintendent or designee shall acquire at least one automated external defibrillator (AED) for each district school and shall make the AED(s) available to coaches, athletic trainers, and/or other authorized persons at athletic activities or events for the purpose of providing emergency care or treatment to students, spectators, and other individuals in attendance at athletic activities and events. (Education Code 35179.6)

(cf. 5141 - Health Care and Emergencies)

The district shall comply with all requirements of Health and Safety Code 1797.196 pertaining to any AED acquired by the district, including, but not limited to, regular maintenance and testing of the AED and the provision and posting of information regarding the proper use of the AED. (Education Code 35179.6; Health and Safety Code 1797.196)

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Board Policy

Instruction

BP 6152.1(a)

PLACEMENT IN MATHEMATICS COURSES

The Governing Board believes that a sound educational program must include the study of subjects that prepare students for admission to higher education and/or a fulfilling career. To the extent possible, district students shall be provided an opportunity to complete a sequence of mathematics courses recommended for admission into the University of California and California State University systems.

(cf. 6141.5 - Advanced Placement)

(cf. 6142.92 - Mathematics Instruction)

(cf. 6143 - Courses of Study)

(cf. 6146.1 - High School Graduation Requirements)

The Superintendent or designee shall work with district teachers, counselors, and administrators and the representatives of feeder schools to develop a well-articulated sequence of mathematics courses and consistent protocols for placing students in mathematics courses offered at district high schools.

Such placement protocols shall systematically take into consideration multiple objective academic measures that may include, but are not limited to, statewide mathematics assessments, including state interim and summative assessments; placement tests that are aligned to state-adopted content standards in mathematics; classroom assignment and grades; and report cards. (Education Code 51224.7)

(cf. 5121 - Grades/Evaluation of Student Achievement)

(cf. 6011 - Academic Standards)

(cf. 6162.5 - Student Assessment)

(cf. 6162.51 - State Academic Achievement Tests)

District staff shall implement the placement protocols uniformly and without regard to students' race, sex, gender, nationality, ethnicity, socioeconomic background, or other subjective or discriminatory consideration in making placement decisions any characteristic specified in BP 0410 - Nondiscrimination in District Programs and Activities, including, but not limited to, race, sex, gender, nationality, and ethnicity.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 0415 - Equity)

(cf. 6174 - Education for English Learners)

Students shall be enrolled in mathematics courses based on the placement protocols. No student shall repeat a mathematics course which he/she has successfully completed based on the district's placement protocols.

When a student does not qualify to be enrolled in a higher level mathematics course based on a consideration of the objective measures specified in the placement protocols, he/she may nevertheless be admitted to the course based on the recommendation of a teacher or counselor who has personal knowledge of the student's academic ability.

The placement protocols shall ~~specify a time~~ **provide for at least one reevaluation** within the first month of the school year ~~when students shall be reevaluated~~ to ensure that ~~they~~ **students** are appropriately placed in mathematics courses and shall specify the criteria the district will use to make this determination. Any student found to be misplaced shall be promptly placed in the appropriate mathematics course.

If a student or parent/guardian questions the student's placement, he/she may appeal the decision to the Superintendent or designee. The decision of the Superintendent or designee shall be final.

~~Within 10 school days of an initial placement decision or a placement decision upon reevaluation, a student and his/her parent/guardian who disagree with the placement of the student may appeal the decision to the Superintendent or designee. The Superintendent or designee shall decide whether or not to overrule the placement determination within 10 school days of receiving the appeal. The decision of the Superintendent or designee shall be final.~~

(cf. 5123—Promotion/Acceleration/Retention)

~~District staff shall implement the placement protocols uniformly and without regard to students' race, sex, gender, nationality, ethnicity, socioeconomic background, or other subjective or discriminatory consideration in making placement decisions.~~

(cf. 0410—Nondiscrimination in District Programs and Activities)

The Superintendent or designee shall ensure that all teachers, counselors, and other district staff responsible for determining students' placement in mathematics courses receive training on the placement protocols.

(cf. 4131 - Staff Development)

~~Prior to the beginning of each school year, the Superintendent or designee shall communicate the district's commitment to providing students with the opportunity to complete mathematics courses recommended for college admission, including approved placement protocols and the appeal process, to parents/guardians, students, teachers, school counselors, and administrators.~~

~~This policy and the district's mathematics placement protocols shall be posted on the district's web site. (Education Code 51224.7)~~

(cf. 1113—District and School Web Sites)

Annually, ~~†~~The Board and the Superintendent or designee shall **annually** review student data related to placement ~~and advancement in the~~ mathematics courses offered at district high schools to ensure that students who are qualified to progress in mathematics courses based on their performance on objective academic measures are not **being** held back in a disproportionate manner on the basis of ~~their race, ethnicity, gender, or socioeconomic background~~ **any subjective or discriminatory basis, and shall develop strategies.** ~~The Board and Superintendent shall also consider appropriate recommendations~~ for removing any identified barriers to students' access to mathematics courses. **The Superintendent or designee shall also report on the percentage of district students who have successfully**

completed mathematics courses that satisfy the requirements for entrance to the University of California and the California State University.

(cf. 0460 - Local Control and Accountability Plan)

(cf. 0500 - Accountability)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

48070.5 Promotion and retention; required policy

51220 Areas of study, grades 7-12

51224.5 Completion of Algebra I or Mathematics I

51224.7 California Mathematics Placement Act of 2015

51225.3 High school graduation requirements

51284 Financial literacy

52060-52077 Local control and accountability plan

60605 State-adopted content and performance standards in core curricular areas

60605.8 Common Core standards

60640-60649 California Assessment of Student Performance and Progress

Management Resources:

CSBA PUBLICATIONS

Math Misplacement, Governance Brief, September 2015

~~Governing to the Core, Governance Briefs~~

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Mathematics Framework for California Public Schools: Kindergarten Through Grade Twelve, 2013

California Common Core State Standards: Mathematics, January 2013

COMMON CORE STATE STANDARDS INITIATIVE PUBLICATIONS

Appendix A: Designing High School Mathematics Courses Based on the Common Core State Standards

LAWYERS' COMMITTEE FOR CIVIL RIGHTS OF THE SAN FRANCISCO BAY AREA (LCCR)

Held Back - Addressing Misplacement of 9th Grade Students in Bay Area School Math Classes, 2013

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

Common Core State Standards Initiative: <http://www.corestandards.org/math>

Lawyers' Committee for Civil Rights of the San Francisco Bay Area (LCCR): <http://www.lccr.com>

Northwest Evaluation Association, Measures of Academic Progress: <http://www.nwea.org>

University of California, Mathematics Diagnostic Testing Project: <http://mdtp.ucsd.edu>

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Administrative Regulation

Instruction

AR 6152.1(a)

PLACEMENT IN MATHEMATICS COURSES

Placement Protocols

In determining student placement in mathematics courses for students entering grade 9, the Superintendent or designee shall assess whether each student has the prerequisite skills for success in the course and consider student and parent/guardian requests. Such determinations shall be based on multiple measures, including, but not limited to, the following:

1. Interim and summative grade 8 mathematics assessments from the California Assessment of Student Performance and Progress
2. For students with disabilities, an alternate test or other measures when designated in a student's individualized education program (IEP)
3. Other assessments such as Measures of Academic Progress, the readiness tests of the University of California's Mathematics Diagnosis Testing Project, and/or district benchmark assessments
4. The student's grades in his/her previous mathematics course
5. The final mathematics grade on the end-of-year report card

(cf. 5121 - Grades/Evaluation of Student Achievement)

(cf. 6142.92 - Mathematics Instruction)

(cf. 6143 - Courses of Study)

(cf. 6162.5 - Student Assessment)

(cf. 6162.51 - State Academic Achievement Tests)

Individual student performance data shall be analyzed each spring prior to scheduling and placing students into secondary mathematics courses. Students and parents/guardians shall be notified in writing by the end of the school year as to the mathematics course in which the student has been placed.

No student shall be required to repeat a mathematics course which he/she has successfully completed in accordance with district's placement protocols.

When a student does not qualify to be enrolled in a particular mathematics course based on a consideration of the objective measures specified in the placement protocol, he/she may nevertheless be admitted to the course based on the recommendation of a teacher or counselor who has personal knowledge of the student's academic ability.

Students who exhibit deficits in knowledge and skills needed to advance to a higher level mathematics course may receive supplemental instruction to improve achievement of mathematic content standards.

(cf. 6011 - Academic Standards)
(cf. 6179 - Supplemental Instruction)

Reevaluation

Within the first month of the school year, mathematics course placements shall be individually reevaluated to ensure placement in the most rigorous mathematics course for which the student has the potential for success.

Criteria for reevaluating each student's placement shall include, but are not limited to, course preassessment results, attendance, and student performance in the first month of the school year as determined by teacher observation and grades on assignments and tests. Student and parent/guardian request for course placement may also be considered.

Notification of Placement Protocol

The district's policy and protocols related to student placement in mathematics courses shall be posted on the district's web site. (Education Code 51224.7)

(cf. 1113 - District and School Web Sites)

The Superintendent or designee shall also make the district's placement policy, protocols, and course sequence readily accessible to students, parents/guardians, and staff at school sites and/or in student handbooks.

Appeals

Within 10 school days of an initial placement decision or a placement decision upon reevaluation, a student and his/her parent/guardian who disagree with the placement may appeal the decision to the Superintendent or designee. The Superintendent or designee shall decide whether or not to overrule the placement determination within 10 school days of receiving the appeal.

Board Policy

Instruction

BP 6170.1(a)

TRANSITIONAL KINDERGARTEN

The Governing Board desires to offer a high-quality transitional kindergarten (TK) program for eligible children who do not yet meet the minimum age criterion for kindergarten. The TK program shall assist students in developing the academic, social, and emotional skills they need to succeed in kindergarten and beyond.

The district's TK program shall be the first year of a two-year kindergarten program. (Education Code 48000)

The Board encourages ongoing collaboration among district preschool staff, other preschool providers, elementary teachers, administrators, and parents/guardians in the development, implementation, and evaluation of the district's TK program.

(cf. 1220 - Citizen Advisory Committees)

(cf. 6020 - Parent Involvement)

Eligibility

The district's TK program shall admit children whose fifth birthday is from September 2 through December 2. (Education Code 48000)

Parents/guardians of eligible children shall be notified of the availability of the TK program and the age, residency, immunization, and any other enrollment requirements. Enrollment in the TK program shall be voluntary.

(cf. 5111 - Admission)

(cf. 5111.1 - District Residency)

(cf. 5141.22 - Infectious Diseases)

(cf. 5141.3 - Health Examinations)

(cf. 5141.31 - Immunizations)

(cf. 5141.32 - Health Screening for School Entry)

Upon request of a child's parents/guardians, the district may, on a case-by-case basis after the Superintendent or designee determines that it is in the child's best interest, admit into the district's TK program a child whose fifth birthday is on or before September 1 and who is therefore eligible for kindergarten.

At any time during the school year, the district may admit into the TK program a child whose fifth birthday is after December 2 of that same school year, provided that the Superintendent or designee recommends that enrollment in a TK program is in the child's best interest and the child's parents/guardians approve. Prior to such enrollment, the child's parents/guardians shall be provided information regarding the advantages and disadvantages and any other

explanatory information about the effect of early admittance. (Education Code 48000)

Curriculum and Instruction

The district's TK program shall be based on a modified kindergarten curriculum that is age and developmentally appropriate. (Education Code 48000)

(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

The program shall be aligned with the preschool learning foundations and preschool curriculum frameworks developed by the California Department of Education (CDE). It shall be designed to facilitate students' development in essential skills related to language and literacy, mathematics, physical development, health, visual and performing arts, science, history-social science, English language development, and social-emotional development.

(cf. 5148.3 - Preschool/Early Childhood Education)
(cf. 6011 - Academic Standards)
(cf. 6174 - Education for English Learners)

The Board shall establish the length(s) of the school day in the district's TK program. TK programs may be maintained for different lengths of time either at the same or different school sites, as long as the school day is at least three hours but no more than four hours. The Superintendent or designee shall annually report to ~~the California Department of Education~~ CDE as to whether the district's TK programs are offered full day, part day, or both. (Education Code 37202, 46111, **46115**, 46117, 48003)

(cf. 6111 - School Calendar)
(cf. 6112 - School Day)

TK students may be placed in the same classrooms as kindergarten students when necessary, provided that the instructional program is differentiated to meet student needs.

TK students may be placed in a classroom commingled with 4-year-old students from a California State Preschool Program as long as the classroom does not include students enrolled in TK for a second year or students enrolled in a regular kindergarten. (Education Code 8235, 48000)

Staffing

The Superintendent or designee shall ensure that teachers assigned to teach in TK classes possess a teaching credential or permit from the Commission on Teacher Credentialing (CTC) that authorizes such instruction.

(cf. 4112.2 - Certification)

A credentialed teacher who is first assigned to a TK class after July 1, 2015, shall, by August 1, 2020, have at least 24 units in early childhood education and/or child development, comparable experience in a preschool setting, and/or a child development teacher permit issued by ~~the~~ CTC. (Education Code 48000)

The Superintendent or designee may provide professional development as needed to ensure

that TK teachers are knowledgeable about the standards and effective instructional methods for teaching young children.

(cf. 4131 - Staff Development)

Continuation to Kindergarten

Students who complete the TK program shall be eligible to continue in kindergarten the following school year. Parents/guardians of such students shall not be required to submit a signed Kindergarten Continuance Form for kindergarten attendance.

However, whenever children who would otherwise be age-eligible for kindergarten are enrolled in TK, the Superintendent or designee shall obtain a Kindergarten Continuance Form signed by the parent/guardian near the end of the TK year consenting to the child's enrollment in kindergarten the following year.

A student shall not attend more than two years in a combination of TK and kindergarten. (Education Code 46300)

(cf. 5123 - Promotion/Acceleration/Retention)

Assessment

The Superintendent or designee may develop or identify appropriate formal and/or informal assessments of TK students' development and progress. He/she shall monitor and regularly report to the Board regarding program implementation and the progress of students in meeting related academic standards.

(cf. 0500 - Accountability)

(cf. 6162.5 - Student Assessment)

Legal Reference:

EDUCATION CODE

8235 California State Preschool Program

8973 Extended-day kindergarten

37202 School calendar; equivalency of instructional minutes

44258.9 Assignment monitoring by county superintendent of schools

46111 Kindergarten, hours of attendance

46114-46119 Minimum school day, kindergarten

46300 Computation of ADA, inclusion of kindergarten and transitional kindergarten

48000 Age of admission, kindergarten and transitional kindergarten

48002 Evidence of minimum age required to enter kindergarten or first grade

48003 Kindergarten annual report

48200 Compulsory education, starting at age six

Management Resources:

CSBA PUBLICATIONS

What Boards of Education Can Do About Kindergarten Readiness, Governance Brief, May 2016

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Transitional Kindergarten FAQs

Desired Results Developmental Profile, 2015

Transitional Kindergarten Implementation Guide: A Resource for California Public School District Administrators and Teachers, 2013

California Preschool Curriculum Framework, Vol. 3, 2013

California Preschool Learning Foundations, Vol. 3, 2012

California Preschool Curriculum Framework, Vol. 2, 2011

California Preschool Learning Foundations, Vol. 2, 2010

California Preschool Curriculum Framework, Vol. 1, 2010

California Preschool Learning Foundations, Vol. 1, 2008

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Kindergarten Association: <http://www.ckanet.org>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

Transitional Kindergarten California: <http://www.tkcalifornia.org>

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Board Policy

Instruction

BP 6178(a)

CAREER TECHNICAL EDUCATION

The Governing Board desires to provide a comprehensive career technical education (CTE) program in the secondary grades which integrates core academic instruction with technical and occupational instruction in order to increase student achievement, graduation rates, and readiness for postsecondary education and employment. The district's CTE program shall be designed to help students develop the academic, career, and technical skills needed to succeed in a knowledge- and skills-based economy. The program shall include a rigorous academic component and provide students with **a strong practical** experience and understanding of all aspects of an industry.

(cf. 6143 - Courses of Study)

(cf. 6200 - Adult Education)

The district's CTE program shall focus on preparing students to enter current or emerging high-skill, high-wage, and/or high-demand occupations. CTE opportunities may be offered through linked learning programs, partnership academies, apprenticeship programs or orientation to apprenticeships, regional occupational centers or programs **(ROC/Ps)**, **tech prep programs**, charter schools, small learning communities, **magnet programs**, or other programs that expose students to career options while preparing them for future careers in a given industry or interest area.

(cf. 0420.4 - Charter School Authorization)

(cf. 6178.2 - Regional Occupational Center/Program)

The Superintendent or designee shall explore available funding sources that may be used to support CTE programs. The Board shall review and approve all district plans and applications for the use of **district**, state, and/or federal funds supporting CTE.

(cf. 3230 - Federal Grant Funds)

The Board shall adopt district standards for CTE which meet or exceed the state's model content standards and describe the essential knowledge and skills that students enrolled in these courses are expected to master. The course curriculum shall be aligned with district-adopted standards and the state's curriculum framework.

(cf. 6011 - Academic Standards)

(cf. 6141 - Curriculum Development and Evaluation)

At least every three years, the Board shall compare the district's curriculum, course content, and course sequence of CTE with the model state curriculum standards. (Education Code 52376)

The Superintendent or designee shall systematically review the district's CTE **classes courses** to determine the degree to which each **class course** may offer an alternative means for completing and receiving credit for specific portions of the course of study prescribed by the

district for high school graduation. The Board shall ensure that these classes are equivalent in content and rigor to the courses prescribed for graduation. (Education Code 52376)

(cf. 6146.1 - High School Graduation Requirements)
(cf. 6146.11 - Alternative Credits Toward Graduation)
(cf. 6146.2 - Certificate of Proficiency/High School Equivalency)

The Superintendent or designee shall develop partnerships with local businesses and industries to ensure that course sequences, career technical and integrated curriculum, classroom instruction and projects, and assessments have real-world relevance and reflect labor market needs and priorities. He/she **also** shall **also** work to develop connections with businesses, postsecondary institutions, community organizations, and/or other employers to provide students with actual or simulated work-based learning opportunities.

(cf. 1700 - Relations Between Private Industry and the Schools)
(cf. 5113.2 - Work Permits)
(cf. 6178.1 - Work-Based Learning)

The Superintendent or designee shall collaborate with postsecondary institutions to ensure that the district's program is articulated with postsecondary programs in order to provide a sequential course of study. Articulation opportunities may include dual or concurrent enrollment in community college courses.

(cf. 6172.1 - Concurrent Enrollment in College Classes)

The Board shall appoint a CTE advisory committee to develop recommendations on the district's CTE program and to serve as a liaison between the district and potential employers. The committee shall consist of at least one student, teacher, business representative, industry representative, school administrator, member of the general public knowledgeable about the disadvantaged, and representative of the field office of the California Employment Development Department. (Education Code 8070)

(cf. 1220 - Citizen Advisory Committees)

The Superintendent or designee shall inform all secondary students and their parents/guardians about the CTE experiences available in the district, CTE courses that satisfy college admission criteria, and, if applicable, CTE courses that satisfy high school graduation requirements. In addition, secondary students shall receive individualized **career guidance** ~~and~~ academic counseling which provides information about academic and CTE opportunities related to the student's career goals.

(cf. 5145.6 - Parental Notifications)

(cf. 6164.2 - Guidance/Counseling Services)

Prior to the beginning of each school year, the Superintendent or designee shall advise students, parents/guardians, employees, and the general public that all CTE opportunities are offered without regard to any actual or perceived characteristic protected from discrimination by law. The notification shall be disseminated in languages other than English as needed and shall state that the district will take steps to ensure that the lack of English language skills

will not be a barrier to admission and participation in the district's CTE program. (20 USC 2354; 34 CFR 100.8 Appendix B, 104.8, 106.9)

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 1312.3 - Uniform Complaint Procedures)

The Superintendent or designee shall ensure that teachers of CTE courses possess the qualifications and credentials necessary to teach their assigned courses. He/she ~~also~~ shall ~~also~~ provide teachers and administrators with professional development designed to enhance their knowledge of standards-aligned CTE and shall provide opportunities for CTE teachers to collaborate with teachers of academic courses in the development and implementation of integrated curriculum models.

(cf. 4112.2 - Certification)
(cf. 4131 - Staff Development)
(cf. 4331 - Staff Development)

The Superintendent or designee shall provide counselors and other guidance personnel with professional development that includes, but is not limited to, information about current workforce needs and trends, requirements of the district's CTE program, work-based learning opportunities, and postsecondary education and employment options following high school.

~~Upon written request from a nonprofit private school within the geographical area served by the district, the Superintendent or designee shall consult with private school representatives in a timely and meaningful manner and may provide for the participation of private school secondary students in the district's programs and activities funded under the federal Carl D. Perkins Career and Technical Education Act. To the extent practicable, the Superintendent or designee also shall, upon request, permit participation of CTE teachers, administrators, and other personnel from private schools in the district's inservice and preservice professional development programs funded through the Perkins Act. (20 USC 2397)~~

Note: The following paragraph is optional . Education Code 17078.72 provides funding for improving and expanding CTE programs through construction of new facilities, remodeling of existing facilities, and/or purchase of equipment.

The Superintendent or designee shall regularly assess district needs for facilities, technologies, and equipment to increase students' access to the district's CTE program.

(cf. 0440 - District Technology Plan)
(cf. 3440 - Inventories)
(cf. 3512 - Equipment)
(cf. 7110 - Facilities Master Plan)

Nondiscrimination

~~The district's program shall provide equal access to and shall not unlawfully discriminate against students who are members of special populations. *Special populations* include, but are not limited to, students with disabilities; students from economically disadvantaged families, including foster youth; single parents and single pregnant females; displaced homemakers; students with limited English proficiency; and students preparing for nontraditional fields. *Nontraditional fields* include occupations or fields of work, including careers in computer science, technology, and other emerging high skill occupations, for~~

which individuals from one gender constitute less than 25 percent of the individuals employed in each such occupation or field of work. (20 USC 2302, 2354, 2373)

Prior to the beginning of each school year, the Superintendent or designee shall advise students, parents/guardians, employees, and the general public that all CTE opportunities are offered without regard to any actual or perceived characteristic protected from discrimination by law. The above notification shall be disseminated in languages other than English as needed and shall state that the district will take steps to ensure that the lack of English language skills will not be a barrier to admission and participation in the district's CTE program. (20 USC 2354; 34 CFR 100.B, 104.8, 106.9)

(cf. 0410 Nondiscrimination in District Programs and Activities)

(cf. 1312.3 Uniform Complaint Procedures)

School and Community Involvement

Note: Education Code 8070 requires the Board to appoint an advisory committee composed of representatives from specified groups, as detailed below. During the FPM process, CDE staff will review whether the district has appointed such a committee.

The Board shall appoint a CTE advisory committee to develop recommendations on the district's CTE program and to serve as a liaison between the district and potential employers. The committee shall consist of at least one student, teacher, business representative, industry representative, school administrator, member of the general public knowledgeable about the disadvantaged, and representative of the field office of the California Employment Development Department. (Education Code 8070)

(cf. 1220 Citizen Advisory Committees)

Note: The following paragraph is for use by districts that receive Perkins IV funding but may be adapted for use by other districts. 20 USC 2354 requires that the persons specified below be involved in the development, implementation, and evaluation of CTE programs funded by Perkins IV. One way of accomplishing this is to include representatives of these groups on the CTE advisory committee described above. Pursuant to the 2008-2012 State Plan for Career Technical Education, the district must hold at least one annual business and industry advisory committee meeting.

The district also shall involve parents/guardians; students; academic and CTE teachers; administrators; career guidance and academic counselors; representatives of tech prep consortia if applicable, business and industry, labor organizations, and special populations; and other interested individuals in the development, implementation, and evaluation of CTE programs. (20 USC 2354)

Program Evaluation

Note: The following section is for use by districts that receive Perkins IV funding but may be adapted for use by other districts. paragraph may be revised to reflect requirements applicable to programs offered by the district. Pursuant to Education Code 52060, the district must annually review its progress toward the goals identified in its local control and accountability plan, including, when applicable, measures of student achievement such as the percentage of students who have successfully completed courses that satisfy the requirements for CTE sequences or programs of study that align with state CTE standards and frameworks. The California School Dashboard provides a tool to assist in evaluation of district and school performance and includes measures of CTE pathway completion within the college/career readiness indicator.

The Superintendent or designee shall annually report to the Board achievement data on participating students, including, but not limited to, the percentage of participating students who successfully complete CTE programs, their performance on state and district academic achievement tests, and graduation rate. Data shall be disaggregated by program and various student subgroups. Based on such data, the Board shall monitor the achievement of students participating in the district's CTE program in order to determine the need for program improvements and update the goals in the district's local control and accountability plan as necessary. The Superintendent or designee shall annually report to the Board and the California Department of Education on program enrollment and completion rates, including enrollment and completion of programs in nontraditional fields as defined in 20 USC 2302; student academic assessment results; attainment of career and technical skill proficiencies; attainment of a high school diploma or equivalent; graduation rates; and subsequent placement in postsecondary education or advanced training, military service, or employment. Data shall be disaggregated, in accordance with 20 USC 2323, by race, ethnicity, gender, disability status, migrant status, English proficiency, and economic disadvantage status and for each special population as defined in 20 USC 2302 and listed in the section "Nondiscrimination" above.

(cf. 0500 - Accountability)

(cf. 6162.5 - Student Assessment)

(cf. 6162.51 - State Academic Achievement Tests)

(cf. 6190 - Evaluation of the Instructional Program)

Legal Reference:

EDUCATION CODE

1205 Classification of counties

8006-8155 Career technical education

17078.70-17078.72 Career technical education facilities

33430-33432 Health science and medical technology grants

35168 Inventory of equipment

41540-41544 Targeted instructional improvement block grant

44257.3 CTC recognition of study in linked learning teaching methods

44260-44260.1 Designated subjects career technical education credential

44260.9 Designated subjects career technical education credential

48430 Legislative intent; continuation education schools and classes

48980 Parental notifications

51220-51229 Courses of study, grades 7-12

51760-51769.5 Work experience education

52060-52077 Local control and accountability plan

52300-52499.66 Career technical education

52519-52520 Adult education, occupational training

53010-53016 California Career Pathways Trust

53070-53076.4 The California Career Technical Education Incentive Grant Program

~~53080-53084 School to career initiatives~~

53086 California Career Resource Network

54690-54699.1 California Partnership Academies

54750-54760 California Partnership Academies, green technology and goods movement occupations

56363 Related services for students with disabilities; specially designed career technical education

66205.5-66205.9 Approval of career technical education courses for admission to California colleges

88500-88551 Community college economic and workforce development program

GOVERNMENT CODE

54950-54963 Brown Act

LABOR CODE

3070-3099.5 Apprenticeships

CODE OF REGULATIONS, TITLE 5

1635 Credit for work experience education
3051.14 Specially designed career technical education for students with disabilities
10070-10075 Work experience education
10080-10092 Community classrooms
10100-10111 Cooperative vocational education
11500-11508 Regional occupational centers and programs
11535-11538 Career technical education contracts with private postsecondary schools
11610-11611 Regional adult and vocational education councils

CODE OF REGULATIONS, TITLE 8

200-240 Apprenticeships

UNITED STATES CODE, TITLE 20

2301-2414 ~~Carl D. Perkins Career and Technical Education Act of 2006~~ **Strengthening Career and Technical Education for the 21st Century Act**

6301-6578 Improving the Academic Achievement of the Disadvantaged

CODE OF FEDERAL REGULATIONS, TITLE 34

100-~~B~~ Appendix B Guidelines for eliminating discrimination in career technical education programs
104.1-104.39 Section 504 of the Rehabilitation Act of 1973
106.1-106.61 Discrimination on the basis of sex, effectuating Title IX

Management Resources:

CSBA PUBLICATIONS

A Governance Perspective: Interviews with School Board Members from the Nine Linked Learning Initiative School Districts, March 2014

The Linked Learning Approach to High School Reform, Governance Brief, January 2014

~~Orientation to Apprenticeship Overview, Construction Management Task Force Fact Sheet, November 2007~~

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

~~California Career Technical Education Model Curriculum Standards, Grades Seven Through Twelve, May 2005~~ **January 2013**

~~2008-2012 State Plan for Career Technical Education~~

~~Multiple Pathways to Student Success: Envisioning the New California High School, 2010~~

~~Regional Occupational Centers and Programs Operations Handbook March 2008~~

~~Model Programs and Practices: Setting Standards for Regional Occupational Centers and Programs (ROCPs), rev. October 2007~~

~~Career Technical Education Framework for California Public Schools, Grades Seven Through Twelve, January 2007~~

~~California Career Technical Education Model Curriculum Standards, Grades Seven Through Twelve, May 2005~~

~~Management of Vocational Education Equipment, April 2000~~

CALIFORNIA DEPARTMENT OF INDUSTRIAL RELATIONS, DIVISION OF APPRENTICESHIP STANDARDS PUBLICATIONS

~~Orientation to Apprenticeships: A Guide for Educators, January 2001~~

WEB SITES

CSBA: <http://www.csba.org>

Association for Career and Technical Education: <http://www.acteonline.org>

California Association of Regional Occupational Centers and Programs: <http://www.carocp.org>

California Career Resource Network: <http://www.californiacareers.info>

California Department of Education, Career Technical Education: <http://www.cde.ca.gov/ci/ct>

California Department of Employment Development: <http://www.edd.ca.gov>

California Department of Industrial Relations: <http://www.dir.ca.gov>

California Workforce Development Board: <http://www.cwdb.ca.gov>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

University of California, a-g Course Submissions: http://www.ucop.edu/a-gGuide/ag/course_submissions

U.S. Department of Education, Office of Vocational and Adult Education: <http://www.ed.gov/about/offices/list/ovae/pi/cte/index.html>

U.S. Department of Labor, Bureau of Labor Statistics: <http://www.bls.gov>

Administrative Regulation

Instruction

AR 6178(a)

CAREER TECHNICAL EDUCATION

Perkins Basic Federal Grants for Career Technical Education (Perkins)

For any district program of career technical education (CTE) funded through a basic grant of the federal Carl D. Perkins Career and Technical Education Act, ~~the district shall submit to the California Department of Education a districtwide plan~~ **an application for a basic grant of the federal Strengthening Career and Technical Education for the 21st Century Act. The application shall address** ~~addressing~~ the components specified in 20 USC 2354 and any additional requirements specified in the state plan developed pursuant to 20 USC 2342. ~~The multi-year district plan shall cover the same time period covered by the state plan.~~ (20 USC 2354)

(cf. 3230 - Federal Grant Funds)

The district shall conduct a needs assessment in accordance with 20 USC 2354, which shall be updated at least once every two years. The needs assessment shall be conducted in consultation with representatives of district CTE programs, postsecondary CTE programs, state or local workforce development boards and businesses, parents/guardians, students, and other specified stakeholders. (20 USC 2354)

To meet the needs identified in the needs assessment, the Superintendent or designee shall develop, coordinate, implement, or improve CTE programs that are of sufficient size, scope, and quality to be effective and that fulfill the following purposes: (20 USC 2355)

~~The district shall offer at least one CTE program of study which shall: (20 USC 2342, 2354, 2355)~~

~~1. — Improve the academic and career technical skills of participating students by integrating coherent and rigorous academic content and relevant CTE programs~~

~~*(cf. 6011 - Academic Standards)*~~

~~*(cf. 6143 - Courses of Study)*~~

~~2. — Link CTE at the secondary and postsecondary levels through at least one of the strategies specified in 20 USC 2342~~

~~*(cf. 6172.1 - Concurrent Enrollment in College Classes)*~~

~~3. — Provide students with strong experience in and understanding of all aspects of an industry, which may include work-based learning experiences~~

~~(cf. 5113.2—Work Permits)~~
~~(cf. 6178.1—Work Based Learning)~~

~~4. — Develop, improve, or expand the use of technology in CTE~~

~~(cf. 0440—District Technology Plan)~~

~~5. — Provide professional development to teachers, administrators, and career guidance and academic counselors who are involved with integrated CTE programs~~

~~(cf. 4131—Staff Development)~~
~~(cf. 4331—Staff Development)~~
~~(cf. 6164.2—Guidance/Counseling Services)~~

~~6. — Develop and implement program evaluations, including an assessment of how the needs of special populations, as defined in 20 USC 2302 and Board policy, are being met~~

~~(cf. 0500—Accountability)~~
~~(cf. 6190—Evaluation of the Instructional Program)~~

~~7. — Initiate, improve, expand, and modernize quality CTE programs, including relevant technology~~

~~8. — Provide services and activities that are of sufficient size, scope, and quality to be effective~~

~~9. — Provide activities to prepare special populations for high-skill, high-wage, or high-demand occupations that will lead to self-sufficiency~~

1. Provide career exploration and career development activities through an organized, systematic framework designed to aid students, including students in the middle grades, in making informed plans and decisions about future education and career opportunities and programs of study. Such activities shall occur before students enroll and while they are participating in a CTE program, and may include:

a. Introductory courses or activities focused on career exploration and career awareness, including non-traditional fields

b. Readily available career and labor market information, including information on occupational supply and demand, educational requirements, other information on careers aligned to economic priorities, and employment sectors

c. Programs and activities related to the development of student graduation and career plans

d. Career guidance and academic counselors who provide information on postsecondary education and career options

- e. **Any other activity that advances knowledge of career opportunities and assists students in making informed decisions about future education and employment goals, including nontraditional fields**
- f. **Activities that provide students with strong experience in, and comprehensive understanding of, all aspects of an industry**

(cf. 6143 - Courses of Study)

- 2. **Provide the skills necessary to pursue careers in high-skill, high-wage, or in-demand industry sectors or occupations**

(cf. 5113.2 - Work Permits)
(cf. 6178.1 - Work-Based Learning)

- 3. **Integrate academic skills into CTE programs and programs of study to support participating students in meeting state academic standards**

- 4. **Provide professional development for teachers, school leaders, administrators, specialized instructional support personnel, guidance counselors, and/or paraprofessionals, which may include the types of activities listed in 20 USC 2355**

(cf. 4131 - Staff Development)
(cf. 4331 - Staff Development)
(cf. 6164.2 - Guidance/Counseling Services)

- 5. **Plan and carry out elements that support the implementation of CTE programs and programs of study and that result in increased student achievement. Such elements may include curriculum aligned with program requirements, sustainable relationships among community stakeholders, opportunities for students to participate in accelerated learning programs, equipment and instructional materials aligned with business and industry needs, and other activities specified in 20 USC 2355.**

- 6. **Develop and implement evaluations of the activities funded by the grant**

(cf. 0500 - Accountability)
(cf. 6190 - Evaluation of the Instructional Program)

~~The district's program shall consist of at least two full-year CTE courses with a combined duration of at least 300 hours, or a single multiple-hour course which provides sequential units of instruction and has a duration of at least 300 hours. At least 50 percent of course curriculum and content shall be directly related to the development of career knowledge and skills.~~

The district's program shall provide **activities to prepare special populations for high-skill, high-wage, or in-demand industry sectors or occupations that will lead to self-sufficiency. Special populations shall be provided with equal access to CTE programs and shall not be unlawfully discriminated against students who are members of special populations.** *Special populations* include, but are not limited to, students with disabilities, students from economically disadvantaged families, ~~including foster youth; single parents~~

and single pregnant females; **pregnant and parenting students, displaced homemakers out-of-work individuals**; ~~students with limited English proficiency~~ **English learners, homeless students, foster youth, children of military families**; and students preparing for nontraditional fields. *Nontraditional fields* include occupations or fields of work, including careers in computer science, technology, and other emerging high-skill occupations, for which individuals from one gender constitute less than 25 percent of the individuals employed in each such occupation or field of work. (20 USC 2302, 2354, 2373)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 0415 - Equity)

Upon written request from a nonprofit private school within the geographical area served by the district, the Superintendent or designee shall consult with private school representatives in a timely and meaningful manner and may provide for the participation of private school secondary students in the district's programs and activities funded under the federal Carl D. Perkins Career and Technical Education Act pursuant to 20 USC 2301-2414. To the extent practicable, the Superintendent or designee also shall **also**, upon request, permit participation of CTE teachers, administrators, and other personnel from private schools in the district's inservice and preservice professional development programs funded through the Perkins Act such grants. (20 USC 2397)

Tech Prep Programs

Note: The following **optional** section is for use by districts that offer technical preparation (tech prep) programs pursuant to Perkins IV (20 USC 2371-2376). Tech prep education is a planned sequence of study in a technical field or pathway which includes at least two years of secondary education (sometimes beginning as early as grade 9) and extends through two or more years of postsecondary education or through an apprenticeship program of at least two years following high school. The sequence culminates in an associate's degree, a certificate, and/or a bachelor's degree. Districts apply for program funding as a consortium with a postsecondary institution and may include businesses in the consortium.

During the FPM process, CDE staff will review whether tech prep programs funded by Perkins IV include the components listed in 20 USC 2373(e).

The district shall, under an articulation agreement with an institution of postsecondary education and other consortium partners as appropriate, offer a technical preparation (tech prep) program in accordance with 20 USC 2371-2376. The program shall: (20 USC 2373)

1. Consist of a program of study that:
 - a. Combines at least two years of tech prep at the secondary level which is linked to at least two years of either postsecondary education in a sequential, nonduplicative course of study or an apprenticeship program
 - b. Integrates academic and career technical instruction and utilizes work-based and work site learning experiences as appropriate and available
 - c. Provides technical preparation in a career field, including high-skill, high-wage, or high-demand occupations

- d. Builds student competence in technical skills and in core academic subjects, as appropriate, through applied, contextual, and integrated instruction in a coherent sequence of courses
 - e. Leads to technical skill proficiency, an industry-recognized credential, a certificate, or a degree in a specific career field
 - f. Leads to placement in high-skill or high-wage employment or to further education
 - g. Utilizes CTE programs of study, to the extent practicable
 - h. Meets state academic standards
 - i. Investigates opportunities for tech prep students to enroll concurrently in secondary education and postsecondary education courses
2. Uses educational technology and distance learning, as appropriate, to involve consortium partners more fully in the development and operation of programs
 3. Includes inservice professional development for teachers, administrators, and counselors that addresses the goals identified in 20 USC 2373
 4. Provides equal access to the full range of tech prep programs to individuals who are members of special populations, as defined in 20 USC 2302 and Board policy, including the development of tech prep program services appropriate to the needs of special populations
 5. Provides for preparatory services that assist participating students
 6. Coordinates with activities conducted under Title I of the No Child Left Behind Act

(cf. 6171 - Title I Programs)

Partnership Academies

The district shall operate one or more partnership academies as a school-within-a-school focused on a broad career theme. The program shall be available to students in grades 10-12, at least half of whom shall be students who are at risk of dropping out of school as indicated by three or more of the following criteria: (Education Code 54690-54692-54691)

1. Past record of irregular attendance, with absence from school 20 percent or more of the school year

(cf. 5113.1 - Chronic Absence and Truancy)

2. Past record of underachievement in which the student is at least one-third of a year behind the coursework for the respective grade level, or as demonstrated by credits achieved
3. Past record of low motivation or disinterest in the regular school program
4. Economic disadvantage
5. Scores below basic or far below basic on the mathematics or English language arts test of the ~~Standardized Testing and Reporting program~~ **California Assessment of Student Performance and Progress**
6. A grade point average of 2.2 or below or the equivalent of a C minus

Ninth-grade teachers and counselors shall identify students eligible to participate in a partnership academy. Participating students shall be selected by academy staff from among those who have expressed an interest in the academy and whose parents/guardians have approved the student's participation. (Education Code 54695)

The district's program shall provide: (Education Code 54692)

1. During each regular school term, instruction in at least three academic subjects that:
 - a. Prepares students for a regular high school diploma
 - b. Where possible and appropriate, prepares students to meet subject requirements for admission to the California State University and University of California
 - c. Contributes to an understanding of the occupational field of the academy
2. CTE courses offered at each grade level at the academy that are part of an occupational course sequence that targets comprehensive skills and meets the criteria specified in Education Code 54692
3. Classes that are block scheduled in a cluster whenever possible to provide flexibility to academy teachers and which may vary in number during grade 12
4. A mentor from the business community for students during grade 11
5. An employer-based internship or work experience that occurs during the summer following grade 11 or during grade 12
6. Additional motivational activities with private sector involvement to encourage academic and occupational preparation

Attendance in academy classes shall be limited to students enrolled in the academy. (Education Code 54692)

The Superintendent or designee shall establish an advisory committee consisting of individuals involved in academy operations, including district and school administrators, lead teachers, and representatives of the private sector. (Education Code 54692)

Regional Occupational Center/Program

The district shall operate and/or partner with a regional occupational center or program (ROC/P), established pursuant to Education Code 52335.12, which offers CTE courses ~~independently or in support of tech prep programs~~, linked learning programs, partnership academies, and/or pre-apprenticeship and apprenticeship programs as appropriate.

(cf. 6178.2 - Regional Occupational Center/Program)

Occupational course sequences offered by the ROC/P shall provide prerequisite courses needed to enter apprenticeship or postsecondary vocational certificate or degree programs, focus on occupations requiring comprehensive skills leading to high entry-level wages and/or the possibility of significant wage increases after a few years on the job, offer as many courses as possible that meet college admission requirements, and lead to attainment of an occupational skill certificate. (Education Code 52302)

Student Organizations

The district may provide support, including supplies, materials, activities, and advisor expenses, to student organizations which engage in activities that are integral to the CTE program and provide for the development of student leadership skills. However, no state or federal funds shall be used to pay students' membership dues, food or lodging expenses, out-of-state travel, or the cost of a social activity or assemblage.

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.5 - Student Organizations and Equal Access)

(3/08 7/12) 10/18

Board Policy

Instruction

BP 6190(a)

EVALUATION OF THE INSTRUCTIONAL PROGRAM

The Governing Board recognizes that it is accountable to students, parents/guardians, and the community for the effectiveness of the district's educational program in meeting district goals for student learning. The Superintendent or designee shall conduct a continual evaluation of the curriculum and the instructional program in order to ~~improve~~ **identify strategies for improving** student achievement.

(cf. 0200 - Goals for the School District)

(cf. 0500 - Accountability)

(cf. 6000 - Concepts and Roles)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

The Superintendent or designee shall provide the Board and the community with regular reports ~~on student progress toward Board-established standards of expected achievement at each grade level in each area of study. In addition, he/she shall evaluate and report data for~~ **on student achievement. The reports shall include data for** each district school and for ~~every~~ **each** numerically significant student subgroup, as defined in Education Code 52052, including, but not limited to, school and subgroup performance on statewide achievement indicators and progress toward goals specified in the district's local control and accountability plan (LCAP).

(cf. 0460 - Local Control and Accountability Plan)

(cf. 0510 - School Accountability Report Card)

(cf. 6011 - Academic Standards)

(cf. 6162.5 - Student Assessment)

(cf. 6162.51 - State Academic Achievement Tests)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6174 - Education for English Learners)

In addition, the Superintendent or designee shall conduct an evaluation of any new instructional program implemented in the district and shall regularly assess district progress toward increasing student achievement in all subject areas taught in the district. The findings of such evaluations and assessments shall be reported to the Board.

Based on these reports, the Board shall take appropriate actions to maintain the effectiveness of programs and to improve the quality of education ~~that~~ **provided to** district students ~~receive~~.

Annual ~~Monitoring~~ **Evaluation** of Consolidated Application Programs

The Board and the Superintendent or designee shall annually determine whether the district's categorical programs funded through the state's consolidated application are effective in meeting the needs of the students they are intended to serve. As a basis for this evaluation, the Superintendent or designee shall recommend for Board approval the specific, measurable

criteria that shall be used at each school and at the district level. These criteria may include, but are not necessarily limited to, the progress of all students **participating in the program** and of each numerically significant subgroup toward goals contained in the district's LCAP, the school's single plan for student achievement, **Title I local educational agency plan**, and/or other applicable district or school plans.

Federal Program Monitoring

To ensure that the district's categorical programs comply with applicable legal requirements, the Superintendent or designee shall, on an ongoing basis, conduct a district self-evaluation which may utilize tools developed by the district or the California Department of Education (CDE).

When the district is selected by the CDE for a Federal Program Monitoring (FPM) compliance review, the Superintendent or designee shall gather and submit all documentation and data required for the review and shall cooperate with CDE staff to facilitate program monitoring.

~~(cf. 0410—Nondiscrimination in District Programs and Activities)
(cf. 0420—School Plans/Site Councils)
(cf. 1312.3—Uniform Complaint Procedures)
(cf. 1312.4—Williams Uniform Complaint Procedures)
(cf. 4131—Staff Development)
(cf. 5020—Parent Rights and Responsibilities)
(cf. 5148—Child Care and Development Programs)
(cf. 5148.2—Before/After School Programs)
(cf. 5148.3—Preschool/Early Childhood Education)
(cf. 6020—Parent Involvement)
(cf. 6142.7—Physical Education and Activity)
(cf. 6171—Title I Programs)
(cf. 6173—Education for Homeless Children)
(cf. 6175—Migrant Education Program)
(cf. 6178—Career Technical Education)
(cf. 6178.1—Work Based Learning)
(cf. 6200—Adult Education)~~

Note: According to the CDE's FPM Frequently Asked Questions, available on its web site, if the review results in a finding of noncompliance with legal requirements, the district must submit a Proposed Resolution of Findings through the CMT within 45 days of the date that the district was notified of the finding. The resolution agreement will specify a time period, not to exceed 225 calendar days from the last day of the review, to resolve the finding. The district may request additional resolution time if needed, and the CDE program monitor will determine whether to grant or adjust the request.

In the event that the FPM review results in a finding of noncompliance in relation to any program, the Superintendent or designee shall submit a proposed resolution to the CDE within 45 days of the date the district was notified of the finding. The resolution shall be implemented in accordance with the terms and timeframe specified in the resolution agreement with the CDE.

The Superintendent or designee shall report to the Board regarding the results of the review process.

Western Association of Schools and Colleges (WASC) Accreditation

The Board believes that accreditation by the Western Association of Schools and Colleges (WASC) can foster excellence and ongoing academic improvement in the district's schools. The results of the accreditation process also may demonstrate to parents/guardians and the community that the schools are meeting their goals and objectives and the WASC criteria for school effectiveness through a viable instructional program.

The Superintendent or designee shall undertake procedures whereby district schools may achieve and maintain full WASC accreditation status. The schools shall conduct a self-study in accordance with WASC requirements, cooperate with the WASC committee during a site visit, and develop and review action plans to increase the effectiveness of the instructional program for students. The Superintendent or designee shall regularly report to the Board on the status of district schools and any WASC recommendations for school improvement.

Not later than 60 days after receiving the results of any inspection of a school by WASC, or any other the accrediting agency, the Superintendent or designee shall be published not later than 60 days after the results are made available to the school. Publication shall be by notifying each parents/guardians in writing of the inspection results and/or by shall posting the information on the district's or school's web site, as determined by the Superintendent or designee. (Education Code 35178.4)

(cf. 1113 - District and School Web Sites)

(cf. 5145.6 - Parental Notifications)

If any district school loses its accreditation status, the Board shall give official notice at a regularly scheduled Board meeting. The Superintendent or designee shall provide written notification to each parent/guardian of a student in the school that the school has lost its accreditation status, including the potential consequences of the loss of accreditation status. This notice shall also be posted on the district's web site and the school's web site. (Education Code 35178.4)

Legal Reference:

EDUCATION CODE

33400-33407 Educational evaluations

35178.4 Notice of accreditation status

44662 Evaluation and assessment guidelines, certificated employee performance

48985 Compliance with translation of parental notifications

51041 Education program, evaluation and revisions

51226 Model curriculum standards

52052 ~~52052.1 Academic Performance Index Accountability~~; numerically significant student subgroups

52060-52077 Local control and accountability plan

62005.5 Failure to comply with purposes of funds

64000-64001 Consolidated application process

CODE OF REGULATIONS, TITLE 5

3930-3937 Program requirements

3942 Continuity of funding

UNITED STATES CODE, TITLE 20

6311 Adequate yearly progress **State plans**

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

FPM Frequently Asked Questions

Federal Program Monitoring Instruments

WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES PUBLICATIONS

Focus on Learning: Joint ACS WASC/CDE Process Guide, 2014 2017

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, *Testing and Accountability*: <http://www.cde.ca.gov/ta>

Western Association of Schools and Colleges (WASC), Accrediting Commission for Schools:
<http://www.acswasc.org>

(3/07 10/15) 10/18

Board Bylaw

Board Bylaws

BB 9110(a)

TERMS OF OFFICE

The Governing Board shall consist of five (5) members whose terms shall be staggered so that as nearly as practicable, one half of the members shall be elected in each ~~odd-numbered~~ year **in which the Board's elections are regularly held. (Education Code 35012)**

(cf. 9220 - Governing Board Elections)

Note: AB 2449 (Ch. 146, Statutes of 2018) amended Education Code 5017 to change the commencement of the term of office of board members from the first Friday in December following their election to the second Friday in December. Although Education Code 5000 still states that a board member's four-year term expires on the first Friday in December, Education Code 5017 requires board members to continue to discharge their duties until their successor has qualified by taking the oath of office. Therefore, the following paragraph reflects the date specified in Education Code 5017.

The term of office for **Board** members elected in regular elections shall be four years, commencing on the ~~first~~ **second** Friday in December ~~next-succeeding~~ **following** their election. (Education Code 5017)

(cf. 9223 - Filling Vacancies)

(cf. 9224 - Oath or Affirmation)

(cf. 9250 - Remuneration, Reimbursement and Other Benefits)

~~Board member terms expire four years after their initial election on the first Friday in December following the election of new members.~~

~~A member whose term has~~ **Board members whose terms have** expired shall continue to discharge the duties of ~~the~~ office until ~~his/her successor has~~ **their successors have** qualified by taking the oath of office. (Education Code 5017; Government Code 1302, 1360; ~~Education Code 5017~~)

~~*(cf. 9220 - Governing Board Elections)*~~

~~*(cf. 9223 - Filling Vacancies)*~~

~~*(cf. 9224 - Oath or Affirmation)*~~

~~*(cf. 9250 - Remuneration, Reimbursement and Other Benefits)*~~

If a regularly scheduled Board election date is changed due to consolidation with a statewide or municipal general election, the term of incumbent Board members shall be extended to align with the next applicable election. (Elections Code 10404.5)

Legal Reference:

EDUCATION CODE

5000-5033 Election of school district board members

35010 Control of district

35012 Board members; number, election and terms

35107 Eligibility

ELECTIONS CODE

1302 Local elections, school district election

10400-10418 Consolidation of elections

14050-14057 California Voter Participation Rights Act

GOVERNMENT CODE

1302 Continuance in office until qualification of successor

1303 Exercising functions of office without having qualified

1360 Necessity of taking constitutional oath

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>

(12/92 3/93) 10/18

Before the Board of Directors
of the Colusa Unified School District

RESOLUTION #2018-19.08
APPROVING WITHDRAWAL FROM
NORTH VALLEY SCHOOLS INSURANCE GROUP
JOINT POWERS AUTHORITY (JPA)

RECITALS

1. The Colusa Unified School District ("District") is a party to the North Valley Schools Insurance Group ("NVSIG") Joint Powers Agreement ("NVSIG JPA").
2. The Bylaws of NVSIG provide that a party may terminate participation in a program under the NVSIG JPA by notifying the Board of Directors of NVSIG in writing prior to January 1 of its intention to do so effective upon the conclusion of the current fiscal year on June 30.
3. The District desires to terminate its participation in the NVSIG JPA.

NOW, THEREFORE, BE IT RESOLVED:

1. The District intends to withdraw from the NVSIG JPA effective July 1, 2019.
2. The Superintendent or designee is authorized and directed to deliver a copy of this Resolution to NVSIG no later than close of business on December 31, 2018.

THIS RESOLUTION was duly passed and adopted at a meeting of the Board of Education of the _____ District on this _____ day of December 2018, by the following roll call vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

President

ATTEST:

Clerk

COLUSA UNIFIED SCHOOL DISTRICT GOVERNING BOARD
SUPERINTENDENT REPORT

TO: COLUSA UNIFIED SCHOOL DISTRICT GOVERNING BOARD

FROM: SUPERINTENDENT NEWMAN

SUBJECT: Discussion and consideration to notify the current Workers' Compensation Program of intent to withdrawal.

PURPOSE:

The Governing Board consider adopting Resolution No. 2018-19.08 authorizing Colusa Unified School District to notify NVSIG of intent to withdrawal from [NVSIG].

NVSIG is charging us a rate of \$2.38 per \$100 worth of payroll based on the 2018/2019 plan year.

The district has an opportunity to go to a rate of \$1.58 per \$100 worth of payroll for the 2019/2020 and the 2020/2021 plan years.

BACKGROUND:

Historically, Colusa Unified School District has contributed to workers' compensation coverage through North Valley Schools Insurance Group.

DISCUSSION AND ANALYSIS:

After a review and analysis of Colusa Unified School District's current workers' compensation insurance, I believe by withdrawing from the current program will benefit the District by providing lower premiums/contributions.

FISCAL IMPACT:

The difference between the rate NVSIG is charging and the rate we will get from Tri-County Schools Insurance Group nets the district a savings in excess of \$72,620 based on the total amount of 2018/2019 current payroll.

RECOMMENDATION:

I recommend to approve this resolution Approving Withdrawal from North Valley Schools Insurance Group contingent upon my final decision determining there are a sufficient number of districts participating to form a new Tri-County Schools Insurance Group Workers' Compensation Program.

ATTACHMENTS:

Resolution No 2018-19.08

COLUSA UNIFIED SCHOOL DISTRICT

745 Tenth Street
Colusa, CA 95932

UNOFFICIAL MINUTES
Board of Trustees Board Meeting

November 26, 2018

CALL TO ORDER	The meeting was called to order at 5:15 p.m. in the District Office Board Room by Charles Yerxa, who established a quorum was present. Attending were Melissa Ortiz, Kathie Whitesell, and Kelli Griffith-Garcia. Superintendent Dwayne Newman, County Superintendent Mike West, various staff members, representatives from King Consulting, and David Collins of Collins Law Firm were also present.
PLEDGE OF ALLEGIANCE	Chris Mcallister led the pledge of allegiance.
HEARING OF THE PUBLIC FOR ITEMS ON THE AGENDA	Mr. David Collins, esq. commented about accessibility of the district's policies, and suggested that policies relating to expulsions be reviewed. The board thanked him for his input and had no further response.
HEARING OF THE PUBLIC FOR ITEMS NOT ON THE AGENDA	No information presented.
RECOGNITIONS & CELEBRATIONS	Superintendent Newman introduced Chris Mcallister as the newly elected Board member as well as Jamie Lay, Maintenance, Operations, and Transportation Director. Board Clerk, Melissa Ortiz presented outgoing Board President Charles Yerxa with the Resolution #2018-19.07, and thanked him for his 12 years of service as a Trustee.
PRESIDENT'S REPORT	CRAF – No information was presented. FOM – No information was presented. SELPA – Mrs. Whitesell reported that the SELPA budget was approved at the October 30, 2018 meeting. DELAC – Mrs. Ortiz will be attending the upcoming DELAC meeting taking place on Tuesday, November 27, 2018. Mrs. Ortiz will be introducing Chris Mcallister as the new board representative for DELAC. FFA- Mrs. Griffith-Garcia provided information on the upcoming Spaghetti fundraiser. She was pleased to report that the CUSD students did a great job volunteering at Pumpkin Village. Monthly Activities Report Kathie Whitesell attended various sporting events and the CHS homecoming parade. In addition, Mrs. Whitesell attended the Community Meeting and met with Tim Crabtree and the Agriculture Department Advisory Committee to complete the three-year review required by the State of California.

Board of Trustees Meeting
November 26, 2018

	<p>Melissa Ortiz – Mrs. Ortiz has been reading The Essential 55, a book that the BPS staff has read which supports Mr. Rodriguez’s passion for manners matter. Mrs. Ortiz announced that FBLA would soon have board representation.</p> <p>Kelli Griffith-Garcia attended various sporting events and the BPS Fall Festival.</p>
INFORMATION/DISCUSSION	<p>State School Construction Funding Update – Jamie King-Isemen and Cheryl King of King Consulting provided information on the status of CUSD’s state school facility program eligibility and the various opportunities available for funding. New Construction Eligibility estimates have come in at a little over \$11 million dollars with a 50 – 50 split. The state share comes in at \$5.8 million with matching shares from the district totaling \$11 million. The Modernization Funding estimate has come in at \$15.3 million dollars with a 60 – 40 split. The state share is \$9.2 million dollars with contributions from the district coming in at \$6.1 million dollars. Other funding opportunities include the Full Day Kindergarten Facility Grant Program, Facility Hardship Programs, and the Seismic Mitigation Program. King Consulting will continue to work towards securing any funding for which CUSD is eligible.</p> <p>Status of Audit Report – Scott Lantsberger stated that the audit report would be presented to the board in December. Mr. Lantsberger wanted to make the board aware of an audit finding relating to the Education Protection Account. He is working with the auditors on this item and is hopeful the issue would be mitigated by December 15, 2018.</p> <p>Budget Update – Mr. Lantsberger provided information regarding the Governmental Accounting Standards Board Statement 54 (GASB 54). Mr. Lantsberger suggested proportionately assigning anything above the district’s 5% reserve to the Technology, Vehicle, and Curriculum categories. Taking this approach will prevent the district from dropping below the bottom line and prevents the fund balance from being undesignated.</p> <p>Williams Settlement Agreement Compliance and Colusa County Office of Education Update - Mike West was pleased to report that CUSD met all the requirements.</p>
STUDENT REPORT	<p>Chloe Ferraiuolo reported on various sporting events. College applications are being submitted and are due Friday, November 30, 2018. Winterfest will take place on December 13, 2018. FBLA students provided information on the program.</p>
SUPERINTENDENT’S REPORT	<p>Summer School – Stephanie Archibald reported out on summer school and reviewed the process for enrollment. Ms. Archibald also provided information on the curriculum that was used and reviewed the data from various assessments given to students attending summer school.</p> <p>Districtwide Assessment Results – Superintendent Newman presented information and/or data on the California Assessment of Student Progress and Performance (CAASPP), the English Language Proficiency Assessment for California (ELPAC) and the Smarter Balanced Summative Assessment (SBAC). A year over year comparison of the SBAC showed gains in students meeting or exceeding standards in grades 3-6. Grades 7-11 showed a slight decline. Grade 11 had a more significant decline; however, Superintendent Newman did note, that under the leadership of Ms. Changus, the</p>

Board of Trustees Meeting
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emphasis in assessing Colusa Alternative High School and Colusa Alternative Home School students has increased; thus reflecting a larger group of students. The English-Language Arts scores indicated growth when compared to last year's results for students near or above standard in the following categories: Reading, Writing, Listening, and Research/Inquiry. Mathematics scores showed a slight decline overall. ELPAC data was also reviewed. Mr. Newman reiterated the district's philosophy that testing results are simply a snapshot in time; they do not define the student. Test results are a tool for educators to make critical programmatic decisions in an effort to provide the highest quality education to all CUSD students.

Community Meeting Update – The district recently mailed out formal invitations to more than 200 Colusa residence and business owners in hopes to increase the attendance at the Community Meetings.

Management Salary Schedule – A comparison of regional salary schedules was presented to the board. Mr. Newman asked the board to think about possible changes to the current management salary schedule in an effort to be competitive with other districts in nearby areas. More information and conversation will follow in upcoming meetings.

ACTION ITEM #181953

Motion was made by Kelli Griffith-Garcia, seconded by Melissa Ortiz to approve Resolution #2018-19.07 – Charles Yerxa

Yerxa – Abstain
Griffith-Garcia – Aye
Ortiz - Aye
Phenicie – Absent
Whitesell –Aye

Vote: (3 Ayes, 1 Abstain, 1 Absent)

ACTION ITEM #181954

Motion was made by Kelli Griffith-Garcia, seconded by Melissa Ortiz to approve Warrants: Batch #14-17.

Yerxa – Aye
Griffith-Garcia – Aye
Ortiz - Aye
Phenicie – Absent
Whitesell –Abstain

Vote: (3 Ayes, 1 Abstain, 1 Absent)

ACTION ITEM #181955

Motion was made by Kathie Whitesell, seconded by Kelli Griffith-Garcia to approve the Notice of Intent for James Imhoff, PE Teacher

Yerxa – Aye
Griffith-Garcia – Aye
Ortiz - Aye

Board of Trustees Meeting
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	<p>Phenicie – Absent Whitesell –Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
ACTION ITEM #181956	<p>Motion was made by Kelli Griffith-Garcia, seconded by Melissa Ortiz to approve the out of state travel to Seattle, WA for CHS band students.</p> <p>Yerxa – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Whitesell –Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
ACTION ITEM #181957	<p>Motion was made by Melissa Ortiz, seconded by Kathie Whitesell to approve and adopt the third reading of BP 0415 – Equity.</p> <p>Yerxa – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Whitesell –Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
ACTION ITEM #181958	<p>Motion was made by Melissa Ortiz, seconded by Kathie Whitesell to approve and adopt the third reading of BP 3515.21 – Unmanned Aircraft Systems (Drones)</p> <p>Yerxa – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Whitesell –Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
ACTION ITEM #181959	<p>Motion was made by Melissa Ortiz, seconded by Kathie Whitesell to approve and adopt the third reading of AR 4157.2, 4257.2, 4357.2 – Ergonomics</p> <p>Yerxa – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Whitesell –Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>

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ACTION ITEM #181960	<p>Motion was made by Kathie Whitesell, seconded by Kelli Griffith-Garcia to approve the first reading of the Board Policies and Administrative Regulations as listed on the agenda.</p> <p>Yerxa – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Whitesell –Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
ACTION ITEM #181961	<p>Motion was made by Kathie Whitesell, seconded by Melissa Ortiz to approve the following consent agenda items:</p> <ol style="list-style-type: none"> 1. October 15, 2018 Board Meeting Minutes 2. October Payroll 3. Personnel Assignment Order <p>Yerxa – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Whitesell –Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
HEARING OF THE PUBLIC FOR ITEMS ON CLOSED SESSION AGENDA	None.
	<p>The board adjourned to closed session at 7:25 PM to consider and/or take action upon the following items:</p> <ol style="list-style-type: none"> 1. Personnel Matters Pursuant to Government Code 54957 <u>Administration Representatives:</u> Dwayne Newman, Superintendent and Jody Johnston, Egling Middle School Principal 2. Student Matters Pursuant to Government Code 48918 <u>Administrative Representatives:</u> Dwayne Newman, Superintendent <ol style="list-style-type: none"> a. Consider Approval of Expulsion Recommendation for EH #2018-19.01 b. Consider Approval of Expulsion Recommendation for EH #2018-19.02 c. Consider Approval of Expulsion Recommendation for EH #2018-19.03 3. Negotiations Pursuant to Government Code 54957.6 <u>Agency Designated Representatives:</u> Dwayne Newman, Superintendent <u>Employee Organizations:</u> California Teachers Association, California State Employees Association, and Unrepresented Employees <p>The board reconvened from Closed Session at 8:15 PM.</p>

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ACTION ITEM #181962	<p>Motion was made by Kathie Whitesell, seconded by Melissa Ortiz to approve the expulsion recommendation for EH #2018-19.01.</p> <p>Yerxa – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Whitesell –Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
ACTION ITEM #181963	<p>Motion was made by Kathie Whitesell, seconded by Kelli Griffith-Garcia to approve the expulsion recommendation for EH #2018-19.02.</p> <p>Yerxa – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Whitesell –Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
ACTION ITEM #181964	<p>Motion was made by Kathie Whitesell, seconded by Kelli Griffith-Garcia to approve the expulsion recommendation for EH #2018-19.03.</p> <p>Yerxa – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Whitesell –Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
ADJOURNMENT	<p>The meeting adjourned at 8:20 PM.</p>

Respectfully submitted by Zeba Hone,
Executive Administrative Assistant

APPROVED BY:

Board of Trustees Meeting
November 26, 2018

DRAFT



Payroll Totals
Consent Agenda
December 17, 2018

Month of November, 2018

Issued 11/10/2018 (Supplemental): \$ 22,245.00
Total paid: 47

Issued 11/30/2018 (End of Month) \$ 900,827.50
Total paid: 208

November Payroll Total: \$ 923,072.50
Total paid: 255



Personnel Assignment Order
 Consent Agenda
 December 17, 2018

Employment – Resignations – Retirement – Leaves – Transfers – Terminations

CERTIFICATED

<u>Name</u>	<u>Position</u>	<u>Status</u>	<u>Salary</u>	<u>Date</u>
<i>Employment Appointments</i>				
<i>Resignations</i>				
Jody Johnston	EMS Principal		\$120,314	6/28/2019

Transfers/Reassignment

CLASSIFIED

<u>Name</u>	<u>Position</u>	<u>Status</u>	<u>Salary</u>	<u>Date</u>
<i>Employment Appointments</i>				
Perry Taylor	JV Softball Head Coach		\$2,410.00	10/18/18
Lisa Nilsen-Raymond	Director of Technology		\$63,348	12/7/2018

Resignations

Lisa Nilsen-Raymond	Data Technology Specialist		\$23.24	12/6/2018
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Transfers/Reassignment

Position Increase

Leaves

MacLeod Watts

November 16, 2018

Mr. Dwayne Newman
Superintendent
Colusa Unified School District
745 10th St
Colusa, CA 95932

Re: Engagement Letter for OPEB Actuarial Valuation Services

Dear Mr. Newman:

We are sending this letter at your request proposing MacLeod Watts' engagement to complete an updated actuarial valuation of other postemployment benefits (OPEB) liabilities under GASB 75 for the Colusa Unified School District (the District). It is our understanding that this will be the first actuarial valuation prepared to analyze the District's OPEB liability

- We suggest a June 30, 2018 **Valuation Date**. We anticipate that the results of this 2018 valuation will be applied to develop GASB 75 OPEB information for the District's fiscal years ending June 30, 2018 and June 30, 2019.
- The **data request** will include a file for gathering employee and plan enrollment data, a questionnaire about benefit eligibility, amounts and length of benefits, plus copies of some documentation (e.g., bargaining agreements, confirmation of benefits paid, etc.).
- The **valuation process** will involve back and forth to resolve any questions on the data submitted and discussion on any decisions needed regarding measurement date and discount rate.
- **Timing:** We anticipate completing the draft report within 20-30 days following receipt of complete data. We understand that time is of the essence and will do our best to complete the report on or before the requested delivery date.
- **Fees:** The attached pages include the fees we propose for this project.

If you are comfortable with the project as outlined and the fees quoted, please return a signed dated copy back to us by email. We appreciate the opportunity to work with you and the District on this assignment and look forward to hearing back from you.

Cordially,



Catherine L. MacLeod, FSA, FCA, EA, MAAA
Principal & Consulting Actuary



Colusa Unified School District OPEB Overview

The following is a summary of the Post-Retirement Health Insurance Program provided to us. Please let us know if this summary of benefits provided is not complete or correct.

Eligibility Requirements: In order to obtain benefits under the District's Post-Retirement Health Insurance Program, employees must meet the following criteria:

1. The retiring employee must be at least 55 years of age *but not older than 63* as of June 30th of the year of retirement and a current member of the CEA bargaining unit.
2. The employee must have 20 years of service as a credentialed employee within the District preceding his/her retirement.
3. Employees wishing to take advantage of this retirement program must opt in by submitting their irrevocable notice of resignation/retirement.
4. Retirements which occur during the school year will have benefits under this plan prorated by percentage of control completed.

Benefits paid by the District: Subject to a cumulative lifetime cap of \$50,000, the District will pay up to \$10,000 annually toward a District provided health and welfare benefit plan. No more than \$10,000 will be paid in any fiscal year. The retiree chooses which plan(s) he/she will be covered under.

If the full \$10,000 is not paid out during any fiscal year, the unpaid balance shall be carried forward to be paid toward the District provided health and welfare benefit plan in the following fiscal year(s). The District will not pay more than \$10,000 plus any carryover each fiscal year.

The total amount paid under this Post-Retirement Health Insurance Program, regardless of any amount paid in any given fiscal year, shall not exceed a cumulative total of the amounts listed below. Payment toward the District provided health and welfare benefit package selected by the employee shall continue until the employee's death or until the District has paid the total capped amount listed below, whichever occurs first.

In the event of the retiree's death, if the District's health and benefit plan carrier permits continued coverage for the employee's surviving spouse, the District will continue to pay any unused portion of the cap amount toward the District provided health and welfare benefit plan, subject to the \$10,000 annual payment restriction. Payments will terminate upon the death of the surviving spouse or upon exhaustion of the original cap, whichever occurs first.



Types of OPEB Liability to be Valued

In general, both GASB 45 and GASB 75 require that – for financial reporting purposes - a public employer report the value of projected retiree *claims* (not premiums) minus the projected value of the portion of premiums that retirees are required to contribute. In developing the projected retiree claims, the actuary must consider how those retiree claims costs are likely to vary based on age; gender may also be considered.

In most employer sponsored health plans, the claims for active employees and retirees are pooled and the premiums are set at the same rates for actives and retirees. Because retiree claims per person are, on average, higher than active claims per person, having the same coverage for the same price is essentially providing a price break for the retirees. The difference between expected retiree claims and the total premium actually charged for retiree coverage is referred to as an “implicit subsidy”.

Until recently, GASB 45 included an exception for agencies whose membership in large community rated plans (such as CalPERS, CVT or SISC) represented a very small percent of the total program membership. This exception allowed many employers to report only the projected value of retiree *premiums* minus the projected value of the portion of those premiums expected to be paid by the retirees. *This “community-rated plan” exception has been eliminated for valuations dated March 31, 2015 and later.*

What is included as Employer Liability in an OPEB valuation?		
	1	Portion of premium paid by the Retiree
	2	Portion of premium paid by the Agency Explicit Subsidy
1+2 =	3	Total premium charged for retiree coverage
	4	Excess of retiree claims over total retiree premium Implicit Subsidy
3+4 =	5	Total Retiree claims

From the above, we see that the projected amounts described in 2 and 4 above together comprise the Agency’s OPEB liability.

We have included fees to cover the cost to evaluate this additional liability. Please let us know if you would like additional background about this new requirement.



Professional Service Fees for This Project

June 2018 Actuarial Valuation and GASB 75 Report for FYE 2018: **\$7,000**

This fee includes analysis of both the explicit subsidy liability (projecting retiree medical premiums projected to be paid by the District) *plus* the implicit subsidy liability (calculation of the difference between projected retiree medical claims and premiums charged for retiree coverage).

Results will be presented, reflecting the District's current pay-as-you-go financing policy along with all required accounting exhibits for GASB 75 compliance. The fee above also includes all telephone conferences, as needed, to review report results with the District.

GASB 75 Report for FYE 2019 (interim valuation results): **\$2,000**

Results of the June 2018 valuation will be updated using an appropriate discount rate to develop the information required for FYE 2019 GASB 75 financial reporting.

*It is possible, with auditor approval, that this initial report might be able to be applied for a 3rd year (to FYE 2020). If so, our fee for the 3rd report would be: **\$2,100***


Out-of-Scope Services: The following are examples of work beyond the actuarial valuation and GASB 75 reports that we would consider out-of-scope and may result in additional fees:

- Data: The basic fee above includes 6 hours for analysis and organization of employee and plan data to prepare it for our actuarial coding. If additional time is needed before we can begin our valuation, we reserve the right to charge for this time at the hourly rates shown below.
- If benefits or eligibility are significantly different than described to us for this proposal.
- In person meeting to present results (\$900)
- Prefunding illustrations: \$300 each
- Breakout of results for various employee groups or funds: *quoted based on detail needed*
- Development of prior period results under GASB 75 other than as needed for FYE 2018 reporting
- GASB 74 reporting: Not currently applicable, but will be quoted separately if needed later
- Preparation of a crossover test: Not expected to be needed unless the District establishes an irrevocable OPEB trust and begins prefunding.
- Consulting or actuarial projections relating to possible plan redesign or "experience studies".

Should they be needed, our hourly rates are:

Consultant	2018 Hourly Rates
Senior Actuarial Consultants	\$295 - 340
Actuarial Analysts	150 - 200
Administrative Staff	95

The District may indicate its acceptance of the above fees and timeline for this project by signing below.

Accepted: 

Date: 11/16/18

Printed Name: Dwayne Newman

Title: Superintendent

Developer Fee Accounting Report for Fiscal 2017-2018 (Business Services).

Recommended Motion:

Request Approval of the Developer Fee Accounting Report for Fiscal 2017-2018

Rationale:

Government Code Sections 66001 and 66006 require the reporting and accounting of developer fees received and spent by the District. The attached report meets the requirements of both Government Code sections for annual reporting and “fifth-year” reporting.

Financial Impact:

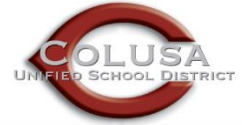
There is no financial cost associated with this item.

COLUSA UNIFIED SCHOOL DISTRICT

TRUSTEES:
MRS. MELISSA YERXA ORTIZ
MRS. KATHIE WHITESSELL
MRS. KELLI GRIFFITH-GARCIA
MR. MICHAEL PHENICIE
MR. CHRIS MCALLISTER

745 TENTH STREET, COLUSA, CA 95932
PHONE: (530) 458-7791 • FAX: (530) 458-4030

DWAYNE NEWMAN
DISTRICT SUPERINTENDENT



Fiscal 2017-2018 Developer Fee Accounting Report Pursuant to Government Code Sections 66006 and 66001

Developer fee annual reporting requirements (Government Code 66006(b)): Within 180 days after the last day of each fiscal year, the District needs to make the following information available to the public:

A. A brief description of the type of fee in the account or fund.

The fee, commonly known as “Level 1” or “Stirling” fee, is authorized by Government Code section 65995 and Education Code section 17620. The fees are collected to mitigate the impact on facilities of new students coming from new development in the District.

B. The amount of the fee.

Residential Development: \$3.48
Commercial / Industrial Development: \$0.56

C. The beginning and ending fund balance of the account or fund.

The District began fiscal year 2017-2018 with \$338,252.74 in its Developer Fee fund and ended the fiscal year with \$445,068.56 in its Developer Fee fund.

D. The amount of fees collected and interest earned.

During fiscal year 2017-2018, the District collected \$104,562.35 in developer fees and earned \$4,166.17 in interest.

E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each public improvement, including the total percentage of the cost of the public improvement that was funded with fees.

During fiscal year 2017-2018, there were no public improvement projects on which developer fees were expended.

F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 666001, and the public improvement remains incomplete.

As developer fees were not expended on public improvement in 2017-2018, there are no timelines for commencement dates nor are there any public improvement that are incomplete at the end of fiscal 2017-2018.

G. A description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an inter-fund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

There were no loans or inter-fund transfers made from the developer fee fund to another fund for any other purposes during fiscal year 2017-2018.

H. The amount of refunds made to the current owners of record of any fund collected in excess of what was required to complete the identified public improvements.

No refunds or allocations were made during fiscal year 2017-2018.

Additional Fifth Reporting Requirements (Government Code 66001(d))

Every fifth year after the first deposit of developer fees, the District must make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

1. Identify the purpose to which the fee is to be put.

The purpose of the fees is to assist with paying for additional school facilities, in whatever legal form the District chooses, needed to accommodate students from new development. In addition, these fees can also be used to fund the reconstruction of school facilities or reopening of schools to accommodate development-related enrollment growth

2. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

New residential space (e.g. new homes, additions of more than 500 square feet, etc.) provides capacity for additional school-aged children to live within the District's boundaries. To the extent that they cannot be accommodated with existing school facilities, these school aged children will require additional school facilities. The fee imposed by the District is used to help fund these additional facilities.

The District's Developer Fee Justification Study 2016 shows that the projected cost of providing facilities for students from new development equates to \$5.52 per square foot of residential development which is more than the residential developer fee of \$3.36 (fiscal 2015-2016) per square foot charged by the District. Therefore, there is a reasonable relationship between the fee and the purpose for which it is charged.

As commercial / industrial properties develop, new jobs are created. Many of the people hired into these new jobs will move into the community, bringing families with them. The children from these families will require school facilities. The fees imposed by the District will be used to help fund these facilities.

The District's Developer Fee Justification Study shows that the additional cost of providing school facilities to accommodate students from new commercial / industrial development exceeds \$0.56 per square foot, with the exception of Rental Self Storage which has a rate of \$0.27 per square foot. Since the District will not charge any type of commercial / industrial development more than the applicable fiscal impact, there is a reasonable relationship between the amount of the fee for commercial / industrial development and the cost of the required school facilities.

3. *Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements identified in paragraph (2) of subdivision (a).*

No additional sources of funding are needed to complete financing as no new facility improvements are currently incomplete for fiscal 2017-2018

4. *Designate the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited in the appropriate account or fund.*

Not Applicable.

James M. Burchfield Primary School
School Accountability Report Card
Reported Using Data from the 2017-18 School Year
Published During 2018-19

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF Web page at <http://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest Web page at <http://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Contact Information (School Year 2018-19)

School Contact Information	
School Name	James M. Burchfield Primary School
Street	400 Fremont St.
City, State, Zip	Colusa, CA 95932
Phone Number	(530) 458-5853
Principal	Jesse Rodriguez
E-mail Address	jesse.rodriguez@colusa.k12.ca.us
Web Site	colusa.k12.ca.us
CDS Code	06-61598-6003495

District Contact Information	
District Name	Colusa Unified School District
Phone Number	(530) 458-7791
Superintendent	Dwayne Newman
E-mail Address	dnewman@colusa.k12.ca.us
Web Site	www.colusa.k12.ca.us

School Description and Mission Statement (School Year 2018-19)

James M. Burchfield is the only primary school in the Colusa Unified School District. It serves children in Pre-Kindergarten through third grades. The students, staff and parents of Burchfield Primary School are committed to creating the best possible learning environment for our children.

Our Vision

Building relationships to strengthen community that cross lines of culture and economics and provide opportunities for students to reach their full potential in body, mind, and spirit.

Our Mission

In conjunction with our district mission statement of, "Provide a safe, student-centered, high quality education for ALL students," we at Burchfield Primary School are continually striving to improve our programs and meet the challenging needs of our diverse population. Parents, teachers, and students working as a team offer the best opportunity for success. We are dedicated to helping our students achieve academic excellence, learn respect for themselves and others, and develop a sense of integrity.

Student Enrollment by Grade Level (School Year 2017-18)

Grade Level	Number of Students
Kindergarten	86
Grade 1	111
Grade 2	105
Grade 3	100
Total Enrollment	402

Student Enrollment by Group (School Year 2017-18)

Student Group	Percent of Total Enrollment
Black or African American	1.0
American Indian or Alaska Native	2.2
Asian	1.0
Filipino	0.0
Hispanic or Latino	75.1
Native Hawaiian or Pacific Islander	0.0
White	19.2
Socioeconomically Disadvantaged	83.1
English Learners	42.0
Students with Disabilities	3.0
Foster Youth	1.0

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

Teacher Credentials

Teachers	School			District
	2016-17	2017-18	2018-19	2018-19
With Full Credential	25	25	27	
Without Full Credential	0	0	0	
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	

Teacher Misassignments and Vacant Teacher Positions

Indicator	2016-17	2017-18	2018-19
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments *	0	0	0
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2018-19)

Year and month in which data were collected: October 2018

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
Reading/Language Arts	Benchmark Advance Benchmark Education Company 2-017 ELD: Kdg-3rd Benchmark Advance Designated ELD 2017	Yes	0%
Mathematics	The Math Learning Center - Bridges in Mathematics 2015	Yes	0%
Science	N/A		N/A
History-Social Science	Scott Foresman - Scott Foresman History-Social Studies, 2007	Yes	0%
Foreign Language	N/A		N/A
Health	N/A		N/A
Visual and Performing Arts	N/A		N/A
Science Laboratory Equipment (grades 9-12)	N/A		N/A

School Facility Conditions and Planned Improvements (Most Recent Year)

Burchfield Primary School takes pride in its well maintained campus, employing 3 full-time custodians to keep up the campus environment during the day, as well as cleaning each classroom nightly. It is important that the facilities of our school reflect our school pride and caring attitude. We have four buildings on campus ranging in age from 51 years old to our latest building constructed in 1976, not to mention 12 portable classrooms as old as 20 years. We strive to maintain clean and beautiful grounds and updated maintenance. In the past six years, the complete heating/air conditioning system has been replaced at our school.

We have 25 classrooms, a library and a cafeteria. Our library has approximately 6,500 books. Each classroom and the library are equipped with Internet access. We have 1 to 1 Chromebook computers in each third grade and second grade classroom, 14 Chromebooks and 2-3 desktop computers in each first grade class, 6 Chromebooks for each Kindergarten class, and 15 tablets for each TK classroom.

School Facility Good Repair Status (Most Recent Year)

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The overall rating

School Facility Good Repair Status (Most Recent Year)		
Year and month of the most recent FIT report: August 2018		
System Inspected	Repair Status	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Fair	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Fair	

Overall Facility Rating (Most Recent Year)

Year and month of the most recent FIT report: August 2018	
Overall Rating	Good

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in English Language Arts/Literacy (ELA) and Mathematics for All Students Grades Three through Eight and Grade Eleven

Subject	Percent of Students Meeting or Exceeding the State Standards (grades 3-8 and 11)					
	School		District		State	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
English Language Arts/Literacy (grades 3-8 and 11)	39.0	45.0	40.0	42.0	48.0	50.0
Mathematics (grades 3-8 and 11)	47.0	45.0	33.0	30.0	37.0	38.0

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

CAASPP Test Results in ELA by Student Group Grades Three through Eight and Grade Eleven (School Year 2017-18)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	99	98	98.99	45.36
Male	49	48	97.96	36.17
Female	50	50	100.00	54.00
Black or African American	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	--	--	--	--
Hispanic or Latino	74	74	100.00	48.65
White	22	21	95.45	40.00
Socioeconomically Disadvantaged	87	86	98.85	43.53
English Learners	48	48	100.00	50.00
Students with Disabilities	12	11	91.67	20.00
Students Receiving Migrant Education Services	--	--	--	--
Foster Youth	--	--	--	--

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2017-18)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	99	97	97.98	45.36
Male	49	48	97.96	39.58
Female	50	49	98	51.02
Black or African American	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	--	--	--	--
Hispanic or Latino	74	74	100	41.89
White	22	21	95.45	57.14
Socioeconomically Disadvantaged	87	85	97.7	41.18
English Learners	48	48	100	41.67
Students with Disabilities	12	11	91.67	9.09
Students Receiving Migrant Education Services	--	--	--	--
Foster Youth	--	--	--	--

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Science for All Students
Grades Five, Eight, and Ten**

Subject	Percentage of Students Meeting or Exceeding the State Standard					
	School		District		State	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Science (grades 5, 8, and 10)	N/A	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2016–17 and 2017–18 data are not available. The CDE is developing a new science assessment based on the Next Generation Science Standards for California Public Schools (CA NGSS). The CAST was pilot-tested in spring 2017 and field-tested in spring 2018. The CAST will be administered operationally during the 2018–19 school year. The CAA for Science was pilot-tested for two years (i.e., 2016–17 and 2017–18) and the CAA for Science will be field-tested in 2018–19.

Note: Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated on both assessments.

Career Technical Education Programs (School Year 2017-18)

Career Technical Education Participation (School Year 2017-18)

Measure	CTE Program Participation
Number of pupils participating in CTE	
% of pupils completing a CTE program and earning a high school diploma	
% of CTE courses sequenced or articulated between the school and institutions of postsecondary education	

Courses for University of California (UC) and/or California State University (CSU) Admission

UC/CSU Course Measure	Percent
2017–18 Pupils Enrolled in Courses Required for UC/CSU Admission	0.0
2016–17 Graduates Who Completed All Courses Required for UC/CSU Admission	

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2017-18)

Grade Level	Percent of Students Meeting Fitness Standards		
	Four of Six Standards	Five of Six Standards	Six of Six Standards

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site.

Opportunities for Parental Involvement (School Year 2018-19)

Parents are encouraged to participate in all school activities and to communicate with teachers and administrators regularly. Parent conferences are held as needed throughout the year. The first conferences are held in October before the end of the first trimester for every student. Spring conferences are held as needed after the second trimester has ended in late February and in March. Burchfield Primary School has a very active Parent Club that promotes many activities, a School Site Council, and a fully functioning English Learner Advisory Council. Parents participate in several activities that are coordinated by parents that include student involvement. Our school also encourages parental involvement in the classroom as well as throughout our school. We hold an annual Back to School Night, jog-a-thon, and Fall Festival in the fall, an annual Open House and Track and Field Day in the spring, winter and spring student music performances, family nights with entertainment and two book fairs, parent curriculum information nights, student achievement assemblies at the end of each trimester, and Positive Behavior Assemblies each month.

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates; and
- High school graduation rates.

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School			District			State		
	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17
Dropout Rate				12.0	17.6	6.3	10.7	9.7	9.1
Graduation Rate				85.0	79.0	91.9	82.3	83.8	82.7

For the formula to calculate the 2016–17 adjusted cohort graduation rate, see the 2017–18 Data Element Definitions document located on the SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.

Completion of High School Graduation Requirements - Graduating Class of 2017 (One-Year Rate)

Group	Graduating Class of 2017		
	School	District	State

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

Rate	School			District			State		
	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18
Suspensions	2.1	1.2	0.7	6.3	7.2	3.5	3.7	3.7	3.5
Expulsions	0.0	0.0	0.0	0.0	0.0	0.3	0.1	0.1	0.1

School Safety Plan (School Year 2018-19)

Student safety is one of the highest priorities at Burchfield Primary School. We have a closed campus and all visitors are required to report to the office for permission to be on campus and to receive a visitor's badge. All staff on campus are asked to wear school ID badges. Students are expected to remain on campus during school hours. Campus supervision is provided from 7:50-8:13 before school, during school recesses, and at school dismissal from 2:15-2:25. First aid kits are carried by yard duty personnel and taken on all field trips.

The fire and police respond to emergencies within minutes.

Our school safety plan was last updated in November 2016. It includes procedures for emergencies such as fire, earthquake, bomb threat, chemical spills, flood, etc. Earthquake and Safety drills are practiced twice annually, while fire drills are conducted monthly. In addition, the district has adopted the Standard Response Protocol. The premise of SRP is simple - there are four specific actions that can be performed during an incident. When communicating these actions, the action is labeled with a "Term of Art" and is then followed by a "Directive." Execution of the action is performed by active participants, including students, staff, teachers and first responders.

The Emergency Operation Plan for the District was revised in March of 2017.

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary)

Grade Level	2015-16				2016-17				2017-18			
	Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes		
		1-20	21-32	33+		1-20	21-32	33+		1-20	21-32	33+
K	19	4	3		20	3	3		17	6		
1	22		5		21	2	3		22		5	
2	21	1	5		20	3	2		21	1	4	
3	21	3	3		21	1	5		20	4	1	

Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Secondary)

Subject	2015-16				2016-17				2017-18			
	Avg. Class Size	Number of Classrooms			Avg. Class Size	Number of Classrooms			Avg. Class Size	Number of Classrooms		
		1-22	23-32	33+		1-22	23-32	33+		1-22	23-32	33+
English												
Mathematics												
Science												
Social Science												

Note: Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Academic Counselors and Other Support Staff (School Year 2017-18)

Title	Number of FTE Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor	0	455
Counselor (Social/Behavioral or Career Development)	1	N/A
Library Media Teacher (Librarian)	0	N/A
Library Media Services Staff (Paraprofessional)	1	N/A
Psychologist	0.4	N/A
Social Worker	0	N/A
Nurse	0.4	N/A
Speech/Language/Hearing Specialist	1	N/A
Resource Specialist (non-teaching)	1	N/A
Other		N/A

Note: Cells with N/A values do not require data.

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures per Pupil and School Site Teacher Salaries (Fiscal Year 2016-17)

Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Supplemental/ Restricted	Basic/ Unrestricted	
School Site	\$6,629	920	\$5,710	\$66,988
District	N/A	N/A	\$8,285	\$67,545
Percent Difference: School Site and District	N/A	N/A	-36.8	-5.0
State	N/A	N/A	\$11,548	\$63,590
Percent Difference: School Site and State	N/A	N/A	-14.1	7.1

Note: Cells with N/A values do not require data.

The California Department of Education issued guidance to LEAs on August 1, 2018, regarding how to calculate school-level per-pupil expenditures that will be reported on 2018-19 report cards.

Types of Services Funded (Fiscal Year 2017-18)

- Instructional Assistants: Small reading group instruction for struggling readers.
- Bilingual Instructional Assistants: Small reading group instruction for struggling readers and ELD development.
- Library Services: Students are provided a library section each week for a Language Arts lesson, as well as offering open library to provide opportunities to check out books throughout the week.
- Spanish Literature Section in our school library is provided.
- School Nurse: A school nurse is provided two days a week for direct student services and record keeping..
- Reading Specialist: A full time specialist that supervises the intervention program as well as providing direct small group instruction to struggling readers.
- Counselor: A full time counselor provides student interventions through friendship and leadership groups as well as a school-wide PBIS program.
- Choir Teacher: Provides instruction on motion, music, rhythm and song.
- After school ASES program that provides homework help.
- After school tutoring in 2nd and 3rd grade for ELA and Math.

Teacher and Administrative Salaries (Fiscal Year 2016-17)

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$48,331	\$42,990
Mid-Range Teacher Salary	\$61,598	\$61,614
Highest Teacher Salary	\$88,122	\$85,083
Average Principal Salary (Elementary)	\$101,358	\$100,802
Average Principal Salary (Middle)	\$116,583	\$105,404
Average Principal Salary (High)	\$134,079	\$106,243
Superintendent Salary	\$152,044	\$132,653
Percent of Budget for Teacher Salaries	35.0	30.0
Percent of Budget for Administrative Salaries	7.0	6.0

For detailed information on salaries, see the CDE Certificated Salaries & Benefits Web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Advanced Placement (AP) Courses (School Year 2017-18)

Subject	Number of AP Courses Offered*	Percent of Students In AP Courses
Computer Science	0	N/A
English	0	N/A
Fine and Performing Arts	0	N/A
Foreign Language	0	N/A
Mathematics	0	N/A
Science	0	N/A
Social Science	0	N/A
All courses	0	.0

Cells with N/A values do not require data.

*Where there are student course enrollments of at least one student.

Professional Development (Most Recent Three Years)

The district has increased its effort in providing teachers with additional training needed to keep abreast of the changes in education. Staff development activities are organized at three levels. The district level focuses on implementation and monitoring of high quality instruction. Consultants have been hired in math and language arts to assist with pacing guides, assessments and engagement techniques and further training for teaching EL students and implementing the new Common Core Standards. Each school designs staff development activities to meet specific needs of staff at their school and each teacher develops a personal plan for professional growth. Teachers are encouraged to attend conferences and workshops, which address specific needs of the District, school or teacher. For example, some of the workshops various members of our staff attended include Common Core Standards, writing instruction, teaching strategies for ELD students, positive classroom management, high quality instruction, and response to intervention. The California Teacher Induction Programs (formerly known as Beginning Teacher Support and Assessment Programs) are provided for new teachers. The focus of their in-service is on effective teacher strategies and peer coaching. 18-19 school year PD: ELA Benchmark Advance with Cathie Callanan, Reflex Math Webinar, SMART Technologies with Christy Rivera.

George T. Egling Middle School
School Accountability Report Card
Reported Using Data from the 2017-18 School Year
Published During 2018-19

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF Web page at <http://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest Web page at <http://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Contact Information (School Year 2018-19)

School Contact Information	
School Name	George T. Egling Middle School
Street	813 Webster Street
City, State, Zip	Colusa, CA 95932
Phone Number	(530) 458-7631
Principal	Jody Johnston
E-mail Address	jjohnston@colusa.k12.ca.us
Web Site	https://egling-colusausd-ca.schoolloop.com/
CDS Code	06-61598-6057152

District Contact Information	
District Name	Colusa Unified School District
Phone Number	(530) 458-7791
Superintendent	Dwayne Newman
E-mail Address	dnewman@colusa.k12.ca.us
Web Site	www.colusa.k12.ca.us

School Description and Mission Statement (School Year 2018-19)

Colusa Community - -Situated along the Sacramento River, Colusa is a quiet and serene community. Colusa County is one of the original 27 California counties created in 1850. Located along the Pacific Flyway, this city is 120 miles north of San Francisco, and 69 miles northwest of Sacramento. The city benefits from an excellent location, with Interstate 5, the major northwest transportation quarter for the West Coast, passing within nine miles of the city. Much of the land area around the city is devoted to agriculture-the primary economic activity and major source of commerce and employment.

Colusa Unified School District--The district consists of three comprehensive schools: Colusa High School, Egling Middle School and Burchfield Primary School. Additionally, to meet the needs of those who wish an alternative to these schools the district offers the Colusa Alternative Home School which assists families with the desire to educate children at home and Colusa Alternative High School which assists students in completing deficient credits. The Burchfield Primary School's mascot is the BraveHawks, the Egling Middle School's mascot is the RiverHawks and Colusa High School's is the RedHawks.

Egling Middle School serves 571 students in grades 4th-8th. Egling Middle School has a number of special programs offered to students, including a 4th-8th grade After-School Program, Leadership Classes, Choir, Band, 4th -6th grade PE specialist, Language Development classes, and 6th grade involvement in environmental education school at Shady Creek. Egling Middle School has two computer labs and 9 computer carts with 36 Chromebooks each for classroom use. A variety of sports are offered at 7th and 8th grade students including girls' and boys' basketball, girls' volleyball, girls' and boys' soccer. 7th and 8th grade students may hold Associated Student Body Offices. California Junior Scholarship Federation (CJSF) and Club Live are also offered. Parents are encouraged to participate in the Egling Middle School parent club, School Site Council and our English Language Acquisition Committee.

Egling Middle School Staff--Credentialed staff includes 33 full-time teachers including 4 special education teachers, 1 principal, 1 vice principal, 1 reading specialist, 1 speech teacher, 1 counselor and 1 part time school psychologist. Classified staff includes 1 administrative secretary, 1 attendance clerk, 1 office clerk 1 after school program director, 2.5 EL instructional assistants, 4 instructional assistants, 6 special education instructional assistants, 1 library aide, 4 duty supervisors, 5 cafeteria and 4 custodial staff members.

The Egling Middle School community works cooperatively and continuously to fulfill our mission. High expectations are set for all students to maximize their potential. All students have the ability to learn and no student has the option to fail. Students needing help in achieving the Common Core State Standards receive support from the entire school community. The school environment is safe, positive and caring. The environment supports the uniqueness of upper elementary and middle school students. Students are respected and valued by the school community. All students are engaged in a rigorous, Common Core State Standards based curriculum. Strong exploratory and enrichment activities help students learn to make informed decisions. Instruction is differentiated to meet the learning needs of students with a wide range of abilities, allowing them to build upon their personal strengths. The school community understands and appreciates the diversity of our students in their talents, personal characteristics, language backgrounds, ethnic or racial heritage and cultural traditions.

Graduation Requirements -- Egling Middle School has a trimester grading system. Students receive grade reports at 6 week, 9 week and 12 week periods. Parents may access students' grades and assignments on line through our grade reporting systems, Infinite Campus for 7th and 8th graders and Illuminate for our 4th - 6th graders. Parent conferences are held in October-November for our 4th - 6th grade students as well as on an as-needed basis. 7th and 8th grade students and parents at Egling Middle School meet our administration and teachers as needed throughout the year. 7th and 8th grade students must not receive more than three F grades within the year. They also may not receive two F grades in the same subject within the year. A tutoring and grade make-up session is offered through our After School Program. A summer school program is also offered.

Academic Achievement -- 98% of the Egling Middle School 8th grade class of 2018 graduated.

Daily Schedule: School begins at 8:13. 4th - 6th grades' day ends at 2:30. 7th and 8th grades' day ends at 2:45. 7th and 8th graders have a Block Schedule with an alternating 8 period schedule. Odd numbered classes are offered on Monday and Thursday. Even numbered classes are offered on Tuesday and Friday. All classes are offered on Wednesday. 7th and 8th graders rotate through teacher-taught enrichment classes during 9th period.

Mission: Colusa Unified School District's mission to provide a safe, student-centered, high quality education for ALL students.

Vision: Colusa Unified School District's mission is to provide, in cooperation with our families, an excellent, well balanced education where all students gain skills necessary for success in an ever changing world.

Guiding Principles -

* Eglig Middle School is a professional learning community dedicated to the success of all students. A professional and caring staff along with responsible and respectful students are essential components of our success.

*Eglig Middle School is a place where the school community empowers students to develop their skills and talents.

*High expectations are set for all students to maximize their potential. All students have the ability to learn and no student has the option to fail. Students who need help in achieving the standards receive support from the entire community.

*Positive and Caring School Community : The school environment is safe, positive and caring it supports the uniqueness of upper elementary and middle school students. Students are respected and valued by the school community.

*Quality Curriculum: All students are engaged in a rigorous, standards-based curriculum. Strong exploratory and enrichment activities help students learn to make informed decisions.

*Meeting Diverse Abilities and Cultural Needs: Instruction is differentiated to meet the learning needs of students with a wide range of abilities, allowing them to build upon their personal strengths. The school community understands and appreciates the diversity of our students in their talents, personal characteristics, language backgrounds, ethnic or racial heritage and cultural traditions.

Student Enrollment by Grade Level (School Year 2017-18)

Grade Level	Number of Students
Grade 4	126
Grade 5	125
Grade 6	107
Grade 7	101
Grade 8	104
Total Enrollment	563

Student Enrollment by Group (School Year 2017-18)

Student Group	Percent of Total Enrollment
Black or African American	0.7
American Indian or Alaska Native	5.0
Asian	1.4
Filipino	0.0
Hispanic or Latino	70.3
Native Hawaiian or Pacific Islander	0.4
White	21.3
Socioeconomically Disadvantaged	74.4
English Learners	36.4
Students with Disabilities	9.4
Foster Youth	0.2

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

Teacher Credentials

Teachers	School			District
	2016-17	2017-18	2018-19	2018-19
With Full Credential	26	25	28	
Without Full Credential	1	3	2	
Teaching Outside Subject Area of Competence (with full credential)	1	1		

Teacher Misassignments and Vacant Teacher Positions

Indicator	2016-17	2017-18	2018-19
Misassignments of Teachers of English Learners	1	1	1
Total Teacher Misassignments *	1	1	1
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2018-19)

Year and month in which data were collected: October 2018

Updated and readily available resources are important if students are to perform at their best in class. The State of California adopts textbooks that meet quality standards established by the State Board of Education. The Colusa Unified School District selects textbooks and other instructional materials from these state adoptions. Subjects are reviewed on a seven-year cycle. All of the textbooks currently in use meet these standards. They were selected to match the needs of Egling students by a Task Force comprised of teachers and administrators and approved by the State Board of Education. Egling is currently transitioning to meet the Common Core State Standard expectations.

All students have state adopted texts and state approved intervention programs are being implemented.

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
Reading/Language Arts	4th-6th gr.: Benchmark Advance, Benchmark Advance Company LLC 2010 7th-8th gr.: SpringBoard English Language Arts and English language Development, CollegeBoard 2017 5th-8th gr. ELD: English 3D Houghton Mifflin Harcourt 2017	Yes	0%
Mathematics	4th-5th gr.: Bridges in Mathematics, The Math Learning Center 2014 6th-8th gr: Connected Mathematics 3, Pearson Education Inc. 2014 8th gr.: Integrated I - Carnegie Learning 2014 Pilot - Big Ideas Math Integrated I 2016	Yes	0%
Science	4th-5th gr: Delta Education Science - FOSS Science - 2007 6th gr.: Earth Science, Prentice Hall - 2008 7th gr.: Life Science, Prentice Hall - 2008 8th gr.: Physical Science, Prentice Hall - 2008	Yes	0%
History-Social Science	4th-5th gr.: California Vistas, Macmillan/McGraw Hill - 2007 6th gr.: History Alive! , Curriculum Institute - 2006 7th gr.: Medieval World and Beyond, Curriculum Institute - 2006 8th gr.: U.S. Through Industrialization, Curriculum Institute - 2006	Yes	0%
Foreign Language	N/A		N/A
Health	N/A		N/A
Visual and Performing Arts	N/A		N/A
Science Laboratory Equipment (grades 9-12)	N/A		N/A

School Facility Conditions and Planned Improvements (Most Recent Year)

Thanks to the Colusa voters and the passing of the school bond. Egling Middle School has a new fire alarm system and fire sensors. We have updated our phone and internet connections. Egling has received two new portable classrooms. New HVAC systems have been added to our portable classrooms and 200 wing. Our band room has updated storm windows and the floor has been renovated. Lights throughout the buildings have been upgraded to an energy efficient system. Our gym floor and our playgrounds are new as well. It is important that the facilities at our school reflect our pride and caring. We strive to maintain clean and beautiful grounds. Buildings and grounds receive regular maintenance. The district provides Egling 3 full-time day custodians and 1 part time custodian to meet our facility needs.

The Director of Maintenance and administrators identify long-term maintenance needs and determine when to schedule necessary repairs. Work identified as a major repair is handled through a district work-order process. Site custodians do minor repairs and maintenance such as painting and furniture upkeep. Emergency repairs are given highest priority. The administrators work with the custodial staff to develop a cleaning schedule to ensure a clean and safe school.

School Facility Good Repair Status (Most Recent Year)

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The overall rating

School Facility Good Repair Status (Most Recent Year) Year and month of the most recent FIT report: August 10, 2018		
System Inspected	Repair Status	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Good	

Overall Facility Rating (Most Recent Year)

Year and month of the most recent FIT report: August 10, 2018	
Overall Rating	Good

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in English Language Arts/Literacy (ELA) and Mathematics for All Students Grades Three through Eight and Grade Eleven

Subject	Percent of Students Meeting or Exceeding the State Standards (grades 3-8 and 11)					
	School		District		State	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
English Language Arts/Literacy (grades 3-8 and 11)	37.0	40.0	40.0	42.0	48.0	50.0
Mathematics (grades 3-8 and 11)	29.0	27.0	33.0	30.0	37.0	38.0

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

CAASPP Test Results in ELA by Student Group Grades Three through Eight and Grade Eleven (School Year 2017-18)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	547	536	97.99	39.74
Male	276	268	97.10	30.97
Female	271	268	98.89	48.51
Black or African American	--	--	--	--
American Indian or Alaska Native	22	22	100.00	22.73
Asian	--	--	--	--
Hispanic or Latino	389	386	99.23	34.20
Native Hawaiian or Pacific Islander	--	--	--	--
White	112	110	98.21	60.00
Two or More Races	--	--	--	--
Socioeconomically Disadvantaged	398	391	98.24	34.27
English Learners	257	257	100.00	31.91
Students with Disabilities	88	85	96.59	7.06
Students Receiving Migrant Education Services	21	21	100.00	42.86
Foster Youth	--	--	--	--

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2017-18)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	547	541	98.9	27.36
Male	276	271	98.19	25.46
Female	271	270	99.63	29.26
Black or African American	--	--	--	--
American Indian or Alaska Native	22	22	100	22.73
Asian	--	--	--	--
Hispanic or Latino	389	387	99.49	21.71
Native Hawaiian or Pacific Islander	--	--	--	--
White	112	110	98.21	48.18
Two or More Races	--	--	--	--
Socioeconomically Disadvantaged	398	395	99.25	18.99
English Learners	257	257	100	18.68
Students with Disabilities	88	85	96.59	4.71
Students Receiving Migrant Education Services	21	21	100	19.05
Foster Youth	--	--	--	--

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Science for All Students
Grades Five, Eight, and Ten**

Subject	Percentage of Students Meeting or Exceeding the State Standard					
	School		District		State	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Science (grades 5, 8, and 10)	N/A	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2016–17 and 2017–18 data are not available. The CDE is developing a new science assessment based on the Next Generation Science Standards for California Public Schools (CA NGSS). The CAST was pilot-tested in spring 2017 and field-tested in spring 2018. The CAST will be administered operationally during the 2018–19 school year. The CAA for Science was pilot-tested for two years (i.e., 2016–17 and 2017–18) and the CAA for Science will be field-tested in 2018–19.

Note: Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated on both assessments.

Career Technical Education Programs (School Year 2017-18)

Career Technical Education Participation (School Year 2017-18)

Measure	CTE Program Participation
Number of pupils participating in CTE	
% of pupils completing a CTE program and earning a high school diploma	
% of CTE courses sequenced or articulated between the school and institutions of postsecondary education	

Courses for University of California (UC) and/or California State University (CSU) Admission

UC/CSU Course Measure	Percent
2017–18 Pupils Enrolled in Courses Required for UC/CSU Admission	0.0
2016–17 Graduates Who Completed All Courses Required for UC/CSU Admission	

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2017-18)

Grade Level	Percent of Students Meeting Fitness Standards		
	Four of Six Standards	Five of Six Standards	Six of Six Standards

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site.

Opportunities for Parental Involvement (School Year 2018-19)

Parent involvement opportunities include field trip chaperones, classroom volunteers, fund-raising, School Site Council, Parent Club, English Language Advisory Committee (ELAC), District English Language Advisory Committee (DELAC), Friends of Music, Club Live and many sport related opportunities. Local organizations and businesses support our activities throughout the year.

Egling Middle School has an active Parent Club which meets monthly. Parent Club is actively involved in fund raising and in educational activities. Our Parent Club facilitates opportunities for parents to become involved in our school activities and programs.

Parents are encouraged to use our online student information system: Infinite Campus for 7th and 8th graders and Illuminate for 4th - 6th graders, which allows parents to monitor their student's progress. Teachers and administrators contact parents to discuss successes and areas of concern regarding students' academics and behavior. They work together to develop strategies to benefit students. Classroom teachers also use the Remind App, Bloomz and various other messaging systems for classroom updates

A weekly bulletin is emailed home to inform parents of upcoming events. A school news letter is sent home monthly.

Parents are contacted and encouraged to attend our monthly 4th - 6th grade achievement assemblies recognizing the academic achievement of their students.

Parent education nights are offered throughout the year.

For more information on how to become involved, check out the Egling Middle School website or contact us at (530) 458-7631.

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates; and
- High school graduation rates.

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School			District			State		
	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17
Dropout Rate				12.0	17.6	6.3	10.7	9.7	9.1
Graduation Rate				85.0	79.0	91.9	82.3	83.8	82.7

For the formula to calculate the 2016–17 adjusted cohort graduation rate, see the 2017–18 Data Element Definitions document located on the SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.

Completion of High School Graduation Requirements - Graduating Class of 2017 (One-Year Rate)

Group	Graduating Class of 2017		
	School	District	State

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

Rate	School			District			State		
	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18
Suspensions	7.3	8.8	7.3	6.3	7.2	3.5	3.7	3.7	3.5
Expulsions	0.0	0.0	0.3	0.0	0.0	0.3	0.1	0.1	0.1

School Safety Plan (School Year 2018-19)

School safety is the highest priority at our school. Egling Middle School has a closed campus policy and all visitors are required to report to the office for permission to be on campus and receive a visitor's badge. All staff on campus wear school ID badges. We provide adequate adult supervision for the cafeteria, playground, and other areas immediately before and after school. The principal, vice principal, counselor and athletic director regularly assist with student supervision. Our After School Program is offered to all 4th - 8th grade students and runs at capacity. The program includes homework assistance, a healthy snack and extracurricular activities. The program supervises students from the end of the regular school day until 6:00 p.m.

The School Safety plan is updated annually in accordance with Senate Bill 187. The key elements of the plan include traumatic incidents, imminent danger procedure, evacuation/relocation procedure, civil defense/disorder, bomb threat/bomb emergency, earthquake, chemical spill, crime in progress, and fire/explosion. Drills are practiced monthly. The staff participates in emergency scenarios in order to maintain decision-making and communication procedures for a given emergency.

In conjunction with our District Attorney's Office all students are provided with internet safety training. The Colusa Probation Department facilitates our 7th and 8th grade Girls' Circle and Boys' Council. The Sheriff's Department provides the Drug Awareness and Resistance Education (DARE) for our 5th Graders and both Students Working Against Tobacco (SWAT) and Gang Resistance Education and Training (GREAT) to our 4th grade students. Egling Middle School has random visits from Interquest Detection Canines.

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary)

Grade Level	2015-16				2016-17				2017-18			
	Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes		
		1-20	21-32	33+		1-20	21-32	33+		1-20	21-32	33+
4	23	3	18		27	3	24	1	25		10	
5	25	11	11	2	23	5	21		42		10	2
6	23	9	22	3	22	8	16	3	60		1	4

Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Secondary)

Subject	2015-16				2016-17				2017-18			
	Avg. Class Size	Number of Classrooms			Avg. Class Size	Number of Classrooms			Avg. Class Size	Number of Classrooms		
		1-22	23-32	33+		1-22	23-32	33+		1-22	23-32	33+
English	21.0	9	3		16.0	16	1		18.0	12	1	
Mathematics	24.0	2	7		19.0	7	3		22.0	5	4	
Science	22.0	6	4		22.0	5	5		20.0	7	3	
Social Science	22.0	6	4		28.0		8		21.0	4	1	

Note: Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Academic Counselors and Other Support Staff (School Year 2017-18)

Title	Number of FTE Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor	0	571
Counselor (Social/Behavioral or Career Development)	1	N/A
Library Media Teacher (Librarian)		N/A
Library Media Services Staff (Paraprofessional)	1	N/A
Psychologist	0.5	N/A
Social Worker		N/A
Nurse	0.4	N/A
Speech/Language/Hearing Specialist	0.8	N/A
Resource Specialist (non-teaching)	1	N/A
Other		N/A

Note: Cells with N/A values do not require data.

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures per Pupil and School Site Teacher Salaries (Fiscal Year 2016-17)

Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Supplemental/ Restricted	Basic/ Unrestricted	
School Site	\$7,720	\$2,327	5654	69342
District	N/A	N/A	\$5,534	\$67,545
Percent Difference: School Site and District	N/A	N/A	2.1	-1.5
State	N/A	N/A	\$11,548	\$63,590
Percent Difference: School Site and State	N/A	N/A	-15.0	10.6

Note: Cells with N/A values do not require data.

The California Department of Education issued guidance to LEAs on August 1, 2018, regarding how to calculate school-level per-pupil expenditures that will be reported on 2018-19 report cards.

Types of Services Funded (Fiscal Year 2017-18)

- Title 1 Reading Specialist, Paraprofessionals and Reading Intervention Classes: Small reading group instruction for struggling readers.
- Services for English Learners: English Language Development classes, English 3D curriculum, training for teachers and paraprofessionals and classroom assistance provided.
- Computer Labs (2) and Class sets of ChromeBooks and Carts (9): Updated computers provided for computer applications and programs such as Benchmark Advance and Springboard instructional components, typing, Accelerated Reader and Accelerated Math.
- After School Tutoring in Reading and Math: A tutoring component is part of our After School Safety and Enrichment Program (ASES). 7-8th Students can make up failing grades during (ASES).

Teacher and Administrative Salaries (Fiscal Year 2016-17)

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$48,331	\$42,990
Mid-Range Teacher Salary	\$61,598	\$61,614
Highest Teacher Salary	\$88,122	\$85,083
Average Principal Salary (Elementary)	\$101,358	\$100,802
Average Principal Salary (Middle)	\$116,583	\$105,404
Average Principal Salary (High)	\$134,079	\$106,243
Superintendent Salary	\$152,044	\$132,653
Percent of Budget for Teacher Salaries	35.0	30.0
Percent of Budget for Administrative Salaries	7.0	6.0

For detailed information on salaries, see the CDE Certificated Salaries & Benefits Web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Advanced Placement (AP) Courses (School Year 2017-18)

Subject	Number of AP Courses Offered*	Percent of Students In AP Courses
Computer Science	0	N/A
English	0	N/A
Fine and Performing Arts	0	N/A
Foreign Language	0	N/A
Mathematics	0	N/A
Science	0	N/A
Social Science	0	N/A
All courses	0	.0

Cells with N/A values do not require data.

*Where there are student course enrollments of at least one student.

Professional Development (Most Recent Three Years)

The district has increased its efforts in providing teachers with additional training needed to keep abreast of the changes in education. Staff development activities and training include implementation of Common Core aligned math materials at all grade levels. 6th, 7th and 8th grade math teachers work with a math consultant from the Northern California Math Project throughout the year. 4th and 5th grade teachers receive math professional development with a consultant from the Math Learning Center.

With the adoption of the new 4th - 6th grade reading series Benchmark Advance 4th, 5th and 6th grade teachers are receiving professional development from consultant from the Benchmark Advance Company throughout the year. 7th and 8th grade has adopted Spring Board as their reading and language arts series and have attended training. Teachers participate in planning days to ensure consistent instruction within the grade level. Data is reviewed and used to inform instruction. Our Reading Specialist also works with teachers in language arts to refine teaching practices. Additional training has been provided to select 4th - 8th grade teachers in the English 3D intervention program, Reading Comprehension, Reciprocal Teaching and Peer Assisted Learning Strategies.

7th and 8th grade science teachers have attended Next Generation Science Standards workshops. Our Assistant Principal has attended state Communities of Practice meetings and is teaching science rollout workshops for Egling's teachers and teachers in Colusa County.

Our district has implemented teacher professional learning time every Wednesday afternoon when students are excused 30 minutes early. Teachers use this additional time to collaborate on instructional and curricular needs. We also have three training days before school that provide teachers with additional training in technology, curriculum and effective teaching strategies. Currently the District is preparing a district-wide professional development plan for multiple years.

Colusa High School

School Accountability Report Card

Reported Using Data from the 2017-18 School Year

Published During 2018-19

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF Web page at <http://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest Web page at <http://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Contact Information (School Year 2018-19)

School Contact Information	
School Name	Colusa High School
Street	901 Colus Avenue
City, State, Zip	Colusa, CA. 95932
Phone Number	530-458-2156
Principal	Rebecca Changus
E-mail Address	rchangus@colusa.k12.ca.us
Web Site	www.colusahigh.org
CDS Code	06-61598-0631259

District Contact Information	
District Name	Colusa Unified School District
Phone Number	530-458-7791
Superintendent	Dwayne Newman
E-mail Address	dnewman@colusa.k12.ca.us
Web Site	www.colusa.k12.ca.us

School Description and Mission Statement (School Year 2018-19)

Welcome to Colusa High School and its many rich traditions which reach back over 100 years. The Colusa school community works cooperatively and continuously to fulfill our mission: Colusa High School is committed to the belief that all students can learn and should have the opportunity to achieve academic and co-curricular success. Our high school holds high academic expectations for all students. We believe that high expectations for behavior and attendance lead to higher achievement. We value cultural diversity and welcome community involvement in all school programs.

Located in the rural, agricultural city of Colusa on the Sacramento River, CHS serves 399 students in grades 9-12 through our comprehensive secondary programs (college preparatory, School to Career, pre-vocational). Of the 83 students graduating in the Class of 2017, 33 students completed their A-G requirements. 38% are attending a four year college, 55% are attending a California Community College, 2% (2) enlisted in the Armed Forces, 2% (2) entered the workforce, and 1% (1) enrolled in trade schools.

Colusa High School is fully accredited by the Western Association of Schools and Colleges. Colusa High School went through the accreditation process in April 2018. Colusa High School earned a six year accreditation with a 3 year mid-visit.

It is a goal of Colusa High School that students are prepared to partake in post-secondary education and/or training, or to enter the workforce.

Student Enrollment by Grade Level (School Year 2017-18)

Grade Level	Number of Students
Grade 9	112
Grade 10	114
Grade 11	91
Grade 12	83
Total Enrollment	400

Student Enrollment by Group (School Year 2017-18)

Student Group	Percent of Total Enrollment
Black or African American	0.3
American Indian or Alaska Native	2.5
Asian	0.8
Filipino	0.0
Hispanic or Latino	65.5
Native Hawaiian or Pacific Islander	0.3
White	30.8
Socioeconomically Disadvantaged	63.3
English Learners	18.3
Students with Disabilities	5.0
Foster Youth	0.5

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

Teacher Credentials

Teachers	School			District
	2016-17	2017-18	2018-19	2018-19
With Full Credential	21	21	22	
Without Full Credential	2	1	0	
Teaching Outside Subject Area of Competence (with full credential)	3	2	0	

Teacher Misassignments and Vacant Teacher Positions

Indicator	2016-17	2017-18	2018-19
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments *	0	0	0
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2018-19)

Year and month in which data were collected: August 2018

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
Reading/Language Arts	Language of Literature 9, McDougal Littell - 2000 Language of Literature 10, McDougal Littell - 2000 Language of Literature 11, McDougal Littell - 1997 British and World Literature, Southwestern Educational Pub. - 1997 College Board Course for English 4, The College Board, 2001 Supplemental: Gale Databases, Cengage Learning, 2009 Proquest Databases, Proquest, 2017 Various Novel Units in English and Spanish ELD Grades 9 - 12: Keys to Learning, Pearson Longman, 2013 Keystone Building Bridges, Pearson Longman, 2013 Keystone, Pearson Longman, 2013	Yes	0%
Mathematics	Integrated Math I, Holt McDougall, 2016 Integrated Math II, Holt McDougall, 2016 Integrated Math III, Holt McDougall, 2016 Pre-calculus, Brooks/Cole (Cengage), 2012 Calculus , Houghton Mifflin, 2006 Personal Finance: Foundations in Personal Finance, The Lampo Group, 2014	Yes	0%
Science	Agriscience, Interstate Publishers, Inc., 2003 Biology, William C. Brown, 1996 Introduction to Biology, Teaching Point, 2008 Modern Biology, Holt, Rinehart & Winston, 2002 Biology: An Ecological Approach, Kendall/Hunt, 2007 Chemistry, Prentice Hall, 2008 Modern Chemistry (Ag Chem), Holt McDougall, 2015 Physics, Holt McDougall, 2012 Sustaining the Earth, Brooks/Cole, 2007 Modern Chemistry, Holt McDougall, 2015 Introduction to Anatomy and Physiology, Goodheart Willcox, 2014 Supplemental: Gale Databases, Cengage Learning, 2017 Proquest Databases, Proquest, 2017 Climate Change, National Geographic, 2014 Green, National Geographic, 2014 Water: Challenges & Policy, National Geographic, 2014 Science Laboratory Equipment (Gr. 9-12) Essential laboratory equipment is provided through site and categorical funding.	Yes	0%

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
History-Social Science	History Alive! World History, Teacher's Curriculum Institute, 2013 History Alive! Pursuing American Ideals, Teacher's Curriculum Institute, 2013 Civics in America, McDougal Littell, 2003 Government by the People (AP), Pearson, 2014 Econ Alive!: The Power to Choose, Teacher's Curriculum Institute, 2015 Give Me Liberty! Norton, 2016 Supplemental: Gale Databases, Cengage Learning, 2017 Proquest Databases, Proquest, 2017	Yes	0%
Foreign Language	Realidades I, Pearson-Prentice Hall, 2008 Realidades II, Pearson-Prentice Hall, 2008 Entre Mundos, Pearson-Prentice Hall, 2004 Temas(AP), Vista Higher Learning, 2014	Yes	0%
Health	Supplemental: Discovery Education Website CPR Training Manual Various pamphlets Reality Works (Babies) Gale Databases, Cengage Learning, 2017 Proquest Databases, Proquest, 2017	Yes	0%
Visual and Performing Arts	Theatre Art in Action, Glencoe, 2005	Yes	0%
Science Laboratory Equipment (grades 9-12)	Science Laboratory Equipment (Gr. 9-12) is provided through site and categorical funding.	Yes	0%

School Facility Conditions and Planned Improvements (Most Recent Year)

The present Colusa High School campus is approximately 52 years old with most buildings constructed prior to 1964. Generally in good repair, the facilities include 22 classrooms, administrative and counseling offices, a career center, a gymnasium and cafeteria/foyer, music room/stage, locker rooms for boys and girls, four tennis courts, two soccer fields and two practice fields, two baseball fields, an outdoor track, and a five-acre school farm with animal barn.

The school library, housed in the administrative wing, has a collection of 16,655 books, online card catalog, and Internet access on 30 student computers. Campus wide there are 2 functioning computer labs as well as 6 COWs as mobile computer labs for students and teachers. All of our staff computers are networked and have Internet access as well. Wi-Fi was installed campus-wide in 2015.

A staff of one full-time custodian and a two-person custodial crew maintain the property with a district groundskeeper responsible for mowing and watering lawns. During passing periods, at lunch, and immediately before and after school, two administrators share responsibilities for student supervision on the grounds.

Ongoing efforts are underway to acquire modernization funding to make facility repairs needed as a result of aging buildings. Colusa High School was a recipient of California Technical Education Incentive Grant resulting in a new pavilion to be completed in the 2017-2018 school year. Additionally, the grant will modernize a science classroom in the 2017-2018 school year. CHS was also the beneficiary of the passing of a school bond in 2014 that has significantly helped with our alarm system, intercom system, new high efficiency LED lights, numerous new AC/Heat units, window tinting for safety, new flooring and restrooms in the cafeteria/foyer, repaired roofs and air conditioning now in the gymnasium.

School Facility Good Repair Status (Most Recent Year)

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The overall rating

School Facility Good Repair Status (Most Recent Year)		
Year and month of the most recent FIT report: August 2018		
System Inspected	Repair Status	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Fair	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Fair	
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Good	

Overall Facility Rating (Most Recent Year)

Year and month of the most recent FIT report: August 2018	
Overall Rating	Good

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in English Language Arts/Literacy (ELA) and Mathematics for All Students Grades Three through Eight and Grade Eleven

Subject	Percent of Students Meeting or Exceeding the State Standards (grades 3-8 and 11)					
	School		District		State	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
English Language Arts/Literacy (grades 3-8 and 11)	68.0	55.0	40.0	42.0	48.0	50.0
Mathematics (grades 3-8 and 11)	35.0	32.0	33.0	30.0	37.0	38.0

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

CAASPP Test Results in ELA by Student Group Grades Three through Eight and Grade Eleven (School Year 2017-18)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	88	86	97.73	54.65
Male	46	44	95.65	50.00
Female	42	42	100.00	59.52
American Indian or Alaska Native	--	--	--	--
Asian	--	--	--	--
Hispanic or Latino	61	60	98.36	43.33
White	25	24	96.00	79.17
Socioeconomically Disadvantaged	54	53	98.15	45.28
English Learners	17	16	94.12	12.50
Students with Disabilities	15	13	86.67	0.00
Students Receiving Migrant Education Services	--	--	--	--

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2017-18)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	88	87	98.86	32.18
Male	46	45	97.83	26.67
Female	42	42	100	38.1
American Indian or Alaska Native	--	--	--	--
Asian	--	--	--	--
Hispanic or Latino	61	61	100	22.95
White	25	24	96	58.33
Socioeconomically Disadvantaged	54	54	100	18.52
English Learners	17	17	100	11.76
Students with Disabilities	15	14	93.33	0
Students Receiving Migrant Education Services	--	--	--	--

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Science for All Students
Grades Five, Eight, and Ten**

Subject	Percentage of Students Meeting or Exceeding the State Standard					
	School		District		State	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Science (grades 5, 8, and 10)	N/A	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2016–17 and 2017–18 data are not available. The CDE is developing a new science assessment based on the Next Generation Science Standards for California Public Schools (CA NGSS). The CAST was pilot-tested in spring 2017 and field-tested in spring 2018. The CAST will be administered operationally during the 2018–19 school year. The CAA for Science was pilot-tested for two years (i.e., 2016–17 and 2017–18) and the CAA for Science will be field-tested in 2018–19.

Note: Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated on both assessments.

Career Technical Education Programs (School Year 2017-18)

A Career Pathway is offered in Agriculture and Natural Resources. Agriculture students may take courses in Beginning and Advanced Farm Mechanics, Integrated Ag Biology, Ag Chemistry, Ag Science I & II, and a capstone course in Farm Business Management. We are in the process of developing additional Career Pathways.

Career Technical Education Participation (School Year 2017-18)

Measure	CTE Program Participation
Number of pupils participating in CTE	232
% of pupils completing a CTE program and earning a high school diploma	100
% of CTE courses sequenced or articulated between the school and institutions of postsecondary education	100

Courses for University of California (UC) and/or California State University (CSU) Admission

UC/CSU Course Measure	Percent
2017–18 Pupils Enrolled in Courses Required for UC/CSU Admission	96.4
2016–17 Graduates Who Completed All Courses Required for UC/CSU Admission	0.0

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2017-18)

Grade Level	Percent of Students Meeting Fitness Standards		
	Four of Six Standards	Five of Six Standards	Six of Six Standards

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site.

Opportunities for Parental Involvement (School Year 2018-19)

We welcome and encourage parental involvement through a variety of organizations and activities. There are numerous opportunities for parents to serve on committees such as School Site Council, WASC Action Teams and the English Learner Advisory Committee. Parents also are encouraged to join such organizations as Friends of the Library, Friends of Music, Friends of Agriculture, Colusa Redhawks Athletic Foundation, the Environmental Sciences Academy, and Grad Night Parents; to assist by chaperoning dances and field trips; to serve on Senior Project panels; and help with senior interviews. Parent nights are provided for Colusa High School parents including: Back to School, Technology Information Night and our Winterfest Celebration. If you would like to volunteer please contact Rebecca Changus, Principal, Lori Tanner, Counselor or Lorie Meyers, Administrative Assistant at (530) 458-2156.

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates; and
- High school graduation rates.

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School			District			State		
	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17
Dropout Rate	4.3	13.1	2.2	12.0	17.6	6.3	10.7	9.7	9.1
Graduation Rate	95.7	85.7	96.7	85.0	79.0	91.9	82.3	83.8	82.7

For the formula to calculate the 2016–17 adjusted cohort graduation rate, see the 2017–18 Data Element Definitions document located on the SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.

Completion of High School Graduation Requirements - Graduating Class of 2017 (One-Year Rate)

Group	Graduating Class of 2017		
	School	District	State
All Students	94.6	95.4	88.7
Black or African American	0.0	0.0	82.2
American Indian or Alaska Native	100.0	100.0	82.8
Asian	100.0	100.0	94.9
Filipino	0.0	0.0	93.5
Hispanic or Latino	91.4	94.0	86.5
Native Hawaiian/Pacific Islander	0.0	0.0	88.6
White	100.0	97.1	92.1
Two or More Races	0.0	0.0	91.2
Socioeconomically Disadvantaged	91.3	96.5	88.6
English Learners	58.3	81.3	56.7
Students with Disabilities	100.0	100.0	67.1
Foster Youth	0.0	0.0	74.1

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

Rate	School			District			State		
	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18
Suspensions	6.6	11.1	1.7	6.3	7.2	3.5	3.7	3.7	3.5
Expulsions	0.0	0.0	0.2	0.0	0.0	0.3	0.1	0.1	0.1

School Safety Plan (School Year 2018-19)

The Colusa High School Safety Plan is reviewed annually by administration with staff and by staff with students. Responses to emergency situations such as fire, earthquake, flooding, bomb threat, and intruder on campus are addressed in the plan and in drills conducted with students. Colusa High School completes additional safety drills above the California requirements. All visitors are required to check in at the main office upon arrival and to wear visitor badges while on campus. New cameras have been installed in various locations to further expand our campus safety. Additionally, we have received positive comments regarding the increased lighting at evening events.

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary)

Grade Level	2015-16				2016-17				2017-18			
	Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes		
		1-20	21-32	33+		1-20	21-32	33+		1-20	21-32	33+

Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Secondary)

Subject	2015-16				2016-17				2017-18			
	Avg. Class Size	Number of Classrooms			Avg. Class Size	Number of Classrooms			Avg. Class Size	Number of Classrooms		
		1-22	23-32	33+		1-22	23-32	33+		1-22	23-32	33+
English	21.0	11	6		22.0	10	9		22.0	8	11	
Mathematics	21.0	5	9		23.0	5	7	2	21.0	8	4	3
Science	24.0	6	5	1	22.0	8	6		22.0	7	5	2
Social Science	24.0	5	6		24.0	5	8	1	21.0	6	7	

Note: Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Academic Counselors and Other Support Staff (School Year 2017-18)

Title	Number of FTE Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor	0.8	399
Counselor (Social/Behavioral or Career Development)	0.2	N/A
Library Media Teacher (Librarian)	0.2	N/A
Library Media Services Staff (Paraprofessional)	0	N/A
Psychologist	0.2	N/A
Social Worker	0	N/A
Nurse	0.2	N/A
Speech/Language/Hearing Specialist	0	N/A
Resource Specialist (non-teaching)	0.25	N/A
Other	0	N/A

Note: Cells with N/A values do not require data.

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures per Pupil and School Site Teacher Salaries (Fiscal Year 2016-17)

Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Supplemental/ Restricted	Basic/ Unrestricted	
School Site	\$6,509	\$205	\$6,304	\$63,098
District	N/A	N/A	\$8,285	\$67,545
Percent Difference: School Site and District	N/A	N/A	-27.2	-11.0
State	N/A	N/A	\$11,548	\$63,590
Percent Difference: School Site and State	N/A	N/A	-4.2	1.1

Note: Cells with N/A values do not require data.

The California Department of Education issued guidance to LEAs on August 1, 2018, regarding how to calculate school-level per-pupil expenditures that will be reported on 2018-19 report cards.

Types of Services Funded (Fiscal Year 2017-18)

ADA state funding is used to provide basic, comprehensive educational programs for students. This includes staffing, facilities and instructional materials. Supplemental funding for school improvement activities, staff development, field trips, equipment, and enrichment programs is provided through state and federal categorical funds. CTEIG is providing funding for a variety of CTE projects including our current pavilion project.

Teacher and Administrative Salaries (Fiscal Year 2016-17)

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$48,331	\$42,990
Mid-Range Teacher Salary	\$61,598	\$61,614
Highest Teacher Salary	\$88,122	\$85,083
Average Principal Salary (Elementary)	\$101,358	\$100,802
Average Principal Salary (Middle)	\$116,583	\$105,404
Average Principal Salary (High)	\$134,079	\$106,243
Superintendent Salary	\$152,044	\$132,653
Percent of Budget for Teacher Salaries	35.0	30.0
Percent of Budget for Administrative Salaries	7.0	6.0

For detailed information on salaries, see the CDE Certificated Salaries & Benefits Web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Advanced Placement (AP) Courses (School Year 2017-18)

Subject	Number of AP Courses Offered*	Percent of Students In AP Courses
Computer Science	0	N/A
English	1	N/A
Fine and Performing Arts	0	N/A
Foreign Language	4	N/A
Mathematics	1	N/A
Science	0	N/A
Social Science	0	N/A
All courses	6	3.6

Cells with N/A values do not require data.

*Where there are student course enrollments of at least one student.

Professional Development (Most Recent Three Years)

Teachers are required to complete three days of pre-service professional activity days. Additionally, teachers are required to participate in collaboration activities on a weekly basis each Wednesday. Teachers are afforded the opportunity to attend professional conferences and workshops, according to the needs of the individual teacher and the school improvement plan. Our current College Readiness Grant is offering an additional funding source for a variety of items including professional development. Our teachers attend opportunities for professional development pertinent to their subject matter.

Colusa Alternative Home School

School Accountability Report Card

Reported Using Data from the 2017-18 School Year

Published During 2018-19

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF Web page at <http://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest Web page at <http://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Contact Information (School Year 2018-19)

School Contact Information	
School Name	Colusa Alternative Home School
Street	745 10th Street
City, State, Zip	Colusa, CA. 95932
Phone Number	530-458-7791
Principal	Rebecca Changus
E-mail Address	rchangus@colusa.k12.ca.us
Web Site	www.chs-colusausd-ca.schoolloop.com
CDS Code	06-61598-0630046

District Contact Information	
District Name	Colusa Unified School District
Phone Number	530-458-7791
Superintendent	Dwayne Newman
E-mail Address	dnewman@colusa.k12.ca.us
Web Site	www.colusa.k12.ca.us

School Description and Mission Statement (School Year 2018-19)

Colusa Alternative Home School is a K-12 Independent Study program that focuses on delivering high quality educational experiences in a Home School environment. Students and parents, with the support of district staff and curriculum, are offered a variety of approved classes to meet the needs of the learner. Parents and students have the option of completing their studies at home and utilizing the Home School resource center that was established during the 2004 - 2005 school year. District teaching staff meets with each student and parent a minimum of one hour per week to review work completed and provide materials for future assignments.

The mission of Colusa Alternative Home School is to support families in the educational programs for their K-12 grade level students by providing state adopted curriculum and resources to meet current instructional standards and graduation requirements. Students and families requesting an educational opportunity at Colusa Alternative Home School meet with administration as well as a Colusa Alternative Home School representative to hear the needs of the student and family.

Student Enrollment by Grade Level (School Year 2017-18)

Grade Level	Number of Students
Kindergarten	1
Grade 2	1
Grade 4	1
Grade 5	1
Grade 6	3
Grade 7	4
Grade 8	5
Grade 9	6
Grade 10	13
Grade 11	15
Grade 12	19
Total Enrollment	69

Student Enrollment by Group (School Year 2017-18)

Student Group	Percent of Total Enrollment
Black or African American	0.0
American Indian or Alaska Native	10.1
Asian	0.0
Filipino	0.0
Hispanic or Latino	49.3
Native Hawaiian or Pacific Islander	0.0
White	40.6
Socioeconomically Disadvantaged	55.1
English Learners	11.6
Students with Disabilities	2.9
Foster Youth	0.0

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

Teacher Credentials

Teachers	School			District
	2016-17	2017-18	2018-19	2018-19
With Full Credential	3	3	3	
Without Full Credential	0	0	0	
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	

Teacher Misassignments and Vacant Teacher Positions

Indicator	2016-17	2017-18	2018-19
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments *	0	0	0
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2018-19)

Year and month in which data were collected: October 2018

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
Reading/Language Arts	* Note: The Home School program enjoys a combination of instructional materials which includes an adequate supply of all state-adopted textbooks that are purchased and adopted through appropriate grade level activities at regular education sites in the Colusa Unified School District.	Yes	0%
Mathematics	Same as above.	Yes	0%
Science	Same as above.	Yes	0%
History-Social Science	Same as above.	Yes	0%
Foreign Language	Rosetta Stone LTD, Spanish - 2008	Yes	0%
Health	Same as note above.	Yes	0%
Visual and Performing Arts	Home School students have the opportunity to participate in classes offered at age-appropriate sites in the district, as well as a limited number of private lessons offered through Art & Music Grant funds.	Yes	0%
Science Laboratory Equipment (grades 9-12)	Home School students have the option of attending Lab Science courses at Egling Middle School and Colusa High School where adequate facilities are maintained.	Yes	0%

School Facility Conditions and Planned Improvements (Most Recent Year)

The nature of Home School programs does not deal with school facilities due to the fact that most of their activities are done at home. When Home School students are involved in regular school activities, the facilities are under the responsibility of that school site and are reported in that school's accountability report. The exception to this is the new Home School Resource Center that was developed during the 2004 - 2005 school year, which is maintained for safety, cleanliness and in good repair.

School Facility Good Repair Status (Most Recent Year)

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The overall rating

School Facility Good Repair Status (Most Recent Year)		
Year and month of the most recent FIT report: N/A		
System Inspected	Repair Status	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	Good	
Electrical: Electrical	Good	

School Facility Good Repair Status (Most Recent Year) Year and month of the most recent FIT report: N/A		
System Inspected	Repair Status	Repair Needed and Action Taken or Planned
Restrooms/Fountains: Restrooms, Sinks/ Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Good	

Overall Facility Rating (Most Recent Year)

Year and month of the most recent FIT report: N/A	
Overall Rating	Good

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in English Language Arts/Literacy (ELA) and Mathematics for All Students Grades Three through Eight and Grade Eleven

Subject	Percent of Students Meeting or Exceeding the State Standards (grades 3-8 and 11)					
	School		District		State	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
English Language Arts/Literacy (grades 3-8 and 11)	50.0	0.0	40.0	42.0	48.0	50.0
Mathematics (grades 3-8 and 11)	100.0	0.0	33.0	30.0	37.0	38.0

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

**CAASPP Test Results in ELA by Student Group
Grades Three through Eight and Grade Eleven (School Year 2017-18)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	36	1	2.78	0.00
Male	20	1	5.00	0.00
Female	16	0	0.00	0.00
American Indian or Alaska Native	--	--	--	--
Hispanic or Latino	15	0	0.00	0.00
White	14	1	7.14	0.00
Socioeconomically Disadvantaged	18	0	0.00	0.00
English Learners	--	--	--	--
Students with Disabilities	--	--	--	--
Students Receiving Migrant Education Services	--	--	--	--

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2017-18)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
American Indian or Alaska Native	--	--	--	--
English Learners	--	--	--	--
Students with Disabilities	--	--	--	--
Students Receiving Migrant Education Services	--	--	--	--

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Science for All Students
Grades Five, Eight, and Ten**

Subject	Percentage of Students Meeting or Exceeding the State Standard					
	School		District		State	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Science (grades 5, 8, and 10)	N/A	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2016–17 and 2017–18 data are not available. The CDE is developing a new science assessment based on the Next Generation Science Standards for California Public Schools (CA NGSS). The CAST was pilot-tested in spring 2017 and field-tested in spring 2018. The CAST will be administered operationally during the 2018–19 school year. The CAA for Science was pilot-tested for two years (i.e., 2016–17 and 2017–18) and the CAA for Science will be field-tested in 2018–19.

Note: Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated on both assessments.

Career Technical Education Programs (School Year 2017-18)

Student on our concurrent enrollment program have the opportunity to take classes at Colusa High School including CTE courses.

Career Technical Education Participation (School Year 2017-18)

Measure	CTE Program Participation
Number of pupils participating in CTE	5
% of pupils completing a CTE program and earning a high school diploma	100
% of CTE courses sequenced or articulated between the school and institutions of postsecondary education	100

Courses for University of California (UC) and/or California State University (CSU) Admission

UC/CSU Course Measure	Percent
2017–18 Pupils Enrolled in Courses Required for UC/CSU Admission	0.0
2016–17 Graduates Who Completed All Courses Required for UC/CSU Admission	9.1

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2017-18)

Grade Level	Percent of Students Meeting Fitness Standards		
	Four of Six Standards	Five of Six Standards	Six of Six Standards

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site.

Opportunities for Parental Involvement (School Year 2018-19)

Parents are key partners in the delivery of a Home School education. They are actively involved in their child's education through daily assignments, educational field trips and district sponsored activities. The nature of this program thrives on parent support and involvement. Parents are also invited to visit the Home School resource center to utilize additional resources and provide support to other parents. Parents are invited to participate in parent nights held at the other sites in Colusa Unified School District to encourage staying connected. Parent meetings including a CUSD counselor as well as the Home School administrator occur at the start of a new year to best set our students up for success.

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates; and
- High school graduation rates.

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School			District			State		
	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17
Dropout Rate	36.4	25.0	25.0	12.0	17.6	6.3	10.7	9.7	9.1
Graduation Rate	54.5	62.5	66.7	85.0	79.0	91.9	82.3	83.8	82.7

For the formula to calculate the 2016–17 adjusted cohort graduation rate, see the 2017–18 Data Element Definitions document located on the SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.

Completion of High School Graduation Requirements - Graduating Class of 2017 (One-Year Rate)

Group	Graduating Class of 2017		
	School	District	State
All Students	78.6	95.4	88.7
Black or African American	0.0	0.0	82.2
American Indian or Alaska Native	100.0	100.0	82.8
Asian	100.0	100.0	94.9
Filipino	0.0	0.0	93.5
Hispanic or Latino	85.7	94.0	86.5
Native Hawaiian/Pacific Islander	0.0	0.0	88.6
White	50.0	97.1	92.1
Two or More Races	0.0	0.0	91.2
Socioeconomically Disadvantaged	87.5	96.5	88.6
English Learners	100.0	81.3	56.7
Students with Disabilities	100.0	100.0	67.1
Foster Youth	0.0	0.0	74.1

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

Rate	School			District			State		
	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18
Suspensions		1.0	1.0	6.3	7.2	3.5	3.7	3.7	3.5
Expulsions		0.0	1.0	0.0	0.0	0.3	0.1	0.1	0.1

School Safety Plan (School Year 2018-19)

The nature of the Home School does not create the same need for a safety plan as the students and parents do the majority of their activities in their homes. When students are involved in regular school programs and activities, they are under the plans of the school they are attending at the time. All schools in the Colusa Unified School District have adopted safety plans which are reviewed on an annual basis. Students concurrently enrolled in Colusa Alternative Home School, Colusa High School or Egling Middle School participate in the safety drills completed according to the district schedule.

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary)

Grade Level	2015-16				2016-17				2017-18			
	Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes		
		1-20	21-32	33+		1-20	21-32	33+		1-20	21-32	33+

Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Secondary)

Subject	2015-16				2016-17				2017-18			
	Avg. Class Size	Number of Classrooms			Avg. Class Size	Number of Classrooms			Avg. Class Size	Number of Classrooms		
		1-22	23-32	33+		1-22	23-32	33+		1-22	23-32	33+
English												
Mathematics												
Science												
Social Science												

Note: Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Academic Counselors and Other Support Staff (School Year 2017-18)

Title	Number of FTE Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor	0.3	As Needed
Counselor (Social/Behavioral or Career Development)	As Needed	N/A
Library Media Teacher (Librarian)	0	N/A
Library Media Services Staff (Paraprofessional)	0	N/A
Psychologist	0	N/A
Social Worker	As Needed	N/A
Nurse	As Needed	N/A
Speech/Language/Hearing Specialist	As Needed	N/A
Resource Specialist (non-teaching)	As Needed	N/A
Other	0.5 Administrative	N/A

Note: Cells with N/A values do not require data.

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures per Pupil and School Site Teacher Salaries (Fiscal Year 2016-17)

Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Supplemental/ Restricted	Basic/ Unrestricted	
School Site	\$5,568	--	\$5,568	\$89,161
District	N/A	N/A	\$8,285	\$67,545
Percent Difference: School Site and District	N/A	N/A	-39.2	23.5
State	N/A	N/A	\$11,548	\$63,590
Percent Difference: School Site and State	N/A	N/A	-16.6	35.3

Note: Cells with N/A values do not require data.

The California Department of Education issued guidance to LEAs on August 1, 2018, regarding how to calculate school-level per-pupil expenditures that will be reported on 2018-19 report cards.

Types of Services Funded (Fiscal Year 2017-18)

Colusa Alternative Home School spends its funds as follows: Teacher and Administrative Pay include the salaries and benefits for teachers, superintendents, principals, and other directors or supervisors. Direct Instruction includes instructional aides, textbooks, field trips, music and art consultants and other instructional materials. Instructional Support includes all clerical and support staff. Pupil Services includes physical and mental health professionals and attendance clerks. Maintenance and Operations covers the costs of repair, replacement and upkeep of the buildings and grounds. Transportation includes the cost of bus drivers and other transportation costs. Increased funding has been allotted to curriculum.

Teacher and Administrative Salaries (Fiscal Year 2016-17)

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$48,331	\$42,990
Mid-Range Teacher Salary	\$61,598	\$61,614
Highest Teacher Salary	\$88,122	\$85,083
Average Principal Salary (Elementary)	\$101,358	\$100,802
Average Principal Salary (Middle)	\$116,583	\$105,404
Average Principal Salary (High)	\$134,079	\$106,243
Superintendent Salary	\$152,044	\$132,653
Percent of Budget for Teacher Salaries	35.0	30.0
Percent of Budget for Administrative Salaries	7.0	6.0

For detailed information on salaries, see the CDE Certificated Salaries & Benefits Web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Advanced Placement (AP) Courses (School Year 2017-18)

Subject	Number of AP Courses Offered*	Percent of Students In AP Courses
Computer Science	0	N/A
English	0	N/A
Fine and Performing Arts	0	N/A
Foreign Language	0	N/A
Mathematics	0	N/A
Science	0	N/A
Social Science	0	N/A
All courses	0	.0

Cells with N/A values do not require data.

*Where there are student course enrollments of at least one student.

Professional Development (Most Recent Three Years)

Staff development during the 2018-19 school year was provided during 3 district pre-service days, 3 state-funded buyback days, Wednesday collaboration activities, and through various opportunities incorporated into the district's K-12 Staff Development Plans. In addition, Home School staff pursued a variety of workshops and graduate courses specific to their subject areas taught and professional goals. Multiple individuals from the Colusa Alternative Home School staff will be attending the independent study conference in the spring of 2018.

The primary focus during 2018-19 is instructional improvements regarding curriculum. Teachers are working on strategies to implement best practice instruction in the classroom, increase engagement, and scaffold learning for higher achievement. Teacher support is provided through a system of peer and principal feedback.

Colusa Alternative High School

School Accountability Report Card

Reported Using Data from the 2017-18 School Year

Published During 2018-19

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF Web page at <http://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest Web page at <http://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Contact Information (School Year 2018-19)

School Contact Information	
School Name	Colusa Alternative High School
Street	901 Colus Avenue
City, State, Zip	Colusa, CA 95932
Phone Number	530-458-2156
Principal	Rebecca Changus
E-mail Address	rchangus@colusa.k12.ca.us
Web Site	www.caahs-colusausd-ca.schoolloop.com
CDS Code	06-61598-0630012

District Contact Information	
District Name	Colusa Unified School District
Phone Number	530-458-7791
Superintendent	Dwayne Newman
E-mail Address	dnewman@colusa.k12.ca.us
Web Site	www.colusa.k12.ca.us

School Description and Mission Statement (School Year 2018-19)

Colusa Alternative High School (CAHS) is a Colusa Unified School District school of choice. CAHS primarily serves students ranging from 15-18 years old. At the time of enrollment, most students transfer due to credit deficiency. CAHS instructors utilize a variety of instructional strategies for delivering a core curriculum. Students are held accountable for meeting standards and consistent expectations academically, vocationally and socially. They are encouraged to pursue areas of interest, develop their talents, and acquire employment skills. Students may either work toward a diploma through CAHS or transfer to the comprehensive high school at semester if they have sufficient credits, fulfilled the required research project, and have taken or made up courses required for graduation. Many students find great success in the alternative approach, so they opt to stay and graduate from our alternative program. A dedicated and caring staff is committed to fulfilling the school's mission: Colusa Alternative High School will provide an environment that enables all learners to reach their individual potentials, including the literacy, knowledge, and skills necessary to compete in a global economy, and to exercise the rights and responsibilities of citizenship.

Student Enrollment by Grade Level (School Year 2017-18)

Grade Level	Number of Students
Grade 10	3
Grade 11	6
Grade 12	7
Total Enrollment	16

Student Enrollment by Group (School Year 2017-18)

Student Group	Percent of Total Enrollment
Black or African American	0.0
American Indian or Alaska Native	6.3
Asian	0.0
Filipino	0.0
Hispanic or Latino	81.3
Native Hawaiian or Pacific Islander	0.0
White	12.5
Socioeconomically Disadvantaged	87.5
English Learners	50.0
Students with Disabilities	0.0
Foster Youth	0.0

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

Teacher Credentials

Teachers	School			District
	2016-17	2017-18	2018-19	2018-19
With Full Credential	3	2	3	
Without Full Credential	1	0	0	
Teaching Outside Subject Area of Competence (with full credential)	1	1	0	

Teacher Misassignments and Vacant Teacher Positions

Indicator	2016-17	2017-18	2018-19
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments *	0	0	0
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2018-19)

Year and month in which data were collected: 2018 August

All curriculum materials utilized by students and staff are similar to those used at the comprehensive high school, Colusa High School.

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
Reading/Language Arts	Language of Literature 9, McDougal Littell - 2000 Language of Literature 10, McDougal Littell - 2000 Language of Literature 11, McDougal Littell - 1997 British and World Literature, Southwestern Educational Pub. - 1997 College Board Course for English 4, The College Board, 2001 Supplemental: Gale Databases, Cengage Learning, 2009 Proquest Databases, Proquest, 2017 Various Novel Units in English and Spanish ELD Grades 9 - 12: Keys to Learning, Pearson Longman, 2013 Keystone Building Bridges, Pearson Longman, 2013 Keystone, Pearson Longman, 2013	Yes	0%

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
Mathematics	Algebra I: Concepts and Skills, McDougal Littell- 2001 Geometry, Prentice Hall - 2004 Algebra 2, Prentice Hall - 2004 Mathematical Models with Applications, Freeman - 2002 Algebra I: Integrated Math 1, Carnegie Learning, 2012 Integrated Math I, Holt McDougall, 2016 Integrated Math II, Holt McDougall, 2016 Integrated Math III, Holt McDougal, 2016	Yes	0%
Science	Agriscience, Interstate Publishers, Inc., 2003 Biology, William C. Brown, 1996 Introduction to Biology, Teaching Point, 2008 Modern Biology, Holt, Rinehart & Winston, 2002 Biology: An Ecological Approach, Kendall/Hunt, 2007 Chemistry, Prentice Hall, 2008 Modern Chemistry (Ag Chem), Holt McDougall, 2015 Sustaining the Earth, Brooks/Cole, 2007 Modern Chemistry, Holt McDougal, 2015 Supplemental: Gale Databases, Cengage Learning - 2009 Proquest Databases, Proquest, 2017	Yes	0%
History-Social Science	History Alive! World History, Teacher's Curriculum Institute, 2013 History Alive! Pursuing American Ideals, Teacher's Curriculum Institute, 2013 Civics in America, McDougal Littell, 2003 Econ Alive!: The Power to Choose, Teacher's Curriculum Institute, 2015 Give Me Liberty!, Norton, 2016 Supplemental: Gale Databases, Cengage Learning,- 2009 Proquest Databases, Proquest, 2017	Yes	0%
Foreign Language	Spanish: Realidades I, Pearson-Prentice Hall - 2008 Realidades II, Pearson-Prentice Hall - 2008 Entre Mundos, Pearson-Prentice Hall - 2004 Nuestro Mundo, Holt-McDougal - 2002	Yes	0%
Health	N/A	Yes	0%
Visual and Performing Arts	N/A		N/A
Science Laboratory Equipment (grades 9-12)	Science Laboratory Equipment (Gr. 9-12) Essential laboratory equipment is provided through site and categorical funding.	Yes	0%

School Facility Conditions and Planned Improvements (Most Recent Year)

The CAHS facilities include three classroom on the high school site. The facilities are in good repair; the custodial and teaching staffs keep the facilities clean, orderly, and inviting so that students feel very much at home. In addition to taking their classes at the CAHS site, students may eat in the school cafeteria during break and lunch if they choose. Classroom modernization took place in the summer of 2017 in which carpet was installed in two rooms.

School Facility Good Repair Status (Most Recent Year)

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The overall rating

School Facility Good Repair Status (Most Recent Year)		
Year and month of the most recent FIT report: August 2018		
System Inspected	Repair Status	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Fair	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Fair	
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Good	

Overall Facility Rating (Most Recent Year)

Year and month of the most recent FIT report: August 2018	
Overall Rating	Good

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in English Language Arts/Literacy (ELA) and Mathematics for All Students Grades Three through Eight and Grade Eleven

Subject	Percent of Students Meeting or Exceeding the State Standards (grades 3-8 and 11)					
	School		District		State	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
English Language Arts/Literacy (grades 3-8 and 11)	--	--	40.0	42.0	48.0	50.0
Mathematics (grades 3-8 and 11)	--	--	33.0	30.0	37.0	38.0

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

CAASPP Test Results in ELA by Student Group Grades Three through Eight and Grade Eleven (School Year 2017-18)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	--	--	--	--
Male	--	--	--	--
Female	--	--	--	--
Hispanic or Latino	--	--	--	--
Socioeconomically Disadvantaged	--	--	--	--
English Learners	--	--	--	--
Students with Disabilities	--	--	--	--
Students Receiving Migrant Education Services	--	--	--	--

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2017-18)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	--	--	--	--
Male	--	--	--	--
Female	--	--	--	--
Hispanic or Latino	--	--	--	--
Socioeconomically Disadvantaged	--	--	--	--
English Learners	--	--	--	--
Students with Disabilities	--	--	--	--
Students Receiving Migrant Education Services	--	--	--	--

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Science for All Students
Grades Five, Eight, and Ten**

Subject	Percentage of Students Meeting or Exceeding the State Standard					
	School		District		State	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Science (grades 5, 8, and 10)	N/A	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2016–17 and 2017–18 data are not available. The CDE is developing a new science assessment based on the Next Generation Science Standards for California Public Schools (CA NGSS). The CAST was pilot-tested in spring 2017 and field-tested in spring 2018. The CAST will be administered operationally during the 2018–19 school year. The CAA for Science was pilot-tested for two years (i.e., 2016–17 and 2017–18) and the CAA for Science will be field-tested in 2018–19.

Note: Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated on both assessments.

Career Technical Education Programs (School Year 2017-18)

The Colusa Alternative High School does not offer any approved CTE courses, at this time. We are developing plans so that students at the CAHS may be able to access CTE courses at Colusa High School in the future. Students do have increased exposure to work experience offerings while attending CAHS, and many students utilize work experience.

Career Technical Education Participation (School Year 2017-18)

Measure	CTE Program Participation
Number of pupils participating in CTE	0
% of pupils completing a CTE program and earning a high school diploma	0
% of CTE courses sequenced or articulated between the school and institutions of postsecondary education	0

Courses for University of California (UC) and/or California State University (CSU) Admission

UC/CSU Course Measure	Percent
2017–18 Pupils Enrolled in Courses Required for UC/CSU Admission	0.0
2016–17 Graduates Who Completed All Courses Required for UC/CSU Admission	16.7

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2017-18)

Grade Level	Percent of Students Meeting Fitness Standards		
	Four of Six Standards	Five of Six Standards	Six of Six Standards

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site.

Opportunities for Parental Involvement (School Year 2018-19)

Parents have the opportunity to meet with the school counselor every two weeks to get updates on their student's progress. There are transitional meetings as well as pre-CAHS meetings that occur that parents can attend as well. Parents are normally a part of FAFSA nights and can volunteer at graduation and to be a senior project judge. Parents are invited to our Back to School Night, Technology Training and Winterfest events held every year. Our counselor, Lori Tanner, meets with students every two weeks and proactively schedules parent meetings to best support our students regarding their individualized education plan and goals. Lupe Espindola is our bilingual liaison, and she also provides a great deal of support. Those interested in getting involved should contact staff or faculty members, Administrative Assistant Lorie Meyers, or Principal Rebecca Changus at 458-2156.

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates; and
- High school graduation rates.

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School			District			State		
	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17	2014-15	2015-16	2016-17
Dropout Rate	--	36.4	--	12.0	17.6	6.3	10.7	9.7	9.1
Graduation Rate	--	63.6	--	85.0	79.0	91.9	82.3	83.8	82.7

For the formula to calculate the 2016–17 adjusted cohort graduation rate, see the 2017–18 Data Element Definitions document located on the SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.

Completion of High School Graduation Requirements - Graduating Class of 2017 (One-Year Rate)

Group	Graduating Class of 2017		
	School	District	State
All Students	100.0	95.4	88.7
Black or African American	0.0	0.0	82.2
American Indian or Alaska Native	0.0	100.0	82.8
Asian	0.0	100.0	94.9
Filipino	0.0	0.0	93.5
Hispanic or Latino	100.0	94.0	86.5
Native Hawaiian/Pacific Islander	0.0	0.0	88.6
White	100.0	97.1	92.1
Two or More Races	0.0	0.0	91.2
Socioeconomically Disadvantaged	100.0	96.5	88.6
English Learners	100.0	81.3	56.7
Students with Disabilities	0.0	100.0	67.1
Foster Youth	0.0	0.0	74.1

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

Rate	School			District			State		
	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18
Suspensions									
Expulsions									

School Safety Plan (School Year 2018-19)

The Colusa Alternative High School Safety Plan is reviewed annually by administration with staff, and by staff with students. Responses to emergency situations such as fire, earthquake, flooding, bomb threat, and intruder on campus are addressed in the plan and in drills conducted with students. Colusa Alternative High School completes additional safety drills above the minimum required by the state of California. All visitors are required to check in at the school office upon arrival and to wear visitor badges while on campus. There is zero tolerance for fighting and when fights do occur, which is rarely, police are called and the combatants are issued five days suspension. Additional cameras have also been purchased to further promote school safety, and many individuals have shared positive comments about the increased lighting at evening events.

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary)

Grade Level	2015-16			2016-17			2017-18					
	Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes		
		1-20	21-32	33+		1-20	21-32	33+		1-20	21-32	33+

Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Secondary)

Subject	2015-16			2016-17			2017-18					
	Avg. Class Size	Number of Classrooms			Avg. Class Size	Number of Classrooms			Avg. Class Size	Number of Classrooms		
		1-22	23-32	33+		1-22	23-32	33+		1-22	23-32	33+
English	18.0	2			14.0	1			16.0	1		
Mathematics					14.0	1			16.0	1		
Science												
Social Science	18.0	1							16.0	1		

Note: Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Academic Counselors and Other Support Staff (School Year 2017-18)

Title	Number of FTE Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor	0.4	23
Counselor (Social/Behavioral or Career Development)	0.2	N/A
Library Media Teacher (Librarian)	0.2	N/A
Library Media Services Staff (Paraprofessional)		N/A
Psychologist	0.2	N/A
Social Worker		N/A
Nurse	0.1	N/A
Speech/Language/Hearing Specialist		N/A
Resource Specialist (non-teaching)		N/A
Other	0.2	N/A

Note: Cells with N/A values do not require data.

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures per Pupil and School Site Teacher Salaries (Fiscal Year 2016-17)

Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Supplemental/Restricted	Basic/Unrestricted	
School Site	\$3,624	--	\$3,624	\$13,163
District	N/A	N/A	\$8,285	\$67,545
Percent Difference: School Site and District	N/A	N/A	-78.3	-137.0
State	N/A	N/A	\$11,548	\$63,590
Percent Difference: School Site and State	N/A	N/A	-57.9	-130.3

Note: Cells with N/A values do not require data.

The California Department of Education issued guidance to LEAs on August 1, 2018, regarding how to calculate school-level per-pupil expenditures that will be reported on 2018-19 report cards.

Types of Services Funded (Fiscal Year 2017-18)

ADA state funding is used to provide basic, comprehensive educational programs for students. This includes staffing, facilities and instructional materials. Supplemental funding for school improvement activities, staff development, field trips, equipment and enrichment programs is provided through state and federal categorical funds. Increased funding to curriculum was indicated as a need in teachers' zero based budget resulting in increased funding for curriculum.

Teacher and Administrative Salaries (Fiscal Year 2016-17)

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$48,331	\$42,990
Mid-Range Teacher Salary	\$61,598	\$61,614
Highest Teacher Salary	\$88,122	\$85,083
Average Principal Salary (Elementary)	\$101,358	\$100,802
Average Principal Salary (Middle)	\$116,583	\$105,404
Average Principal Salary (High)	\$134,079	\$106,243
Superintendent Salary	\$152,044	\$132,653
Percent of Budget for Teacher Salaries	35.0	30.0
Percent of Budget for Administrative Salaries	7.0	6.0

For detailed information on salaries, see the CDE Certificated Salaries & Benefits Web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Advanced Placement (AP) Courses (School Year 2017-18)

Subject	Number of AP Courses Offered*	Percent of Students In AP Courses
Computer Science	0	N/A
English	0	N/A
Fine and Performing Arts	0	N/A
Foreign Language	0	N/A
Mathematics	0	N/A
Science	0	N/A
Social Science	0	N/A
All courses	0	.0

Cells with N/A values do not require data.

*Where there are student course enrollments of at least one student.

Professional Development (Most Recent Three Years)

There were three days allocated for professional development activities, two prior to the start of school and one in the month of October. Additionally, time is reserved from 2:30 pm to 3:30 pm each Wednesday for staff collaboration and Professional Learning Communities. Every two weeks, the counselor and the administration meet with each student to monitor progress, attendance and discipline. Each student signs a contract and each meeting sets goals and checks progress toward those set goals. Professional development is offered to teachers if requests tie to their current schedule, and a variety of funding sources are available to assist teachers in this regard. Teachers are supported by the counseling office biweekly in order to be as accurate as possible regarding credits and assignments necessary for each individualized learning plan. The staff also meets and communicates biweekly as a minimum goal to support our program and students.