

COLUSA UNIFIED SCHOOL DISTRICT

745 Tenth Street
Colusa, CA 95932
(530) 458-7791 FAX (530) 458-4030

AGENDA

Board of Trustees Regular Meeting DISTRICT OFFICE CONFERENCE ROOM

January 10, 2017

5:15 p.m. Open Session with Closed Session to Follow

**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. 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.

D. 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 agendaized 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.

E. Reports:

1. Recognitions & Celebrations

2. Student Report – Grace Boeger

3. Principal's Report – CAHS, Rebecca Changus

4. 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. CRAF

2. Friends of Music

3. Friends of Ag

4. SELPA

5. District English Language Advisory Committee

5. Superintendent's Report

a. Improving Achievement (Standing Item)

1. 2017-2018 LCAP Improvement Discussion
 - a. Review Eight State Priorities

- b. Management *(Standing Item)*

1. Update on Construction Projects

- c. Budget *(Standing Item)*

1. Budget Update

- a. Discussion of CalPERS Employer Contribution Increase

- F. CSEA (California School Employee Assn.) Representative's Report

- G. CEA (California Educators Association) Representative's Report

- H. Information/Discussion/Possible Action Items

1. Consider Approval of 2015-16 Financial Audit
 2. Consider Approval of 2015-16 Financial Bond Audit
 3. Consider Approval to Purchase Doors for CHS 400 Wing
 4. Discussion Regarding District Email Addresses for Board Members
 5. Discussion Regarding Baseball Fields
 6. Consider Approval of Out of State Travel to NYC for Alec Schantz & Josh Arce to perform at Carnegie Hall
 7. Consider Approval of Warrants: Batch #23 - 25
 8. Consider Approval of Administrative Spending Limit Increase
 9. Consider Approval of Board Policies & Administrative Regulations:
 - a. Second Reading & Possible Adoption of BP 0410 – Nondiscrimination in District Programs & Activities
 - b. Second Reading & Possible Adoption of BP 0420.41 – Charter School Oversight
 - c. Second Reading & Possible Adoption of BP 4151, 4251, 4351 – Employee Compensation
 - d. Second Reading & Possible Adoption of AR 4157.1, 4257.1, 4357.1 – Work- Related Injuries
 - e. Second Reading & Possible Adoption of AR 5125.3 – Challenging Student Records
 - f. Second Reading & Possible Adoption of BP 6142.4 – Service Learning/Community Service Classes
 - g. Second Reading & Possible Adoption of BP 6142.94 – History – Social Science Instruction
 - h. Second Reading & Possible Adoption of AR 6143 – Course Study
 - i. Second Reading & Possible Adoption of BP 6173, AR 6173 & E(1)(2) 6173 – Education for Homeless Children
 - j. Second Reading & Possible Adoption of E 9323.2 – Action by the Board
 - k. Second Reading & Possible Adoption of BP 3311 & AR 3111 – Bids
 - l. Second Reading & Possible Adoption of BP 6145.0 – Eligibility Requirements

- I. Motion to Approve Items on the Consent Action Agenda:

1. December 13, 2016 Regular Board Meeting Minutes
 2. November 8, 2016 Regular Board Meeting Minutes
 3. Personnel Assignment Order 2016-2017 #6
 4. December Payroll
 5. Surplus Equipment
 6. Quarterly Williams Uniform Complaint Procedure Report
 7. 2015-16 School Accountability Report Card for Burchfield Primary School
 8. 2015-16 School Accountability Report Card for Egling Middle School

- J. Hearing of the Public for Matters on Closed Session Agenda
- K. Adjourn to Closed Session to consider and/or take action upon any of the following items:
 - 1. Personnel Matters:
 - a. Public Employee Performance Evaluation – Probationary Teachers
 - 2. Negotiations:
 - Instruction to District Negotiators *(Executive Session of School Board and its designated representatives for the purpose of discussing its position regarding matters within the scope of representation and instructing its designated representatives)*
- L. Reconvene Open Session
- M. Adjournment of the Meeting

State Priorities

Priority 1: Basic Services addresses the degree to which:

- A. Teachers in the LEA are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- B. Pupils in the school district have sufficient access to the standards-aligned instructional materials; and
- C. School facilities are maintained in good repair.

Priority 2: Implementation of State Standards addresses:

- A. The implementation of state board adopted academic content and performance standards for all students, which are:
 - a. English Language Arts – Common Core State Standards for English Language Arts
 - b. Mathematics – Common Core State Standards for Mathematics
 - c. English Language Development
 - d. Career Technical Education
 - e. Health Education Content Standards
 - f. History-Social Science
 - g. Model School Library Standards
 - h. Physical Education Model Content Standards
 - i. Next Generation Science Standards
 - j. Visual and Performing Arts
 - k. World Language; and
- B. How the programs and services will enable English learners to access the CCSS and the ELD standards for purposes of gaining academic content knowledge and English language proficiency.

Priority 3: Parental Involvement addresses:

- A. The efforts the school district makes to seek parent input in making decisions for the school district and each individual school site;
- B. How the school district will promote parental participation in programs for unduplicated pupils; and
- C. How the school district will promote parental participation in programs for individuals with exceptional needs.

Priority 4: Pupil Achievement as measured by all of the following, as applicable:

- A. Statewide assessments;
- B. The Academic Performance Index;
- C. The percentage of pupils who have successfully completed courses that satisfy UC or CSU entrance requirements, or programs of study that align with state board approved career technical educational standards and framework;
- D. The percentage of English learner pupils who make progress toward English proficiency as measured by the CELDT;
- E. The English learner reclassification rate;
- F. The percentage of pupils who have passed an advanced placement examination with a score of 3 or higher; and
- G. The percentage of pupils who participate in, and demonstrate college preparedness pursuant to, the Early Assessment Program, or any subsequent assessment of college preparedness.

Priority 5: Pupil Engagement as measured by all of the following, as applicable:

- A. School attendance rates;
- B. Chronic absenteeism rates;
- C. Middle school dropout rates;
- D. High school dropout rates; and
- E. High school graduation rates;

Priority 6: School Climate as measured by all of the following, as applicable:

- A. Pupil suspension rates;
- B. Pupil expulsion rates; and
- C. Other local measures, including surveys of pupils, parents, and teachers on the sense of safety and

school connectedness.

Priority 7: Course Access addresses the extent to which pupils have access to and are enrolled in:

- A. A broad course of study including courses described under Sections 51210 and 51220(a)-(i), as applicable;
- B. Programs and services developed and provided to unduplicated pupils; and
- C. Programs and services developed and provided to individuals with exceptional needs.

Priority 8: Pupil Outcomes addresses pupil outcomes, if available, for courses described under Sections 51210 and 51220(a)-(i), as applicable.

Priority 9: Coordination of Instruction of Expelled Pupils (COE Only) addresses how the county superintendent of schools will coordinate instruction of expelled pupils

Priority 10: Coordination of Services for Foster Youth (COE Only) addresses how the county superintendent of schools will coordinate services for foster children, including:

- A. Working with the county child welfare agency to minimize changes in school placement
- B. Providing education-related information to the county child welfare agency to assist in the delivery of services to foster children, including educational status and progress information that is required to be included in court reports;
- C. Responding to requests from the juvenile court for information and working with the juvenile court to ensure the delivery and coordination of necessary educational services; and
- D. Establishing a mechanism for the efficient expeditious transfer of health and education records and the health and education passport.

Local Priorities address:

- A. Local priority goals; and
- B. Methods for measuring progress toward local goals.

DSA Bond Projects:

1. **We have 6 DSA bond projects.** Update as of 11-30-2016. The district has all the DSA 168 forms turned in to DSA for final billing. Project numbers 02-114561, 02-114558 and 02-114560, (the three fire alarm projects) have been completely closed with DSA, Certification of Compliance letters sent to us dated Oct 26, 2016 on file. The CHS HVAC/Rest Room (#02-114760) is completely closed with DSA, Certification of Compliance letter dated November 17th has been received.
2. BPS & EMS (02-114730, 02-114731) restroom corrections on the punch lists are done. Next steps at EMS & BPS are; finishing the 35 day countdown and retention payment for the asphalt/bathroom remodels. Final payment from the District to DSA was made and Certification of Compliance letter for Egling was received in December. Egling has completely closed out with DSA. Burchfield is waiting on a 291 form to be sent from Wallace-Kuhl (Engineers) to DSA. Once the form is sent Burchfield will close out.
3. There are a few things related to DSA projects but not related to DSA closeout still floating; the architect has to provide as-built drawings for all 6 projects (part of their contract), some master keys need returned, and warrantee books still are due from Gray Electric.

DSA Bond Projects:

1. **DSA App# 02-114561. Burchfield Fire Alarm.** Job is completed, it has been completely closed with DSA, Certification of Compliance letters sent to us dated Oct 26, 2016 on file. NOC was filed with the County. Retention payment was made. **Closed**
2. **DSA App# 02-114560. Colusa High School Fire Alarm.** It has been completely closed with DSA, Certification of Compliance letters sent to us dated Oct 26, 2016 on file. NOC was filed with the County. Retention payment was made. **Closed**
3. **DSA App# 02-114558. Egling Fire Alarm.** Job is completed, it has been completely closed with DSA, Certification of Compliance letters sent to us dated Oct 26, 2016 on file. NOC was filed with the County. Retention payment was made. **Closed**
4. **DSA App# 02-114760. Colusa High School Gym HVAC and restroom ADA upgrades.** All construction work has been completed. Punch list corrections are all done. Final payment request has been approved. The NOC was approved by the Board 11-08-16 and sent to the County. Retention payment was made. **Closed**
5. **DSA App# 02-114730. Egling Blacktop, Portables and Restroom ADA upgrades.** This job is completed and the two new portables are installed. Final payment was made on the portables and the project itself. NOC has been filed with the County, and we have authorized the release of the retention payment January 18, 2017. **Closed**
6. **DSA App# 02-114731. Burchfield Blacktop, Portable and Restroom ADA upgrade.** This job is completed and the new portable installed. Final payment was made on the portable and the project itself. NOC has been filed with the County, and we have authorized the release of the retention payment January 18, 2017. Final payment from the District to DSA was made for Burchfield. We are waiting on a "291 form" to be sent from Wallace-Kuhl (Engineers) to DSA. Once the form is turned in Burchfield will close out and Certification of Compliance letter will be sent.

Non-DSA Bond Projects:

1. **BPS Fencing North side.** 100% complete. Final payment made. **Closed**
2. **BPS fencing behind new portable (P-28).** 100% complete. Final Payment made. **Closed**
3. **EMS Music Room Windows.** 100% complete. Final payment made. **Closed**
4. **EMS Music Room Floor.** 100% complete. Final payment made. **Closed**
5. **EMS Street fencing behind new portable (P-4).** 100% complete. Final payment made. **Closed**
6. **EMS Fencing around new portable (P-11).** 100% complete. Final payment made. **Closed**
7. **EMS Music Room HVAC Replacement.** 100% complete. Final payment made. **Closed**
8. **EMS 200 Wing HVAC Replacement.** 100% complete. Final payment made. **Closed**
9. **EMS seal East asphalt.** Pulled from the scope to save cost. 100% complete. Final payment made. **Closed**
10. **EMS / District Auditorium Doors.** 100% complete. Final payment made. **Closed**
7. **CHS Ag Barn Building construction.** 100% complete. Final payment is made. NOC approved 11-8-16 by the board, NOC has been sent on to the County. Retention payment approved by board. Retention payment 35 day countdown clock has started. **Closed**
11. **CHS Fence around barn leaching pond.** 100% complete. Final payment made. **Closed**
12. **CHS Ag Barn utilities.** 100% complete. Final payment made. NOC sent to the County. Waiting on 35 day countdown so retention payment can be sent. We are waiting for billing from Gray Electric for the main panel in the barn.
13. **District Network Cable Replacement (Jeremy).** 95% complete. Progress payments made but final payment has not been approved. We are waiting on security camera package to be approved and installed.
14. **District Intercom / Safety / Bell system (Jeremy).** Progress and final payments. **Closed**
15. **District Safety Window Tinting.** 100% complete. Final payment made. **Closed**
16. **District Hazmat Abatement.** 100% complete for all DSA projects related to the Measure A bond. Payment has been made. **Closed**
17. **District Crosswalk Safety Signs & Lights.** 100% complete. \$1,000 safety grant was used to help offset the cost. Final payment was made. **Closed**
18. **Remove 2ea CHS boilers and replace with energy efficient water heaters.** 100% complete. Final payment made. **Closed**
19. **We have field restoration and irrigation repairs related to construction CHS** **Closed**
20. **Abate 2250sf asbestos flooring and replace with new VCT 500 wing CHS.** **Closed**
21. **Pour walkways EMS Portable #1 and CHS band room.** **Closed**
22. **Cut out \$7,500 worth of remaining trip hazards in our sidewalks (around \$2,500 a site).** (Scheduled 1-6-17)
23. **Install heaters in Boy's and Girl's locker rooms CHS.** (Waiting on gas line parts)
24. **Install cabinets in P-4, P-11 EMS & P-28 BPS.** **Closed**
25. **Install safety handrail at EMS ADA ramp north side of multipurpose room.** (Scheduled 1-6-17)

We are looking at how to best spend the remaining bond money, some recommendations are:

1. I have proposals for the asphalt pulled from the bond scope at BPS (\$14,182.00).
2. Install sinks in the 3 new portables (Work would be done in house)
3. Install new doors on Ag shop & Classrooms 400 building CHS. (My guess 5 doors \$20K?)
4. Roof replacement on Gym, cafeteria and Kitchen CHS. (My guess 3 sections \$275K?)
5. Abate asbestos TSI pipe from CHS. (1,000 feet at a time?)
6. Abate asbestos VCT floor tile from classrooms and replace.
7. Replace flooring (carpet and VCT) in Annex hallway BPS.

Prop 39 Lighting Project:

1. The lighting is installed. Because switch wiring in classrooms has many different configurations some lighting controls were not installed. We met this month to insure lighting control credits and change order charges are correct, progress payment was Ok'd. The lighting portion of Prop 39 finished the end of the December 2016. The final punch list was completed by the contractor. We have submitted the rebate paperwork to PG&E for inside lighting. We also submitted the rebate paperwork to PG&E for T-LED and outside LED change-outs. Both PG&E rebate checks are expected soon.

Holiday Project List 2016-17 (1-5)

- Pour sidewalk west side of Portable 1 EMS. **Done**
- Abate 500 wing hall CHS. (\$5,600) **Done**
- 500 Wing Clearance samples. (\$800.00) **Done**
- New VCT flooring 500 wing CHS. (\$7,800) **Done**
- Install Heaters CHS locker rooms. (\$4,000) (Heaters are in, gas lines and vents still to go.)
- Plant 20 trees EMS & CHS. **Done**
- Re-route down spouts CHS Gym at the new HVAC unit. **Done**
- Cut down sidewalk trip hazards CHS, EMS & BPS. (Scheduled Jan 6)
- PG&E lighting audit EMS & BPS. **Done**
- Paint gutter south side of Ford Bld BPS. **Done**
- Put together storage building EMS. **Done**
- Install galvanized rail for ADA ramp EMS (\$3,400) (Scheduled Jan 6)
- Bond punch-list repairs EMS bathrooms. **Done**
- Bond punch-list repairs BPS bathrooms. **Done**
- Repair water supply P-5 EMS. **Done**
- Replace toilets Staff restrooms BPS. **Done**
- Replace toilet Staff restroom by library EMS. **Done**
- Build TAC room CHS Ag barn. (Still needs door hung)
- Spray all district buildings for bugs (inside and out). **Done**
- Pour sidewalk between HVAC and band room CHS. **Done**
- Grind barn floor to fix drainage and install top plates. (Work starts Jan 6?)
- Install projector in room 28 BPS. **Done**
- Deep clean office areas BPS & CHS. **Done**
- Roof repair over walkway EMS. **Done**
- Deep clean building 200 EMS. **Done**
- Wire Ag barn lights and plugs CHS. (Scheduled to finish Jan 6)
- Install cabinets P-28 BPS. **Done**
- Install cabinets P-4 & P-11 EMS. **Done**
- Playground Inspections BPS & EMS with Keenan. **Done**
- Repair broken sewer line under new west asphalt BPS. **Done**
- Repair electrical short in hall lights 500 wing CHS. **Done**
- Assemble 3 office desks, move in and dispose of old BPS. **Done**
- Cut up and remove downed tree at CHS Migrant Ed. **Done**
- Pressure wash quad, walkways and awnings as needed at CHS. **Done**

On Hold or Rescheduled

- Pour 14'X20' pad at wash out area CHS Ag barn. (Paid with Ag grant) (On hold)
- PG&E lighting audit CHS. (Was not on inspector's schedule, he will come back.)
- Install new winch and replace backboard cables CHS gym. (\$4,535) (Scheduled Jan 11th)
- Paint Tennis courts CHS. (CRAF) (No responders yet, still out to bid)(On hold)



Action by CalPERS will cost school employers even more than expected

CalPERS board approves half-percent drop in discount rate

Employer contributions face significant increases

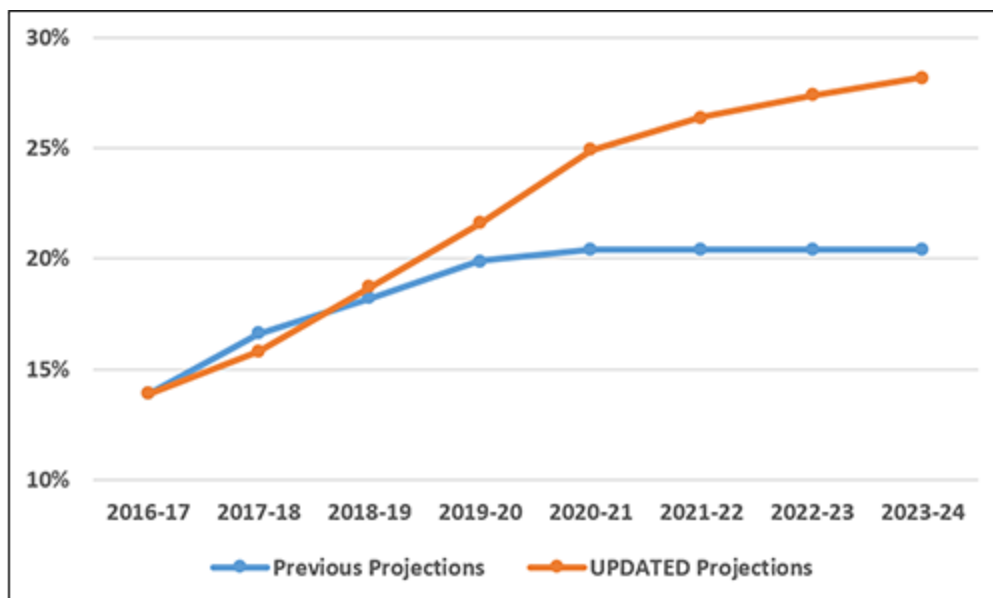
Just before the holiday, the CalPERS Board approved lowering what is known as the “discount rate” from 7.5 percent to 7.0 percent. This action effectively lowers what CalPERS projects will be the annual rate of return on its entire investment portfolio.

What this means for schools

- With public employee pension benefits currently locked in place by law and court cases, lowering the assumed investment return will leave the Board no other route to make up an increasing gap between income and outgo except to increase CalPERS employer contribution rates faster and higher than expected.
- The Good News: Although the impact will be felt as soon as the 2018-19 fiscal year, this action by CalPERS is being delayed one year for school employers and is being phased in over three years rather than taking effect in 2017-18.
- The Bad News: By reducing the current discount rate from 7.5 percent to 7.375 percent in 2018-19, 7.25 percent in 2019-20, and then 7.0 percent in 2020-21, the CalPERS Board will be scheduling higher employer contribution rates that will significantly exceed previous projected increases.
- The previous estimated schedule of employer contribution increases topped out at 20.4 percent in 2020-21. However, the new projected schedule shows the 2020-21 rate moving upward to 24.9 percent for that year, with a top rate of 28.2 percent in

2023-24. This is not a typo; 28.2 percent in 2023-24 for school district, county office of education and local school joint power agency employer contributions for all classified employees (i.e. for transportation, Regional Occupational Centers & Programs, etc.).

Fiscal Year	Previously Projected CalPERS Employer Contribution Rate	UPDATED Projected CalPERS Employer Contribution Rate
2016-17	13.888%	13.888%
2017-18	16.6%	15.8%
2018-19	18.2%	18.7%
2019-20	19.9%	21.6%
2020-21	20.4%	24.9%
2021-22	20.4%	26.4%
2022-23	20.4%	27.4%
2023-24	20.4%	28.2%



The CalPERS action follows several months of discussions by CalPERS staff with investors, economists, employers (including CSBA) and employees. The problems with the CalPERS fund are considerable and substantial in that the system has an annual deficit of about \$5 billion, and that number is growing by \$1 billion a year. The investment portfolio is projected to grow by only 6.2 percent annually over the next 10 years. That difference between 6.2 percent and 7.5 percent has left the system only 68 percent funded with projections of that figure worsening each year.

The impact on schools from the higher contribution rates could reach an additional \$500-750 million on an ongoing annual basis on top of the \$6 billion in already scheduled increases between CalPERS and CalSTRS.

Looking ahead

While the CalPERS Board has the authority to set its contribution rates, for CalSTRS to follow suit, legislation is needed. A representative from the Department of Finance stated support for the move by CalPERS, and while the representative was speaking as an employer, it is no secret how Governor Brown feels about debt and keeping public pension systems afloat. Legislation or budget trailer bill language could be passed in the 2017-18 Legislative Session, setting forth a similar additional increase in employer contributions for CalSTRS, which covers certificated employees.

More information is likely forthcoming with the state budget season starting next week when Governor Brown releases his Budget Proposal. Addressing employer contribution rates is one of **CSBA's priorities for the current Legislative Session.**

Please direct questions to:

[Carlos Machado](#), CSBA Legislative Advocate, or
[Dennis Meyers](#), CSBA Assistant Executive Director for Governmental Relations.



California School Boards Association | 3251 Beacon Blvd., West Sacramento, CA 95691

Phone: (800) 266-3382 | Fax: (916) 371-3407

[Website](#) | [Privacy Policy](#) |

COLUSA UNIFIED SCHOOL DISTRICT

COUNTY OF COLUSA
COLUSA, CALIFORNIA

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

COLUSA UNIFIED SCHOOL DISTRICT

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements	
Balance Sheet – Governmental Funds	11
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	12
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	13
Reconciliation of the Governmental Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	14
Statement of Fiduciary Net Position	15
Notes to the Basic Financial Statements	16
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP) and Actual - General Fund	39
Schedule of Proportionate Share of Net Pension Liability	40
Schedule of Pension Contributions	41
Notes to Required Supplementary Information	42

COLUSA UNIFIED SCHOOL DISTRICT

TABLE OF CONTENTS

SUPPLEMENTARY INFORMATION

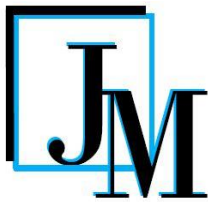
Combining Balance Sheet – All Non-major Funds	43
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – All Non-major Funds	44
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	45
Organization	46
Schedule of Average Daily Attendance	47
Schedule of Instructional Time	48
Schedule of Charter Schools	49
Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements	50
Schedule of Expenditures of Federal Awards	51
Schedule of Financial Trends and Analysis	52
Notes to Supplementary Information	53

OTHER INDEPENDENT AUDITOR’S REPORTS

Independent Auditor's Report on Compliance with State Laws and Regulations	55
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	57
Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	59

FINDINGS AND RECOMMENDATIONS

Schedule of Findings and Questioned Costs	62
Status of Prior Year Audit Findings	66



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, 2016, 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, 2016, 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

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, 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.

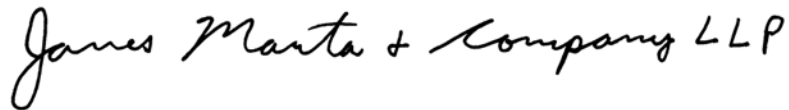
Other Information

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 November 16, 2016 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
November 16, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

COLUSA UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

OVERVIEW OF THE FINANCIAL STATEMENTS

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.

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.

The primary unit of the government is the Colusa Unified School District.

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.

COLUSA UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

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.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's combined net position, as of June 30, 2016, was (\$4,243,310) reflecting an increase of 22.2%. The increase is mainly due to an increase in federal and state aid not restricted for specific purposes.

Change in Net Position

The District's total revenues increased 21.6% to \$16,631,020. The District's expenses are predominantly related to educating and caring for students (72.9%). The purely administrative activities of the District accounted for 6.2% of total costs.

Governmental Activities

As reported in the Statement of Activities on page 10, the cost of all of our governmental activities was \$15,417,645 and \$13,109,969 for June 30, 2016 and 2015, 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, 2016

Condensed Statement of Net Position				
	June 30, 2015	June 30, 2016	Change	Percentage Change
Assets				
Current assets	\$ 9,314,642	\$ 9,016,370	\$ (298,272)	-3.2%
Capital assets	2,718,271	5,250,489	2,532,218	93.2%
Total assets	12,032,913	14,266,859	2,233,946	18.6%
Deferred Outflows of Resources	1,017,325	1,811,928	794,603	78.1%
Liabilities				
Current liabilities	1,082,815	2,466,745	1,383,930	127.8%
Long-term liabilities	14,773,371	16,799,116	2,025,745	13.7%
Total liabilities	15,856,186	19,265,861	3,409,675	21.5%
Deferred Inflows of Resources	2,650,737	1,056,236	(1,594,501)	-60.2%
Net Position				
Invested in capital assets, net of related debt	2,443,675	3,050,254	606,579	24.8%
Restricted	7,190,434	567,746	(6,622,688)	-92.1%
Unrestricted	(15,090,794)	(7,861,310)	7,229,484	47.9%
Total net position	\$ (5,456,685)	\$ (4,243,310)	\$ 1,213,375	22.2%

COLUSA UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016

Condensed Statement of Activities for the Fiscal Years Ended June 30				
	2015	2016	Change	Percentage Change
Revenues				
Charges for services	\$ 126,709	\$ 123,518	\$ (3,191)	-2.5%
Operating grants and contributions	1,808,914	2,271,326	462,412	25.6%
Taxes levied for general purposes	2,854,910	3,107,537	252,627	8.8%
Taxes levied for debt service	-	292,184	292,184	100.0%
Federal and state aid not restricted for specific purposes	8,344,342	10,307,023	1,962,681	23.5%
Interest and investment earnings	24,311	146,066	121,755	500.8%
Interagency revenues	255,362	201,943	(53,419)	-20.9%
Miscellaneous	135,302	181,423	46,121	34.1%
Special and extraordinary items	130,973	-	(130,973)	100%
Total revenues	13,680,823	16,631,020	2,950,197	21.6%
Expenses				
Instruction	7,259,547	8,967,765	1,708,218	23.5%
Instruction-related services	816,229	941,448	125,219	15.3%
Pupil services	1,400,988	1,323,564	(77,424)	-5.5%
General administration	882,675	962,906	80,231	9.1%
Plant services	1,446,922	1,667,860	220,938	15.3%
Ancillary services	175,626	189,116	13,490	7.7%
Community services	1,935	1,935	-	0.0%
Interest on long-term debt	332,404	441,114	108,710	32.7%
Other outgo	602,689	712,345	109,656	18.2%
Depreciation (unallocated)	190,954	209,592	18,638	9.8%
Total expenses	13,109,969	15,417,645	2,307,676	17.6%
Change in net position	\$ 570,854	\$ 1,213,375	\$ 642,521	112.6%

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the school year, the governmental funds reported a combined fund balance of \$6,846,234 which is a decrease of \$1,787,498 from last year mainly due to spending on Measure A bond projects and an increase in salaries and employee benefits expense.

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, 2016

The District did not incur unanticipated expenditures in excess of appropriations in expenditure classifications for which the budget was not revised.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Capital assets, net of depreciation, increased \$2,532,218 due to current year acquisitions and improvements growing at a higher rate than accumulated depreciation. There were no disposals in the current year.

Long-Term Liabilities

Total long-term liabilities increased by \$1,901,712 in the current year. The main cause was an increase in net pension liability of \$1,910,712. Also, six new retirees elected to participate in the District's retirement incentive program in the current year, which lead to an increase in Supplemental Employee Retirement Program liability of \$300,000, offset by current year payments of \$61,983. The District made payments as scheduled for its Golden Handshake STRS, Capital Leases, and General Obligation Bond liabilities (total reduction of long-term liabilities of \$263,816). Compensated absence liability increased by \$17,047.

In conformity with GASB Standard No. 68, the District currently has deferred outflows of \$1,811,928 and deferred inflows of \$737,217 related to the net pension liability as of June 30, 2016. The District currently has deferred inflows of \$319,019 related to the prior year bond issuance.

The notes to the financial statements are an integral part of the financial presentation and contain more detailed information as to interest, principal, retirement amounts, and future debt retirement dates.

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 remain stable during fiscal year 2016-17.
- The State's economic and budget situation made a positive impact on the District's budget beginning 2013-14 and has continued into 2016-17, but negatively impacted the District in years prior going back to 2008-2009.
- Future predictions require management to plan carefully and prudently to provide the resources to meet student needs over the next several years.

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 money it receives. If you have questions regarding this report or need additional financial information, contact the: District Office, Colusa Unified School District, 745 Tenth Street, Colusa, California 95932-2220.

BASIC FINANCIAL STATEMENTS

COLUSA UNIFIED SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2016

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 8,616,247
Receivables	378,142
Prepaid expenses	11,726
Stores inventories	10,255
Capital assets, net of accumulated depreciation	5,250,489
Total Assets	14,266,859
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows on pensions (note 6)	1,811,928
LIABILITIES	
Accounts payable and other current liabilities	2,083,690
Unearned revenue	105,183
Long-term liabilities:	
Due within one year	277,872
Due in more than one year	16,799,116
Total Liabilities	19,265,861
DEFERRED INFLOWS OF RESOURCES	
Deferred bond premium revenue	319,019
Deferred inflows on pensions (note 6)	737,217
Total deferred inflows	1,056,236
NET POSITION	
Invested in capital assets, net of related debt	3,050,254
Restricted	567,746
Unrestricted	(7,861,310)
Total Net Position	\$ (4,243,310)

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, 2016

		Program Revenues		Net (Expense) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	\$ 8,967,765	\$ 11,927	\$ 1,163,297	\$ (7,792,541)
Instruction-related services:				
Instructional supervision	13,045	-	-	(13,045)
Instructional library, media and technology	49,079	-	-	(49,079)
School site administration	879,324	-	82,496	(796,828)
Pupil Services:				
Home-to-school transportation	108,511	-	-	(108,511)
Food services	585,292	99,344	561,304	75,356
All other pupil services	629,761	-	20,446	(609,315)
General administration:				
Centralized data processing	263,255	-	-	(263,255)
All other general administration	699,651	3,250	53,129	(643,272)
Plant services	1,667,860	8,997	386,319	(1,272,544)
Ancillary services	189,116	-	4,335	(184,781)
Community services	1,935	-	-	(1,935)
Interest on long-term debt	441,114	-	-	(441,114)
Other outgo	712,345	-	-	(712,345)
Depreciation (unallocated)	209,592	-	-	(209,592)
Total governmental activities	<u>\$ 15,417,645</u>	<u>\$ 123,518</u>	<u>\$ 2,271,326</u>	<u>(13,022,801)</u>
General Revenues				
Taxes and subventions:				
Taxes levied for general purposes				3,107,537
Taxes levied for debt service				292,184
Federal and state aid not restricted to specific purposes				10,307,023
Interest and investment earnings				146,066
Interagency revenues				201,943
Miscellaneous				181,423
Total general revenues				<u>14,236,176</u>
Change in net position				1,213,375
Net Position - beginning				(5,456,685)
Net Position, June 30, 2016				<u>\$ (4,243,310)</u>

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

10

COLUSA UNIFIED SCHOOL DISTRICT

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2016

	General Fund	Capital Facilities Fund	Building Fund	All Non-Major Funds	Total
ASSETS					
Cash and cash equivalents	\$ 2,115,025	\$ 1,291,623	\$ 4,869,928	\$ 339,671	\$ 8,616,247
Accounts receivable	262,464	6,000	25,000	84,678	378,142
Prepaid Expenses	11,726	-	-	-	11,726
Due from other funds	49,901	-	-	-	49,901
Inventory	-	-	-	10,255	10,255
Total Assets	\$ 2,439,116	\$ 1,297,623	\$ 4,894,928	\$ 434,604	\$ 9,066,271
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 645,604	\$ 320,033	\$ 1,078,762	\$ 20,554	\$ 2,064,953
Unearned revenue	105,183	-	-	-	105,183
Due to other funds	-	-	-	49,901	49,901
Total Liabilities	750,787	320,033	1,078,762	70,455	2,220,037
Fund balances					
Nonspendable	42,076	-	-	10,255	52,331
Restricted	441,014	-	-	126,732	567,746
Committed	756,353	977,590	3,816,166	227,162	5,777,271
Unassigned	448,886	-	-	-	448,886
Total Fund Balances	1,688,329	977,590	3,816,166	364,149	6,846,234
Total Liabilities and Fund Balances	\$ 2,439,116	\$ 1,297,623	\$ 4,894,928	\$ 434,604	\$ 9,066,271

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

11

COLUSA UNIFIED SCHOOL DISTRICT

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

JUNE 30, 2016

Total fund balances - governmental funds	\$	6,846,234
--	----	-----------

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	\$ 13,928,169	
Accumulated depreciation	<u>(8,677,680)</u>	
Net		5,250,489

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:

(319,019)

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:

(18,737)

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	\$ 5,710,000	
Net Pension Liability	10,648,651	
Supplemental Employee Retirement Program	354,589	
Compensated absences payable	77,868	
Capital leases payable	128,790	
Golden Handshake STRS	<u>157,090</u>	
		<u>(17,076,988)</u>

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	1,811,928
---	-----------

Deferred inflows of resources relating to pensions	<u>(737,217)</u>
--	------------------

Total net position - governmental activities	\$ <u><u>(4,243,310)</u></u>
--	------------------------------

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, 2016

	General Fund	Capital Facilities Fund	Building Fund	All Non-Major Funds	Total
REVENUES					
LCFF sources	\$ 12,397,758	\$ -	\$ -	\$ -	\$ 12,397,758
Federal revenue	554,244	-	-	585,158	1,139,402
Other state revenues	2,109,700	-	-	49,204	2,158,904
Other local revenues	388,312	58,256	81,612	406,776	934,956
Total revenues	15,450,014	58,256	81,612	1,041,138	16,631,020
EXPENDITURES					
Certificated salaries	6,468,063	-	-	-	6,468,063
Classified salaries	2,047,601	-	-	265,065	2,312,666
Employee benefits	2,952,259	-	-	96,479	3,048,738
Books and supplies	1,104,359	14,202	-	241,688	1,360,249
Services and other operating expenditures	1,223,294	22,732	-	64,660	1,310,686
Capital outlay	402,141	368,794	1,973,274	-	2,744,209
Other outgo	747,353	-	-	20,037	767,390
Debt service expenditures	-	-	-	406,517	406,517
Total expenditures	14,945,070	405,728	1,973,274	1,094,446	18,418,518
Excess (deficiency) of revenues over expenditures	504,944	(347,472)	(1,891,662)	(53,308)	(1,787,498)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	17,787	17,787
Operating transfers out	(17,787)	-	-	-	(17,787)
Total other financing sources (uses)	(17,787)	-	-	17,787	-
Net change in fund balances	487,157	(347,472)	(1,891,662)	(35,521)	(1,787,498)
Fund balances, July 1, 2015	1,201,172	1,325,062	5,707,828	399,670	8,633,732
Fund balances, June 30, 2016	\$ 1,688,329	\$ 977,590	\$ 3,816,166	\$ 364,149	\$ 6,846,234

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, 2016

Total net change in fund balances - governmental funds	\$ (1,787,498)
--	----------------

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:	\$ 2,741,810	
Depreciation expense:	<u>(209,592)</u>	2,532,218

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:	237,635
--	---------

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:	(18,736)
---	----------

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:	(17,047)
---	----------

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:	(238,017)
---	-----------

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources. Examples include special termination benefits financed over time. This year, expenses incurred for such obligations were:

State Teachers' Retirement System (STRS) Golden Handshake	26,181
---	--------

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:	465,254
--	---------

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:	<u>13,385</u>
---	---------------

Total change in net position - governmental activities	<u><u>\$ 1,213,375</u></u>
--	----------------------------

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

14

COLUSA UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
STUDENT BODY FUNDS
JUNE 30, 2016

Assets:	
Cash in county treasury	\$ 55,645
Total Assets	<u>\$ 55,645</u>
Liabilities:	
Due to student groups	55,645
Total Liabilities	<u>\$ 55,645</u>

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

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, 2016

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, 2016

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.

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).

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

F. FUND ACCOUNTING (CONTINUED)

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, 2016

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 Depositary 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, 2016

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, 2016

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, 2016

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.

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2016 consist of the following:

	Governmental Activities	Fiduciary Activities
Cash in County Treasury	\$ 8,585,311	\$ 55,645
Cash in revolving fund	30,936	-
	<u>\$ 8,616,247</u>	<u>\$ 55,645</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.

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.

Fair Value Measurements. Investments, including derivative instruments that are not hedging derivatives, are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments' fair value measurements at June 30, 2016 are as shown on the following page.

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

2. CASH AND CASH EQUIVALENTS (CONTINUED)

Description	Level 1	Level 2	Level 3	Total
US Agency, Treasury & Municipal Notes (USATM):				
US Treasury Notes:	\$ 428,947	\$ -	\$ -	\$ 428,947
LAIF	1,894,682	1,316,644	-	3,211,326
Total	<u>\$ 2,323,629</u>	<u>\$ 1,316,644</u>	<u>\$ -</u>	<u>\$ 3,640,273</u>

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, 2016, the interfund receivable and payable balances were as follows:

	Interfund Receivable	Interfund Payable
Major Funds		
General Fund	\$ 49,901	\$ -
Nonmajor Fund		
Cafeteria Fund	-	49,901
Total	<u>\$ 49,901</u>	<u>\$ 49,901</u>

Interfund Transfers

For the year ended June 30, 2016, the interfund transfers were as follows:

Transfer from General Fund to the Cafeteria Fund for Direct Program Support	<u>\$ 17,787</u>
Total Transfers	<u>\$ 17,787</u>

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

4. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2016, was as follows:

	Balance July 1, 2015	Additions and Transfers	Deductions and Transfers	Balance June 30, 2016
Non-depreciable assets:				
Land	\$ 801,813	\$ -	\$ -	\$ 801,813
Work in progress	98,171	2,239,738	-	2,337,909
	<u>899,984</u>	<u>2,239,738</u>	<u>-</u>	<u>3,139,722</u>
Depreciable assets:				
Sites and improvements	799,556	-	-	799,556
Building and improvements	8,494,484	89,496	-	8,583,980
Furniture and equipment	992,335	412,576	-	1,404,911
	<u>10,286,375</u>	<u>502,072</u>	<u>-</u>	<u>10,788,447</u>
Totals, at cost	<u>11,186,359</u>	<u>2,741,810</u>	<u>-</u>	<u>13,928,169</u>
Accumulated depreciation:				
Sites and improvements	(642,488)	(16,661)	-	(659,149)
Building and improvements	(7,154,232)	(133,542)	-	(7,287,774)
Furniture and equipment	(671,368)	(59,389)	-	(730,757)
	<u>(8,468,088)</u>	<u>(209,592)</u>	<u>-</u>	<u>(8,677,680)</u>
Depreciable assets, net	<u>1,818,287</u>	<u>292,480</u>	<u>-</u>	<u>2,110,767</u>
Capital assets, net	<u>\$ 2,718,271</u>	<u>\$ 2,532,218</u>	<u>\$ -</u>	<u>\$ 5,250,489</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, 2016

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, 2016, is shown below:

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016	Due Within One Year
Capital Leases	\$ 176,425	\$ -	\$ 47,635	\$ 128,790	\$ 49,803
Golden Handshake STRS	183,271	-	26,181	157,090	35,612
Compensated Absences	60,821	17,047	-	77,868	77,868
G.O. Bonds	5,900,000	-	190,000	5,710,000	-
Net Pension Liability	8,738,187	1,910,464	-	10,648,651	-
Supplemental Employer Retirement Program	116,572	300,000	61,983	354,589	114,589
	<u>\$ 15,175,276</u>	<u>\$ 2,227,511</u>	<u>\$ 325,799</u>	<u>\$ 17,076,988</u>	<u>\$ 277,872</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 Building 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, 2016 are as follows:

Year Ended June 30,	Principal	Interest	Total
2017	\$ -	\$ 213,250	\$ 213,250
2018	100,000	213,250	313,250
2019	120,000	210,250	330,250
2020	120,000	206,650	326,650
2021	130,000	203,050	333,050
2022-2026	825,000	949,850	1,774,850
2027-2031	1,155,000	786,000	1,941,000
2032-2036	1,600,000	521,000	2,121,000
2037-2041	1,660,000	161,000	1,821,000
Totals	<u>\$ 5,710,000</u>	<u>\$ 3,464,300</u>	<u>\$9,174,300</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

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. The leases have minimum payments as follows:

Year Ended June 30,	Lease Payment
2017	\$ 55,045
2018	55,045
2019	27,521
Totals	137,611
Less: Amount Representing Interest	(8,821)
Present value of minimum lease payments	<u>\$ 128,790</u>

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 2015-16, six new retirees elected to participate in the retirement incentive program. Future estimated payments at June 30, 2016 are as follows:

Year Ended June 30,	Principal
2017	\$ 114,589
2018	60,000
2019	60,000
2020	60,000
2021	60,000
Totals	<u>\$ 354,589</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

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 P 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, 7667 Folsom Boulevard, Sacramento, California 95826.

The Plans' provisions and benefits in effect at June 30, 2016, are summarized as follows:

	CalPERS		STRS	
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	2% @ 55	2% @ 60	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	60	60	62
Monthly benefits, as a % of eligible compensation	2.0%	2.0%	2.0%	2.0%
Required employee contribution rates	7%	6%	8.15%	8.15%
Required employer contribution rates	11.847%	11.847%	10.73%	10.73%

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

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, 2016, the contributions recognized as part of pension expense for the Plan were:

	CalPERS	STRS	Total
Contributions - employer	\$ 228,381	\$ 685,760	\$ 914,141
On behalf contributions - state	-	357,761	357,761
Total	<u>\$ 228,381</u>	<u>\$ 1,043,521</u>	<u>\$ 1,271,902</u>

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

As of June 30, 2016, Colusa Unified School District reported net pension liabilities for its proportionate share of the net pension liability of the Plans' of:

	Proportionate Share of Net Pension Liability
CalPERS	\$ 2,355,805
STRS	8,292,846
Total Net Pension Liability	<u>\$ 10,648,651</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

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, 2015, 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, 2014 rolled forward to June 30, 2015 using standard update procedures. 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, 2014 and 2015 was as follows:

	<u>CalPERS</u>	<u>STRS</u>
Proportion - June 30, 2014	0.01507%	0.01203%
Proportion - June 30, 2015	0.01598%	0.01232%
Change - Increase (Decrease)	<u>0.00091%</u>	<u>0.00029%</u>

For the year ended June 30, 2016, the District recognized pension expense of \$238,681 and \$567,967 for CalPERS and STRS, respectively. At June 30, 2016, 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	\$ 228,381	\$ -	\$ 1,043,521	\$ -	\$ 1,271,902	\$ -
Difference between proportionate share of aggregate employer contributions and actual contributions for 2014-15.	14,815	-	131,207	-	146,022	-
Change in employer's proportion and differences between proportionate share of contributions	102,520	144,747	156,846	-	259,366	144,747
Net differences between projected and actual earnings on plan investments	134,638	80,665	-	511,805	134,638	592,470
Total	<u>\$ 480,354</u>	<u>\$ 225,412</u>	<u>\$ 1,331,574</u>	<u>\$ 511,805</u>	<u>\$ 1,811,928</u>	<u>\$ 737,217</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

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, 2017. 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 Inflows of Resources
2017	\$ 6,640	\$ (55,938)	\$ (49,298)
2018	6,640	(55,938)	(49,298)
2019	6,640	(55,938)	(49,298)
2020	6,640	(55,938)	(49,298)
Total	<u>\$ 26,561</u>	<u>\$ (223,752)</u>	<u>\$ (197,191)</u>

Actuarial Assumptions

The total pension liabilities in the June 30, 2014 actuarial valuations were determined using the following actuarial assumptions:

	CalPERS	STRS
Valuation Date	June 30, 2014	June 30, 2014
Measurement Date	June 30, 2015	June 30, 2015
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	7.65%	7.60%
Inflation	2.75%	3.00%
Payroll Growth Rate	3.00%	3.75%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return (1)	7.50%	7.60%
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, 2016

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Discount Rate

CalPERS

The discount rate used to measure the total pension liability was 7.65% 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 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.65 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 7.50 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 7.65 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.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

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, 2016

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.

Asset Class	CalPERS		
	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	12.0%	6.83%	6.95%
Real Estate	11.0%	4.50%	5.13%
Infrastructure and Forestland	3.0%	4.50%	5.09%
Liquidity	2.0%	-0.55%	-1.05%
	<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 7.60 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 (7.60 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.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

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.

Asset Class	STRS	
	Assumed Asset Allocation	Long-Term Expected Real Rate of
Global Equity	55.0%	4.50%
Private Equity	17.0%	6.20%
Real Estate	13.0%	4.35%
Inflation Sensitive	13.0%	3.20%
Fixed Income	1.0%	0.20%
Cash/Liquidity	1.0%	0.00%
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:

	CalPERS		
	Discount Rate - 1% (6.65%)	Current Discount Rate (7.65%)	Discount Rate + 1% (8.65%)
Plan's Net Pension Liability	\$ 3,834,268	\$ 2,355,805	\$ 1,126,363

	STRS		
	Discount Rate - 1% (6.60%)	Current Discount Rate (7.60%)	Discount Rate + 1% (8.60%)
Plan's Net Pension Liability	\$ 12,521,552	\$ 8,292,846	\$ 4,778,450

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, 2016, the District had no outstanding amount of contributions to the pension plans required for the year ended June 30, 2016.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

7. 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>Capital Facilities Fund</u>	<u>Building Fund</u>	<u>All Non-Major Funds</u>	<u>Total</u>
Nonspendable:					
Inventory	\$ -	\$ -	\$ -	\$ 10,255	\$ 10,255
Prepaid Expenses	11,726	-	-	-	11,726
Revolving Cash	<u>30,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,350</u>
Total Nonspendable	<u>42,076</u>	<u>-</u>	<u>-</u>	<u>10,255</u>	<u>52,331</u>
Restricted:					
Child Nutrition: School Programs	-	-	-	126,732	126,732
California Clean Energy Jobs Act	329,278	-	-	-	329,278
Educator Effectiveness	<u>111,736</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,736</u>
Total Restricted	<u>441,014</u>	<u>-</u>	<u>-</u>	<u>126,732</u>	<u>567,746</u>
Committed:					
Other Commitments	<u>756,353</u>	<u>977,590</u>	<u>3,816,166</u>	<u>227,162</u>	<u>5,777,271</u>
Unassigned:					
Reserve for Economic Uncertainties	<u>448,886</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>448,886</u>
Total Fund Balances	<u><u>\$ 1,688,329</u></u>	<u><u>\$ 977,590</u></u>	<u><u>\$ 3,816,166</u></u>	<u><u>\$ 364,149</u></u>	<u><u>\$ 6,846,234</u></u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2016

8. 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 June 30, 2015*	NVSIG June 30, 2015*	SELF June 30, 2016
Total Assets	\$ 15,297,057	\$ 3,475,999	\$ 138,820,266
Deferred Outflows of Resources	69,327	-	266,414
Total Liabilities	12,215,714	1,942,113	117,306,926
Deferred Inflows of Resources	135,426	-	245,133
Net Position	3,015,244	1,533,886	21,534,621
Revenues	\$ 65,688,226	\$ 11,337,926	\$ 13,898,598
Expenditures	66,292,944	11,378,213	24,553,606
Change in Net Position	\$ (604,718)	\$ (40,287)	\$ (10,655,008)

* latest available audited financials

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

9. COMMITMENTS AND CONTINGENCIES

As of June 30, 2016, the General Fund had the following commitment with respect to unfinished capital projects:

- District wide lighting/thermostat project – Air Systems, Inc., amount remaining on contract is \$308,412.

As of June 30, 2016, the Capital Facilities Fund had the following commitments with respect to unfinished capital projects:

- Colusa High School Ag Barn project – ABS Builders, amount remaining on contract is \$13,196.
- Colusa High School Ag Barn project – Schmidt Construction, amount remaining on contract is \$79,316.
- Egling Middle School/Burchfield Elementary Portables project – American Modular, amount remaining on contract is \$173,100.
- Colusa high School restroom remodel project – Hometown Construction, amount remaining on contract is \$63,600.

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.

10. SUBSEQUENT EVENTS

The District's management evaluated its June 30, 2016 financial statements for subsequent events through November 16, 2016, 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, 2016

	Budget			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
LCFF sources	\$ 12,215,237	\$ 12,377,922	\$ 12,397,758	\$ 19,836
Federal revenue	477,531	571,564	554,244	(17,320)
Other state revenues	1,361,121	2,097,139	2,109,700	12,561
Other local revenues	216,409	306,432	388,312	81,880
	<u>14,270,298</u>	<u>15,353,057</u>	<u>15,450,014</u>	<u>96,957</u>
EXPENDITURES				
Certificated salaries	6,110,674	6,468,947	6,468,063	884
Classified salaries	2,037,552	2,101,251	2,047,601	53,650
Employee benefits	2,662,761	2,995,002	2,952,259	42,743
Books and supplies	1,192,254	1,469,140	1,104,359	364,781
Services and other operating expenditures	1,102,071	1,332,213	1,223,294	108,919
Capital outlay	250,000.00	460,366	402,141	58,225
Other outgo	817,767	786,234	747,353	38,881
	<u>14,173,079</u>	<u>15,613,153</u>	<u>14,945,070</u>	<u>668,083</u>
Excess (deficiency) of revenues over expenditures	97,219	(260,096)	504,944	765,040
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	20,000	-	20,000
Operating transfers out	(35,000)	(35,000)	(17,787)	17,213
	<u>(35,000)</u>	<u>(15,000)</u>	<u>(17,787)</u>	<u>(2,787)</u>
Total other financing sources (uses)	(35,000)	(15,000)	(17,787)	(2,787)
Net change in fund balances	62,219	(275,096)	487,157	762,253
Fund balances, July 1, 2015	<u>1,201,172</u>	<u>1,201,172</u>	<u>1,201,172</u>	<u>-</u>
Fund balances, June 30, 2016	<u>\$ 1,298,391</u>	<u>\$ 926,076</u>	<u>\$ 1,688,329</u>	<u>\$ 762,253</u>

COLUSA UNIFIED SCHOOL DISTRICT

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CalPERS			
	June 30, 2014	June 30, 2015	⁽¹⁾
Proportion of the net pension liability	0.01507%	0.01598%	
Proportionate share of the net pension liability	\$ 1,710,826	\$ 2,355,805	
Covered-employee payroll ⁽²⁾	\$ 1,582,126	\$ 1,758,040	
Proportionate Share of the net pension liability as percentage of covered-employee payroll	108.13%	134.00%	
Plans fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 208,122	\$ 208,275	
STRS			
	June 30, 2014	June 30, 2015	⁽¹⁾
Proportion of the net pension liability	0.01203%	0.01232%	
Proportionate share of the net pension liability	\$ 7,027,361	\$ 8,292,846	
Covered-employee payroll ⁽²⁾	\$ 5,356,206	\$ 4,731,538	
Proportionate Share of the net pension liability as percentage of covered-employee payroll	131.20%	175.27%	
Plans fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 524,093	\$ 507,694	

⁽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, 2016

CalPERS			
	Fiscal Year 2013-14	Fiscal Year 2014-15 ⁽¹⁾	
Actuarially Determined Contribution ⁽²⁾	\$ 181,011	\$	208,275
Contributions in relation to the actuarially determined contributions	(180,976)		(228,381)
Contribution deficiency (excess)	<u>\$ 35</u>	<u>\$</u>	<u>(20,106)</u>
Covered-employee payroll ⁽³⁾	\$ 1,582,126	\$	1,758,040
Contributions as a percentage of covered-employee payroll ⁽³⁾	11.441%		11.847%
STRS			
	Fiscal Year 2013-14 ⁽¹⁾	Fiscal Year 2014-15 ⁽¹⁾	
Actuarially Determined Contribution ⁽²⁾	\$ 441,887	\$	507,694
Contributions in relation to the actuarially determined contributions	(447,271)		(685,760)
Contribution deficiency (excess)	<u>\$ (5,384)</u>	<u>\$</u>	<u>(178,066)</u>
Covered-employee payroll ⁽³⁾	\$ 5,356,206	\$	4,731,538
Contributions as a percentage of covered-employee payroll ⁽³⁾	8.250%		10.730%

⁽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, 2016

1. PURPOSE OF SCHEDULES

- A - Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget (Non-GAAP) and Actual - General 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 are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

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

Changes in assumptions, in 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

Fiscal year 2015 was the 1st year of implementation, therefore only two years are shown.

- C - 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, 2014	June 30, 2014
Measurement Date	June 30, 2015	June 30, 2015
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	7.65%	7.60%
Inflation	2.75%	3.00%
Payroll Growth Rate	3.00%	3.75%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return (1)	7.50%	7.60%
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 BALANCE SHEET

ALL NON-MAJOR FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Cafeteria Fund	Bond Interest and Redemption Fund	Total
ASSETS			
Cash and cash equivalents	\$ 114,509	\$ 225,162	\$ 339,671
Accounts receivable	82,678	2,000	84,678
Inventory	10,255	-	10,255
	<u>10,255</u>	<u>-</u>	<u>10,255</u>
Total assets	<u>\$ 207,442</u>	<u>\$ 227,162</u>	<u>\$ 434,604</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 20,554	\$ -	\$ 20,554
Due to other funds	49,901	-	49,901
	<u>49,901</u>	<u>-</u>	<u>49,901</u>
Total Liabilities	<u>70,455</u>	<u>-</u>	<u>70,455</u>
Fund balances			
Nonspendable	10,255	-	10,255
Restricted	126,732	-	126,732
Committed	-	227,162	227,162
	<u>-</u>	<u>227,162</u>	<u>227,162</u>
Total Fund Balance	<u>136,987</u>	<u>227,162</u>	<u>364,149</u>
Total liabilities and fund balances	<u>\$ 207,442</u>	<u>\$ 227,162</u>	<u>\$ 434,604</u>

COLUSA UNIFIED SCHOOL DISTRICT

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE**

ALL NON-MAJOR FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Cafeteria Fund	Bond Interest and Redemption Fund	Totals
REVENUES			
Federal revenue	\$ 585,158	\$ -	\$ 585,158
Other state revenues	45,566	3,638	49,204
Other local revenues	111,370	295,406	406,776
Total revenues	<u>742,094</u>	<u>299,044</u>	<u>1,041,138</u>
EXPENDITURES			
Classified salaries	265,065	-	265,065
Employee benefits	96,479	-	96,479
Books and supplies	241,688	-	241,688
Services and other operating expenditures	64,660	-	64,660
Other outgo	20,037	-	20,037
Debt service expenditures	-	406,517	406,517
Total expenditures	<u>687,929</u>	<u>406,517</u>	<u>1,094,446</u>
Excess (deficiency) of revenues over expenditures	<u>54,165</u>	<u>(107,473)</u>	<u>(53,308)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	<u>17,787</u>	<u>-</u>	<u>17,787</u>
Total other financing sources (uses)	<u>17,787</u>	<u>-</u>	<u>17,787</u>
Net change in fund balances	71,952	(107,473)	(35,521)
Fund balances, July 1, 2015	<u>65,035</u>	<u>334,635</u>	<u>399,670</u>
Fund balances, June 30, 2016	<u><u>\$ 136,987</u></u>	<u><u>\$ 227,162</u></u>	<u><u>\$ 364,149</u></u>

COLUSA UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Student Body Funds	<u>Balance July 1, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2016</u>
Assets:				
Cash in County Treasury				
Colusa High School	\$ 55,829	\$ 223,578	\$ (231,067)	\$ 48,340
Egling Middle School	4,144	26,031	(22,870)	7,305
Total Assets	<u>\$ 59,973</u>	<u>\$ 249,609</u>	<u>\$ (253,937)</u>	<u>\$ 55,645</u>
Liabilities:				
Due to student groups	\$ 59,973	\$ -	\$ (4,328)	\$ 55,645
Total Liabilities	<u>\$ 59,973</u>	<u>\$ -</u>	<u>\$ (4,328)</u>	<u>\$ 55,645</u>

COLUSA UNIFIED SCHOOL DISTRICT

ORGANIZATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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	President	2016
Mrs. Kathie Whitesell	Clerk	2018
Mr. Lincoln Forry	Trustee	2016
Mr. Terry Bressler	Trustee	2016
Mr. Charles Yerxa	Trustee	2018

ADMINISTRATION

Dwayne Newman
Superintendent

Sheryl Parker
Chief Business Official

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Second Period Report	Revised Second Period Report	Annual Report	Revised Annual Report
Elementary				
TK-3	473	473	474	474
Fourth through Sixth	290	290	291	291
Seventh to Eighth	218	218	218	218
Special Education	1	1	1	1
	<u>982</u>	<u>982</u>	<u>984</u>	<u>984</u>
Secondary				
Ninth through Twelfth	417	402	403	401
Special Education	2	2	1	1
Continuation Education	-	15	14	14
	<u>419</u>	<u>419</u>	<u>418</u>	<u>416</u>
	<u><u>1,401</u></u>	<u><u>1,401</u></u>	<u><u>1,402</u></u>	<u><u>1,400</u></u>

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Grade Level</u>	<u>Standard Minutes Requirement</u>	<u>2015-16 Actual Minutes</u>	<u>Instructional Days</u>	<u>Status</u>
Kindergarten	36,000	54,500	180	In compliance
Grade 1	50,400	50,652	180	In compliance
Grade 2	50,400	50,652	180	In compliance
Grade 3	50,400	50,652	180	In compliance
Grade 4	54,000	54,652	180	In compliance
Grade 5	54,000	54,652	180	In compliance
Grade 6	54,000	54,652	180	In compliance
Grade 7	54,000	59,776	180	In compliance
Grade 8	54,000	59,776	180	In compliance
Grade 9	64,800	65,069	180	In compliance
Grade 10	64,800	65,069	180	In compliance
Grade 11	64,800	65,069	180	In compliance
Grade 12	64,800	65,069	180	In compliance

See the accompanying notes to supplementary information.

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR FISCAL YEAR ENDED JUNE 30, 2016

Charter Schools Chartered by District

Included in District Financial Statements,
or Separate Report

There are currently no charter schools in the District.

COLUSA UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT TO
AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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, 2016

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	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	14329	\$ 350,912
84.010A	NCLB: Title I, Part A, Program Improvement LEA Corrective Action, Minor Performance Problems	14957	38,972
	Total Title I Cluster	*	<u>389,884</u>
84.365	NCLB: Title III, Limited English Proficient (LEP) Student Program	14346	49,558
84.365	NCLB: Title III, Immigrant Education Program	15146	1,671
	Total Title III Cluster		<u>51,229</u>
84.048	Carl D. Perkins Career and Technical Education: Secondary, Section 131 (Vocational Education)	14894	9,754
84.367	NCLB: Title II, Part A, Improving Teacher Quality	14334	<u>79,461</u>
	Total U.S. Department of Education		<u>530,328</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	585,158
10.555	Child Nutrition: Meal Supplements in National School Lunch Program - Nonmonetary Assistance	13524	46,979
	Total Child Nutrition Cluster		<u>632,137</u>
	Total U.S. Department of Agriculture		<u>632,137</u>
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through Colusa County Office of Education</i>			
93.778	Medi-Cal Administrative Activities Passed through State of California	10060	23,916
	Total U.S. Department of Health and Human Services		<u>23,916</u>
	Total Federal Programs		<u>\$ 1,186,381</u>
*	Tested as a major program		

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Adopted Budget 2016/2017	Actuals 2015/2016	Actuals 2014/2015	Actuals 2013/2014
<u>General Fund</u>				
Revenues and Other Financial Sources	\$ 15,393,163	\$ 15,450,014	\$ 12,793,105	\$ 11,791,326
Expenditures	15,845,730	14,945,070	12,872,590	11,778,671
Other Uses and Transfers Out	20,000	17,787	67,337	-
Total Outgo	15,865,730	14,962,857	12,939,927	11,778,671
Change in Fund Balance	(472,567)	487,157	(146,822)	12,655
Ending Fund Balance	\$ 1,215,762	\$ 1,688,329	\$ 1,201,172	\$ 1,347,994
Available Reserves	\$ 475,961	\$ 448,886	\$ 388,198	\$ 353,360
Reserve for Economic Uncertainties	\$ 475,961	\$ 448,886	\$ 388,198	\$ 353,360
Unappropriated Fund Balance	\$ -	\$ -	\$ -	\$ -
Available Reserves as a Percentage of Total Outgo	3.0%	3.0%	3.0%	3.0%
Total Long-Term Debt	\$ 16,799,116	\$ 17,076,988	\$ 15,175,276	\$ 713,074
Average Daily Attendance at P-2	1,403	1,401	1,379	1,388

The general fund balance has increased by \$352,990 over the past three years. The fiscal year 2016-17 budget projects a decrease of \$472,567. 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 \$16,363,914 over the past two years due to the addition of the net pension liability and issuance of bonds.

Average Daily Attendance (ADA) has increased by 13 over the past two years and ADA is budgeted to increase for the fiscal year 2016-17.

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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 Unaudited Actual Financial Report with Audited Financial Statements

This schedule provides information necessary to reconcile the Unaudited Actual Fund Financial Reports 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 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.

	Federal Catalog Number	Amount
Total Federal Revenues From the Statement of Revenues, Expenditures and Changes in Fund Balance		\$ 1,139,402
Reconciling items		
Food Distribution - Commodities	10.555	<u>46,979</u>
Total Schedule of Expenditures of Federal Awards		<u><u>\$ 1,186,381</u></u>

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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



**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 2015-16 Guide for Annual Audits of California 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, 2016.

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 2015-16 Guide for Annual Audits of California 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.

<u>Description</u>	<u>Procedures Performed</u>
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No, see below
Independent Study	Yes
Continuation Education	Yes
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

Description	Procedures Performed
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Educator Effectiveness	No, see below
California Clean Energy Jobs Act	Yes
After Schools Education and Safety Program	
General requirements	Yes
After School	Yes
Before School	No, see below
Proper Expenditure of Education Protection Account Fund	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	No, see below
Immunizations	No, see below
Charter Schools:	
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 Kindergarten Continuance as no students repeated Kindergarten in the current year.

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 or the Before School portion of After School Education and Safety because the District did not offer these programs.

We did not perform any procedures related to Educator Effectiveness as the district did not have any expenditures for this program in the current year.

We did not perform any procedures related to Immunizations as the district submitted immunization assessment reports to the California Department of Public Health (CDPH).

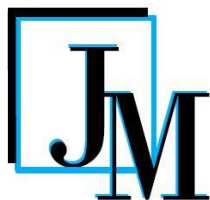
We did not perform any procedures related to Contemporaneous Records of Attendance for Charter Schools, Mode of Instruction for Charter Schools, Nonclassroom-Based Instruction/Independent Study for Charter Schools, Determination of Funding for Nonclassroom-Based Instruction for Charter Schools, Annual 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, 2016.

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
November 16, 2016



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, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 16, 2016.

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.

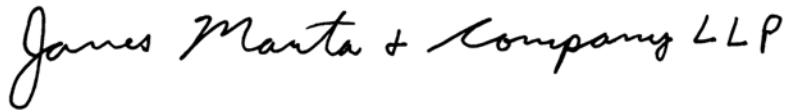
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

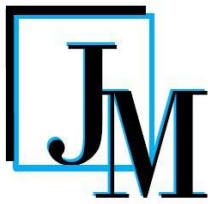
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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*.

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 script is cursive and fluid.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
November 16, 2016



**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, 2016. 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the 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, 2016.

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.

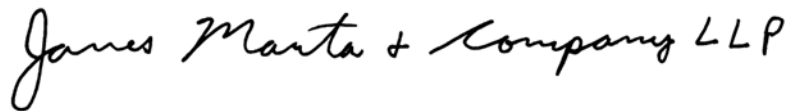
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 16, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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
November 16, 2016

FINDINGS AND RECOMMENDATIONS

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Section I – Summary of Audit Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

_____ Yes	_____ <u>X</u> No
-----------	-------------------

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No
Significant deficiency(ies) identified?	_____ 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	_____ <u>X</u> No
-----------	-------------------

Identification of major programs:

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

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

Auditee qualified as low-risk auditee?

_____ <u>X</u> Yes	_____ No
--------------------	----------

State Awards

Internal control over state programs:

Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No
Significant deficiency(ies) identified?	_____ 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, 2016

Section II – Financial Statement Findings

No matters were reported.

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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, 2016

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, 2016

No matters were reported.



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, 2016**

**JAMES MARTA & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS**

**701 HOWE AVENUE, E3
SACRAMENTO, CA**

**(916) 993-9494
(916) 993-9489 FAX
WWW.JPMCPA.COM**

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

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1
BASIC FINANCIAL STATEMENTS	
Balance Sheet	3
Statement of Revenues, Expenditures, and Changes in Fund Balance	4
Notes to the Financial Statements	5
SUPPLEMENTAL INFORMATION	
Full Text of Bond Measure A	11
OTHER INDEPENDENT AUDITOR'S REPORTS	
Report on Internal Control Over Financial Reporting and on Compliance and on Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	14
Independent Auditor's Report on Series 2015 Measure A Bond Performance	16



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, 2016, 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

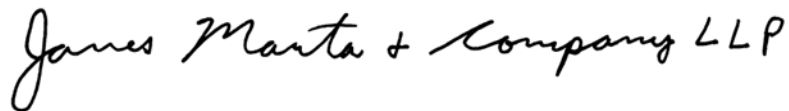
In our opinion, the fund financial statements referred to above present fairly, in all material respects, the financial position of the Colusa Unified School District Measure A General Obligation Bonds Series 2015 Building Fund as of June 30, 2016 and the results of its operations the year then ended 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 November 16, 2016 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
November 16, 2016

BASIC FINANCIAL STATEMENTS

COLUSA UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS SERIES 2015
BUILDING FUND
BALANCE SHEET
JUNE 30, 2016

ASSETS

Cash and cash equivalents	\$ 4,869,928
Accounts receivable	<u>25,000</u>
Total Assets	<u><u>\$ 4,894,928</u></u>

**LIABILITIES AND
FUND BALANCES**

Liabilities	
Accounts payable	<u>\$ 1,078,762</u>
Total Liabilities	<u>1,078,762</u>
Fund balances	
Committed	<u>3,816,166</u>
Total Fund Balances	<u>3,816,166</u>
Total Liabilities and Fund Balances	<u><u>\$ 4,894,928</u></u>

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

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, 2016

REVENUES

Other local revenues	\$ 81,612
Total revenues	<u>81,612</u>

EXPENDITURES

Capital outlay	<u>1,973,274</u>
Total expenditures	<u>1,973,274</u>

Excess (deficiency) of revenues over expenditures	<u>(1,891,662)</u>
--	--------------------

Net change in fund balances	(1,891,662)
-----------------------------	-------------

Fund balances, July 1, 2015	<u>5,707,828</u>
-----------------------------	------------------

Fund balances, June 30, 2016	<u><u>\$ 3,816,166</u></u>
------------------------------	----------------------------

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, 2016

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 November 4, 2014, the voters of the District approved Measure A, authorizing the issuance of up to \$5,900,000 of general obligation bonds for authorized school purposes. 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, 2016

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, 2016

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, 2016

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, 2016, 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, 2016 consist of \$4,869,928 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, 2016

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 685 days. The pool is rated AAA by Standard and Poor's.

Investments, including derivative instruments that are not hedging derivatives, are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments' fair value measurements at June 30, 2016 are as follows:

Description	Level 1	Level 2	Level 3	Total
US Agency, Treasury & Municipal Notes (USATM):				
US Treasury Notes:	\$ 573,842	\$ -	\$ -	\$ 573,842
LAIF	2,534,691	1,761,395	-	4,296,086
Total	<u>\$ 3,108,533</u>	<u>\$ 1,761,395</u>	<u>\$ -</u>	<u>\$ 4,869,928</u>

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, 2016

3. MEASURE A GENERAL OBLIGATION BONDS SERIES 2015

The authorized issuance amount of the bonds is \$5,900,000. The Bonds represent the first and only series of general obligation bonds to be issued under Measure A and were issued in May 2015; however expenditures related to the bonds have been incurred in the current fiscal year.

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.

4. COMMITMENTS AND CONTINGENCIES

As of June 30, 2016, the Building Fund had the following commitments with respect to unfinished capital projects:

- District wide cabling project – AMS.NET, amount remaining on contract is \$341,798.
- District wide paging/communication system – Audio Enhancement, amount remaining on contract is \$134,443.79.
- District wide fire alarm replacement – Gray’s Electric, amount remaining on contract is \$544,295.
- Colusa High School HVAC/Roofing Project – Hometown Construction, amount remaining on contract is \$466,144.21.
- Burchfield Elementary/Egling Middle School Paving Project – Lamon Construction, amount remaining on contract is \$1,259,821.55.

5. SUBSEQUENT EVENTS

District management evaluated its June 30, 2016 financial statements for subsequent events through November 16, 2016, 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, 2016, 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 November 16, 2016.

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.

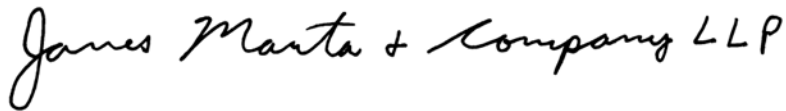
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given 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
November 16, 2016



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, 2016, and have issued our report thereon dated November 16, 2016. 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, 2016. 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.

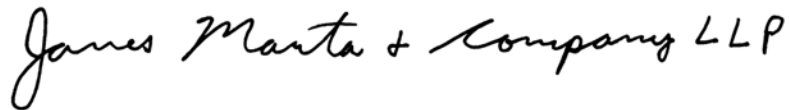
To meet our objectives, audit tests were performed and included, but were not limited to, the following:

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 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
November 16, 2016



McCumber's Glass Inc.

Building America Over Forty Years Of Quality With Out Compromise

802 #D Yuba Street, Marysville, CA 95901

530-740-1386 Fax 530-740-1393

Lic. 954492

SBE #25945

DIR # 1000007169

Quote & Proposal Project: Colusa HS Door Replacements 12/12/2016

Bid from Site visit with Terry Biladeau dated 12/07/2016

Bid as prevailing wage project.

McCumber's Glass Inc. is a non signatory shop.

Addendums : None

(Bidding Only Items Specifically Listed Below)

Bidding Specification Sections: None listed.

Reference: Aluminum Flush Panel Doors, Interior Wood Door with Vision Lite, Hardware.

Location: Exterior and Interior

Alum. Flush Panel Doors by: Arcadia Inc. Non Thermally Broken.(Use existing Frames)

Door Numbered: 400, 401, 402E, 402W, 403, 5 Total Doors All Custom Sizes

Color of Frame : Clear Anodized Aluminum Class II

Interior Wood door by CDF Disrtibutors (Use existing Frame)

Door Numbered : Metal Shop Classroom. 1 Total Door 3'-0" x 7'-0"

Type of Glass : 1/4" Clear Lami at interior Door.

Standard Hardware to include: Continuous Hinge, LCN 4040xp Closer,

Schlage classroom Lock.

1 Year Warranty for Workmanship, Standard Manufacturer's Warranty for Parts.

Total for installation \$ 20,710.00

* To substitute Aluminum Flush Panel doors with standard Hollow metal

Doors by Titan Metal (primed gray).

Deduct: \$ 7,235.00

OK (B)

Wayne Newman
1/5/17

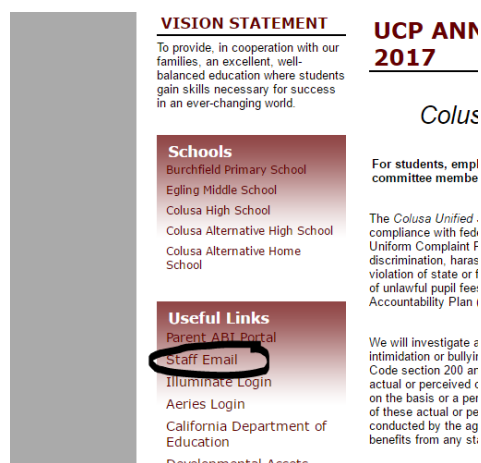
Ede Lange
E de Lange M/Estimator
12-12-2016

Excludes: Demo, Flashing, Moulding of any kind, steel sash, solar tubes, skylights, louvers, sunshades, mirrors, insurance certificates for architect, waiver of subrogation, bonds of any kind, final cleaning, any HAZMAT clean-up or abatement, engineering, demo, window treatments of any kind, anti graffiti, on site water testing or clean up after testing, LEED, on site manufacturers inspection, teller windows, counter tops, glass shelves, glass display case, glass awnings, x-ray glass of any kind, bullet resistant products of any kind, fire rated glass of any kind, card readers, electronic door hardware of any kind, blast resistant product of any kind, jobsite protection once product is installed, embeds of any kind, backing of any kind, electrical, overtime, weekend or night work, any item not specifically listed above, STC testing of any kind, **post bid testing of any kind**, and final keying.

Bid good for 60 days.

Accessing Office 365 E-mail

- First browse to www.colusa.k12.ca.us and scroll down on the front page and on the left-hand side under 'Useful Links' you will see the following and click on Office 365.



- Once you click on Office 365 you will be automatically re-directed to the login screen for your e-mail as shown below:



Work or school account

someone@example.com
Password

- Your e-mail address should be your first initial + last name + @colusa.k12.ca.us
 - Example: John Smith
 - jsmith@colusa.k12.ca.us
 - If you have any trouble logging in or even need your password reset please let us know.
- Once you have logged in with your e-mail address and password you can access your e-mail by clicking on Mail.

American Honors Performance Series at Carnegie Hall**Wednesday, February 1, 2017**

Evening flight from Sacramento to JFK, arriving late morning on Thursday. Josh Arce and Alec Schantz are escorted by Mary Colligan to and from New York. Michael Phenicie and Gerald Arce fly out the day before for orientation of program staff & chaperones.

Thursday, February 2, 2017

- 6am** Flight arrives at JFK International Airport. We will take the subway to the Sheraton Times Square, located at 811 7th Ave, New York, NY 10019
- 4:00-9:00** Finals Honors Performance Series check-in, meet in the 2nd floor lobby of the Sheraton Times Square – 811 7th Ave. 212-581-1000
- 4:30** Rooms available for checkin. Chaperones will provide keys and room assignments. Dinner on own – chaperone will set time and escort to location. Chaperones provide finalists with an overview of what to expect during the week.
- 9:30** Sectional rehearsals, location to be announced upon arrival.
- 10:30** Lights out.

Friday, February 3, 2017

- 7:00** Breakfast on own. Chaperone will set time and escort to location.
- 9:00** Honors Band Rehearsal – Empire East Ballroom (2nd floor).
- 12:00** Escort kids to lunch.
- 1:30** Honors Band Rehearsal Empire East Ballroom.
- 8:00** Finalists attend Broadway shows. Finalists meet program staff and ensemble Chaperones after the short (with buddies) and return to the hotel.
- 11:15** Lights out.

Saturday, February 4, 2017

- 7:30** Escort kids to breakfast.
- 9:00** Rehearsal resumes.
- 12:00** Escort kids to lunch.
- 1:30** Rehearsal resumes.
- 10:30** Lights out.

Sunday, February 5, 2017

- 7:00** Escort to Breakfast
- 8:00-10:00** Rehearsal resumes.
- 10:00** Escort to lunch.
- 11:00** Band reports to the back lobby (ground floor) by the TVs of the hotel to board busses for Carnegie Hall. Finalists should be dressed for the performance and only bring their instruments and music, jacket. No bags. Water will be available at Carnegie.
- 11:15** Band board bus for Carnegie Hall.
- 12:15** Carnegie Hall – Band sound check.
- 2:00** Performance begins, featuring choir, band, orchestra.
- 4:45** Finalists board buses and return to hotel with Chaperones
- 5:30** Escort kids to dinner.
- 12:30** Lights out.

Monday, February 6, 2017

- 7:00** Out to breakfast It is recommended that kids have bags packed prior to breakfast.
- 11:45** Finalists and chaperones return to hotel.
- 12:00** Hotel checkout
- 1:00** Farewell to Finalists. Hotel Check-out and parent pick-ups begin at 2nd floor lobby. Airport shuttles run from 1:00-4:00 Finalists must check out with their chaperone and ride their scheduled shuttle. Report to the back lobby by the TVs 10 minutes before scheduled time.
- 4:00** Last shuttle departs for JFK, and the Honors Program Desk closes. If you encounter any flight problems, please contact our on-tour team at 1-800-727-8692

7:30pm Board flight for home, arriving at Sacramento 11pm, Monday night with Josh Arce, Alec Schantz, Mary Colligan, Mike Phenicie, Gerald Arce, Stephanie and Nick Schantz.

TOTAL COST of \$4,400 has been raised through Friends of Music and donations.

COLUSA UNIFIED SCHOOL DISTRICT		WARRANTS TO BE DECEMBER 13, 2016			BATCH 23
BILL#	PAYEE	AMOUNT	FUND	LOC	DESCRIPTION
545	JENNIFER ALANIZ	\$ 197.59	95	EMS	REIMBURSE FOR SUPPLIES PURCHASED
564	AUDIO ENHANCEMENT	\$ 47,535.00	21	BOND	PAGING SYSTEM DISTRICTWIDE
558	CA DEPT OF JUSTICE	\$ 98.00	'01	DO	FINGERPRINT FEES
563	CASCADE ATHLETIC SUPPLY	\$ 180.54	01	SPORTS	SUPPLIES
546	CUSD CAFETERIA FUND	\$ 6.04	01	DO	SUPPLIES
550	COPY CITY	\$ 13.02	01	MOT	COPIES
567	FLORA FRESH	\$ 103.80	01	CHS	FLORAL DESIGN CLASS SUPPLIES
535	FRANZ FAMILY BAKERIES	\$ 902.33	13	CAFÉ	FOOD
556	FRONTIER	\$ 12,535.00	01	ALL	PHONE AND DATA LINE MONTHLY BILLING
549	GAGER	\$ 274.80	13	CAFÉ	SUPPLIES
553	GENERAL PRODUCE	\$ 4,455.96	13	CAFÉ	FOOD
552	GOLD STAR	\$ 13,112.86	13	CAFÉ	FOOD
547	LEASA HILL	\$ 204.12	13	CAFÉ	REIMBURSE FOR SUPPLIES PURCHASED
566	ILLUMINATE	\$ 750.00	01	ALL	TRAINING ON SOFTWARE PROGRAM
548	LUCILLE IMHOFF	\$ 405.00	01	HMS	REIMBURS MILEAGE
559	INTERQUEST CANINES	\$ 350.00	01	CHS/EMS	DRUG DOG VISIT
562	JOHJNSON PRINTING	\$ 117.18	01	EMS	PRINTING
565	KELLEHER PAINT	\$ 1,393.20	01	MOT	MAINTENANCE SUPPLIES
551	TINA LYONS	\$ 320.68	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
542	MERIDIAN DIESEL	\$ 280.88	01	MOT	BUS REPAIR
543	MELISSA MICHALK	\$ 38.70	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
544	MIDVALLEY OFFICIALS	\$ 328.00	01	EMS	SPORTS OFFICIALS
541	NCVOA	\$ 101.00	01	SPORTS	ADDITIONAL OFFICIALS FEE FOR VOLLEYBALL
538	NORTH WOODWINDS	\$ 161.63	01	CHS	MUSICAL INSTRUMENT REPAIR
537	NCSIF	\$ 92.00	01	SPORTS	ENTRY FEE
555	QSS	\$ 450.00	01	DO	WORKSHOP REGISTRATION
560	RIDEOUT MEDICAL ASSOC	\$ 105.00	01	DO	TB TEST FEES
561	SPURR	\$ 2,059.27	01	ALL	NATURAL GASS BILLING
568	SUTTER BUTTES COMMUNICATION	\$ 311.40	01	MOT	BUS RADIO QUARTERLY FEE
534	SYSO	\$ 2,372.73	13	CAFÉ	FOOD
557	TCSIG	\$ 250.00	01	DO	ADDITIONAL LIABILITY INSURANCE
536	ANDREA UHLENKOTT	\$ 73.44	01	DO	REIMBURSE MILEAGE
554	US AWARDS	\$ 586.57	01	CHS	SUPPLIES
RC30	US BANK CALCARD VISA	\$ 47,419.35	ALL	ALLL	SEE ATTACHED
540	WILLOWS BOOSTER	\$ 150.00	01	SPORTS	ENTRY FEE
539	YSSRA	\$ 3,546.00	01	SPORTS	OFFICIALS FOR SOCCER
TOTAL ALL FUNDS		\$ 141,281.29			

US BANK CALCARD VISA

Leasa Hill

FUND DESCRIPTION

2-Dec	C&C SMART FOOD51705655	\$830.79	13	CAFETERIA FOOD
-------	------------------------	----------	----	----------------

Jeremy Miller

8-Dec	HP PRODUCT SVC&RPR	\$142.58	01	TECH REPAIR
25-Nov	HP PRODUCT SVC&RPR	\$142.58	01	TECH REPAIR
1-Dec	TECHNOLOGY IN EDUCATIO	\$1,098.36	01	EMS PARENT CLUB TECH SUPPLIES FOR EMS
25-Nov	CDW GOVERNMENT	\$161.25	01	TECH SUPPLIES

Rosemary Hicks

2-Dec	RITE AID STORE - 6088	\$34.39	01	BPS SUPPLIES
2-Dec	RITE AID STORE - 6088	\$12.00	01	BPS SUPPLIES
1-Dec	LOVE AND LOGIC INSTITUTE	\$109.00	01	BPS WORKSHOP REGISTRATION
1-Dec	PESI INC	(\$60.00)	01	BPS CREDIT FOR CANCELLED WORKSHOP
30-Nov	COLUSA COUNTY FAIR	\$1,771.63	01	BPS CLASSES TO PUMPKIN VILLAGE
23-Nov	GBC*ECOMMERCE	\$488.19	01	BPS MAINTEN AGREEMENT ON BINDING MACHINE

Terry Biladeau

23-Nov	OFFICE DEPOT 1135	\$72.22	01	MOT OFFICE SUPPLIES
--------	-------------------	---------	----	---------------------

Clair Toth

2-Dec	RITE AID STORE - 6088	\$11.26	01	BPS SUPPLIES
-------	-----------------------	---------	----	--------------

Sheryl Parker

9-Dec	AMAZON MKTPLACE PMTS	\$88.48	01	BPS LOCKING MEDICINE CABINET
9-Dec	QUILL CORPORATION	(\$19.33)	01	DO CREDIT FOR RETURN
1-Dec	ADVANCED DOCUMENT CONCE	\$2,172.79	01	ALL MAINT COSTS PER COPY
1-Dec	CLOSE LUMBER	\$2,200.37	01	CHS AG BARN SUPPLIES
30-Nov	IN *CLIMATE CONTROL, INC.	\$7,384.78	01	MOT HVAC REPAIR
30-Nov	HILLYARD INC SACRAMENTO	\$4,045.09	01	MOT CUSTODIAL SUPPLIES
29-Nov	USPS.COM CLICKNSHIP	\$22.95	01	DO POSTAGE
29-Nov	YANKEE CANDLE 4139	\$2,003.00	95	FBLA FUNDRAISER

Nick Schantz

12-Dec	AMAZON MKTPLACE PMTS	\$513.86	01	CHS AG BARN SUPPLIES
12-Dec	AMAZON.COM	\$378.92	01	CHS AG BARN SUPPLIES
8-Dec	AMAZON MKTPLACE PMTS	\$1,114.08	01	CHS AG BARN SUPPLIES
9-Dec	LOWES #01933*	\$679.42	01	CHS AG BARN SUPPLIES
8-Dec	LOWES #00907*	\$1,504.57	01	CHS AG BARN SUPPLIES
2-Dec	LOWES #01933*	\$143.28	01	CHS AG BARN SUPPLIES
2-Dec	THE HOME DEPOT #1019	\$246.18	01	CHS AG BARN SUPPLIES

Jody Johnston

8-Dec	EDMENTUM INC	\$8,250.00	01	EMS SOFTWARE AND TRAINING
6-Dec	AMAZON MKTPLACE PMTS	\$13.21	95	EMS ASB SUPPLIES
5-Dec	AMAZON MKTPLACE PMTS	\$59.82	95	EMS ASB SUPPLIES
5-Dec	AMAZON MKTPLACE PMTS	\$55.74	95	EMS ASB SUPPLIES
5-Dec	AMAZON MKTPLACE PMTS	\$21.96	95	EMS ASB SUPPLIES
2-Dec	RAPIDWRISTBANDS.COM	\$266.40	01	EMS SUPPLIES
2-Dec	SPEEDLING	\$234.60	01	EMS PARENT CLUB FUNDRAISER
2-Dec	SPEEDLING	\$2,760.00	01	EMS PARENT CLUB FUNDRAISER
30-Nov	GRAPHICSLAND INC	\$442.40	01	EMS SUPPLIES
30-Nov	STUDENT SUPPLY	\$388.19	01	EMS SUPPLIES

28-Nov	DOLLAR TREE ECOMM	\$107.50	95	EMS ASB SUPPLIES
25-Nov	J W PEPPER AND SON INC	\$29.02	01	EMS MUSIC SUPPLIES

Darren Brown

12-Dec	WORLDSTRIDES LAKELAND	\$500.00	01	FOM CARNEGIE HALL REGISTRATION
12-Dec	WORLDSTRIDES LAKELAND	\$500.00	01	FOM CARNEGIE HALL REGISTRATION
12-Dec	JETBLUE 2792165040430	\$1,138.47	01	FOM AIRFARE TO CARNEGIE
9-Dec	OTC BRANDS, INC.	\$447.81	95	CHS ASB SUPPLIES
9-Dec	TRIARCO ART, GTA, BENTON	\$183.46	01	CHS ART SUPPLIES
9-Dec	WALMART.COM 8009666546	\$31.18	95	CHS ASB SUPPLIES
8-Dec	TST* COSTA VIDA 0017	\$328.56	95	CHS ASB SUPPLIES
7-Dec	QUILL CORPORATION	\$145.17	01	CHS SUPPLIES
1-Dec	QUILL CORPORATION	(\$75.23)	01	CHS CREDIT FOR RETURN
5-Dec	AMAZON.COM	\$256.82	01	CHS SUPPLIES
5-Dec	AMAZON.COM	\$552.08	01	CHS SUPPLIES
5-Dec	AMAZON MKTPLACE PMTS	\$85.94	01	CHS SUPPLIES
1-Dec	AMAZON MKTPLACE PMTS	\$73.96	01	CHS SUPPLIES
1-Dec	AMAZON MKTPLACE PMTS	\$22.64	01	CHS SUPPLIES
5-Dec	BIGLOTS.COM	\$26.20	95	CHS ASB SUPPLIES
2-Dec	PARTY CITY	\$158.96	95	CHS ASB SUPPLIES
2-Dec	PLAYS FOR YOUNG AUDIEN	\$27.00	95	DRAMA CLUB SUPPLIES
1-Dec	TURNITIN LLC	\$900.00	01	SOFTWARE
1-Dec	ESSENTIALHARDWARE.COM	\$85.60	95	CHS ASB SUPPLIES
29-Nov	EASycANVASPRINTS.COM	\$113.93	95	CHS ASB SUPPLIES
28-Nov	EASTBAY INC	\$1,494.31	95	CHS ASB SUPPLIES
25-Nov	OTC BRANDS, INC.	\$57.54	95	CHS ASB SUPPLIES
25-Nov	J W PEPPER AND SON INC	\$153.95	01	CHS MUSIC SUPPLIES
25-Nov	J W PEPPER AND SON INC	\$68.78	01	CHS MUSIC SUPPLIES
25-Nov	THERMALPAPERDIRECT.COM	\$66.49	01	CHS MUSIC SUPPLIES
25-Nov	NCTM HOUSING	(\$276.70)	01	CHS CREDIT FOR CANCELLATION
25-Nov	NCTM HOUSING	(\$276.70)	01	CHS CREDIT FOR CANCELLATION
23-Nov	PTM DOCUMENT SYSTEMS INC	\$112.34	01	CHS SUPPLIES
23-Nov	CRAFTOUTLET.COM	\$56.79	95	CHS ASB SUPPLIES
25-Nov	STAPLES DIRECT	\$3.75	95	CHS ASB SUPPLIES
23-Nov	STAPLES DIRECT	\$54.99	95	CHS ASB SUPPLIES
23-Nov	QUILL CORPORATION	\$437.36	01	CHS SUPPLIES
23-Nov	WALMART.COM 8009666546	\$20.98	95	CHS ASB SUPPLIES

Zeba Hone

12-Dec	USPS PO 0517280932	\$9.39	01	DO POSTAGE
1-Dec	USPS PO 0517280932	\$12.00	01	DO POSTAGE

TOTAL 47419.35

COLUSA UNIFIED SCHOOL DISTRICT		WARRANTS TO BE RELEASED DECEMBER 22, 2016			BATCH 24
BILL#	PAYEE	AMOUNT	FUND	LOC	DESCRIPTION
579	AIR SYSTEMS	\$ 15,420.60	01	PROP39	LIGHTING PROJECT
583	ALHAMBRA WATER	\$ 72.28	01	DO/MOT	WATER
581	ALL AMERICAN LAWN	\$ 14,014.72	21	BOND	IRRIGATION REPAIRS/UPGRADES
582	CHRISTINA BAILEY	\$ 82.87	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
591	JENNIFER BARBEE	\$ 35.25	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
571	TERRY BILADEAU	\$ 273.78	01	MOT	REIMBURSE MILEAGE
586	CVT	\$ 115,130.29	01	ALL	JANUARY HEALTH INSURANCE PREMIUMS
569	CUSD BUILDING FUND	\$ 52,435.63	01	PROP39	AMOUNT OF CPM BILLS TOWARDS PROP 39
570	CUSD CAFETERIA FUND	\$ 26.00	01	EMS	SUPPLIES
RC32	CUSD EMER FD-UC REGENTS DAVIS	\$ 135.00	01	CHS	FFA ENTRY FEE
RC32	CUSD EMER FD-JULIE PADILLA	\$ 30.65	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC32	CUSD EMER FD-NICHOLAS HEIDRICK	\$ 136.18	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC32	CUSD EMER FD--ANDREW LEMENAGER	\$ 25.00	01	DO	REIMBURSE FOR SUPPLIES PURCHASED
RC32	CUSD EMER FD-CUSD PETTY CASH S. PARKER	\$ 124.64	01	DO	POSTAGE AND FINGERPRINT FEES
RC32	CUSD EMER FD-SIDNEY LAY	\$ 53.02	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC32	CUSD EMER FD-CHP	\$ 57.00	01	MOT	BUS DRIVER'S LICENSE FEE
RC32	CUSD EMER FD-MARINA RAMIREZ	\$ 159.90	13	CAFET	REFUND STUDENTS ACCOUNTS
RC32	CUSD EMER FD-DAN KIELEY	\$ 27.39	01	SPORTS	REIMBURSE FOR SUPPLIES PURCHASED
RC32	CUSD EMER FD-KENDALL MCCARTY	\$ 27.29	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC32	CUSD EMER FD-QUALITY INN	\$ 255.02	01	CHS	FFA MOTEL
RC32	CUSD EMER FD-TULELAKE HS	\$ 110.00	01	CHS	FFA ENTRY FEE
RC32	CUSD EMER FD-OUR LADY OF LOURDES SCHOOL	\$ 150.00	01	SPORTS	ENTRY FEE BASKETBALL
585	LUPE ESPINDOLA	\$ 60.42	01	DO	REIMBURSE FOR SUPPLIES PURCHASED
573	FFA FIELD DAY	\$ 60.00	01	CHS	FFA ENTRY FEE
574	SANDY HUFF	\$ 52.92	01	BPS	REIMBURSE MILEAGE
576	JODY JOHNSTON	\$ 147.42	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
577	LAMON CONSTRUCTION	\$ 93,430.50	21	EMS/BPS	FINAL RETENTION ON BOND WORK
575	TEIA MILLER	\$ 17.18	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
589	PG&E	\$ 14,977.25	01	ALL	ELECTRIC BILLING
572	PIERCE HIGH SCHOOL	\$ 210.00	01	CHS	FFA ENTRY FEE
592	PLATT ELECTRIC	\$ 274.53	01	CHS	AG BARN WORK
584	SELOVER'S	\$ 130.00	01	DO	REIMBURSE MILEAGE
588	SHASTA UNION HIGH SCHOOL	\$ 175.00	01	SPORTS	GOLF ENTRY FEE
580	THREE B'S TOILET RENTAL	\$ 215.00	01	ALL	PORTABLE TOILET RENTAL
RC31	US BANK CALCARD VISA	\$ 18,467.21	ALL	ALL	SEE ATTACHED
587	JOE WILLIAMSON	\$ 147.19	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
TOTAL ALL FUNDS		\$ 347,147.13			

US BANK CAL CARD VISA

Jeremy Miller

FD DESCRIPTION

15-Dec	AMAZON.COM AMZN.COM/BILL	\$85.87	01	TECH SUPPLIES
13-Dec	AMAZON MKTPLACE PMTS	\$69.84	01	TECH SUPPLIES
8-Dec	AMAZON MKTPLACE PMTS	\$9.50	01	TECH SUPPLIES
23-Nov	CDW GOVERNMENT	\$579.43	01	TECH SUPPLIES

Rosemary Hicks

15-Dec	RITE AID STORE - 6088	\$8.39	01	BPS SUPPLIES
--------	-----------------------	--------	----	--------------

Terry Biladeau

19-Dec	TRACTOR SUPPLY #726	\$150.49	01	MOT SUPPLIES
--------	---------------------	----------	----	--------------

Ron Rogers

15-Dec	CARROT TOP INDUSTRIES INC	\$212.82	01	MOT SUPPLIES
12-Dec	AMAZON.COM	\$1,388.32	01	MOT SUPPLIES

Darren Brown

19-Dec	QUILL CORPORATION	\$462.39	01	CHS SUPPLIES
19-Dec	ROCCOS BAR GRILL	\$90.00	01	CHS SUPPLIES
14-Dec	WALMART.COM 8009666546	\$64.16	95	CHS ASB SUPPLIES
6-Dec	QUALITY INN KLAMATH FALLS	\$80.10	01	CHS FFA MOTEL STAY
6-Dec	QUALITY INN KLAMATH FALLS	\$62.10	01	CHS FFA MOTEL STAY
6-Dec	QUALITY INN KLAMATH FALLS	\$80.10	01	CHS FFA MOTEL STAY
6-Dec	QUALITY INN KLAMATH FALLS	\$80.10	01	CHS FFA MOTEL STAY
9-Dec	TCT*ANDERSON'S	\$221.90	95	CHS ASB SUPPLIES

Nick Schantz

15-Dec	LOWES #01933*	\$48.01	01	MOT AG BARN MATERIALS
15-Dec	THE HOME DEPOT #1019	\$434.84	01	MOT AG BARN MATERIALS
12-Dec	LOWES #01933*	\$579.45	01	MOT AG BARN MATERIALS

Sheryl Parker

13-Dec	ADVANCED DOCUMENT CONCEPTS	\$1,152.11	01	ALL COPIER MAINT. COSTS
16-Dec	FLORA FRESH	\$103.80	01	CHS FLORAL DESIGN CLASS SUPPLIES
14-Dec	QUILL CORPORATION	\$5,823.72	01	BPS/DO SUPPLIES
13-Dec	JW WOOD CO INC	\$1,082.24	01	MOT MAINTENANCE SUPPLIES
13-Dec	MESSICK ACE HDWE	\$2,129.54	01	MOT MAINTENANCE SUPPLIES
13-Dec	HILLYARD INC SACRAMENTO	\$2,102.88	01	MOT CUSTODIAL SUPPLIES

Jody Johnston

13-Dec	RUSHORDERTEES/PRINTFLY	\$605.16	95	EMS AS SHIRTS
--------	------------------------	----------	----	---------------

Bo Salazar

16-Dec	LOWES #01933*	\$115.82	01	MOT AG BARN MATERIALS
--------	---------------	----------	----	-----------------------

Zeba Hone

16-Dec	USPS PO 0517280932	\$2.83	01	DO POSTAGE
14-Dec	AMAZON.COM AMZN.COM/BILL	\$641.30	01	DO SUPPLIES

\$18,467.21

COLUSA UNIFIED SCHOOL DISTRICT		WARRANTS TO BE RELEASED JANUARY 6, 2017			BATCH 25
BILL#	PAYEE	AMOUNT	FUND	LOC	DESCRIPTION
595	ADAM LABS	\$ 60.00	01	MOT	OIL TESTING
623	ALLRITE ROOFING	\$ 2,220.00	01	MOT	REPAIR ROOF DRY ROT
593	MALLORY ALVES	\$ 34.00	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
599	CHRISTINA BAILEY	\$ 43.34	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
616	BAXTER AUTO PARTS	\$ 170.55	01	MOT	VEHICLE MAINTENANCE SUPPLIES
619	COLUSA BODY AND PAINT	\$ 1,596.26	01	MOT	REPAIR VAN
621	CCOE	\$ 36,684.00	01	DO	WORKERS COMP PREMIUMS
615	COLUSA MOTOR SALES	\$ 524.69	01	MOT	VEHICLE MAINTENANCE SUPPLIES
608	CUSD CAFETERIA FUND	\$ 108.00	01	CHS	WINTERFEST WORKER
RC33	CUSD EMER FD-US BANK CALCARD VISA	\$ 5,156.98	ALL	ALL	SEE ATTACHED
600	JILL CONROY	\$ 22.85	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
606	TIM CRABTREE	\$ 42.09	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
627	CREATIVE BUS SALES	\$ 170.50	01	MOT	BUS SUPPLIES
RC34	CUSD EMER FD- ANDY HERZOG	\$ 250.00	95	CHS	PHOTO BOOTH FOR WINTERFEST
RC34	CUSD EMER FD- CAMIE KAEIN	\$ 134.85	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC34	CUSD EMER FD- LAURA CERVANTES	\$ 165.03	01	EMS	POSTAGE AND FINGERPRINT FEES
RC34	CUSD EMER FD- HANNA SCHNEIDER	\$ 21.97	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC34	CUSD EMER FD- BOBBI WEIGELIN	\$ 1,000.00	01	DO	ADVANCE CHECK FOR REFUND
622	DAVISON DRUGS	\$ 30.09	01	BPS	SUPPLIES
601	DAWSON WREATH	\$ 1,020.00	01	EMS	PARENT CLUB FUNDRAISER
602	ENTEK	\$ 375.00	01	MOT	WORKSHOP REGISTRATION FEE
607	HERFF JONES	\$ 15.70	01	HMS	DIPLOMA
617	MARIBEL HUGHES	\$ 131.92	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
620	ILLUMINATE EDUCATOIN	\$ 1,500.00	01	DO	SOFTWARE TRAINING
609	DEANNA JARRETT	\$ 60.24	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
625	JEFF HUBER CONSTRUCTION	\$ 10,776.00	21	BOND	CABINETS/COUNTERS FOR NEW PORTABLES
630	JOHN LAMBIRTH TRUCKING	\$ 2,757.50	01	MOT	PLAYGROUND BARK
628	KELLEHER PAINT	\$ 845.06	01	MOT	MAINTENANCE SUPPLIES
604	MCCUMBERS GLASS	\$ 590.00	01	MOT	GLASS REPAIR/REPLACE
603	MERIDIAN DIESEL	\$ 674.31	01	MOT	BUS REPAIR
611	OROVILLE HIGH SCHOOL	\$ 600.00	01	SPORTS	BASKETBALL ENTRY FEE
624	PLATT	\$ 31.95	01	MOT	MAINTENANCE SUPPLIES
618	READING OIL	\$ 1,014.60	01	MOT	FUEL FOR VEHICLES
610	SAMS CLUB	\$ 763.01	95	CHS	VOLLEYBALL CONCESSION SUPPLIES
605	SCHOLASTIC BOOK CLUBS	\$ 125.00	01	BPS	INSTRUCTIONAL SUPPLIES
597	MELISSA SMITH	\$ 73.60	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
612	STANDARD INSURANCE	\$ 1,702.95	01	DO	INCOME PROTECTION PREMIUMS
629	SUPERIOR TIRE SERVICE	\$ 254.48	01	MOT	TIRES
596	TRIMARK	\$ 101.88	13	CAFET	SUPPLIES
613	WIKE RESTORATION	\$ 5,512.50	21	BOND	REMOVE ASBESTOS TILE CHS
TOTAL ALL FUNDS		\$ 77,360.90			

COLUSA USD EMER FUND - US BANK CALCARD VISA - CK5414

Leasa Hill

FD DESCRIPTION

20-Dec	C&C SMART FOOD51705655	\$358.77	13	CAFET FOOD
--------	------------------------	----------	----	------------

Jeremy Miller

22-Dec	IN *SP CONTROLS, DOCERI	\$30.00	01	TECH SUPPLIES
21-Dec	AMAZON MKTPLACE PMTS	\$377.54	01	TECH SUPPLIES
20-Dec	CDW GOVERNMENT	\$597.25	01	TECH SUPPLIES
16-Dec	AMAZON.COM	\$23.81	01	TECH SUPPLIES

Rosemary Hicks

20-Dec	RITE AID STORE - 6088	\$72.00	01	BPS SUPPLIES
20-Dec	AMAZON MKTPLACE PMTS	\$32.33	01	BPS SUPPLIES
20-Dec	AMAZON MKTPLACE PMTS	\$61.79	01	BPS SUPPLIES
14-Dec	WALMART.COM	\$54.15	01	BPS SUPPLIES

Darren Brown

22-Dec	J W PEPPER AND SON INC	\$269.60	01	CHS MUSIC SUPPLIES
22-Dec	SPORTDECALS	\$718.28	95	CHS ASB SHIRTS
21-Dec	WORLDSTRIDES LAKELAND	\$749.00	01	FOM CARNEGIE TRIP REGISTRATION
21-Dec	WORLDSTRIDES LAKELAND	\$784.00	01	FOM CARNEGIE TRIP REGISTRATION
21-Dec	QUILL CORPORATION	\$37.06	01	CHS SUPPLIES
16-Dec	TRIARCO ART, GTA, BENTON	\$29.61	01	CHS SUPPLIES

Nick Schantz

19-Dec	LOWES #01933*	\$71.33	01	CHS AG BARN SUPPLIES
19-Dec	LOWES #01933*	(\$45.34)	01	CHS AG BARN SUPPLIES RETURN
19-Dec	THE HOME DEPOT #1019	\$130.85	01	CHS AG BARN SUPPLIES

Sheryl Parker

21-Dec	SQ *KELLY MOUTHPIECES GOS	\$58.00	01	EMS MUSIC SUPPLIES
22-Dec	ALL METALS SUPPLY	\$220.65	01	CHS AG SHOP SUPPLIES

Ron Rogers

22-Dec	CARROT TOP INDUSTRIES INC	\$204.49	01	MOT FLAGS
--------	---------------------------	----------	----	-----------

Zeba Hone

22-Dec	USPS PO 0517280932	\$36.00	01	DO POSTAGE
--------	--------------------	---------	----	------------

Bo Salazar

22-Dec	LOWES #01933*	\$285.81	01	CHS AG BARN SUPPLIES
--------	---------------	----------	----	----------------------

\$5,156.98

Philosophy, Goals, Objectives, and Comprehensive Plans

BP 0410(a)

NONDISCRIMINATION IN DISTRICT PROGRAMS AND ACTIVITIES

The Governing Board is committed to providing equal opportunity for all individuals in education. District programs, activities, and practices shall be free from **unlawful discrimination, including discrimination against an individual or group** based on race, color, ancestry, **nationality**, national origin, ethnic group identification, age, religion, marital, **pregnancy**, or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity or expression, or genetic information; **the a** perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics.

(cf. 1240 - Volunteer Assistance)

(cf. 4030 - Nondiscrimination in Employment)

(cf. 4032 - Reasonable Accommodation)

(cf. 4033 - Lactation Accommodation)

(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)

(cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave)

(cf. 5131.2 - Bullying)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5146 - Married/Pregnant/Parenting Students)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

(cf. 6164.6 - Identification and Education Under Section 504)

(cf. 6178 - Career Technical Education)

(cf. 6200 - Adult Education)

District programs and activities shall also be free of any racially derogatory or discriminatory school or athletic team names, mascots, or nicknames.

Annually, the Superintendent or designee shall review district programs and activities to ensure the removal of any **derogatory or discriminatory name, image, practice, or other barrier** that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing district programs and activities, **including the use of facilities**. He/she shall take prompt, reasonable actions to remove any identified barrier. The Superintendent or designee shall report his/her findings and recommendations to the Board after each review.

(cf. 1330 - Use of Facilities)

All allegations of unlawful discrimination in district programs and activities shall be investigated and resolved in accordance with the procedures specified in AR 1312.3 - Uniform Complaint Procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

Note: Many nondiscrimination laws and regulations contain a notification requirement. For example, pursuant to 34 CFR 104.8 and 106.9, a district that receives federal aid is required to take "continuing steps" to notify students, parents/guardians, employees, employee organizations, and applicants for admission and employment that it does not discriminate on the bases of disability and sex in its educational programs or activities. **In addition, Education Code 221.61, as added by SB 1375 (Ch. 655, Statutes of 2016), requires that, on or before July 1, 2017, districts must post specified information relating to Title IX on their web sites.** To ensure consistent implementation of the laws, the same notification requirement should be adopted for all the protected categories as provided in the following paragraph.

Pursuant to 34 CFR 104.8 and 34 CFR 106.9, the Superintendent or designee shall notify students, parents/guardians, employees, employee organizations, applicants for admission and employment, and sources of referral for applicants about the district's policy on nondiscrimination and related complaint procedures. Such notification shall be included in each announcement, bulletin, catalog, handbook, application form, or other materials distributed to these groups **and, as applicable, to the public. As appropriate, such notification shall be posted in district schools and offices, including staff lounges, student government meeting rooms, and other prominent locations and shall be posted on the district's web site and, when available, district-supported social media.**

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

(cf. 5145.6 - Parental Notifications)

The district's nondiscrimination policy and related informational materials shall be published in a format that parents/guardians can understand. In addition, when 15 percent or more of a school's students speak a single primary language other than English, those materials shall be translated into that other language.

Access for Individuals with Disabilities

District programs and facilities, viewed in their entirety, shall be in compliance with the Americans with Disabilities Act **(ADA)** and any implementing standards and/or regulations. **When structural changes to existing district facilities are needed to provide individuals with disabilities access to programs, services, activities, or facilities, the Superintendent or designee shall develop a transition plan that sets forth the steps for completing the changes.**

(cf. 6163.2 - Animals at School)

(cf. 7110 - Facilities Master Plan)

(cf. 7111 - Evaluating Existing Buildings)

A U.S. Department of Justice technical assistance publication, Accessibility of State and Local Government Websites to People with Disabilities, affirms that the ADA applies to district-sponsored web sites. Examples of technical standards for web site accessibility are available from the World Wide Web Consortium, California Department of Education's standards for state web sites, and other sources; see BP 1113 - District and School Web Sites.

The Superintendent or designee shall ensure that the district provides appropriate auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening

devices, assistive technologies or other modifications to increase accessibility to district and school web sites, notetakers, written materials, taped text, and Braille or large print materials. Individuals with disabilities shall notify the Superintendent or principal if they have a disability that requires special assistance or services. Reasonable notification should be given prior to the a school-sponsored function, program, or meeting.

(cf. 6020 - Parent Involvement)

(cf. 9320 - Meetings and Notices)

(cf. 9322 - Agenda/Meeting Materials)

Note: Pursuant to 28 CFR 35.107, a district that has 50 or more employees is required to designate at least one employee to coordinate the district's efforts to comply with the ADA. The designated employee could be the same individual or position responsible for the district's compliance with state and federal laws and regulations governing educational programs as identified in the district's uniform complaint procedures. The following paragraph, which identifies the person or position identified in the AR 1312.3 - Uniform Complaint Procedures as the responsible employee, may be modified if the district chooses to designate another person or position.

The individual identified in AR 1312.3 - Uniform Complaint Procedures as the employee responsible for coordinating the district's response to complaints and for complying with state and federal civil rights laws is hereby designated as the district's ADA coordinator. He/she shall receive and address requests for accommodation submitted by individuals with disabilities, and shall investigate and resolve complaints regarding their access to district programs, services, activities, or facilities.

Superintendent

(title or position)

745 Tenth Street, Colusa, CA 95932

(address)

530.458.7791

(telephone number)

dnewman@colusa.k12.ca.us

(email)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

48985 Notices to parents in language other than English

51007 Legislative intent: state policy

GOVERNMENT CODE

11000 Definitions

11135 Nondiscrimination in programs or activities funded by state

11138 Rules and regulations

12900-12996 Fair Employment and Housing Act

54953.2 Brown Act compliance with Americans with Disabilities Act

PENAL CODE

422.55 Definition of hate crime

422.6 Interference with constitutional right or privilege

CODE OF REGULATIONS, TITLE 5

4600-4687 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1400-1482 Individuals with Disabilities in Education Act

1681-1688 Discrimination based on sex or blindness, Title IX
 2301-2415 Carl D. Perkins Vocational and Applied Technology Act
 6311 State plans
 6312 Local education agency plans
UNITED STATES CODE, TITLE 29
 794 Section 504 of the Rehabilitation Act of 1973
UNITED STATES CODE, TITLE 42
 2000d-2000d-7 Title VI, Civil Rights Act of 1964
 2000e-2000e-17 Title VII, Civil Rights Act of 1964 as amended
 2000h-2000h-6 Title IX
 12101-12213 Americans with Disabilities Act
CODE OF FEDERAL REGULATIONS, TITLE 28
 35.101-35.190 Americans with Disabilities Act
 36.303 Auxiliary aids and services
CODE OF FEDERAL REGULATIONS, TITLE 34
 100.1-100.13 Nondiscrimination in federal programs, effectuating Title VI
 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, especially:
 106.9 Dissemination of policy

Management Resources:

CSBA PUBLICATIONS

Interim Updated Legal Guidance: Regarding Protecting Transgender and Gender Nonconforming Students, Privacy, and Facilities Against Sex Discrimination, September 27, 2013 July 2016

Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014

Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

CALIFORNIA DEPARTMENT OF FAIR EMPLOYMENT AND HOUSING PUBLICATIONS
California Law Prohibits Workplace Discrimination and Harassment

Management Resources: (continued)

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Dear Colleague Letter: Transgender Students, May 2016

Examples of Policies and Emerging Practices for Supporting Transgender Students, May 2016

Dear Colleague Letter: Title IX Coordinators, April 2015

Dear Colleague Letter: Harassment and Bullying, October 2010

Dear Colleague Letter: Electronic Book Readers, June 29, 2010

Notice of Non-Discrimination, January 1999

Protecting Students from Harassment and Hate Crime, January 1999

Nondiscrimination in Employment Practices in Education, August 1991

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

2010 ADA Standards for Accessible Design, September 2010

Accessibility of State and Local Government Websites to People with Disabilities, June 2003

WORLD WIDE WEB CONSORTIUM PUBLICATIONS

Web Content Accessibility Guidelines, December 2008

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Department of Fair Employment and Housing: <http://www.dfeh.ca.gov>

Safe Schools Coalition: <http://www.casafeschools.org>

Pacific ADA Center: <http://www.adapacific.org>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

U.S. Department of Justice, Civil Rights Division, Americans with Disabilities Act: <http://www.ada.gov>

U.S. Equal Employment Opportunity Commission: <http://www.eeoc.gov>

World Wide Web Consortium, Web Accessibility Initiative: <http://www.w3.org/wai>

Philosophy, Goals, Objectives, and Comprehensive Plans

BP 0420.41(a)

CHARTER SCHOOL OVERSIGHT

The Governing Board recognizes its ongoing responsibility to **ensure oversee** that any charter school **the Board has** authorized ~~by the Board~~ is successfully fulfilling the terms of its charter and is providing a high-quality educational program for students enrolled in the charter school.

(cf. 0420.4 - Charter School Authorization)

(cf. 0500 - Accountability)

The Superintendent or designee shall identify at least one staff member to serve as a contact **person** for each charter school **authorized by the Board**. (Education Code 47604.32)

The Board and Superintendent or designee may inspect or observe any part of the charter school at any time. The Superintendent or designee shall visit each charter school at least annually. (Education Code 47604.32, 47607)

~~Whenever a charter school operates as or is operated by a nonprofit public benefit corporation as authorized by Education Code 47604, the Superintendent shall recommend and the Board shall appoint a district representative, who may be the district's charter school contact, on the corporation's board of directors. The Superintendent or designee shall attend meetings of the charter school board whenever possible and shall periodically meet with a representative of the charter school.~~

Waivers

If the charter school wishes to request a general waiver of any state law or regulation **applicable to it**, it shall request that the district submit a general waiver request to the State Board of Education (SBE) on its behalf. Upon approval of the Board, the Superintendent or designee shall ~~apply for the~~ **submit such a** waiver **request to the SBE on behalf of the charter school**.

(cf. 1431 - Waivers)

Provision of District Services

The charter school may purchase administrative or other services from the district or any other source. (Education Code 47613)

Whenever the district agrees to provide administrative or support services, the district and charter school shall develop a memorandum of understanding which clarifies the financial and operational agreements between the district and charter school.

At the request of a charter school, the Superintendent or designee shall create and submit any reports required by the State Teachers' Retirement System or Public Employees' Retirement System on behalf of the charter school. The **district may charge the** charter school ~~may be~~

~~charged~~ for the actual costs of the reporting services, but shall not ~~be required~~ **the charter school** to purchase payroll processing services from the district as a condition for creating and submitting these reports. (Education Code 47611.3)

Material Revisions to Charter

Material revisions to a charter may **only** be made ~~only~~ with Board approval. Material revisions shall be governed by the same standards and criteria that apply to new charter petitions as set forth in Education Code 47605 and shall include, but not be limited to, a reasonably comprehensive description of any new requirement for charter schools enacted into law after the charter was originally granted or last renewed. (Education Code 47607)

If an approved charter school proposes to **expand establish or move** operations to one or more additional sites ~~within the district's boundaries~~, the charter school shall request a material revision to its charter and shall notify the Board of those additional locations. The Board shall consider approval of the additional locations at an open meeting. (Education Code 47605)

The Board shall have the authority to determine whether a proposed change in charter school operations constitutes a material revision **of the approved charter**.

Monitoring Charter School Performance

The Superintendent or designee shall monitor the charter school to determine whether it complies with all legal requirements applicable to charter schools, including making all reports required of charter schools in accordance with Education Code 47604.32. Any violations of law shall be reported to the Board.

The Board shall monitor each charter school to determine whether it is achieving, both schoolwide and for all groups of students served by the school, the measurable student outcomes set forth in the charter. This determination shall be based on the measures specified in the approved charter **and on the charter school's annual review and assessment of its progress toward the goals and actions identified in its local control and accountability plan (LCAP)**. ~~and shall include, at a minimum, a consideration of whether the school is meeting its Academic Performance Index growth targets established pursuant to Education Code 52052 and is making "adequate yearly progress" pursuant to 20 USC 6311, as applicable.~~

The Board shall monitor the fiscal condition of the charter school based on any financial information obtained from the charter school, including, but not limited to, the charter school's preliminary budget, ~~an annual update, aligned to the template adopted by the SBE,~~ **of school goals, actions, and related expenditures of the school's LCAP**, first and second interim financial reports, ~~and final unaudited report for the full prior year.~~ (Education Code 47604.32, 47604.33, 47606.5)

The district may charge up to one percent of a charter school's revenue for the actual costs of supervisory oversight of the school. However, if the district is able to provide substantially rent-free facilities to the charter school, the district may charge **up to three percent of the charter school's revenue for** actual costs of supervisory oversight ~~up to three percent of the charter school's revenue~~ **or, if the facility is provided under Education Code 47614,**

the pro-rata share facilities costs calculated pursuant to 5 CCR 11969.7. If the district charges the pro-rata share, it may also charge one percent of the charter school's revenue in oversight fees. (Education Code 47613)

(cf. 7160 - Charter School Facilities)

Technical Assistance/Intervention

If, in three out of four consecutive school years, a charter school fails to improve outcomes for three or more student subgroups identified in Education Code 52052, or for all of the student subgroups if the school has fewer than three, in regard to one or more state or school priorities identified in the charter, the district: (Education Code 47607.3)

1. Shall provide technical assistance to the charter school using an evaluation rubric adopted by the SBE pursuant to Education Code 52064.5
2. May request that the Superintendent of Public Instruction (SPI), with SBE approval, assign the California Collaborative for Educational Excellence to provide advice and assistance to the charter school pursuant to Education Code 52074

If a charter school receiving federal Title I funding **fails to make AYP, as defined pursuant to 20 USC 6311, for two or more consecutive years, the school shall be** identified for program improvement, **it and** shall implement improvement strategies in accordance with **20 USC 6316 its existing school improvement plan.**

(cf. 0520.2 - Title I Program Improvement Schools)

In accordance with law, the Board may deny a charter's **school's** renewal petition or may revoke a charter based on the charter school's poor performance, especially with regard to the academic achievement of all numerically significant subgroups of students served by the charter school.

(cf. 0420.42 - Charter School Renewal)

(cf. 0420.43 - Charter School Revocation)

Complaints

Each charter school shall **establish and** maintain **processes policies and procedures** to enable any person to file a complaint, in accordance with the uniform complaint procedures as specified in 5 CCR 4600-4687, alleging the school's noncompliance with Education Code 47606.5 or 47607.3. (Education Code 52075)

(cf. 1312.3 - Uniform Complaint Procedures)

A complainant who is not satisfied with the decision may appeal the decision to the SPI. (Education Code 52075)

If the charter school finds merit in the complaint or the SPI finds merit in an appeal, a remedy shall be provided to all affected students and parents/guardians. (Education Code 52075)

School Closure

In the event that the Board revokes or denies renewal of a charter or the school **closes ceases operation** for any **other** reason, the Superintendent or designee shall, when applicable in accordance with the charter and/or a memorandum of understanding, provide assistance to facilitate the transfer of the charter school's former students and to finalize financial reporting and close-out.

The Superintendent or designee shall provide notification to the California Department of Education, within 10 calendar days **of the Board's action**, if **renewal of the charter is denied, the charter is revoked, or** the charter school will cease operation for any reason.

Such notification shall include, but not be limited to, a description of the circumstances of the closure, the effective date of the closure, and the location of student and personnel records. (Education Code 47604.32; 5 CCR 11962.1)

Legal Reference:

EDUCATION CODE

215 Suicide prevention policy

220 Nondiscrimination

221.9 Sex equity in competitive athletics

222 Lactation accommodations for students

17280-17317 Field Act

17365-17374 Field Act, fitness for occupancy

35330 Field trips and excursions; student fees

38080-38086 School meals

39831.3 Transportation safety plan

39843 Disciplinary action against bus driver; report to Department of Motor Vehicles

42100 Annual statement of receipts and expenditures

44030.5 Reporting change in employment status due to alleged misconduct

44237 Criminal record summary

44691 Information on detection of child abuse

44830.1 Certified employees, conviction of a violent or serious felony

45122.1 Classified employees, conviction of a violent or serious felony

46201 Instructional minutes

47600-47616.7 Charter Schools Act of 1992

47634.2 Nonclassroom-based instruction

47640-47647 Special education funding for charter schools

48000 Minimum age of admission for kindergarten; transitional kindergarten

48010-48011 Minimum age of admission (first grade)

48850-48859 Educational placement of foster youth and homeless students

48907 Students' exercise of free expression; rules and regulations

48950 Student speech and other communication

49011 Student fees

49061 Student records

49110 Authority of issue work permits

49414 Epinephrine auto-injectors

49475 Health and safety, concussions and head injuries

51224.7 Mathematics placement policy

51225.6 Instruction in cardiopulmonary resuscitation

51745-51749.3 Independent study

52051.5-52052 Academic performance index, applicability to charter schools

52060-52077 Local control and accountability plans

52075 Uniform complaint procedures

56026 Special education

56145-56146 Special education services in charter schools

60600-60649 *Assessment of academic achievement*
60850-60859 *High school exit examination*
69432.9 *Cal Grant program; notification of grade point average*
CORPORATIONS CODE
5110-6910 *Nonprofit public benefit corporations*

Legal Reference: (continued)

GOVERNMENT CODE

1090-1099 *Prohibitions applicable to specified officers*
3540-3549.3 *Educational Employment Relations Act*
81000-91014 *Political Reform Act of 1974*

HEALTH AND SAFETY CODE

104420 Tobacco Use Prevention Education grant program

104559 Tobacco-free schools

LABOR CODE

1198.5 *Personnel records related to performance and grievance*

PENAL CODE

667.5 *Definition of violent felony*
1192.7 *Definition of serious felony*

CALIFORNIA CONSTITUTION

Article 9, Section 5 *Common school system*
Article 16, Section 8.5 *Public finance; school accountability report card*

CODE OF REGULATIONS, TITLE 5

4600-4687 *Uniform complaint procedures*
11700.1-11705 *Independent study*
11960-11969 *Charter schools*
15497.5 *Local control and accountability plan template*

CODE OF REGULATIONS, TITLE 24

101 *et seq.* *California Building Standards Code*

UNITED STATES CODE, TITLE 20

6311 ***Adequate yearly progress-State plan***

6319 Qualifications of teachers and paraprofessionals

7223-7225 7221-7221j Charter schools

UNITED STATES CODE, TITLE 42

11431-11435 *McKinney-Vento Homeless Assistance Act*

CODE OF FEDERAL REGULATIONS, TITLE 34

200.1-200.78 *Accountability*
300.18 Highly qualified special education teachers

COURT DECISIONS

Ridgecrest Charter School v. Sierra Sands Unified School District, (2005) 130 Cal.App.4th 986

ATTORNEY GENERAL OPINIONS

89 *Ops.Cal.Atty.Gen.* 166 (2006)
80 *Ops.Cal.Atty.Gen.* 52 (1997)
78 *Ops.Cal.Atty.Gen.* 297 (1995)

CALIFORNIA OFFICE OF ADMINISTRATIVE HEARINGS DECISIONS

Student v. Horizon Instructional Systems Charter School, (2012) OAH Case No. 2011060763

Management Resources:

CSBA PUBLICATIONS

The Role of the Charter School Authorizer, Online Course

Charter Schools: A Manual Guide for Governance Teams, rev. **20092016**

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Every Student Succeeds Act 2016-17 School Year Transition Plan, April 2016

California School Accounting Manual

Sample Copy of a Memorandum of Understanding

Pupil Fees, Deposits, and Other Charges, Fiscal Management Advisory 12-02, April 24, 2013

Special Education and Charter Schools: Questions and Answers, September 10, 2002

U.S. DEPARTMENT OF EDUCATION GUIDANCE

Charter Schools Program: Title V, Part B of the ESEA, April 2011

The Impact of the New Title I Requirements on Charter Schools, July 2004

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.qualitycharters.org>

U.S. Department of Education: <http://www.ed.gov>

(3/12 10/13) 10/16

Board Policy

H.9.c.

All Personnel

BP 4151(a)

4251

EMPLOYEE COMPENSATION

4351

In order to recruit and retain employees committed to the district's goals for student learning, the Governing Board recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

(cf. 3100 - Budget)

(cf. 3400 - Management of Districts Assets/Accounts)

(cf. 4000 - Concepts and Roles)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

The Board shall adopt separate salary schedules for certificated, classified, and supervisory and administrative personnel. These schedules shall comply with law and negotiated collective bargaining agreements and shall be printed and made available for review at the district office. (Education Code 45022, 45023, 45160, 45162)

(cf. 4121 - Temporary/Substitute Personnel)

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 4143/4243 - Negotiations/Consultation)

Each certificated employee, except an employee in an administrative or supervisory position, shall be classified on the salary schedule on the basis of uniform allowance for years of training and years of experience, unless the Board and employee organization negotiate and mutually agree to a salary schedule based on different criteria. Certificated employees shall not be placed in different classifications on the schedule, nor paid different salaries, solely on the basis of the grade levels at which they teach. (Education Code 45028)

(cf. 4030 - Nondiscrimination in Employment)

Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee.

(cf. 4140/4240/4340 - Bargaining Units)
(cf. 4312.1 - ~~Contracts~~Contracts)

Note: Pursuant to Education Code 45038, certificated employees may be paid once every two weeks, twice a month, or once every four weeks. The Board may also choose to pay certificated employees, or one or more individual employees, in 10, 11, or 12 equal payments instead of by the school month. Education Code 45039 provides that, if the Board arranges to pay certificated employees in 12 equal payments for the year, it may pay each monthly installment at the end of each calendar month, whether or not the employees are engaged in teaching during the month. Education Code 45165 addresses salary payments for classified employees who are employed 9-11 months per year.

~~Education Code 45038 and 45039 authorize a district to pay employees in either 10, 11, or 12 equal installments. In 2007, the Internal Revenue Service (IRS) issued new rules, Pursuant to 26 CFR 1.409A-1, as amended by 72 Fed. Reg. 19234, regarding tax implications for the practice of paying employees who work 10 months per year but are paid over a 12-month period so that they receive a paycheck every month. This is a form of "deferred compensation."~~ If the district allows employees to "elect" whether to receive their paychecks in such a manner, then according to the IRS, such employees must submit written election forms to the district in order to avoid any additional tax on the deferred compensation. If the district requires employees to receive their paychecks in such a manner without offering them an option, then the employees do not need to complete election forms, but the district must develop a written document describing how the employees will be paid, including the dates, schedule, and amounts of payment.

Education Code 45048 and 45165 ~~specifies when salary payments must be made~~ provide specific timelines for issuing salary payments depending on the frequency of payments. If payments are not made in a timely manner, the district is required to pay the employee interest on the unpaid amount.

The following paragraph may be revised to reflect the payroll schedule determined by the Board.

~~The Superintendent or designee shall ensure that the district's payroll system complies with all applicable laws and bargaining agreements, including, but not limited to, timelines regarding payment of compensation and deductions of dues for employee organizations.~~

The Board shall determine the frequency and schedule of salary payments, including whether payments for employees who work less than 12 months per year will be made over the course of the school year or in equal installments over the calendar year. (Education Code 45038, 45039, 45048, 45165)

Note: Pursuant to 29 CFR 516.4, districts are required to post a notice of the minimum wage provisions of the Fair Labor Standards Act (29 USC 201-219) in a conspicuous place at all work sites. The poster that must be used by state and local governments is available on the web site of the U.S. Department of Labor's Wage and Hour Division.

BP 4151(c)
4251
4351

EMPLOYEE COMPENSATION (continued)

The Superintendent or designee shall post a notice explaining the Fair Labor Standards Act's wage and hour provisions in a conspicuous place at each work site. (29 CFR 516.4)

Overtime Compensation

A district employee shall be paid an overtime rate of not less than one and one-half times his/her regular rate of pay for any hours worked in excess of eight hours in one day or 40 hours in one work week. However, employees shall be exempt from overtime rules if they are employed as teachers or school administrators or if they qualify as being employed in an executive, administrative, or professional capacity and are paid a fixed salary at or above the salary level established by federal regulations. (Labor Code 510; 29 USC 213; 29 CFR 541.0-541.710, 553.27, 553.32)

When authorized in a collective bargaining agreement or other agreement between the district and employees, an employee may take compensatory time off in lieu of overtime compensation, provided he/she has not accrued compensatory time in excess of the limits specified in 29 USC 207. An employee who has requested the use of compensatory time shall be allowed to use such time within a reasonable period after making the request if the use of the compensatory time does not unduly disrupt district operations. (29 USC 207; 29 CFR 553.20-553.25)

For each nonexempt employee, the Superintendent or designee shall maintain records on the employee's wages, hours, and other information specified in 29 CFR 516.5-516.6.

(cf. 3580 - District Records)

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

Legal Reference:

EDUCATION CODE

45022-45061.5 Salaries, especially:

45023 Availability of salary schedule

45028 Salary schedule for certificated employees

45160-45169 Salaries for classified employees

45268 Salary schedule for classified service in merit system districts

GOVERNMENT CODE

3540-3549 Meeting and negotiating, especially:

3543.2 Scope of representation

3543.7 Duty to meet and negotiate in good faith

LABOR CODE

226 Employee access to payroll records

232 Disclosure of wages

510 Overtime compensation; length of work day and week; alternative schedules

UNITED STATES CODE, TITLE 26

409A Deferred compensation plans

UNITED STATES CODE, TITLE 29

201-219 Fair Labor Standards Act, especially:

203 Definitions

207 Overtime

213 Exemptions from minimum wage and overtime requirements

CODE OF FEDERAL REGULATIONS, TITLE 26

1.409A-1 Definitions and covered plans

CODE OF FEDERAL REGULATIONS, TITLE 29

516.4 Notice of minimum wage and overtime provisions

516.5-516.6 Records

541.0-541.710 Exemptions for executive, administrative, and professional employees

553.1-553.51 Fair Labor Standards Act; applicability to public agencies

COURT DECISIONS

Flores v. City of San Gabriel, 9th Cir., June 2, 2016, No. 14-56421

Management Resources:

NATIONAL SCHOOL BOARDS ASSOCIATION PUBLICATIONS

NEA and NSBA Joint Guidance on the Tax Consequences of Deferred Compensation – Section 409A of the Internal Revenue Code, January 2008

WEB SITES

CSBA: <http://www.csba.org>

Internal Revenue Service: <http://www.irs.gov>

National School Boards Association: <http://www.nsba.org>

School Services of California, Inc.: <http://www.sscal.com>

U.S. Department of Labor, Wage and Hour Division: <https://www.dol.gov/whd>

(2/97 7/08) 10/16

All Personnel

H.9.d.

AR 4157.1(a)

4257.1

WORK-RELATED INJURIES

4357.1

~~The Governing Board desires to provide its~~ **In order to provide medical benefits, temporary or permanent disability benefits, wage replacement, retraining or skill enhancement, and/or death benefits in the event that an employee becomes injured or ill in the course of employment, the district shall provide all** employees with insurance and workers' compensation benefits in accordance with law. The Superintendent or designee shall develop an efficient claims handling process **that in order to** reduces costs and facilitates employee recovery.

(cf. 3320 - Claims and Actions Against the District)

(cf. 4032 - Reasonable Accommodation)

(cf. 4113.4/4213.4/4313.4 - Temporary Modified/Light-Duty Assignment)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

(cf. 4157/4257/4357 - Employee Safety)

(cf. 4157.2/4257.2/4357.2 - Ergonomics)

(cf. 4161.11/4261.11/4361.11 - Industrial Accident/Illness Leave)

Note: Pursuant to Labor Code 6409.1, the district must file a report concerning any work related injury within five days of learning of the injury and mail or fax the form to the district's insurer.

~~An employee shall report any work related injury or illness to his/her supervisor as soon as practicable. Upon learning of an injury, a supervisor shall promptly report the incident to the Superintendent or designee and the insurance carrier as appropriate.~~ **[MOVED DOWN]**

Note: As amended by AB 749 (Ch. 6, Statutes of 2002), Labor Code 3550-3551 requires the district to give employees information about workers' compensation benefits at the time of hire and again once an injury occurs. AB 749 sets forth additional requirements, developed by the state Commission on Health and Safety on Workers' Compensation, to be included on the notice effective January 1, 2003. Most insurance carriers provide a brochure for this purpose or one can be obtained from the state Division of Workers' Compensation.

Pursuant to Labor Code 5401, the district must give or send by first class mail an employee claim form to an injured employee within one working day of finding out about the on the job injury. The insurance carrier will supply the district with forms for this purpose.

The Superintendent or designee shall ensure that notify every new employee, at the time of hire or by the end of the first pay period, is notified of his/her right to receive workers' compensation benefits if injured at work and that injured employees are given notice of rights in accordance with law. (Labor Code 3551; 8 CCR 15596)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

The Superintendent or designee shall ensure that notifications regarding workers' compensation are posted in accordance with law. In addition, a notice regarding workers' compensation benefits shall be posted in a conspicuous location frequented by employees, where the notice may be easily read during the workday. (Labor Code 3550)

In the event that an employee is injured or becomes ill in the course of employment, he/she shall report the An employee shall report any work-related injury or illness to his/her supervisor the Superintendent or designee as soon as practicable.

Within one working day of receiving notice or knowledge of any injury to an employee in the course of employment, the Superintendent or designee shall provide a claim form and notice of potential eligibility for workers' compensation benefits to the employee or, in the case of the employee's death, to his/her dependents. The claim form and notice shall be provided personally or by first class mail. (Labor Code 5401)

The Superintendent or designee shall additionally ensure that any employee who is a victim of a crime that occurred at the place of employment is given written notice personally or by first class mail within one working day of the crime, or when the district reasonably should have known of the crime, that the employee is eligible for workers' compensation benefits for injuries, including psychiatric injuries, that may have resulted from the crime. (Labor Code 3553)

The Superintendent or designee shall ensure that all employee notices described above are in the form prescribed by the Department of Industrial Relations (DIR), Division of Workers Compensation.

Upon learning of an a work-related injury or illness, or injury or illness alleged to have arisen out of and in the course of employment, a supervisor the Superintendent or designee shall promptly report the incident to the Superintendent or designee and the district's insurance carrier within five days after obtaining knowledge of the injury or illness. as appropriate. If a subsequent death arises as a result of the reported injury or illness, an amended report indicating the death must be filed with the insurance carrier within five days after being notified of or learning about the death. (Labor Code 6409.1)

In addition, in every case involving death or serious injury or illness, the Superintendent or designee shall immediately make a report by telephone or email to the Division of Occupational Safety and Health. (Labor Code 6409.1)

Legal Reference:

EDUCATION CODE

44984 Industrial accident and illness leaves, certificated employees

45192 Industrial accident and illness leaves, classified employees

LABOR CODE

3200-4855 Workers' compensation, especially:
3550-3553 Employee notice
3600-3605 Conditions of liability
3760 Report of injury to insurer
4600 Provision of medical and hospital treatment by employer
4906 Disclosures and statements
5400-5413 Notice of injury or death
6409.1 Reports
CODE OF REGULATIONS, TITLE 8
15596 Notice of employee rights

Management Resources:

DEPARTMENT OF INDUSTRIAL RELATIONS PUBLICATIONS

A Guidebook for Injured Workers, 2016

Notice to Employees -- Injuries Caused by Work

Time of Hire Pamphlet

Workers' Compensation Claim Form (DWC 1) & Notice of Potential Eligibility

WEB SITES

California Department of Industrial Relations, Division of Occupational Safety and Health:

<http://www.dir.ca.gov/dosh>

California Department of Industrial Relations, Division of Workers Compensation:

<http://www.dir.ca.gov/dwc>

(10/95 7/02) 10/16

H.9.e.

Students

AR 5125.3(a)

CHALLENGING STUDENT RECORDS

At the beginning of each school year **or, for a student enrolled after the beginning of the school year, at the time of enrollment**, parents/guardians shall be notified of the availability of the **above following** procedures for challenging **the contents of** student records. **Any student who is 18 years of age or attends a postsecondary institution shall have the sole right to challenge the contents of his/her records.** (Education Code **49061**, 49063)

(cf. 5125 - Student Records)

(cf. 5145.6 - Parental Notifications)

Procedures for Challenging Records

The custodial parent/guardian of any student may submit to the Superintendent or designee a written request to correct or remove from his/her child's records any information concerning the child which he/she alleges to be any of the following: (Education Code 49070; **34 CFR 99.20**)

1. Inaccurate
2. An unsubstantiated personal conclusion or inference
3. A conclusion or inference outside of the observer's area of competence

4. Not based on the personal observation of a named person with the time and place of the observation noted
5. Misleading
6. In violation of the privacy or other rights of the student

Within 30 days of receiving a request to correct or remove **any** information from a record, the Superintendent or designee shall meet with the parent/guardian and ~~with the~~ **district** employee ~~(if still employed)~~ who recorded ~~the~~ **that** information in question, **if he/she is presently employed by the district**. ~~The Superintendent shall then sustain or deny the allegations.~~ (Education Code 49070)

~~If the parent/guardian's allegations are sustained, the Superintendent shall order the correction or removal and destruction of the information. (Education Code 49070)[MOVED TO SECTION "RESOLUTION OF CHALLENGE/Appeals"]~~

~~When a student grade is challenged, If the challenge involves a student's grade,~~ the teacher who gave the grade shall be given an opportunity to state, orally, **and/or** in writing, ~~or both,~~ the reasons for which the grade was given. Insofar as practicable, ~~he/she~~ **the teacher** shall be included in all discussions related to any grade change. In the absence of clerical or mechanical error, fraud, bad faith, or incompetency, ~~the~~ **a** student's grade as determined by the teacher shall be final. (Education Code 49066)

(cf. 5121 - Grades/Evaluation of Student Achievement)

Resolution of Challenge/Appeals

After considering all relevant information, ~~The~~ Superintendent **or designee** shall ~~then~~ sustain or deny the **parent/guardian's** allegations. (Education Code 49070)

If the parent/guardian's allegations are sustained, the Superintendent **or designee** shall order the correction or removal and destruction of the information. (Education Code 49070)

If the Superintendent **or designee** denies the allegations, the parent/guardian may, **write** within 30 days, ~~to~~ appeal the decision **in writing** to the Governing Board. Within 30 days of receiving the written appeal, the Board shall meet in closed session with the parent/guardian and the **district** employee ~~(if still employed)~~ who recorded the information ~~in question, if~~ **he/she is presently employed by the district**. The Board shall then decide whether ~~or not~~ to sustain or deny the allegations. **The decision of the Board shall be final.** (Education Code 49070)

(cf. 9321 - Closed Session Purposes and Agendas)

(cf. 9321.1 - Closed Session Actions and Reports)

~~If~~ **the Board** sustains any or all of the allegations, the Superintendent **or designee** shall immediately **order the** correction or removal ~~and destroy~~ **destruction of** the **pertinent** information from the student's records **and shall inform the parent/guardian in writing that the information has been corrected or destroyed.** (Education Code 49070)

The decision of the Board shall be final. If the parent/guardian does not file an appeal, or if the appeal is denied by the Board, decision of the Superintendent or Board is unfavorable to the parent/guardian, the parent/guardian shall be informed of his/her have the right to submit a written statement of objections to the information. This statement shall become a part of the student's record. Any statement submitted by the parent/guardian shall be maintained with the contested part of the record for as long as the record is maintained and shall be disclosed whenever the related part of the record is disclosed. (Education Code 49070; 34 CFR 99.21)

Legal Reference:

EDUCATION CODE

49061 Definitions

49063 Notification of parents of their rights

49066 Grades; change of grade; physical education grade

49070 Challenging content of records

49071 Hearing panel

UNITED STATES CODE, TITLE 20

1232g Family Educational and Privacy Rights Act

1681-1688 Title IX of the Education Amendments of 1972

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy, especially:

99.20-99.22 Procedures for amending educational records

(2/95 2/96) 10/16

H.9.f.

Instruction

BP 6142.4(a)

SERVICE LEARNING/COMMUNITY SERVICE CLASSES

The Governing Board recognizes that service learning can student involvement in community service enhances academic outcomes, helps students develop the skills and knowledge necessary to become informed and responsible citizens, and aids in individual career development. Service learning experiences may also motivate students by providing them the opportunity to apply their studies to school and community needs and showing them that they can make a contribution to their community through involved citizenship. The district shall offer separate community service classes and/or service learning opportunities that are integrated into other courses. Such classes and activities shall be designed to link academic content, practical skills, and meaningful service contributions to the community.

(cf. 1020 - Youth Services)

(cf. 6000 - Concepts and Roles)

(cf. 6011 - Academic Standards)

(cf. 6142.3 - Civic Education)

(cf. 6142.94 - History-Social Science Instruction)

(cf. 6178.1 - Work-Based Learning)

Service Learning

The Superintendent or designee shall integrate service learning opportunities into one or more courses at appropriate grade levels.

(cf. 6143 - Courses of Study)

The Board supports service learning instructional strategies as integral components of the district's curriculum. The Board encourages staff to **The Superintendent or designee shall involve** administrators, students, teachers, parents/guardians, and community members in the development, implementation, and evaluation of the district's **plan-service learning program.**, including a determination as to how projects will be evaluated as well as how supervision and transportation issues will be addressed. **He/she shall also** collaborate with local public **agencies** and nonprofit **agencies-organizations** in order to **identify and** develop service learning **activities opportunities** that meet educational **and civic learning** objectives, align with state and local academic standards, and address **current community the** needs **of the community.**

(cf. 1600 - Relations Between Other Governmental Agencies and the Schools)

(cf. 1700 - Relations Between Private Industry and the Schools)

When service learning activities occur off campus, the Superintendent or designee shall arrange for transportation when necessary and shall ensure that students receive appropriate guidance and supervision.

(cf. 3540 - Transportation)

The Superintendent or designee shall develop a service learning plan which:

1. ~~Integrates service learning into one or more of the core academic areas of science, English, social science, or mathematics at each grade span (K-5, 6-8, and 9-12) and includes instructional formats planned by teachers and students~~
2. ~~Ensures that the service learning opportunities offered by the district help meet identified community needs and include a balance of on-campus and off-campus activities~~
3. ~~Involves administrators, students, teachers, parents/guardians, and community members in the development, implementation, and evaluation of the district's plan, including how projects will be evaluated as well as how supervision and transportation issues will be addressed~~

The Superintendent or designee shall provide the Board with regular reports on the **implementation of the plan and its effectiveness district's progress** in meeting **the district's its** goals for service learning.

(cf. 6190 - Evaluation of the Instructional Program)

(cf. 9000 - Role of the Board)

Community Service Classes

The district ~~shall~~ **may** offer community service classes **in any of grades 7-12 and/or through the district's adult education program.** ~~which:~~ **Such classes shall be designed to:**

- 1. Acquaint students with the historical basis for volunteer service, its importance and relevance, and its connection to** ~~with~~ a wide range of identified school and community needs.
- 2. Students shall be offered volunteer opportunities which Include volunteer opportunities that** ~~Support and strengthen their students' understanding of the academic instruction and help them recognize the relevance of what they are learning in school and~~ how it relates to their community
- 3. Contribute to the physical, mental, moral, economic, and/or civic development of students**
- 4. Provide students with an awareness of potential careers**

(cf. 6200 - Adult Education)

If off-campus activities are included, **the Superintendent or designee shall determine how students will be transported to the off-campus location and shall ensure adequate supervision of students during the activity.**

SERVICE LEARNING/COMMUNITY SERVICE CLASSES (continued)

The district's community service course may be required for high school graduation. On a case-by-case basis, the Superintendent or designee may allow students to fulfill the community service graduation requirement by performing alternative academic tasks.

(cf. 6146.1 - High School Graduation Requirements)

The Superintendent or designee shall determine **how criteria and methods of assessing students and awarding credits for the class.** ~~shall be awarded and how students will be evaluated, supervised, and, if off-campus activities are included, transported to the off-campus location.~~

(cf. 5121 - Grades/Evaluation of Student Achievement)

Notifications

Parents/guardians shall receive information about ~~the~~ service learning ~~or~~ **and any** community service opportunities offered by the district and ~~their~~ **the** benefits ~~for both~~ **of such activities to** the community and ~~the~~ **if** student. The district shall ask parents/guardians to acknowledge this information and provide consent before their child participates in any off-campus service activities.

(cf. 3530 - Risk Management/Insurance)
(cf. 5143 - Insurance)

Legal Reference:

EDUCATION CODE

233.5 Teaching of principles
35160 Authority of governing boards
35160.1 Broad authority of school districts
37220.6 Cesar Chavez Day of Service and Learning
51210 Areas of study, grades 1-6
51220 Areas of study, grades 7-12
51745 Independent study

51810-51815 Community service classes

UNITED STATES CODE, TITLE 42

12501-12682 National and Community Service Trust Act of 1993

COURT DECISIONS

Steirer et al v. Bethlehem School District, (1993) 987 F.2d 989

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>
California Department of Education, Service Learning: <http://www.cde.ca.gov>
Corporation for National and Community Service: <http://www.nationalservice.gov>
Learn and Serve America: <http://www.learnandserve.org>
National Service Learning Clearinghouse: <http://www.servicelearning.org>
Youth Service California: <http://www.yscal.org>

(2/95 3/07) 10/16

H.9.g.

Instruction

BP 6142.94(a)

HISTORY-SOCIAL SCIENCE INSTRUCTION

The Governing Board believes that the study of history and other social sciences is essential to prepare students to engage in responsible citizenship, comprehend complex global interrelationships, and understand the vital connections among the past, present, and future. The district's history-social science education program ~~shall be designed to develop students' knowledge of historical events within a chronological and geographic context and~~ shall include, at appropriate grade levels, instruction in American and world history, geography, economics, political science, anthropology, psychology, and sociology.

(cf. 6115 - Ceremonies and Observances)
(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6141.2 - Recognition of Religious Beliefs and Customs)
(cf. 6142.3 - Civic Education)
(cf. 6142.4 - Service Learning/Community Service Classes)
(cf. 6143 - Courses of Study)
(cf. 6146.1 - High School Graduation Requirements)

The Board shall adopt academic standards for history-social science which meet or exceed state content standards and describe the knowledge and skills ~~that~~ students ~~shall be~~ **are** expected to **achieve-possess** at each grade level.

(cf. 6011 - Academic Standards)

The Superintendent or designee shall develop and submit to the Board for approval a comprehensive, sequential curriculum aligned with the district standards and consistent with the state's curriculum framework for history-social science. The curriculum shall be designed to develop students' core knowledge in history and social science and their skills in chronological and spatial thinking, research, and historical interpretation. History-social science instruction shall also include an explicit focus on developing students' literacy in reading, writing, speaking, listening, and other language skills.

(cf. 6142.91 - Reading/Language Arts Instruction)

(cf. 9000 - Role of the Board)

Note: The SBE's History-Social Science Framework for California Public Schools, updated in 2005, reflects the state content standards and is organized into three broad categories of curricular goals, each with several "basic learnings" or curriculum strands, as provided in items #1-3 below.

~~The Superintendent or designee shall develop a comprehensive, sequential curriculum that is aligned with the district standards and is consistent with the state's curriculum framework. At each grade level, the curriculum shall integrate age appropriate instruction designed to develop student achievement in the following areas:~~

- ~~1. Knowledge and cultural understanding, including historical, ethical, cultural, geographic, economic, and sociopolitical literacy~~
- ~~2. Democratic understanding and civic values, including an understanding of national identity; constitutional heritage; and an individual's civic values, rights, and responsibilities~~
- ~~3. Skills attainment and social participation, including basic study skills, critical thinking skills, and participation skills that are essential for effective citizenship~~

~~The district's history social science curriculum shall include a multicultural education component which is designed to teach students to respect and appreciate cultural diversity and different points of view while also developing their understanding of commonalities and collective experiences. The curriculum shall reflect the experiences of men and women and of various cultural, ethnic, racial, religious, and social groups and their contributions to the history, life, and culture of the local community, California, the United States, and other nations.~~

The Board shall adopt standards-aligned instructional materials for history-social science in accordance with applicable law, Board policy, and administrative regulation. In addition, teachers are encouraged to supplement the curriculum ~~through the use of~~ **by using** biographies, original documents, diaries, letters, legends, speeches, other narrative artifacts, and literature from and about the period being studied.

(cf. 0400 - District Technology Plan)
(cf. 1312.2 - Complaints Concerning Instructional Materials)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)
(cf. 6161.11 - Supplementary Instructional Materials)
(cf. 6162.6 - Use of Copyrighted Materials)
(cf. 6163.1 - Library Media Centers)

The Superintendent or designee shall provide a standards-based professional development program designed to increase teachers' knowledge of adopted instructional materials and instructional strategies for teaching history-social science.

(cf. 4131 - Staff Development)

The Superintendent or designee shall regularly evaluate and report to the Board regarding the implementation and effectiveness of the history-social science curriculum at each grade level, including, but not limited to, the extent to which the program is aligned with state standards, any applicable student assessment results, and feedback from students, parents/guardians, and staff regarding the program.

(cf. 0500 - Accountability)
(cf. 6162.51 - State Academic Achievement Tests)

Legal Reference:

EDUCATION CODE

33540 History-social science curriculum framework

51008-51009 Instruction on farm labor movement

51204 Course of study designed for student's needs

51204.5 History of California; contributions of men, women, and ethnic groups

51210 Course of study, grades 1-6

51220 Course of study, grades 7-12

51220.2 Instruction in legal system; teen or peer court programs

51221 Social science course of study, inclusion of instruction in use of natural resources

51221.3-51221.4 Instruction on World War II and Vietnam War; use of oral histories

51225.3 High school graduation requirements

51226.3 Instruction on civil rights, genocide, slavery, Holocaust, and deportation to Mexico

51226.7 Ethnic studies

60040-60051 Criteria for instructional materials

60119 Public hearing on the sufficiency of instructional materials

60200-60206 Instructional materials, grades K-8

60400-60411 Instructional materials, grades 9-12

60640-60649 California Assessment of Student Performance and Progress

99200-99206 Subject matter projects

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

History-Social Science Framework for California Public Schools, Kindergarten Through Grade Twelve, rev. 2005 2016

Common Core State Standards for English Language Arts and Literacy in History-Social Studies, Science, and Technical Subjects, 2013

California English Language Development Standards, 2012

Model Curriculum for Human Rights and Genocide, 2000

History-Social Science Content Standards for California Public Schools, Kindergarten Through Grade Twelve, October 1998

NATIONAL COUNCIL FOR THE SOCIAL STUDIES PUBLICATIONS

College, Career, and Civic Life (C3) Framework for Social Studies State Standards: Guidance for Enhancing the Rigor of K-12 Civics, Economics, Geography, and History, 2013

WEB SITES

CSBA: <http://www.csba.org>

California Council for History Education: <http://www.csus.edu/al/cche>

California ~~Council for the~~ Humanities: <http://www.calhum.org>

California Council for the Social Studies: <http://www.ccss.org>

California Department of Education: <http://www.cde.ca.gov>

California History-Social Science Course Models: <http://www.history.ctaponline.org>

California Subject Matter Project: <http://csmf.ucop.edu/chssp>

National Association for Multicultural Education: <http://www.nameorg.org>

National Council for History Education: <http://www.nche.net>

National Council for the Social Studies: <http://www.socialstudies.org>

(7/09 8/14) 10/16

Instruction

H.9.h.

AR 6143(a)

COURSES OF STUDY

Grades 1-6

Courses of study for grades 1-6 shall include the following:

(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

1. English: knowledge and appreciation of language and literature, and the skills of speaking, reading, listening, spelling, handwriting, and composition (Education Code 51210)

(cf. 6142.91 - Reading/Language Arts Instruction)

2. Mathematics: concepts, operational skills, and problem solving (Education Code 51210)

(cf. 6142.92 - Mathematics Instruction)

3. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, including instruction in: (Education Code 51210)

- a. The history, resources, development, and government of California and the United States Instruction shall include the early history of California and a study of the role and contributions of **both** men and women, Native Americans, African Americans, Mexican Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities, and members of other ethnic and cultural groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society. (Education Code 51204.5, 60040)

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)

(cf. 6142.3 - Civic Education)

(cf. 6142.94 - History-Social Science Instruction)

- b. The development of the American economic system, including the role of the entrepreneur and labor
- c. The relations of persons to their human and natural environments
- d. Eastern and western cultures and civilizations
- e. Contemporary issues
- f. The wise use of natural resources

(cf. 6142.5 - Environmental Education)

- 4. Science: biological and physical aspects, with emphasis on experimental inquiry and the place of humans in ecological systems (Education Code 51210)

(cf. 6142.93 - Science Instruction)

- 5. Visual and performing arts: instruction in dance, music, theatre, and visual arts aimed at developing aesthetic appreciation and creative expression (Education Code 51210)

(cf. 6142.6 - Visual and Performing Arts Education)

- 6. Health: principles and practices of individual, family, and community health, including instruction at the appropriate grade levels and subject areas in: (Education Code 51202, 51210)

- a. Personal and public safety and accident prevention, including instruction in emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and cardiopulmonary resuscitation when appropriate equipment is available

(cf. 6142.8 - Comprehensive Health Education)

- b. Fire prevention
- c. The protection and conservation of resources, including the necessity for the protection of the environment
- d. Venereal disease

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

- e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body

(cf. 5131.6 - Alcohol and Other Drugs)

- 7. Physical education, with emphasis on physical activities conducive to health and vigor of body and mind (Education Code 51210)

(cf. 6142.7 - Physical Education and Activity)

8-9 Career awareness exploration

(cf. 6178 - Career Technical Education)

Grades 7-12

Courses of study for grades 7-12 shall include the following:

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

(cf. 6162.52 - High School Exit Examination)

1. English: knowledge and appreciation of literature, language, and composition, and the skills of reading, listening, and speaking (Education Code 51220)

(cf. 6142.91 - Reading/Language Arts Instruction)

2. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, with instruction in: (Education Code 51220)

- a. The history, resources, development, and government of California and the United States, including instruction in:

- (1) The early history of California and a study of the role and contributions of both men and women, Native Americans, African Americans, Mexican Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities, and members of other ethnic and cultural groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society (Education Code 51204.5)

- b. The American legal system, the operation of the juvenile and adult criminal justice systems, and the rights and duties of citizens under the criminal and civil law and the state and federal constitutions

This course may include participation in a teen court or peer court program. (Education Code 51220.2)

(cf. 5138 - Conflict Resolution/Peer Mediation)

- c. The development of the American economic system, including the role of the entrepreneur and labor
- d. The relations of persons to their human and natural environments, including the wise use of natural resources (Education Code 51221)

(cf. 6142.5 - Environmental Education)

- e. Eastern and western cultures and civilizations

- f. Human rights issues, with particular attention to the study of the inhumanity of genocide **(which may include, but is not limited to, the Armenian, Cambodian, Darfur, and Rwandan genocides)**, slavery, and the Holocaust

- g. Contemporary issues

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)

(cf. 6142.3 - Civic Education)

(cf. 6142.94 - History-Social Science Instruction)

- 3. Foreign language(s): understanding, speaking, reading, and writing, beginning not later than grade 7 (Education Code 51220)

(cf. 6142.2 - World/Foreign Language Instruction)

- 4. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind, as required by Education Code 51222 (Education Code 51220)

(cf. 6142.7 - Physical Education and Activity)

- 5. Science: physical and biological aspects; emphasis on basic concepts, theories, and processes of scientific investigation and on the place of humans in ecological systems; appropriate applications of the interrelation and interdependence of the sciences (Education Code 51220)

(cf. 6142.93 - Science Instruction)

- 6. Mathematics: mathematical understandings, operational skills, and problem-solving procedures; algebra (Education Code 51220, 51224.5)

(cf. 6142.92 - Mathematics Instruction)

- 7. Visual and performing arts: dance, music, theatre, and visual arts, with emphasis upon development of aesthetic appreciation and creative expression (Education Code 51220)

(cf. 6142.6 - Visual and Performing Arts Education)

- 8. Applied arts: consumer and homemaking education, industrial arts, general business education, or general agriculture (Education Code 51220)

- 9. Career technical/vocational-technical education: in the occupations and in the numbers appropriate to the personnel needs of the state and community served and relevant to the career desires and needs of students (Education Code 51220)

(cf. 6178 - Career Technical Education)

- 10. **Comprehensive sexual health and** HIV/**AIDS** prevention (Education Code **51225.36**, 51934)

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

11. Personal and public safety, accident prevention and health, including instruction in: (Education Code 51202, 51203)
 - a. Emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and cardiopulmonary resuscitation **(CPR)** when appropriate equipment is available
 - b. Fire prevention
 - c. The protection and conservation of resources, including the necessity for the protection of the environment
 - d. Venereal disease
 - e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body and upon prenatal development

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 6142.8 - Comprehensive Health Education)

(cf. 5146 - Married/Pregnant/Parenting Students)

High schools shall offer automobile driver education that includes instruction in: (Education Code 51220, 51220.1, 51220.4)

1. Vehicle Code provisions and other relevant state laws
2. Proper acceptance of personal responsibility in traffic
3. Appreciation of the causes, seriousness, and consequences of traffic accidents
4. Knowledge and attitudes necessary for the safe operation of motor vehicles
5. The safe operation of motorcycles
6. The dangers involved in consuming alcohol or drugs in connection with the operation of a motor vehicle
7. The rights and duties of a motorist pertaining to pedestrians and the rights and duties of pedestrians pertaining to traffic laws and traffic safety

Certification of College Preparatory Courses

The Superintendent or designee shall identify courses in history-social science, English, mathematics, laboratory science, languages other than English, visual and performing arts, career technical education, and college preparatory electives that may qualify for designation as "a-g" college preparatory courses. He/she shall submit course information to the University of California (UC) including, but not necessarily limited to, the course title,

subject area, grade level(s), unit value, a brief course description, prerequisites and co-requisites, texts and supplemental instructional materials used in the course, whether the school is seeking designation of the course as an honors course, and whether the course is classified as a career technical education or regional occupational program course. He/she also shall electronically submit updates to UC whenever course content changes or a course will not be offered in a particular year.

Notification to Students in Grades 9-12

At the beginning of each school year, the Superintendent or designee shall provide written notice to parents/guardians of students in grades 9-12 that, to the extent possible, shall not exceed one page in length and that includes all of the following: (Education Code 51229)

1. A brief explanation of the course requirements for admission to UC and the California State University (CSU)
2. A list of the current UC and CSU web sites that help students and their families learn about college admission requirements and that list high school courses that have been certified by UC as satisfying the requirements for admission to UC and CSU
3. A brief description of what career technical education is, as defined by the California Department of Education (CDE)
4. The Internet address for the portion of the CDE web site where students can learn more about career technical education
5. Information about how students may meet with school counselors to help them choose courses that will meet college admission requirements and/or enroll in career technical education courses

(cf. 5145.6 - Parental Notifications)

(cf. 6164.2 - Guidance/Counseling Services)

(11/04 11/11) 10/16

Instruction

H.9.i.

BP 6173(a)

EDUCATION FOR HOMELESS CHILDREN

The Governing Board desires to ensure that homeless students have access to the same free and appropriate public education provided to other students within the district. The district shall provide homeless students with access to education and other services necessary for them to meet the same challenging academic standards as other students.

(cf. 6011 - Academic Standards)

The Superintendent or designee shall identify and remove any barriers to the identification and enrollment of homeless students and to the retention of homeless students due to absences or outstanding fees or fines. (42 USC 11432)

(cf. 3250 - Transportation Fees)

(cf. 3260 - Fees and Charges)

(cf. 5113.1 - Chronic Absence and Truancy)

When there are at least 15 homeless students in the district or a district school, the district's local control and accountability plan (LCAP) shall include goals and specific actions to improve student achievement and other outcomes of homeless students. (Education Code 52052, 52060)

(cf. 0460 - Local Control and Accountability Plan)

BP 6173(b)

EDUCATION FOR HOMELESS CHILDREN (continued)

The Superintendent or designee shall designate an appropriate staff person to serve as a district liaison for homeless children and youths. The district liaison shall fulfill the duties specified in 42 USC 11432 to assist in identifying and supporting homeless students to succeed in school.

In order to identify district students who are homeless, the Superintendent or designee may give a housing questionnaire to all parents/guardians during school registration, make referral forms readily available, include the district liaison's contact information on the district and school web sites, provide materials in a language easily understood by families and students, provide school staff with professional development on the definition and signs of homelessness, and contact appropriate local agencies to coordinate referrals for homeless children and youth and unaccompanied youth.

(cf. 1113 - District and School Web Sites)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Information about a homeless student's living situation shall be considered part of a student's educational record, subject to the Family Educational Rights and Privacy Act and shall not be deemed to be directory information as defined in 20 USC 1232g. (42 USC 11432)

(cf. 5125 - Student Records)

(cf. 5125.1 - Release of Directory Information)

The Superintendent or designee shall ensure that placement decisions for homeless students are based on the student's best interest as defined in law and administrative regulation.

Each homeless student shall be provided services that are comparable to services offered to other students in the school, including, but not limited to, transportation, educational programs for which the student meets the eligibility criteria (such as federal Title I services or similar state or local programs, programs for students with disabilities, and educational programs for English learners), career and technical

education programs, programs for gifted and talented students, and school nutrition programs. (42 USC 11432)

(cf. 3550 - Food Service/Child Nutrition Program)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 5148.2 - Before/After School Programs)

(cf. 5148.3 - Preschool/Early Childhood Education)

(cf. 6159 - Individualized Education Program)

(cf. 6164.2 - Guidance/Counseling Services)

(cf. 6171 - Title I Programs)

(cf. 6172 - Gifted and Talented Student Program)

(cf. 6174 - Education for English Language Learners)

(cf. 6177 - Summer Learning Programs)

(cf. 6178 - Career and Technical Education)

(cf. 6179 - Supplemental Instruction)

Homeless students shall not be segregated into a separate school or program based on their status as homeless and shall not be stigmatized in any way. **However, the Superintendent or designee may separate homeless students on school grounds as necessary for short periods of time for health and safety emergencies or to provide temporary, special, and supplementary services to meet the unique needs of homeless students.** (42 USC 11432, 11433)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 3553 - Free and Reduced Price Meals)

The Superintendent or designee shall coordinate with other agencies and entities to ensure that homeless children and youth are promptly identified, ensure that homeless students have access to and are in reasonable proximity to available education and related support services, and raise the awareness of school personnel and service providers of the effects of short-term stays in a shelter and other challenges associated with homelessness. Toward these ends, the Superintendent or designee shall collaborate with local social services agencies, other agencies or entities providing services to homeless children and youth, and, if applicable, transitional housing facilities. In addition, the Superintendent or designee shall coordinate transportation, transfer of school records, and other interdistrict activities with other local educational agencies. As necessary, the Superintendent or designee shall coordinate, within the district and with other involved local educational agencies, services for homeless students and services for students with disabilities. (42 USC 11432)

(cf. 1020 - Youth Services)

District liaisons and other appropriate staff shall participate in professional development and other technical assistance activities to assist them in identifying and meeting the needs of homeless students and to provide training on the definitions of terms related to homelessness. (42 USC 11432)

Legal Reference:

EDUCATION CODE

2558.2 Use of revenue limits to determine average daily attendance of homeless children

39807.5 Payment of transportation costs by parents

48850 Educational rights **of homeless and foster youth;** ~~participation in extracurricular activities~~

48852.5 Notice of educational rights of homeless students

48852.7 Enrollment of homeless students
 48915.5 Recommended expulsion, homeless student with disabilities
 48918.1 Notice of recommended expulsion
 51225.1-51225.3 Graduation requirements
 52060-52077 Local control and accountability plan
CODE OF REGULATIONS, TITLE 5
 4600-4687 Uniform complaint procedures
UNITED STATES CODE, TITLE 20
 1087vv Free Application for Federal Student Aid; definitions
 1232g Family Educational Rights and Privacy Act
 6311 Title I state plan; state and local educational agency report cards
UNITED STATES CODE, TITLE 42
 11431-11435 McKinney-Vento Homeless Assistance Act
 12705 Cranston-Gonzalez National Affordable Housing Act; state and local strategies

Management Resources:

CALIFORNIA CHILD WELFARE COUNCIL
 Partial Credit Model Policy and Practice Recommendations
CALIFORNIA DEPARTMENT OF EDUCATION
 Homeless Education Dispute Resolution Process, January 30, 2007
NATIONAL CENTER FOR HOMELESS EDUCATION PUBLICATIONS
 Homeless Liaison Toolkit, 2013
U.S. DEPARTMENT OF EDUCATION GUIDANCE
 Dear Colleague Letter, July 27, 2016
 Education for Homeless Children and Youth's Program, Non-Regulatory Guidance, July 2004 2016
WEB SITES
 California Child Welfare Council: <http://www.chhs.ca.gov/Pages/CACildWelfareCouncil.aspx>
 California Department of Education, Homeless Children and Youth Education:
<http://www.cde.ca.gov/sp/hs/cy>
 National Center for Homeless Education at SERVE: <http://www.serve.org/nche>
 National Law Center on Homelessness and Poverty: <http://www.nlchp.org>
 U.S. Department of Education: <http://www.ed.gov/programs/homeless/index.html>

(7/05 12/15) 10/16

Instruction

AR 6173(a)

EDUCATION FOR HOMELESS CHILDREN

Definitions

Homeless students means students who lack a fixed, regular, and adequate nighttime residence and includes: (Education Code 48852.7; 42 USC 11434a)

1. Students who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; **or** are abandoned in hospitals; **or are awaiting foster care placement**

(cf. 6173.1 - Education for Foster Youth)

2. Students who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as regular sleeping accommodations for human beings

3. Students who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings
4. Migratory children who qualify as homeless because they are living in conditions described in items #1-3 above

5.—*Unaccompanied youth* **includes youth** who are not in the physical custody of a parent or guardian. **(20 USC 11434a)**

School of origin means the school that the homeless student attended when permanently housed or the school in which he/she was last enrolled, **including a preschool**. If the school the homeless student attended when permanently housed is different from the school in which he/she was last enrolled, or if there is some other school that he/she attended within the preceding 15 months and with which he/she is connected, the district liaison shall determine, in consultation with and with the agreement of the homeless student and the person holding the right to make educational decisions for the student, and in the best interests of the homeless student, which school shall be deemed the school of origin. (Education Code 48852.7; **42 USC 11432**)

Best interest means that, in making educational and school placement decisions for a homeless student, consideration is given to, among other factors, educational stability, the opportunity to be educated in the least restrictive educational setting necessary to achieve academic progress, and the student's access to academic resources, services, and extracurricular and enrichment activities that are available to all district students. (Education Code 48850, 48853; 42 USC 11432)

District Liaison

The Superintendent designates the following staff person as the district liaison for homeless students: (42 USC 11432)

District Nurse
(title or position)
745 Tenth Street, Colusa, CA 95932
(address)
530.458.7791
(phone number)

The district's liaison for homeless students shall: (Education Code 48852.5; 42 USC 11432)

1. Ensure that homeless students are identified by school personnel **and** through **outreach and coordinated coordination** activities with other entities and agencies

(cf. 1400 - *Relations Between Other Governmental Agencies and the Schools*)

(cf. 3553 - *Free and Reduced-Price Meals*)

~~(cf. 5141.6 - *School Health Services*)~~

2. Ensure that homeless students **are enrolled** in, and have a full and equal opportunity to succeed in, district schools

3. Ensure that homeless families and ~~students~~ **children and youth have access to and receive educational services for which they are eligible, including services through Head Start and Early Head Start programs, early intervention services under Part C of the federal Individuals with Disabilities Education Act, and other preschool programs administered by the district**

(cf. 5148.3 - Preschool/Early Childhood Education)

4. Ensure that homeless families and students receive referrals to health care services, dental services, mental health and substance abuse services, housing services, and other appropriate services

(cf. 5141.6 - School Health Services)

4. 5. Inform parents/guardians of the educational and related opportunities available to their children and ensure that they are provided with meaningful opportunities to participate in the education of their children

(cf. 5145.6 - Parental Notifications)

5. 6. Disseminate notice of the educational rights of homeless students in ~~district schools that provide services to homeless children and at places where they receive services, such as~~ **locations frequented by parents/guardians of homeless children and youth and by unaccompanied youth, including** schools, family shelters, **public libraries,** and hunger relief agencies (soup kitchens). **The rights shall be presented in a manner and form understandable to the parents/guardians of homeless students and unaccompanied youth.**

6. 7. Mediate enrollment disputes in accordance with law, ~~Board policy, and administrative regulation~~ **and the section "Resolving Enrollment Disputes" below**

7. 8. Fully inform parents/guardians **of homeless students and unaccompanied youth** of all transportation services, **including transportation to the school of origin, and assist them in accessing transportation to the school of choice**

(cf. 3250 - Transportation Fees)

(cf. 3541 - Transportation Routes and Services)

9. Ensure that school personnel providing services to homeless students receive **professional development and other support**

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

10. Ensure that unaccompanied youth are enrolled in school, have opportunities to meet the same challenging state academic standards established for other students, and are informed of their status as independent students under 20 USC 1087vv and that they may receive assistance from the district liaison to receive verification of their independent student status for purposes of applying for federal student aid pursuant to 20 USC 1090

11. Coordinate and collaborate with state coordinators and community and school personnel responsible for the provision of education and related services to homeless students, including the provision of comprehensive data to the state coordinator as required by law

8-In addition, when notified pursuant to Education Code 48918.1, **the district liaison shall** assist, facilitate, or represent a homeless student who is undergoing a disciplinary proceeding that could result in his/her expulsion. **9-** When notified pursuant to Education Code 48915.5, **the district liaison shall** participate in an individualized education program team meeting to make a manifestation determination regarding the behavior of a student with a disability.

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

(cf. 6159 - Individualized Education Program)

~~10. Assist a homeless student to obtain records necessary for his/her enrollment into or transfer out of district schools, including immunization, medical, and academic records~~

The Superintendent or designee shall inform homeless children and youth, their parents/guardians, school personnel, service providers, and advocates working with homeless families of the duties of the district's liaison. He/she shall also provide the name and contact information of the district's liaison to the California Department of Education (CDE) for publishing on the CDE's web site. (42 USC 11432)

Enrollment

The district shall make placement decisions for homeless students based on the student's best interest. (42 USC 11432)

In determining the best interest of the student, the district shall consider student-centered factors related to the student's best interest, including factors related to the impact of mobility on achievement, education, health, and safety, giving priority to the request of the student's parent/guardian or, in the case of an unaccompanied youth, the youth. (42 USC 11432)

~~When making a placement decision for a homeless student, the Superintendent or designee may consider~~ **Such factors may include, but are not limited to,** the age of the student, the distance of the commute and the impact it may have on the student's education, personal safety issues, the student's need for special instruction, the length of anticipated stay in the temporary shelter or other temporary location, likely area of future housing, school placement of siblings, and the time remaining in the school year.

However, placement decisions shall not be based on whether a homeless student lives with his/her homeless parent/guardian or has been temporarily placed elsewhere. (42 USC 11432)

In the case of an unaccompanied youth, the liaison shall assist in placement or enrollment decisions, **consider give priority to** the views of the student, and provide notice to the student of his/her appeal rights. (42 USC 11432)

In determining a student's best interest, a homeless student shall, to the extent feasible, be placed in his/her school of origin, unless **his/her the student's** parent/guardian **or the unaccompanied youth** requests otherwise. (Education Code 48852.7; 42 USC 11432)

Once a placement decision has been made, the principal or designee shall immediately enroll the student in the school of choice. The student shall be enrolled even if he/she: (Education Code 48852.7; 42 USC 11432)

1. Has outstanding fees, fines, textbooks, or other items or monies due to the school last attended

(cf. 5125.2 - Withholding Grades, Diploma or Transcripts)

2. Does not have clothing normally required by the school, such as school uniforms

(cf. 5132 - Dress and Grooming)

3. Is unable to produce records normally required for enrollment, such as previous academic records, proof of residency, and **medical records, including, but not limited to, records or other proof of immunization history records of immunization and other required health records**

(cf. 5111 - Admission)

(cf. 5111.1 - District Residency)

(cf. 5125 - Student Records)

(cf. 5141.26 - Tuberculosis Testing)

(cf. 5141.31 - Immunizations)

(cf. 5141.32 - Health Screening for School Entry)

4. **Has missed application or enrollment deadlines during any period of homelessness**

The principal or designee shall immediately contact the school last attended by the student to obtain the relevant records. If the student needs to obtain immunizations or does not possess immunization or other **medical required health** records, the principal or designee shall refer the parent/guardian to the district liaison for homeless students. The district liaison shall assist the parent/guardian, or the student if he/she is an unaccompanied youth, in obtaining the necessary immunizations, **screenings**, or records for the student. (42 USC 11432)

If the student is placed at a school other than his/her school of origin or the school requested by his/her parent/guardian **or an unaccompanied youth**, the Superintendent or designee shall provide the parent/guardian **or the unaccompanied youth** with a written explanation of the decision along with a statement regarding the **parent/guardian's** right to appeal the placement decision. (42 USC 11432)

The student may continue attending his/her school of origin for the duration of the homelessness. (Education Code 48852.7; 42 USC 11432)

To ensure that the homeless student has the benefit of matriculating with his/her peers in accordance with the established feeder patterns, the following shall apply: (Education Code 48852.7; **42 USC 11432**)

1. If the student is transitioning between grade levels, he/she shall be allowed to continue in the same attendance area.
2. If the student is transitioning to a middle school or high school, and the school designated for matriculation is in another school district, he/she shall be allowed to continue to the school designated for matriculation in that district.

If the student's status changes before the end of the school year so that he/she is no longer homeless, he/she shall be allowed to stay in the school of origin: (Education Code 48852.7)

1. Through the duration of the school year if he/she is in grades K-8
2. Through graduation if he/she is in high school

Resolving Enrollment Disputes

If a dispute arises over **student eligibility**, school selection, or enrollment in a particular school, **the matter shall be referred to the district liaison, who shall carry out the dispute resolution process as expeditiously as possible. (42 USC 11432)**

The parent/guardian **or unaccompanied youth** shall be provided with a written explanation of ~~the placement decision~~ **any decisions related to eligibility, school selection, or enrollment and of the right of the parent/guardian or unaccompanied youth to appeal such decisions. (42 USC 11432)**

The written explanation shall include:

AR 6173(i)

EDUCATION FOR HOMELESS CHILDREN (continued)

1. ~~The district liaison's contact information~~
2. ~~A description of the district's placement decision~~
3. ~~Notice of the student's right to enroll in the school of choice pending resolution of the dispute, including the right to fully participate in all school activities~~
4. ~~Notice of the parent/guardian's right to appeal the decision to the county office of education and, if the dispute remains unresolved, to the California Department of Education~~

1. A description of the action proposed or refused by the district
2. An explanation of why the action is proposed or refused
3. A description of any other options the district considered and the reasons that any other options were rejected
4. A description of any other factors relevant to the district's decision and information related to the eligibility or best interest determination including the facts, witnesses, and evidence relied upon and their sources
5. Appropriate timelines to ensure any relevant deadlines are not missed
6. Contact information for the district liaison and state coordinator, and a brief description of their roles

The written explanation shall be complete, as brief as possible, simply stated, and provided in language that the parent/guardian or student can understand.

The district liaison may use an informal process as an alternative to formal dispute resolution procedures, provided that the parents/guardians or unaccompanied youth have access to the more formal process if informal resolution is not successful in resolving the matter.

In working with a student's parents/guardians **or unaccompanied youth** to resolve an enrollment dispute, the district liaison shall:

1. Inform them that they may provide written and/or oral documentation to support their position
2. Inform them that they may seek the assistance of social services, advocates, and/or service providers in having the dispute resolved
3. Provide them a simple form that they may use and turn in to the school to initiate the dispute resolution process
4. Provide them a copy of the dispute form they submit for their records
5. Provide them the outcome of the dispute for their records

If a parent/guardian **or unaccompanied youth** disagrees with the liaison's enrollment decision, he/she may appeal the decision to the Superintendent. The Superintendent shall make a determination within five working days.

If the parent/guardian chooses to appeal the district's placement decision, the district liaison shall forward all written documentation and related paperwork to the homeless liaison at the county office of education.

Pending **final** resolution of the dispute, **including all available appeals**, the student shall be immediately ~~admitted to~~ **enrolled in** the school in which enrollment is sought ~~pending~~

~~resolution of the dispute.~~ **and shall be allowed to attend classes and participate fully in school activities.** (42 USC 11432, **11434a**)

Transportation

The district shall provide transportation for a homeless student to and from his/her school of origin when the student is residing within the district and the parent/guardian, **or the district liaison in the case of an unaccompanied youth**, requests that such transportation be provided. If the student moves outside of district boundaries, but continues to attend his/her school of origin within this district, the Superintendent or designee shall consult with the superintendent of the district in which the student is now residing to agree upon a method to apportion the responsibility and costs of the transportation. (42 USC 11432)

(cf. 3250 - Transportation Fees)

(cf. 3541 - Transportation Routes and Services)

The district shall not be obligated to provide transportation to students who continue attending their school of origin after they cease to be homeless, unless the formerly homeless student has an individualized education program that includes transportation as a necessary related service for the student. (Education Code 48852.7)

Transfer of Coursework and Credits

When a homeless student transfers into a district school, the district shall accept and issue full credit for any coursework that the student has satisfactorily completed while attending another public school, a juvenile court school, or a nonpublic, nonsectarian school or agency and shall not require the student to retake the course. (Education Code 51225.2)

If the homeless student did not complete the entire course, he/she shall be issued partial credit for the coursework completed and shall be required to take the portion of the course that he/she did not complete at his/her previous school. However, the district may require the student to retake the portion of the course completed if, in consultation with the holder of educational rights for the student, the district finds that the student is reasonably able to complete the requirements in time to graduate from high school. Whenever partial credit is issued to a homeless student in any particular course, he/she shall be enrolled in the same or equivalent course, if applicable, so that he/she may continue and complete the entire course. (Education Code 51225.2)

Partial credits shall be awarded on the basis of 0.5 credits for every seven class periods attended per subject. If the school is on a block schedule, each block schedule class period attended shall be equal to two regular class periods per subject. Partial credits and grades earned by a student shall be included on the student's official transcript within two business days of the district's notification of the student's transfer, as required under Education Code 49069.5.

In no event shall the district prevent a homeless student from taking or retaking a course to meet the eligibility requirements for admission to the California State University or the University of California. (Education Code 51225.2)

(cf. 6143 - Courses of Study)

Applicability of Graduation Requirements

To obtain a high school diploma, a homeless student shall complete all courses required by Education Code 51225.3 and fulfill any additional graduation requirements prescribed by the Governing Board.

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6162.52 - High School Exit Examination)

However, when a homeless student who has completed his/her second year of high school transfers into the district from another school district or transfers between high schools within the district, he/she shall be exempted from all district-adopted coursework and other district-established graduation requirements, unless the district makes a finding that the student is reasonably able to complete the additional requirements in time to graduate from high school by the end of his/her fourth year of high school. Within 30 calendar days of the homeless student's transfer, the Superintendent or designee shall notify the student, the person holding the right to make educational decisions for him/her, and the district liaison for homeless students of the availability of the exemption and whether the student qualifies for it. If the Superintendent or designee fails to provide this notification, the student shall be eligible for the exemption once notified, even if the notification occurs after the student is no longer homeless. (Education Code 51225.1)

To determine whether a homeless student is in his/her third or fourth year of high school, the district shall use either the number of credits he/she has earned as of the date of the transfer or the length of his/her school enrollment, whichever qualifies him/her for the exemption. (Education Code 51225.1)

The Superintendent or designee shall notify any homeless student who is granted an exemption and the person holding the right to make educational decisions for him/her how any requirements that are waived will affect the student's ability to gain admission to a postsecondary educational institution and shall provide information about transfer opportunities available through the California Community Colleges. (Education Code 51225.1)

The district shall not require or request a homeless student to transfer schools in order to qualify for an exemption and no request for a transfer solely to qualify for an exemption shall be made by a homeless student, the person holding the right to make educational decisions for the student, or the district liaison on behalf of the student. (Education Code 51225.1)

If a homeless student is exempted from local graduation requirements, the exemption shall continue to apply after the student is no longer homeless or if he/she transfers to another school or school district. (Education Code 51225.1)

If the Superintendent or designee determines that a homeless student is reasonably able to complete district graduation requirements within his/her fifth year of high school, he/she shall: (Education Code 51225.1)

1. Inform the student and, if under 18 years of age, the person holding the right to make educational decisions for him/her, of the option available to the student to remain in

school for a fifth year to complete the district's graduation requirements and how that will affect his/her ability to gain admission to a postsecondary educational institution

2. Provide information to the homeless student about transfer opportunities available through the California Community Colleges
3. Upon agreement with the homeless student or with the person holding the right to make educational decisions for him/her if he/she is under 18 years of age, permit the student to stay in school for a fifth year to complete the district's graduation requirements

Eligibility for Extracurricular Activities

A homeless student who enrolls in any district school shall be immediately deemed to meet all residency requirements for participation in interscholastic sports or other extracurricular activities. (Education Code 48850)

(cf. 6145 - Extracurricular and Cocurricular Activities)
(cf. 6145.2 - Athletic Competition)

Notification and Complaints

Information regarding the educational rights of homeless students, as specified in Education Code 51225.1 and 51225.2, shall be included in the annual uniform complaint procedures notification distributed to students, parents/guardians, employees, and other interested parties pursuant to 5 CCR 4622. (Education Code 51225.1, 51225.2)

Any complaint that the district has not complied with requirements regarding the education of homeless students, as specified in Education Code 51225.1 or 51225.2, may be filed in accordance with the district's procedures in AR 1312.3 - Uniform Complaint Procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

(12/14 12/15) 10/16

Instruction

E(1) 6173(a)

EDUCATION FOR HOMELESS CHILDREN

DISTRICT EXPLANATION OF ~~ENROLLMENT~~ DECISION RELATED TO ELIGIBILITY, SCHOOL SELECTION, OR ENROLLMENT

Instructions: The following form ~~is to be used when the district has denied a parent/guardian's the enrollment request~~ **provides notice and explanation to a student's parent/guardian or an unaccompanied youth regarding the district's decision related to student eligibility, school selection, or enrollment.**

Date: _____ Name of person completing form: _____
Title: _____ Phone number: _____

In accordance with **the federal law McKinney-Vento Homeless Assistance Act** (42 USC **11432 11431-11435**), this notification is being provided to **either**:

Name _____ of _____ parent(s)/guardian(s):

Name of **unaccompanied** student(s): _____

~~Name of s~~School requested: _____

District's placement decision (name of school): _____

Action(s) proposed/refused by the district related to eligibility, school selection, or enrollment:

~~After reviewing your request to enroll your child in the school listed above, your enrollment request has been denied.~~

~~This~~ **The district's determination regarding eligibility, school selection, or enrollment** was based upon **the following evidence and for the following reasons:**

E(1) 6173(b)

EDUCATION FOR HOMELESS CHILDREN (continued)

Other options that the district considered, if any, included the following options which were rejected for the following reasons:

Factors relevant to the district's decision and information related to the eligibility or best interest determination including the facts, witnesses, and evidence relied upon and their sources, if any:

You have the right to appeal this decision to the district Superintendent. **To do so, contact the district's homeless liaison listed below within the next ____ (insert number of days) ____ days to request a Dispute Form. You may provide written or verbal documentation to**

support your position, and may also seek the assistance of social services, advocates, and/or service providers in the dispute process. The Superintendent or designee will review all the evidence and will notify you of his/her decision within ____ (insert number of days) ____ days.

If you are not satisfied with the Superintendent's decision, you may appeal to the _____ (insert county name) _____ County Office of Education. If you are not satisfied with the county office's decision, you may then appeal to the California Department of Education. The district's homeless liaison can assist you with this appeal.

CONTACT INFORMATION:

District Liaison: The district liaison is one of the primary contacts between homeless families and school or district staff. He/she is responsible for coordinating services to ensure that homeless students enroll in school and have the opportunity to succeed academically, and mediates enrollment disputes as needed.

Name of district's homeless liaison: _____

Address: _____

Phone number: _____

County Liaison: If you appeal the district's decision to the county office of education, the district liaison shall forward all written documentation and related paperwork to the homeless liaison at the county office. The county liaison will review the materials and determine the eligibility, school selection, or enrollment decision within five working days of receiving the materials. He/she will notify you of the decision.

Name of County Office of Education homeless liaison: _____

Address: _____

Phone number: _____

State Coordinator: If you appeal the county office's decision to the California Department of Education, the county homeless liaison shall forward all written documentation and related paperwork to the State Homeless Coordinator. The state coordinator will review the district, county office, and parent/guardian information and will notify you of the decision within ten working days of receiving the materials.

Name of state homeless coordinator: _____

Address: _____

Phone number: _____

RIGHTS:

~~You also have the following rights:~~

Pending **the final** resolution of this dispute, **including the period of all appeals**, ~~your child~~ **the student** has the right to immediately enroll in the school ~~you~~ requested and to participate **fully** in school activities at that school.

- You may provide written or verbal documentation to support your position. You may use the district's dispute resolution form. A copy of the dispute resolution form can be obtained from the district's liaison for homeless students.

- You may seek the assistance of advocates or attorneys to help you with this appeal.

(7/05) 10/16

Instruction

E(2) 6173

EDUCATION FOR HOMELESS CHILDREN

ENROLLMENT DISPUTE FORM

Instructions: This form is to be completed by a parent/guardian or student when a dispute regarding enrollment has arisen. As an alternative to completing this form, the information on this form may be shared verbally with the district's liaison for homeless students.

Date submitted: _____

Name of person completing form: _____

Student's name: _____

Name of person completing form: _____

Relation to student: _____

I may be contacted at the following: _____

Address: _____

Phone number: _____

Name of school requested: _____

I wish to appeal the **eligibility, school selection, or** enrollment decision made by:

☐ District liaison ☐ **District** Superintendent ☐ County **office of education** liaison

Reason for the appeal: You may include an explanation to support your appeal in this space or provide your explanation verbally.

I have been provided with:

- ☐ A written explanation of the district's decision
- ☐ Contact information for the district's homeless liaison
- ☐ Contact information for the county office of education's homeless liaison
- ☐ **Contact information for the state homeless coordinator**

(7/05) 10/16

Board Bylaws

E(1) 9323.2(a)

ACTIONS BY THE BOARD**ACTIONS REQUIRING A SUPER MAJORITY VOTE****Actions Requiring a Two-Thirds Vote of the Board:**

1. Resolution declaring intention to sell or lease real property (Education Code 17466)

(cf. 3280 - Sale or Lease of District-Owned Real Property)

2. Resolution declaring intent of Governing Board to convey or dedicate property to the state or any political subdivision for the purposes specified in Education Code 17556 (Education Code 17557)

3. Resolution authorizing and directing the Board president, or any other presiding officer, secretary, or member, to execute a deed of dedication or conveyance of property to the state or a political subdivision (Education Code 17559)

4. Lease, for up to three months, of school property which has a residence on it and which cannot be developed for district purposes because funds are unavailable (Education Code 17481)

5. Request for temporary borrowing pursuant to Government Code 53820-53833, to pay district obligations incurred before the receipt of district income for the fiscal year sufficient to meet the payment(s) (Government Code 53821)

6. Upon complying with Government Code 65352.2 and Public Resources Code 21151.2, action to render city or county zoning ordinances inapplicable to a proposed use of the property by the district (Government Code 53094)

(cf. 7131 - Relations with Local Agencies)

(cf. 7150 - Site Selection and Development)

(cf. 7160 - Charter School Facilities)

- 7. When the district is organized to serve only grades K-8 and desires to establish a community day school for any of grades K-8 (Education Code 48660)**

- 7.8.** When the district has an average daily attendance (ADA) of 2,500 or less and seeks to situate a community day school on an existing school site, certification that satisfactory alternative facilities are not available for a community day school (Education Code 48661)

- 8.9.** When the district is organized to serve only grades K-8 and seeks to situate a community day school on an existing school site, certification that satisfactory alternative facilities are not available for a community day school (Education Code 48661)

9-10. When the district desires to operate a community day school to serve any of grades K-6 (and no higher grades) on an existing school site, certification that satisfactory alternative facilities are not available for a community day school (Education Code 48661)

~~(cf. 6185 - Community Day School)~~

10-11. Resolution of intent to issue general obligation bonds with the approval of 55 percent of the voters of the district (Education Code 15266)

(cf. 7214 - General Obligation Bonds)

11-12. Resolution of intent to issue bonds within a school facilities improvement district with the approval of 55 percent of the voters of the school facilities improvement district (Education Code 15266)

(cf. 7213 - School Facilities Improvement Districts)

12-13. Resolution to place a parcel tax on the ballot (Government Code 53724)

13-14. Resolution of necessity to proceed with an eminent domain action and, if the Board subsequently desires to use the property for a different use than stated in the Resolution of necessity, a subsequent resolution so authorizing the different use (Code of Civil Procedure 1245.240, 1245.245)

Actions Requiring a Two-Thirds Vote of the Board Members Present at the Meeting:

1. Determination that there is a need to take immediate action and that the need for action came to the district's attention after the posting of the agenda. If less than two-thirds of the Board members are present at the meeting, a unanimous vote of all members present is required. (Government Code 54954.2)
2. Determination that a closed session is necessary during an emergency meeting. If less than two-thirds of the Board members are present, a unanimous vote of all members present is required. (Government Code 54956.5)

(cf. 9320 - Meetings and Notices)

(cf. 9321 - Closed Session Purposes and Agendas)

Actions Requiring a Four-Fifths Vote of the Board:

1. Expenditure and transfer of necessary funds and use of district property or personnel to meet a national or local emergency created by war, military, naval, or air attack, or sabotage, or to provide for adequate national or local defense (Government Code 53790-53792)

(cf. 3110 - Transfer of Funds)

2. Resolution for district borrowing based on issuance of notes, tax anticipation warrants, or other evidences of indebtedness, in an amount up to 50 percent of the district's estimated income and revenue for the fiscal year or the portion not yet collected at the time of the borrowing (Government Code 53822, 53824)
3. Resolution for district borrowing, between July 15 and August 30 of any fiscal year, of up to 25 percent of the estimated income and revenue to be received by the district during that fiscal year from apportionments based on ADA for the preceding school year (Government Code 53823-53824)
4. Declaration of an emergency in order to authorize the district to include a particular brand name or product in a bid specification (Public Contract Code 3400)

(cf. 3311 - Bids)

5. Resolution to award a contract for a public works project at \$187,500 or less to the lowest responsible bidder, when the district is using the informal process authorized under the Uniform Public Construction Cost Accounting Act for projects of \$175,000 or less, all bids received are in excess of \$175,000, and the Board determines that the district's cost estimate was reasonable (Public Contract Code 22034)

Actions Requiring a Unanimous Vote of the Board:

1. Resolution authorizing and prescribing the terms of a community lease for extraction of gas (Education Code 17510-17511)
2. Waiver of the competitive bid process pursuant to Public Contract Code 20111 when the Board determines that an emergency exists and upon approval of the County Superintendent of Schools (Public Contract Code 20113)

Action Requiring a Unanimous Vote of the Board Members Present at the Meeting:

1. Private sale of surplus property without advertisement in order to establish that such property is not worth more than \$2,500. Disposal of surplus property in the local dump or donation to a charitable organization requires the unanimous vote of the Board members present to establish that the value of such property would not defray the cost of arranging its sale. (Education Code 17546)

(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)

(8/14 5/16) 10/16

Business and Noninstructional Operations

BP 3311(a)

BIDS

The Governing Board is committed to promoting public accountability and ensuring prudent use of public funds. **In When leasing, or purchasing, or contracting for** equipment, materials, supplies, or services for the district, **including and** when contracting for public projects involving district facilities, the Board shall explore lawful opportunities to obtain the greatest possible value for its expenditure of public funds. When required by law, or if the Board determines that it is in the best interest of the district, such **leases and purchases contracts** shall be made using competitive bidding.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 3000 - Concepts and Roles)

(cf. 3300 - Expenditures and Purchases)

No work, project, service, or purchase shall be split or separated into smaller work orders or projects for the purpose of evading the legal requirements of ~~Public Contract Code 20111-20118.4~~ **regarding contracting after competitive bidding.** (Public Contract Code 20116, **22033**)

The Superintendent or designee shall establish comprehensive bidding procedures for the district in accordance with law. The procedures shall include a process for advertising bids, instructions and timelines for submitting and opening bids, and other relevant requirements.

~~The Superintendent or designee shall develop the procedures to be used for rating bidders~~ For award of contracts which, by law or Board policy, require prequalification, **the The** procedures shall identify a uniform system for rating bidders and shall address the issues covered by the standardized questionnaire and model guidelines developed by the Department of Industrial Relations pursuant to Public Contract Code 20101.

(cf. 9270 - Conflict of Interest)

When calling for bids, the Superintendent or designee shall ensure that the bid specification clearly describes in appropriate detail the quality, delivery, and service required, and includes all information which the district knows, or has in its possession, that is relevant to the work to be performed or that may impact the cost of performing the work.

Except as authorized by law and specified in the administrative regulation, contracts shall be let to the lowest responsible bidder who shall give such security as the Board requires, or else all bids shall be rejected. (Public Contract Code 20111)

When the Board has determined that it is in the best interest of the district, the district may piggyback onto the contract of another public agency or corporation to lease or purchase equipment or supplies to the extent authorized by law. (Public Contract Code 20118)

For use in contracting for public works projects, the Board has, by resolution, adopted the procedures set forth in the Uniform Public Construction Cost Accounting Act pursuant to Public Contract Code 22030-22045, including the required cost accounting procedures and the informal bidding procedures when allowed by law. The Board delegates to the Superintendent or designee the responsibilities to award any contract eligible for informal bidding procedures and to develop plans, specifications, and working details for all public projects requiring formal bidding procedures.

Legal Reference:

EDUCATION CODE

17070.10-17079.30 *Leroy F. Greene School Facilities Act*

17250.10-17250.55 *Design-build contracts*

17406 *Lease-leaseback contract*

17595 *Purchase of supplies through Department of General Services*

17602 *Purchase of surplus property from federal agencies*

38083 *Purchase of perishable foodstuffs and seasonable commodities*

38110-38120 *Apparatus and supplies*

39802 *Transportation services*

CODE OF CIVIL PROCEDURE

446 *Verification of pleadings*

GOVERNMENT CODE

4217.10-4217.18 *Energy conservation contracts*

4330-4334 *Preference for California-made materials*

6252 *Definition of public record*

53060 *Special services and advice*

54201-54205 *Purchase of supplies and equipment by local agencies*

PUBLIC CONTRACT CODE

1102 *Emergencies*

2000-2002 *Responsive bidders*

3000-3010 *Roofing projects*

3400 *Bids, specifications by brand or trade name not permitted*

3410 *United States produce and processed foods*

6610 *Bid visits*

12200 *Definitions, recycled goods, materials and supplies*

20101-20103.7 *Public construction projects, requirements for bidding*

20103.8 *Award of contracts*

20107 *Bidder's security*

~~20111~~ **20110**-20118.4 *Contracting by school districts*

20189 *Bidder's security, earthquake relief*

22002 *Definition of public project*

22030-22045 *Alternative procedures for public projects (UPCCAA)*

22050 *Alternative emergency procedures*

22152 *Recycled product procurement*

COURT DECISIONS

McGee v. Balfour Beatty Construction, LLC, et al. (4/12/16, No. B262850)

Davis v. Fresno Unified School District, ~~F068477~~, (2015) **237 Cal.App.4th 261**

Los Angeles Unified School District v. Great American Insurance Co., (2010) 49 Cal.4th 739

Great West Contractors Inc. v. Irvine Unified School District, (2010) 187 Cal.App.4th 1425

Marshall v. Pasadena Unified School District, (2004) 119 Cal.App.4th 1241

Konica Business Machines v. Regents of the University of California, (1988) 206 Cal.App.3d 449

City of Inglewood-Los Angeles County Civic Center Authority v. Superior Court, (1972) 7 Cal.3d 861

ATTORNEY GENERAL OPINIONS

89 Ops.Cal.Atty.Gen. 1 (2006)

Management Resources:

CALIFORNIA UNIFORM CONSTRUCTION COST ACCOUNTING COMMISSION PUBLICATIONS

Cost Accounting Policies and Procedures Manual

Frequently Asked Questions

WEB SITES

CSBA: [http:// www.csba.org](http://www.csba.org)

California Association of School Business Officials: <http://www.casbo.org>

California Uniform Construction Cost Accounting Commission:

http://www.sco.ca.gov/ard_cuccac.html

(7/08 8/13) 5/16

Business and Noninstructional Operations

AR 3311(a)

BIDS

Advertised/Competitive Bids

The district shall advertise for competitive bids when any public project contract involves an expenditure of \$15,000 or more. *Public project* means construction, reconstruction, erection, alteration, renovation, improvement, painting, repainting, demolition, and repair work involving a district owned, leased, or operated facility. (Public Contract Code 20111, 22002)

Note: For items #1-3 below, Public Contract Code 20111 requires the Superintendent of Public Instruction (SPI) to annually establish a bid limit that reflects U.S. Department of Commerce data. The following **optional** paragraph allows the amount to escalate automatically once the SPI has made the annual determination. For **2015 2016**, the bid limit is ~~\$86,000~~ **\$87,800**.

The district shall also advertise for competitive bids when a contract exceeds the amount specified in law, as annually adjusted by the Superintendent of Public Instruction, for any of the following: (Public Contract Code 20111)

1. The purchase of equipment, materials, or supplies to be furnished, sold, or leased to the district
2. Services, not including construction services or special services and advice in accounting, financial, legal, or administrative matters
3. Repairs that are not a public project, including maintenance

Maintenance means routine, recurring, and usual work for preserving, protecting, and keeping a district facility operating in a safe, efficient, and continually usable condition for the intended purpose for which it was designed, improved, constructed, altered, or repaired. *Maintenance* includes, but is not limited to, carpentry, electrical, plumbing, glazing, and other craft work designed to preserve the facility, as well as repairs, cleaning, and other operations on machinery and other permanently attached equipment. Maintenance does not include painting, repainting, or decorating other than touchup, or among other types of work,

janitorial or custodial services and protection provided by security forces. (Public Contract Code 20115)

AR 3311(b)

BIDS (continued)

Instructions and Procedures for Advertised Bids

The Superintendent or designee shall call for bids by placing a notice at least once a week for two weeks in a local newspaper of general circulation published in the district, or if no such newspaper exists, then in some newspaper of general circulation that is circulated in the county. The Superintendent or designee also may post the notice on the district's web site or through an electronic portal. The notice shall state the work to be done or materials or supplies to be furnished and the time and place and web site where bids will be opened. The district may accept a bid that has been submitted electronically or on paper. (Public Contract Code 20112)

(cf. 1113 - District and School Web Sites)

The notice shall contain the time, date, and location of any mandatory prebid conference, site visit, or meeting and details regarding when and where project documents, including the final plan and specifications, are available. Any such mandatory visit or meeting shall occur not less than five calendar days after the publication of the initial notice. (Public Contract Code 6610)

Bid instructions and specifications shall include the following requirements and information:

1. All bidders shall certify the minimum, if not exact, percentage of post-consumer materials in products, materials, goods, or supplies offered or sold. (Public Contract Code 22152)

(cf. 3510 - Green School Operations)

2. All bids for construction work shall be presented under sealed cover and shall be accompanied by one of the following forms of bidder's security: (Public Contract Code 20107, 20111)
 - a. Cash
 - b. A cashier's check made payable to the district
 - c. A certified check made payable to the district
 - d. A bidder's bond executed by an admitted surety insurer and made payable to the district

The security of unsuccessful bidders shall be returned in a reasonable period of time, but in no event later than 60 days after the bid is awarded. (Public Contract Code 20111)

3. When a standardized proposal form is provided by the district, bids not presented on the standard form shall be disregarded. (Public Contract Code 20111.5)
4. Bids shall not be accepted after the advertised bid opening time, regardless of whether the bids are actually opened at that time. (Public Contract Code 20112)
5. When two or more identical lowest or highest bids are received, the Governing Board may determine by lot which bid shall be accepted. (Public Contract Code 20117)
6. If the district requires that the bid include prices for items that may be added to or deducted from the scope of work in the contract, the bid solicitation shall specify which one of the following methods will be used to determine the lowest bid. In the absence of such a specification, only the method provided in item #6a below shall be used. (Public Contract Code 20103.8)
 - a. The lowest bid shall be the lowest total of the bid prices on the base contract without consideration of the prices on the additive or deductive items.
 - b. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that were specifically identified in the bid solicitation as being used for the purpose of determining the lowest bid price.
 - c. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that, when taken in order from a specifically identified list of those items in the solicitation, and added to or subtracted from the base contract, are less than or equal to a funding amount publicly disclosed by the district before the first bid is opened.

The lowest bid shall be determined in a manner that prevents any information that would identify any of the bidders or proposed subcontractors or suppliers from being revealed to the district before the ranking of all bidders from lowest to highest has been determined. (Public Contract Code 20103.8)

7. The district shall consider only responsive bids from responsible bidders in determining the lowest bid.
8. Any subsequent change or alteration of a contract shall be governed by the provisions of Public Contract Code 20118.4.
9. After being opened, all submitted bids become public records pursuant to Government Code 6252 and shall be made available for public review pursuant to law, Board policy, and administrative regulation.

(cf. 1340 - Access to District Records)

10. When a bid is disqualified as nonresponsive based on district investigation or other information not obtained from the submitted bid, the Superintendent or designee shall notify the bidder and give him/her an opportunity to respond to the information.

Prequalification Procedure

When required by law or the Board, the Superintendent or designee shall establish a uniform system for rating bidders on the basis of completed questionnaires and financial statements in order to determine the size of contracts on which each bidder is qualified to bid. For this purpose, the Superintendent or designee shall furnish prospective bidders a standardized proposal form which, when completed, shall indicate a bidder's statement of financial ability and experience in performing public works. The bidder's information shall be verified under oath in the manner in which civil law pleadings are verified. The questionnaires and financial statements shall not be public records and shall not be open to public inspection. (Code of Civil Procedure 446; Public Contract Code 20111.5, 20111.6)

When any public project involves an expenditure of \$1,000,000 or more and is funded or reimbursed wholly or partly by the School Facilities Program funds or other future state school bond, the district shall prequalify prospective bidders either quarterly or annually. The prequalification shall be valid for one year and the following requirements shall apply: (Education Code 17406, 17407; Public Contract Code 20111.6)

1. Prospective bidders, including, but not limited to, prime, general engineering, and general building contractors and electrical, mechanical, and plumbing subcontractors, as defined in the Business and Professions Code 4113, 7056, or 7057, as applicable, shall submit a standardized questionnaire and financial statement 10 or more business days, as determined by the district, before the date fixed for the public opening of sealed bids.
2. Prospective bidders shall be prequalified by the district five or more business days, as determined by the district, before the date fixed for the public opening of sealed bids.

If the project includes electrical, mechanical, or plumbing components that will be performed by electrical, mechanical, or plumbing contractors, the Superintendent or designee shall make available to all bidders a list of prequalified general contractors and electrical, mechanical, and plumbing subcontractors five or more business days, as determined by the district, before the date fixed for the public opening of sealed bids.

For all other contracts requiring competitive bidding, the district may establish a procedure for prequalifying bidders on a quarterly basis and may authorize that prequalification be considered valid for up to one calendar year following the date of the initial prequalification. Prospective bidders for such contracts shall submit the questionnaire and financial statement at least five days before the date fixed for public opening of sealed bids and shall be prequalified by the district at least one day before the fixed bid-opening date. (Public Contract Code 20111.5)

Award of Contract

The district shall award each contract to the lowest responsible bidder except in the following circumstances:

1. When the contract is for the procurement and/or maintenance of electronic data processing systems and supporting software, in which case the Board may contract with any one of the three lowest responsible bidders (Public Contract Code 20118.1)
2. When the contract is for any transportation service which involves an expenditure of more than \$10,000 and which will be made with any person or corporation other than a common carrier, municipally owned transit system, or a parent/guardian of students who are to be transported, in which case the Board may contract with other than the lowest bidder (Education Code 39802)
3. When the contract is one for which the Board has established goals and requirements relating to participation of disabled veteran or small business enterprises in accordance with Public Contract Code 2000-2002, in which case the Board may contract with the lowest responsible bidder who submits a responsive bid and complies or makes a good faith effort to comply with the goals and requirements (Public Contract Code 2000-2002)
4. **When procuring a design-build contract for a public works project in excess of \$1,000,000 in accordance with the section "Design-Build Contracts" below, in which case the Board may award the contract to either the low bid or the best value to the district, taking into consideration, at a minimum, price, technical design and construction expertise, and life-cycle costs (Education Code 17250.20, 17250.25)**

(cf. 9270 - Conflict of Interest)

Protests by Bidders

A bidder may protest a bid award if he/she believes that the award is not in compliance with law, Board policy, or the bid specification. A protest must be filed in writing with the Superintendent or designee within five working days after receipt of notification of the contract award and shall include all documents supporting or justifying the protest. A bidder's failure to file the protest documents in a timely manner shall constitute a waiver of his/her right to protest the award of the contract.

The Superintendent or designee shall review the documents submitted with the bidder's claims and render a decision in writing within 30 working days. The Superintendent or designee may also convene a meeting with the bidder in order to attempt to resolve the problem.

The bidder may appeal the Superintendent or designee's decision to the Board. The Superintendent or designee shall provide notice to the bidder of the date and time for Board consideration of the protest at least three business days before the Board meeting. The Board's decision shall be final.

Alternative Bid Procedures for Technological Supplies and Equipment

Rather than seek competitive bids, the Board may use competitive negotiation when it makes a finding that a district procurement is for computers, software, telecommunications equipment, microwave equipment, or other related electronic equipment and apparatus. Competitive negotiation shall not be used to contract for construction or for the procurement of any product that is available in substantial quantities to the general public. (Public Contract Code 20118.2)

The competitive negotiation process shall include, but not be limited to, the following requirements: (Public Contract Code 20118.2)

1. The Superintendent or designee shall prepare a request for proposals (RFP) that shall be submitted to an adequate number of qualified sources, as determined by the district, to permit reasonable competition consistent with the nature and requirement of the procurement.
2. Notice of the RFP shall be published at least twice in a newspaper of general circulation, at least 10 days before the date for receipt of the proposals.
3. The Superintendent or designee shall make every effort to generate the maximum feasible number of proposals from qualified sources and shall make a finding to that effect before proceeding to negotiate if only a single response to the RFP is received.
4. The RFP shall identify all significant evaluation factors, including price, and their relative importance.
5. The Superintendent or designee shall provide reasonable procedures for the technical evaluation of the RFPs received, the identification of qualified sources, and the selection for the award of the contract.
6. The Board shall award the contract to the qualified bidder whose proposal meets the evaluation standards and will be most advantageous to the district with price and all other factors considered.
7. If the Board does not award the contract to the bidder whose proposal contains the lowest price, then the Board shall make a finding setting forth the basis for the award to another bidder.
8. The Board, at its discretion, may reject all proposals and request new RFPs.
9. Provisions in any contract concerning utilization of small business enterprises that are in accordance with the RFP shall not be subject to negotiation with the successful proposer.

Design-Build Contracts

When it is in the best interest of the district, the Board may approve a contract with a single entity for both design and construction of any school facility in excess of \$1,000,000, awarding the contract to either the low bid or the best value as determined by evaluation of objective criteria. (Education Code 17250.20)

The procurement process for design-build projects shall be as follows: (Education Code 17250.25)

1. The district shall prepare a set of documents setting forth the scope and estimated price of the project. The documents may include, but are not limited to, the size, type, and desired design character of the project; performance

2. Specifications covering the quality of materials, equipment, workmanship, preliminary plans, or building layouts; or any other information deemed necessary to describe adequately the district's needs. The documents may include operations during a training or transition period, but shall not include long-term operations for a project. The performance specifications and any plans shall be prepared by a design professional who is duly licensed and registered in California.

2. The district shall prepare and issue a request for qualifications in order to prequalify or develop a short list of the design-build entities whose proposals shall be evaluated for final selection. The request for qualifications shall include, but is not limited to, all of the following elements:

a. Identification of the basic scope and needs of the project or contract, the expected cost range, the methodology that will be used by the district to evaluate proposals, the procedure for final selection of the design-build entity, and any other information deemed necessary by the district to inform interested parties of the contracting opportunity

b. Significant factors that the district reasonably expects to consider in evaluating qualifications, including technical design and construction experience, acceptable safety record, and all other non-price-related factors

c. A standard template request for statements of qualifications prepared by the district, which shall contain all of the information required pursuant to Education Code 17250.25

The district also may identify specific types of subcontractors that must be included in the statement of qualification and proposal.

A design-build entity shall not be prequalified or short-listed unless the entity provides an enforceable commitment to the district that the entity and its subcontractors at every tier will use a skilled and trained workforce, as defined in Education Code 17250.25, to perform all work on the project or contract that falls within an apprenticeable occupation in the building and construction trades. The entity may demonstrate such commitment through a project labor

agreement, by becoming a party to the district's project labor agreement, or through an agreement with the district to provide evidence of compliance on a monthly basis during the performance of the project or contract. (Education Code 17250.25)

3. The district shall prepare a request for proposals that invites prequalified or short-listed entities to submit competitive sealed proposals in a manner prescribed by the district. The request for proposals shall include the information identified in items #2a and 2b above and the relative importance or weight assigned to each of the factors. If the district uses a best value selection method, the district may reserve the right to request proposal revisions and hold discussions and negotiations with responsive proposers, in which case the district shall so specify in the request for proposals and shall publish separately or incorporate into the request for proposals applicable procedures to be observed by the district to ensure that any discussions or negotiations are conducted in good faith.
4. For those projects utilizing low bid as the final selection method, the bidding process shall result in lump-sum bids by the prequalified or short-listed design-build entities, and the contract shall be awarded to the lowest responsible bidder.
5. For those projects utilizing best value as a selection method, the following procedures shall be used:
 - a. Competitive proposals shall be evaluated using only the criteria and selection procedures specifically identified in the request for proposals. Criteria shall be weighted as deemed appropriate by the district and shall, at a minimum, include price, unless a stipulated sum is specified; technical design and construction experience; and life-cycle costs over 15 or more years.
 - b. Following any discussions or negotiations with responsive proposers and completion of the evaluation process, the responsive proposers shall be ranked on a determination of value provided, provided that no more than three proposers are required to be ranked.
 - c. The contract shall be awarded to the responsible entity whose proposal is determined by the district to have offered the best value to the public.
 - d. The district shall publicly announce the contract award, identifying the entity to which the award is made and the basis of the award. This statement and the contract file shall provide sufficient information to satisfy an external audit.

BIDS (continued)

Sole Sourcing

In any contract for the construction, alteration, or repair of school facilities, the Superintendent or designee shall ensure that the bid specification: (Public Contract Code 3400)

1. Does not directly or indirectly limit bidding to any one specific concern
2. Does not call for a designated material, product, thing, or service by a specific brand or trade name, unless the specification is followed by the words "or equal," so that bidders may furnish any equal material, product, thing, or service

In any such case, the bid specification shall provide a time period, before and/or after the award of the contract, for the contractor to submit data substantiating the request for substituting the designated material, product, thing, or service. If no such time period is specified, the contractor may submit the data within 35 days after the award of the contract.

Bids Not Required

Without advertising for bids and upon a determination that it is in the best interest of the district, the Board may authorize another public corporation or agency, by contract, lease, requisition, or purchase order, to lease data-processing equipment or to purchase materials, supplies, equipment, automotive vehicles, tractors, and other personal property for the district in the manner that the other public corporation or agency is authorized to make the leases or purchases from a vendor ("piggyback"). Alternatively, if the public corporation or agency has an existing contract with a vendor for the lease or purchase of personal property, the district may authorize the lease or purchase of personal property directly from the vendor and make payments under the same terms that are available to the public corporation or agency under the contract. (Public Contract Code 20118)

(cf. 3300 - Expenditures and Purchases)

(cf. 3512 - Equipment)

Without advertising for bids, the Board may enter into an energy service contract and any related facility ground lease, when it determines that the terms of the contract and lease are in the best interest of the district. The Board's determination shall be made at a regularly scheduled public hearing of which notice is given to the public at least two weeks in advance and shall be based on cost comparison findings specified in Government Code 4217.12. (Government Code 4217.12)

(cf. 3511 - Energy and Water Management)

(cf. 9320 - Meetings and Notices)

Supplementary textbooks, library books, educational films, audiovisual materials, test materials, workbooks, instructional computer software packages, or periodicals may be

purchased in any amount without taking estimates or advertising for bids. (Public Contract Code 20118.3)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

(cf. 6161.11 - Supplementary Instructional Materials)

(cf. 6163.1 - Library Media Centers)

Perishable foodstuffs and seasonal commodities needed in the operations of cafeterias may be purchased through bid or on the open market. (Education Code 38083)

(cf. 3551 - Food Service Operations/Cafeteria Fund)

Bids shall not be required for day labor under circumstances specified in Public Contract Code 20114. Day labor shall include the use of maintenance personnel employed on a permanent or temporary basis. (Public Contract Code 20114)

In an emergency when any repairs, alterations, work, or improvement to any school facility is necessary to permit the continuance of existing school classes or to avoid danger to life or property, the Board may, by unanimous vote and with the approval of the County Superintendent of Schools, contract for labor and materials or supplies without advertising for or inviting bids or may authorize the use of day labor or force account for the emergency purpose. (Public Contract Code 1102, 20113)

(cf. 3517 - Facilities Inspection)

The district may purchase any surplus property from the federal government or any of its agencies in any quantity needed for the operation of its schools without taking estimates or advertising for bids. (Education Code 17602)

Lease-Leaseback Contract

~~In addition,~~ Upon a determination that it is in the best interest of the district and without advertising for bids, the Board may lease currently owned district property to any person, firm, or corporation for a minimum of \$1 per year, as long as the lease requires the person, firm, or corporation to construct a building or buildings on the property for the district's use during the lease and the property and building(s) will vest in the district at the expiration of the lease ("lease-leaseback"). Prior to entering into a lease-leaseback agreement, the Superintendent or designee shall have on file the contractor's enforceable commitment that the contractor and its subcontractors at every tier will use a skilled and trained workforce to perform all work on the project or contract that falls within an apprenticeable occupation in the building and construction trades. (Education Code 17406, 17407.5)

(cf. 3280 - Sale or Lease of District-Owned Real Property)

Note: **Different California appellate courts have identified conflicting requirements for a valid lease-leaseback contract.** In Davis v. Fresno Unified School District, an appellate court ruled that, to be valid, a lease-leaseback agreement must contain a lease term and a financing component.~~as specified in the following paragraph.~~ Conversely, in McGee v. Balfour Beatty Construction LLC, another appellate court ruled that, to be valid, the plain language of Education Code 17406 only requires that (1) the real property involved belong to the district, (2) the lease is for construction purposes, and (3) the title to the property vest in the district at the end of the lease term. Until the resolution of this conflict, CSBA recommends that, as a precaution, any district considering the use of lease-leaseback include elements of the requirements stated in Davis and consult legal counsel accordingly.

Any lease-leaseback agreement shall be reviewed by the district's legal counsel to ensure that include all required terms, including a lease term that specifies provides for the district's occupancy of the building or improved property during the lease and an appropriate financing component, are included in the agreement-as may be determined on a case-by-case basis.

(cf. 9124 - Attorney)

Note: Pursuant to Education Code 17406, as amended by AB 1581 (Ch. 408, Statutes of 2014), the prequalification requirements for contracts that meet the criteria specified in Public Contract Code 20111.6 are also applicable to lease-leaseback contracts. As amended by AB 566 (Ch. 214, Statutes of 2015), Education Code 17406 requires prequalification for such projects irrespective of whether or not they are funded locally or through state sources and makes the provision applicable to all districts, not just those with ADA of 2,500 or more. See "Prequalification Procedure" section above.

Regardless of the funding source, when any lease-leaseback agreement is for a public project, involves an expenditure of \$1,000,000 or more, and meets other criteria in Public Contract Code 20111.6, the prequalification requirements specified in the "Prequalification Procedure" section above shall be followed. (Education Code 17406)

Uniform Public Construction Cost Accounting Act

Procedures for awarding contracts for public works projects shall be determined on the basis of the amount of the project, as follows:

- 1. Public projects of \$45,000 or less may be performed by district employees by force account, negotiated contract, or purchase order. (Public Contract Code 22032)**
- 2. Contracts for public projects of \$175,000 or less may be awarded through the following informal procedures: (Public Contract Code 22032, 22034, 22038)**
 - a. The Superintendent or designee shall maintain a list of qualified contractors, identified according to categories of work.**
 - b. The Superintendent or designee shall prepare a notice inviting informal bids which describes the project in general terms, explains how to obtain more information about the project, and states the time and place for submission of bids. The notice shall be disseminated by mail, fax, or email to one or both of the following:**
 - (1) To all contractors on the district's list for the category of work being bid, unless the product or service is proprietary, at least 10 calendar days before bids are due**
 - (2) To all construction trade journals identified pursuant to Public Contract Code 22036**

c. The district shall review the informal bids and award the contract, except that:

- (1) If all bids received through the informal process are in excess of \$175,000, the contract may be awarded to the lowest responsible bidder, provided that the Board adopts a resolution with a four-fifths vote to award the contract at \$187,500 or less and the Board determines the district's cost estimate was reasonable.
- (2) If no bids are received through the informal bid procedure, the project may be performed by district employees by force account or negotiated contract.

3. Public projects of more than \$175,000 shall, except as otherwise provided by law, be subject to formal bidding procedures, as follows: (Public Contract Code 22032, 22037, 22038)

a. Notice inviting formal bids shall state the time and place for receiving and opening sealed bids and distinctly describe the project. The notice shall be disseminated in both of the following ways:

- (1) Through publication in a newspaper of general circulation in the district's jurisdiction or, if there is no such newspaper, then by posting the notice in at least three places designated by the district as places for posting its notices. Such notice shall be published at least 14 calendar days before the date that bids will be opened.
- (2) By mail and electronically, if available, by either fax or email, to all construction trade journals identified pursuant to Public Contract Code 22036. Such notice shall be sent at least 15 calendar days before the date that bids will be opened.

In addition to notice required above, the district may give such other notice as it deems proper.

b. The district shall award the contract as follows:

- (1) The contract shall be awarded to the lowest responsible bidder. If two or more bids are the same and the lowest, the district may accept the one it chooses.
- (2) At its discretion, the district may reject all bids presented and declare that the project can be more economically performed by district employees, provided that the district notifies an apparent low bidder, in writing, of the district's intention to reject the bid. Such notice shall be mailed at least two business days prior to the hearing at which the district intends to reject the bid.

- (3) If no bids are received through the formal bid procedure, the project may be performed by district employees by force account or negotiated contract.

In cases of emergency when repair or replacements are necessary, the Board may proceed at once to replace or repair a facility without adopting plans, specifications, strain sheets, or working details, or giving notice for bids to let contracts, in accordance with the contracting procedures in Public Contract Code 22050. The work may be done by day labor under the direction of the Board and/or contractor. (Public Contract Code 22035)

(8/13 10/15) 5/16

BP 6145.0*Eligibility Requirements*

To be eligible to participate in extracurricular and co-curricular activities, students in grades 7-12 must demonstrate satisfactory educational progress in the previous grading period, including, but not limited to: (Education Code 35160.5)

1. To encourage and support academic excellence the Board requires students in grades 7 through 12 to earn a minimum 2.0 or "C" grade point average on a 4.0 scale in order to participate in extra/co-curricular activities. Students with two or more "F" grades do not meet eligibility requirements.

2. Maintenance of minimum progress toward meeting high school graduation requirements

Needs to be changed to read:

BP 6145.0*Eligibility Requirements*

To be eligible to participate in extracurricular and co-curricular activities, students in grades 7-12 must demonstrate satisfactory educational progress in the previous grading period, including, but not limited to: (Education Code 35160.5)

1. To encourage and support academic excellence the Board requires students in grades 7 through 12 to earn a minimum 2.0 or "C" grade point average on a 4.0 scale in order to participate in extra/co-curricular activities. Students with any "F" grades do not meet eligibility requirements.

2. Maintenance of minimum progress toward meeting high school graduation requirements

CALL TO ORDER	The meeting was called to order at 6:00 p.m. in the District Office Board Room by Kathie Whitesell, who established a quorum was present. Attending were Kelli Griffith-Garcia, Charles Yerxa, Michael Phenicie and Melissa Yerxa-Ortiz. Also in attendance was Superintendent Dwayne Newman and various CUSD staff members.
PLEDGE OF ALLEGIANCE	Rebecca Changus led the pledge of allegiance.
INFORMATION ITEM	Mr. Newman administered the Oath of Office to the newly elected board members: Kelli Griffith-Garcia, Melissa Yerxa-Ortiz and Michael Phenicie.
ACTION ITEM #161775	<p>Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve the reorganization of the board and naming Kathie Whitesell as the Governing Board President.</p> <p>Ortiz– Aye Whitesell – Aye Griffith-Garcia – Aye Phenicie – Aye Yerxa – Aye</p> <p>Vote: (Unanimous)</p>
ACTION ITEM #161776	<p>Motion was made by Kelli Griffith-Garcia, seconded by Melissa Ortiz to name Charles Yerxa as the Governing Board Clerk.</p> <p>Ortiz– Aye Whitesell – Aye Griffith-Garcia – Aye Phenicie – Aye Yerxa – Aye</p> <p>Vote: (Unanimous)</p>
INFORMATION ITEM	<p>The board selected their committee assignments as follows:</p> <ol style="list-style-type: none"> 1. CRAF – Charles Yerxa 2. Friends of Music (FOM) – Michael Phenicie 3. Friends of Ag (FOAg) – Kelli Griffith-Garcia 4. SELPA – Kathie Whitesell 5. District English Language Advisory Committee (DELAC): Melissa Ortiz
HEARING OF THE PUBLIC FOR ITEMS ON THE AGENDA	No information was presented.

HEARING OF THE PUBLIC FOR
ITEMS NOT ON THE AGENDA

Roberta James reported that *A Tree Grows in Brooklyn* was selected for the Virginia Read. There are several writing workshop scheduled for the Spring and everyone is encouraged to attend.

RECOGNITIONS &
CELEBRATIONS

No recognitions occurred.

STUDENT REPORT

No information was provided.

PRINCIPAL'S REPORT

Mr. Brown reported out on the new class offerings at CHS.

PRESIDENT'S REPORT

CRAF – None.

FOM – Mr. Phenicie reported on the various performances taking place as well as the selection of CUSD students in the various upcoming competitions. The Carnegie Quartet has been performing throughout town to raise money for the Carnegie Hall performance in February.

FOA – Kathie Whitesell reported that the Advisory Committee met on December 6th. There are currently 184 members.

SELPA – None.

Grounds – None.

SUPERINTENDENT'S REPORT
IMPROVING ACHIEVEMENT

- 2017-2018 LCAP Improvement Discussion – Mr. Newman would like to have a board retreat after the CSBA workshops in January to discuss closing the achievement gap. Mr. Newman is working on forming a committee and looking at having an outside organizations come in to assist in creating an implementation plan that helps CUSD close the gap.

SUPERINTENDENT'S REPORT
MANAGEMENT

- Safety Discussion/Agreement with Colusa County Fairgrounds to Serve as Parent-Student Reunification Site – The emergency safety plan was discussed. Mr. Newman met with the Colusa County Fairgrounds CEO, Jonathan Howard, to discuss the use of the fairgrounds facility in the event of an incident which required parent-student reunification.
- Report on Claim Settlement – The board was made aware of the settlement of a claim resulting from a collision between a district van and a private vehicle. The district's insurance paid \$7,000 to the occupants of the private vehicle.
- Confirmation of CSBA Registration for Board Member Training – Mr. Newman confirmed the attendance of each board member for the January CSBA workshops.
- Report on Safe Routes to School Walk Audit – A Safe Routes to School Audit recently took place. A report is being generated, but has not yet been received. Once received, Mr. Newman will share it with the board.
- Report on Administration Training of New Regulations Regarding Discipline – Mr. Newman recently attended a training on discipline and is currently redefining best practices throughout CUSD. Student handbooks are also being revised accordingly.

SUPERINTENDENT'S REPORT
BUDGET

- Budget Update - Mr. Newman stated that no major changes have occurred to the budget since the last board meeting. During the last budget approval, the purchase of a new bus was authorized. Mr. Newman checked with the board to make sure they were comfortable with the purchase or if they would like a Special Board Meeting due to the cost. The board stated they are comfortable with the purchase and MOT will move forward with the process.

CSEA REPRESENTATIVE'S
REPORT

No information was presented.

CEA REPRESENTATIVE'S
REPORT

No information was presented.

**INFORMATION / DISCUSSION /
POSSIBLE ACTION ITEMS**
ACTION ITEM #161775

Motion was made by Kelli Griffith-Garcia, seconded by Michael Phenicie to approve a change in the start time for regularly scheduled board meetings to 5:15 PM.

Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Nay

Vote: (4 Ayes, 1 Nay)

ACTION ITEM #161776

Motion was made by Michael Phenicie, seconded by Charles Yerxa to approve the FFA Out of State Travel.

Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye

Vote: (Unanimous)

ACTION ITEM #161777

Motion was made by Kelli Griffith-Garcia, seconded by Charles Yerxa to approve the Warrants: Batch #19-22.

Ortiz– Aye
Whitesell – Abstain
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye

Vote: (4 Ayes, 1 Abstain)

- ACTION ITEM #161778 Motion was made by Kelli Griffith-Garcia, seconded by Charles Yerxa, to approve Resolution #2016-17.07 – E9270 Conflict of Interest.
- Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye
- Vote: (Unanimous)
- NO FORMAL ACTION Mr. Biladeau reviewed the status of the bond projects.
- ACTION ITEM #161779 Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve the Abatement of the 500 Wing at CHS.
- Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye
- Vote: (Unanimous)
- ACTION ITEM #161780 Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve the Flooring Agreement for the 500 Wing at CHS.
- Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye
- Vote: (Unanimous)
- ACTION ITEM #161781 Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve a Build & Install ADA Safety Rail at EMS – Not to Exceed \$3,400.
- Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye
- Vote: (Unanimous)

ACTION ITEM #161782

Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve the Installation of HVAC Units in CHS Locker Rooms – Not to Exceed \$4,000 (Work Self Performed).

Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye

Vote: (Unanimous)

ACTION ITEM #161783

Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve the Agreement with Precision Concrete for Sidewalk Trip Hazards - Not to Exceed \$7,500.

Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye

Vote: (Unanimous)

ACTION ITEM #161784

Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve the Concrete Agreement with ABS Builders, Inc. for EMS Portable & CHS Band Room.

Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye

Vote: (Unanimous)

ACTION ITEM #161785

Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve the Cabinet Installation in New Portables at BPS & EMS – Not to Exceed \$21,000.

Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye

Vote: (Unanimous)

ACTION ITEM #161786 Motion was made by Charles Yerxa, seconded by Michael Phenicie to approve the Concrete Agreement with ABS Builders, Inc. for the CHS Ag Barn.

Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye

Vote: (Unanimous)

NO FORMAL ACTION No formal action was taken on agenda item J.8 – Consider Approval of Tennis Court Painting at CHS. Paid for by CRAF. This item was tabled and will be brought back to the board at a future meeting.

ACTION ITEM #161787 Motion was made by Kelli Griffith-Garcia, seconded by Michael Phenicie to approve the Agreement with Schmidt Construction for the CHS Ag Barn Awning.

Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye

Vote: (Unanimous)

ACTION ITEM #161788 Motion was made by Melissa Ortiz, seconded by Charles Yerxa to approve the Retention Payment for BPS ADA Upgrades to Lamon Construction, Inc.

Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye

Vote: (Unanimous)

ACTION ITEM #161789 Motion was made by Kelli Griffith-Garcia, seconded by Michael Phenicie to approve the Notice of Completion for BPS ADA Upgrades with Lamon Construction, Inc.

Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye

Vote: (Unanimous)

ACTION ITEM #161790

Motion was made by Kelli Griffith-Garcia, seconded by Melissa Ortiz to approve the Retention Payment for EMS ADA Upgrades to Lamon Construction, Inc.

Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye

Vote: (Unanimous)

ACTION ITEM #161791

Motion was made by Kelli Griffith-Garcia, seconded by Michael Phenicie to approve the Notice of Completion for EMS ADA Upgrades with Lamon Construction, Inc.

Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye

Vote: (Unanimous)

ACTION ITEM #161792

Motion was made by Kelli Griffith-Garcia, seconded by Michael Phenicie to approve the Prop 39 Progress Payment to Air Systems, Inc.

Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye

Vote: (Unanimous)

ACTION ITEM #161793

Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve and adopt the third reading of BP 1230 & AR 1230 – School Connected Organizations.

Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye

Vote: (Unanimous)

ACTION ITEM #161794

Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve the First Reading of Board Policies and Administrative Regulations as listed on the agenda.

Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye

Vote: (Unanimous)

ACTION ITEM #161795

Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve the following consent agenda items:

1. November 8, 2016 Regular Board Meeting Minutes (to be revised to include the following revisions:
 - Take out Job Share working and replace with FMLA wording for Action Item #161774.
 - Revise Board Member listed as having given the Friends of Ag Report from Kathie Whitesell to Kelli Griffith-Garcia
2. Personnel Assignment Order 2016-2017 #5
3. November Payroll
4. 2016-2017 Annual Credentialing Report
5. General Fund 01 Budget Revision

Ortiz– Aye
Whitesell – Aye
Griffith-Garcia – Aye
Phenicie – Aye
Yerxa – Aye

Vote: (Unanimous)

HEARING OF THE PUBLIC FOR
MATTER ON CLOSED SESSION
AGENDA

None.

The Board adjourned to Closed Session at 7:45 PM to consider and/or take action upon any of the following items:

1. Student Matters:
 - a. Inter District Transfers
2. Personnel Matters:
 - a. Public Employment
 - b. Public Employees Discipline/Dismissal/Release/Resignation

3. Negotiations

Instructions to District Negotiators *(Executive Session of School Board and its designated representatives for the purpose of discussing its position regarding matters within the scope of representation and instructing its designated representatives).*

The Board reconvened from Closed Session at 8:30 PM. Board President, Kathie Whitesell reported out that the Board reviewed and/or discussed Inter District Transfers and Personnel Matters.

ADJOURNMENT

The meeting adjourned at 8:35 PM

Respectfully submitted by Zeba Hone,
Executive Administrative Assistant

APPROVED BY:

CALL TO ORDER	The meeting was called to order at 4:15 p.m. in the District Office Board Room by Board President Kelli Griffith-Garcia, who established a quorum was present. Attending were Terry Bressler, Lincoln Forry, Charles Yerxa and Kathie Whitesell. Also in attendance was Superintendent Dwayne Newman and various CUSD staff members.
HEARING OF THE PUBLIC FOR ITEMS ON THE AGENDA	No information was presented.
HEARING OF THE PUBLIC FOR ITEMS NOT ON THE AGENDA	No information was presented
RECOGNITIONS & CELEBRATIONS	<p>Darren Brown recognized Gay Seaver for working tirelessly on Career Day at CHS. Mr. Brown also recognized Lorie Myers and Gayle Bradbury for receiving 100% satisfaction on the parent surveys.</p> <p>Kelli Griffith-Garcia recognized Terry Bressler and Lincoln Forry for their years of service as board members.</p>
PRESIDENT'S REPORT	<p>CRAF – Mr. Yerxa reported that CRAF is purchasing a new scoreboard and timing system for the CHS Gymnasium.</p> <p>FOM – None.</p> <p>FOA – Mrs. Griffith-Garcia provided information on the FFA National Convention and the Farm to Fork Program at O'Connell Ranch. There are currently 184 members in the FFA Program.</p> <p>SELPA – None.</p> <p>Grounds – None.</p> <p>Discussion regarding Proposition 51 occurred. CUSD is on the list for consideration, but will not have further information until after the election.</p> <p>Discussion regarding Proposition 55 occurred.</p>
STUDENT REPORT	Grace Boeger reported on various upcoming activities and events taking place at CHS.
SUPERINTENDENT'S REPORT IMPROVING ACHIEVEMENT	<ul style="list-style-type: none"> Team Planning Day – Mr. Newman asked the board to look at their calendars for January or February to schedule a team planning day. In January, CSBA is holding workshops for new and veteran board members and Mr. Newman is encouraging every board member to attend. He would like to coordinate the team planning day for a date after the CSBA workshops.
SUPERINTENDENT'S REPORT MANAGEMENT	<ul style="list-style-type: none"> Bond Projects Update – Terry Biladeau provided a bond update regarding the various projects throughout CUSD. The punch-lists are being worked

on and steady progress is being made. Terry Bressler suggested that security cameras be installed in the CHS Ag Barn.

**SUPERINTENDENT'S REPORT
BUDGET**

- Budget Update - Mr. Newman stated that no major changes have occurred to the budget since the last board meeting.
- CCOE Proposal to Bill for Payroll Services – Mr. Newman reported that CCOE has opted to withdraw their proposal of imposing fees for payroll services. Mr. West, CCOE Superintendent, indicated the proposal was meant to create discussion between the CBO's county wide. From the feedback received, they are working diligently to find a way to reduce payroll errors county wide.

PRINCIPAL'S REPORT

Jody Johnston presented information regarding the Gateway Science Museum's Summer Program. Many EMS 5th grade students attended over the summer and received hands on learning education. Emily Garcia, a student at EMS, also presented information regarding her experience with Gateway Science Museum. The Gateway Science Museum put together a video showcasing their program and many of our own EMS students. Erika Lemenager, Robert Scott, and Stephanie Archibald provided information on how Science is being taught at EMS.

**CSEA REPRESENTATIVE'S
REPORT**

Gay Seaver stated that CSEA will be holding a meeting on December 10, 2016. Their membership has increased substantially and they are very excited about that.

**CEA REPRESENTATIVE'S
REPORT**

Pam Giuliano reported that CEA will be holding their negotiations on December 22, 2016. She also stated that the recent professional development with Donna Whyte was excellent.

**INFORMATION / DISCUSSION /
POSSIBLE ACTION ITEMS**

ACTION ITEM #161737

Motion was made by Terry Bressler, seconded by Lincoln Forry to approve the FBLA Transportation Fees for Travel to Lassen on February 3rd & 4th. Mr. Newman was directed by the board to explore chartering a bus for the event due to the snowy road conditions.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

NO ACTION TAKEN

Agenda item H.2: Discussion regarding the Williams Settlement Visit by Mike West - Mr. West presented information regarding his recent site visits. He stated that the CUSD sites are very well maintained and operating according the law.

ACTION ITEM #161738

Motion was made by Charles Yerxa, seconded by Kathie Whitesell to approve the Notice of Completion for Hometown Construction for the CHS HVAC & Restroom ADA Upgrades.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161739

Motion was made by Charles Yerxa, seconded by Kathie Whitesell to approve the Notice of Completion for Schmidt Construction, Inc. for the CHS Ag Barn.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Nay
Forry – Aye

Vote: (4 Ayes, 1 Nay)

ACTION ITEM #161740

Motion was made by Charles Yerxa, seconded by Terry Bressler to approve the Warrants: Batch #15-18.

Whitesell – Abstain
Yerxa – Aye
Griffith-Garcia – Abstain
Bressler – Aye
Forry – Aye

Vote: (3 Ayes, 2 Abstain)

ACTION ITEM #161741

Motion was made by Charles Yerxa, seconded by Kathie Whitesell to approve and adopt the second reading of E 0420.41 – Charter School Oversight

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

NO ACTION TAKEN

Agenda item H.6.b: BP 1230 & AR 1230 – School Connected Organizations. This policy was pulled from the agenda and will be brought back to the December meeting for a third reading.

ACTION ITEM #161742

Motion was made by Charles Yerxa, seconded by Kathie Whitesell to approve and adopt the second reading of BP 3541.2 – Transportation for Students with Disabilities.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161743

Motion was made by Charles Yerxa, seconded by Kathie Whitesell to approve and adopt the second reading of BP 3580 – District Records.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161744

Motion was made by Charles Yerxa, seconded by Kathie Whitesell to approve and adopt the second reading of E 5145.6 – Parental Notifications.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161745

Motion was made by Charles Yerxa, seconded by Kathie Whitesell to approve and adopt the second reading of BB 9922 – Resignation.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161746

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of BB 9270 & E 9270 – Conflict of Interest.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161747

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of BP 0450 – Comprehensive Safety Plan.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161748

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of BP 0520.2 & AR 0520.2 – Title I Program Improvement Schools.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161749

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of BP 0520.3 – Title I Program Improvement Districts.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161750

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of BP 3513.3 & AR 3513.3 – Tobacco Free Schools

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161751

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of AR 3516.3 – Earthquake Emergency Procedure System.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161752

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of BP 3553 & AR 3553 – Free & Reduced Price Meals.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161753

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of BP 3555 – Nutrition Program Compliance.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161754 Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of BP 4112.2 – Certification.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161755 Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of E 4112.9/4212.9/4312.9 – Employee Notifications.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161756 Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of BP 4113 – Assignment. (Certificated).

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161757 Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of AR 4115 – Evaluation/Supervision.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161758 Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of AR 4222 – Teacher Aides/Paraprofessionals.

Whitesell – Aye

Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161759

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of BP 5121 & AR 5121 – Grades/Evaluations of Student Achievement.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161760

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of BP 5131.62 – Tobacco

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161761

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of AR 6158 – Independent Study.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161762

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of AR 6164.41 – Children with Disabilities Enrolled by their Parents in Private School.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye

Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161763

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of BP 6179 – Supplemental Instruction.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161764

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of BP 1312.3 & AR 1312.3 – Uniform Complaint Procedures.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161765

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of BP 3230 & AR 3230 – Federal Grant Funds.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161766

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of BP 3270 & AR 3270 – Sale & Disposal of Books, Equipment and Supplies.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye

Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161767

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of AR 3440 - Inventories.

Whitesell – Aye

Yerxa – Aye

Griffith-Garcia – Aye

Bressler – Aye

Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161768

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of AR 3460 – Financial Reports & Accountability.

Whitesell – Aye

Yerxa – Aye

Griffith-Garcia – Aye

Bressler – Aye

Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161769

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of AR 3512 – Equipment.

Whitesell – Aye

Yerxa – Aye

Griffith-Garcia – Aye

Bressler – Aye

Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161770

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of BP 5145.3 & AR 5145.3 – Nondiscrimination/Harassment.

Whitesell – Aye

Yerxa – Aye

Griffith-Garcia – Aye

Bressler – Aye

Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161771

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt the second reading of BP 5145.7 & AR 5145.7 – Sexual Harassment.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161772

Motion was made by Kathie Whitesell, seconded by Charles Yerxa to approve the following consent agenda items:

1. October 11, 2016 Regular Board Meeting Minutes
2. Resolution #2016-17.05 – Lincoln Forry
3. Resolution #2016-17.06 – Terry Bressler
4. Personnel Assignment Order 2016-17 #3 & #4
5. October Payroll
6. Professional Development Agreement with Donna Whyte
7. General Fund 01 Budget Revision
8. 2016-17 1st Interim Report

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

HEARING OF THE PUBLIC FOR
MATTER ON CLOSED SESSION
AGENDA

None.

The Board adjourned to Closed Session at 5:35 PM to consider and/or take action upon any of the following items:

1. Student Matters:
 - a. Inter District Transfers
 - b. Out of School Suspensions
2. Personnel Matters:
 - a. Public Employment
 1. 2016-2017 New Hires
 2. Job Share Proposal
 - b. Public Employees Discipline/Dismissal/Release/Resignation

1. Resignations

3. Negotiations

Instructions to District Negotiators *(Executive Session of School Board and its designated representatives for the purpose of discussing its position regarding matters within the scope of representation and instructing its designated representatives).*

4. Possible/Pending Litigation

- a. The Board will meet in Closed Session, Pursuant to Government Code Section 54956.95 to consider a Torte Claim Against the District.

The Board reconvened from Closed Session at 5:37 PM. Board President, Kelli Griffith-Garcia reported out that the Board reviewed and/or discussed Inter District Transfers, Suspensions, New Hires, Resignations and Possible/Pending Litigation and matters related to personnel.

ACTION ITEM #161773

Motion was made by Kathie Whitesell, seconded by Lincoln Forry to reject the Tort Claim against the district.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ACTION ITEM #161774

Motion was made by Kelli Griffith-Garcia, seconded by Kathie Whitesell to approve an FMLA Leave Request.

Whitesell – Aye
Yerxa – Aye
Griffith-Garcia – Aye
Bressler – Aye
Forry – Aye

Vote: (Unanimous)

ADJOURNMENT

The meeting adjourned at 6:40 PM

Respectfully submitted by Zeba Hone,
Executive Administrative Assistant

APPROVED BY:

Colusa Unified School District
Personnel Assignment Order
2016-2017 #6

EMPLOYMENT, RESIGNATIONS, AND OTHER

CERTIFICATED

Employment / Appointments:

<u>Name</u>	<u>Position</u>	<u>Status</u>	<u>Salary</u>	<u>Date</u>
-------------	-----------------	---------------	---------------	-------------

Retirement:

Resignation:

Leaves:

Terminated:

Non-Reelection:

Transfers:

(Requests approved by Superintendent)

CLASSIFIED

Employment / Appointments:

<u>Name</u>	<u>Position</u>	<u>Salary</u>	<u>Date</u>
-------------	-----------------	---------------	-------------

Leaves:

Resignation:

<u>Name</u>	<u>Position</u>	<u>Salary</u>	<u>Date</u>
-------------	-----------------	---------------	-------------

Ron Calcagno

Head JV Football Coach

\$2471.00

12/1/2016

Joseph Silva

JV Football Coach Asst.

\$2023.00

1/4/2017

Retirement:

Increase of Hours:

Job transfer:

Termination:

COLUSA UNIFIED SCHOOL DISTRICT

I.4.

TRUSTEES:
MR. LINCOLN FORRY
MR. TERRY BRESSLER
MR. CHARLES YERXA
MRS. KELLI GRIFFITH-GARCIA
MRS. KATHIE WHITESELL

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

DWAYNE NEWMAN
DISTRICT SUPERINTENDENT



Payroll totals for the month of: DECEMBER 2016

Issued 12/9/2016: (SUP)	\$ 24,318.88	Total getting paid: 44
Issued 12/22/2016: (EOM)	<u>\$ 767,469.06</u>	Total getting paid: 192
Monthly total	\$ 791,787.94	

**WILLIAMS UNIFORM COMPLAINT PROCEDURE
QUARTERLY REPORT
COLUSA UNIFIED SCHOOL DISTRICT**

October 1, 2016 TO December 31, 2016

Education Code 35186(d) requires that a district report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and the governing board of the school district.

 x No complaints have been received this quarter.

The following complaints have been received this quarter.

Education Code 35186(e)(1) requires that districts investigate and resolve complaints when a complainant alleges that (a) students do not have standards-aligned instructional materials to use in class; or (b) for use at home or after school in order to complete required homework assignments; or (c) are in poor or unusable condition.

 Complaints have been received regarding insufficient instructional materials.

District Resolutions:

Education Code 36186(e)(1) requires that districts investigate and resolve complaints when a complainant alleges that (a) students do not have standards-aligned textbooks or state- or district-adopted textbooks required for use in class; or (b) for use at home or after school in order to complete required homework assignments; or (c) are in poor or unusable condition.

 Complaints have been received regarding insufficient textbooks.

District Resolutions:

Education Code 35186(e)(3) requires that districts investigate and resolve complaints when a complainant alleges that facilities have conditions that pose an emergency or urgent threat to the health or safety of students or staff.

 Complaints have been received that facilities have emergency/urgent threat conditions.

District Resolutions:

Education Code 35186(e)(2) requires that districts investigate and resolve complaints when a complainant alleges that (a) a qualified certificated teacher has not been assigned to a vacant position to a class for an entire year; (b) a teacher who lacks credentials or training to teach English learners is assigned to teach a class with more than 20 percent English learner students in the class; or (c) a teacher is assigned to teach a class for which the teacher lacks subject matter competency.

 Complaints have been received regarding unqualified teachers.

District Resolutions:

The district investigated and remedied any valid complaint within a reasonable time period not exceeding 30 working days from the date the complaint was received. EC 35186 (b)

Superintendent

Date

2016 SARC Input Form

THIS IS NOT THE FULL SARC TEMPLATE.

Please review and update each section of this template for completeness and accuracy. This template is provided as a tool to update your SARC and contains only a list of required reporting components that our team isn't able to retrieve from public sources (i.e., Dataquest). DTS will import publically available data as it becomes available.

This template provides clear, concise guidance in each section to assist you through the update process. You can also click on the section title for any of the sections to review detailed guidance from CDE regarding the reporting requirements for the section being reviewed/updated. A full version of CDE's data elements document can be downloaded by [clicking here](#).

A list of answers to frequently asked questions can be reviewed by [clicking here](#). If, after reading the provided guidance and referring to the frequently asked questions documentation, you find you still need assistance, please feel free to contact the DTS Support Team by [clicking here](#).

School Contact Information

Please review and update the information below as needed. This section should include **current** School Contact Information for your school.

School Information	
School Name	James M. Burchfield Primary School
Street	400 Fremont Street
City, State, Zip	Colusa, CA 95932
Phone Number	(530) 458-5853
Principal	Clair Toth
E-mail Address	ctoth@colusa.k12.ca.us
School Website	colusa.k12.ca.us
CDS Code	06-61598-6003495

District Contact Information

Please review and update the information below as needed. This section should include **current** District Contact Information for your district.

District Information	
District Name	Colusa Unified School District
Street	745 10th Street
City, State, Zip	Colusa, CA 95932
Phone Number	(530) 458-7791
Superintendent	Dwayne Newman
Web Site	www.colusa.k12.ca.us
E-mail Address	dnewman@colusa.k12.ca.us

School Description and Mission Statement (Most Recent Year)

Please review and update the information below as needed. This section should include information about your school, its programs and its goals. This section should be kept to 2-3 paragraphs.

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 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.

Opportunities for Parental Involvement (Most Recent Year)

Please review and update the information below as needed. This section should include information on how parents can become involved in school activities, including contact information pertaining to organized opportunities for parent involvement. This section should be kept to 1-2 paragraphs.

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 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 in the fall, an annual Open House in the spring, winter and spring student music performances, family nights with entertainment and two book fairs, parent curriculum information nights, and student achievement assemblies at the end of each trimester.

School Safety Plan (Most Recent Year)

Please review and update the information below as needed. This section should include information about your school's comprehensive safety plan, including the dates on which the safety plan was last reviewed, updated, and discussed with faculty; as well as a brief description of the key elements of the plan (please do not paste your entire safety plan in this field). This section should be kept to 1-2 paragraphs.

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 August of 2012. 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.

School Facility Conditions and Planned Improvements (Most Recent Year)

Please review and update the information below as needed. This section should include information from the most recent Facility Inspection Tool (FIT) data (or equivalent), including:

- Description of the safety, cleanliness, and adequacy of the school facility
- Description of any planned or recently completed facility improvements
- The year and month in which the data were collected
- Description of any needed maintenance to ensure good repair

You can [click here](#) to submit your school's most recent FIT tool in MS Excel format. Please do not submit your FIT tool in any format other than MS Excel.

Year and month of the most recent FIT report: October 2016

This section should be kept to 1-2 paragraphs.

Burchfield Primary School takes pride in its well maintained campus, employing a full-time custodian to keep up the campus environment, as well as a cleaning crew consisting of 2 part-time custodians that clean each classroom nightly. It is important that the facilities of our school reflect our pride and caring. 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 five 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, 5 Chromebooks and 2-3 desktop computers in each first grade class, and 30 tablets for first and Kindergarten listp classroom. Our library also have twelve Chromebooks in the library.

School Facility Good Repair Status (Most Recent Year)

Please review and update the information below as needed. This section should include information from the most recent Facility Inspection Tool (FIT) data (or equivalent), including:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The Overall Rating (bottom row)

Please ensure that this section correlates accurately to the most recent inspection/FIT report for your school.

System Inspected	Repair Status (the marks should match your most recent inspection)			Repair Needed and Action Taken or Planned
	Good	Fair	Poor	
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	X			
Electrical: Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

System Inspected	Repair Status (the marks should match your most recent inspection)			
	Exemplary	Good	Fair	Poor
Overall Rating		X		

Teacher Credentials

Please review and update the information below as needed. This section should include the number of teachers that fall into each category listed for the year indicated. As this template is thoroughly reviewed each year, please note that the years listed, 14-15, 15-16 and 16-17, are correct.

Teachers at this School	School			District
	2014-15	2015-16	2016-17	2016-17
With Full Credential	25	25	25	
Without Full Credential Without a full credential (includes LEA and university internships, pre-internships, emergency or other permits, and waivers)	0	0	0	
Teaching Outside Subject Area of Competence CDE does not collect data on the number of teachers teaching outside their subject area of competence (with full credential). Teaching outside subject area data should be available in the LEA's personnel office. In most instances, teaching outside subject area is a subset of total teacher misassignments (see data definition for Teacher Misassignments).	0	0	0	

Teacher Misassignments and Vacant Teacher Positions

Please review and update the information below as needed. This section should include the number of teachers that fall into each category listed for the year indicated. As this template is thoroughly reviewed each year, please note that the years listed, 14-15, 15-16 and 16-17, are correct.

Indicator	2014-15	2015-16	2016-17
Misassignments of Teachers of English Learners 'Misassignments' refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.	0	0	
Total Teacher Misassignments 'Misassignments' refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.	0	0	
Vacant Teacher Positions 'Vacant Teacher Positions' refer to positions not filled by a single designated teacher assigned to teach the entire course at the beginning of the school year or semester.	0	0	

Academic Counselors and Other Support Staff (School Year 2015-16)

The data that is currently displayed in this table was carried over from last year's SARC. Please update the FTE for each category as needed. This section should include the number of staff, full time equivalent (FTE), employed at your school that fall into the categories listed.

One Full-Time Equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50% of full-time.

As this template is thoroughly reviewed each year, please note that the year listed, 15-16, is correct.

Title	Number of FTE Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor	0.5	455
Counselor (Social/Behavioral or Career Development)		♦
Library Media Teacher (Librarian)		♦
Library Media Services Staff (paraprofessional)	1	♦
Psychologist	0.4	♦
Social Worker		♦
Nurse	0.4	♦
Speech/Language/Hearing Specialist	1	♦
Resource Specialist (non-teaching)	1	♦
Other	1	♦

♦ means data is not required. The fields are intentionally not provided.

Textbooks and Instructional Materials (Most Recent Year)

This section describes 1) whether the textbooks and instructional materials used at the school are from the most recent adoption, 2) whether there are sufficient textbooks and instructional materials for each student 3) and information about the school's use of any supplemental curriculum or non-adopted textbooks or instructional materials.

List all textbooks and instructional materials used in the school in **core subjects** (reading/language arts, math, science, and history-social science), including:

- Year they were adopted
- Whether they were selected from the most recent list of standards-based materials adopted by the State Board of Education (SBE) or local governing board
- Percent of students who lack their own assigned textbooks and/or instructional materials*
- For kindergarten through grade 8 (K-8), include any supplemental curriculum adopted by local governing board

If an insufficiency exists, the description must identify the percent of students who lack sufficient textbooks and instructional materials. Be sure to use the most recent available data collected by the LEA and note the year and month in which the data were collected.

Please ensure that this section correlates accurately to most recent adoption of textbooks for your LEA.

Year and month in which data were collected: September 2016

This section should be kept to 1-2 paragraphs.

Core Curriculum Area	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
Reading/Language Arts	Macmillan/McGraw-Hill California Treasures 2010 ELD: Kdg-3rd Macmillan/McGraw-Hill California Treasures English Language Development 2010	Yes	0%
Mathematics	The Math Learning Center - Bridges in Mathematics 2015	Yes	0%
Science	Delta Education - FOSS Science - 2007	Yes	0%
History-Social Science	Scott Foresman - Scott Foresman History-Social Studies, 2007	Yes	0%

Core Curriculum Area	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
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 schools only)	N/A		N/A

Expenditures per Pupil and School Site Teacher Salaries (Fiscal Year 2014-15)

The fields that are, **highlighted yellow**, are populated for you with data provided by CDE (as available).

Percent differences, **highlighted light-blue**, are calculated by this form.

The remaining data was copied over from last year's SARC and should be reviewed/updated, with data from FY 14-15, as needed.

The most recent data available from CDE is for fiscal year 2014-15. For comparison purposes, data for the same fiscal year is requested from the school.

As this template is thoroughly reviewed each year, please note that the year listed, fiscal year 14-15, is correct.

Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Supplemental/ Restricted Sources	Basic/ Unrestricted Sources	
School Site	\$8,269	\$3,153	\$5,116	\$57,664
District	♦	♦	\$5,534	\$64,908
Percent Difference: School Site and District	♦	♦	-7.6	-8.7
State	♦	♦	\$5,677	\$60,705
Percent Difference: School Site and State	♦	♦	-4.3	-3.0

♦ means data is not required. The fields are intentionally not provided.

Supplemental/Restricted expenditures come from money whose use is controlled by law or by a donor. Money that is designated for specific purposes by the district or governing board is not considered restricted.

Basic/Unrestricted expenditures are from money whose use, except for general guidelines, is not controlled by law or by a donor.

Types of Services Funded (Fiscal Year 2015-16)

Please review and update the information below as needed. This section should include specific information about the types of programs and services available at the school that support and assist students. For example, this narrative may include information about supplemental educational services related to the school's federal Program Improvement (PI) status.

As this template is thoroughly reviewed each year, please note that the year listed, fiscal year 15-16, is correct.

-
- 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.
 - Academic Counselor: A 50% counselor daily to assist students with academics, attendance, and personal support or group lessons e.g. life skills.
 - Reading Specialist: A full time specialist that supervises the intervention program as well as providing direct small group instruction to struggling readers.
 - Gifted and Talented Program: Additional learning services for advanced learners during daily universal access/enrichment block.

Professional Development (Most Recent Three Years)

Please review and update the information below as needed. This section should include the number of days provided for professional development and continuous professional growth in the most recent three year period. Questions that may also be answered include:

- What are the primary/major areas of focus for staff development and specifically how were they selected? For example, were student achievement data used to determine the need for professional development in reading instruction?
- What are the methods by which professional development is delivered (e.g., after school workshops, conference attendance, individual mentoring, etc.)?
- How are teachers supported during implementation (e.g., through in-class coaching, teacher-principal meetings, student performance data reporting, etc.)?

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 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.

School Completion and Postsecondary Preparation

**This section applies to schools serving grades 9-12 only.
If your school does not serve grades 9-12, simply skip and leave this section blank.
It will not be included in the full SARC.**

Career Technical Education Programs (School Year 2015-16)

Please review and update the information below as needed. This section should include information about Career Technical Education (CTE) programs at your school including:

- Programs and classes offered that are specifically focused on career preparation and or preparation for work
- How these programs and classes are integrated with academic courses and how they support academic achievement
- How the school addresses the needs of all students in career preparation and/or preparation for work, including needs unique to defined special populations of students
- The measurable outcomes of these programs and classes, and how they are evaluated
- State the primary representative of the district's CTE advisory committee and the industries represented on the committee

As this template is thoroughly reviewed each year, please note that the year listed, 15-16, is correct. This section should be kept to 1-2 paragraphs.

Career Technical Education Participation (School Year 2015-16)

Please review and update the information below as needed. This section should include information about the level of participation in Career Technical Education (CTE) programs at your school. Numbers populated were carried over from last year's SARC.

As this template is thoroughly reviewed each year, please note that the year listed, 15-16, is correct.

Measure	CTE Program Participation
Number of pupils participating in CTE	
% of pupils completing a CTE program and earning a high school diploma The number of pupils that completed a CTE program and graduated ÷ total number of pupils enrolled in a CTE program	
% of CTE courses sequenced/articulated between the school/institutions of postsecondary education The number of CTE courses that are sequenced or articulated ÷ total number of CTE courses offered at the school	

2016 SARC Input Form

THIS IS NOT THE FULL SARC TEMPLATE.

Please review and update each section of this template for completeness and accuracy. This template is provided as a tool to update your SARC and contains only a list of required reporting components that our team isn't able to retrieve from public sources (i.e., Dataquest). DTS will import publically available data as it becomes available.

This template provides clear, concise guidance in each section to assist you through the update process. You can also click on the section title for any of the sections to review detailed guidance from CDE regarding the reporting requirements for the section being reviewed/updated. A full version of CDE's data elements document can be downloaded by [clicking here](#).

A list of answers to frequently asked questions can be reviewed by [clicking here](#). If, after reading the provided guidance and referring to the frequently asked questions documentation, you find you still need assistance, please feel free to contact the DTS Support Team by [clicking here](#).

School Contact Information

Please review and update the information below as needed. This section should include **current** School Contact Information for your school.

School 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
School Website	https://egling-colusausd-ca.schoolloop.com/
CDS Code	06-61598-6057152

District Contact Information

Please review and update the information below as needed. This section should include **current** District Contact Information for your district.

District Information	
District Name	Colusa Unified School District
Street	745 10th Street
City, State, Zip	Colusa, CA 95932
Phone Number	(530) 458-7791
Superintendent	Dwayne Newman
Web Site	www.colusa.k12.ca.us
E-mail Address	dnewman@colusa.k12.ca.us

School Description and Mission Statement (Most Recent Year)

Please review and update the information below as needed. This section should include information about your school, its programs and its goals. This section should be kept to 2-3 paragraphs.

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 545 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, GATE, 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 5 computer carts with 30 Chromebooks for classroom use. A variety of sports are offered at 7th and 8th grade students including girls and boys basketball, girls volley ball, 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 31 full-time teachers including 4 special education teachers, 1 principal, 1 vice principal, 1 reading specialist, 1 counselor 1 speech teacher, and 1 part time school psychologist. Classified staff includes 1 administrative secretary, 1 attendance 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 right to fail. Students needing help in achieving the Common Core State Standards receive support from the entire 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, School Loop for 7th and 8th graders and Illuminate for our 4th - 6th graders. Parent conferences are held in October for our 4th - 6th grade students as well as on a when needed basis. 7th and 8th grade students and parents at Egling Middle School meet our academic counselor 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 -- 99% of the Egling Middle School 8th grade class of 2016 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, 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 -

- * Egling 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.

- *Egling 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 right 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.

Opportunities for Parental Involvement (Most Recent Year)

Please review and update the information below as needed. This section should include information on how parents can become involved in school activities, including contact information pertaining to organized opportunities for parent involvement. This section should be kept to 1-2 paragraphs.

Parent involvement opportunities include the Art Docent Program, 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 on-line student information system , School Loop for 7th and 8th graders and Illuminate for 4th - 6th graders, which allows parents to monitor their student's progress. Teachers, administrators and our counselor contact parents to discuss successes and areas of concern regarding student's academics and behavior. They work together to develop strategies to benefit students.

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 and trimester Honor Roll Nights.

Parent education nights are offered throughout the year.

For more information on how to become involved, contact (530) 458-7631.

School Safety Plan (Most Recent Year)

Please review and update the information below as needed. This section should include information about your school's comprehensive safety plan, including the dates on which the safety plan was last reviewed, updated, and discussed with faculty; as well as a brief description of the key elements of the plan (please do not paste your entire safety plan in this field). This section should be kept to 1-2 paragraphs.

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, athletic director and counselor 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 Students Working Against Tobacco (SWAT) for our 4th grade students. Egling Middle School has random visits from Inter-quest Detection Canines.

School Facility Conditions and Planned Improvements (Most Recent Year)

Please review and update the information below as needed. This section should include information from the most recent Facility Inspection Tool (FIT) data (or equivalent), including:

- Description of the safety, cleanliness, and adequacy of the school facility
- Description of any planned or recently completed facility improvements
- The year and month in which the data were collected
- Description of any needed maintenance to ensure good repair

You can [click here](#) to submit your school's most recent FIT tool in MS Excel format. Please do not submit your FIT tool in any format other than MS Excel.

Year and month of the most recent FIT report: October 12, 2015

This section should be kept to 1-2 paragraphs.

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 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 custodian and 1 part time custodians 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)

Please review and update the information below as needed. This section should include information from the most recent Facility Inspection Tool (FIT) data (or equivalent), including:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The Overall Rating (bottom row)

Please ensure that this section correlates accurately to the most recent inspection/FIT report for your school.

System Inspected	Repair Status (the marks should match your most recent inspection)			Repair Needed and Action Taken or Planned
	Good	Fair	Poor	
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	X			
Electrical: Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			

System Inspected	Repair Status (the marks should match your most recent inspection)			Repair Needed and Action Taken or Planned
	Good	Fair	Poor	
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

System Inspected	Repair Status (the marks should match your most recent inspection)			
	Exemplary	Good	Fair	Poor
Overall Rating		X		

Teacher Credentials

Please review and update the information below as needed. This section should include the number of teachers that fall into each category listed for the year indicated. As this template is thoroughly reviewed each year, please note that the years listed, 14-15, 15-16 and 16-17, are correct.

Teachers at this School	School			District
	2014-15	2015-16	2016-17	2016-17
With Full Credential	23	24	26	
Without Full Credential Without a full credential (includes LEA and university internships, pre-internships, emergency or other permits, and waivers)	1	0	1	
Teaching Outside Subject Area of Competence CDE does not collect data on the number of teachers teaching outside their subject area of competence (with full credential). Teaching outside subject area data should be available in the LEA's personnel office. In most instances, teaching outside subject area is a subset of total teacher misassignments (see data definition for Teacher Misassignments).	1	1	1	

Teacher Misassignments and Vacant Teacher Positions

Please review and update the information below as needed. This section should include the number of teachers that fall into each category listed for the year indicated. As this template is thoroughly reviewed each year, please note that the years listed, 14-15, 15-16 and 16-17, are correct.

Indicator	2014-15	2015-16	2016-17
Misassignments of Teachers of English Learners 'Misassignments' refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.	0	0	1
Total Teacher Misassignments 'Misassignments' refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.	0	0	1
Vacant Teacher Positions 'Vacant Teacher Positions' refer to positions not filled by a single designated teacher assigned to teach the entire course at the beginning of the school year or semester.	0	0	0

Academic Counselors and Other Support Staff (School Year 2015-16)

The data that is currently displayed in this table was carried over from last year's SARC. Please update the FTE for each category as needed. This section should include the number of staff, full time equivalent (FTE), employed at your school that fall into the categories listed.

One Full-Time Equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50% of full-time.

As this template is thoroughly reviewed each year, please note that the year listed, 15-16, is correct.

Title	Number of FTE Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor	0.50	545
Counselor (Social/Behavioral or Career Development)	0.20	♦
Library Media Teacher (Librarian)		♦
Library Media Services Staff (paraprofessional)	1	♦
Psychologist	0.4	♦
Social Worker		♦
Nurse	0.4	♦
Speech/Language/Hearing Specialist	0.8	♦
Resource Specialist (non-teaching)	1	♦
Other		♦

♦ means data is not required. The fields are intentionally not provided.

Textbooks and Instructional Materials (Most Recent Year)

This section describes 1) whether the textbooks and instructional materials used at the school are from the most recent adoption, 2) whether there are sufficient textbooks and instructional materials for each student 3) and information about the school's use of any supplemental curriculum or non-adopted textbooks or instructional materials.

List all textbooks and instructional materials used in the school in core subjects (reading/language arts, math, science, and history-social science), including:

- Year they were adopted
- Whether they were selected from the most recent list of standards-based materials adopted by the State Board of Education (SBE) or local governing board
- Percent of students who lack their own assigned textbooks and/or instructional materials*
- For kindergarten through grade 8 (K-8), include any supplemental curriculum adopted by local governing board

If an insufficiency exists, the description must identify the percent of students who lack sufficient textbooks and instructional materials. Be sure to use the most recent available data collected by the LEA and note the year and month in which the data were collected.

Please ensure that this section correlates accurately to most recent adoption of textbooks for your LEA.

Year and month in which data were collected: October 2015

This section should be kept to 1-2 paragraphs.

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.

Core Curriculum Area	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
Reading/Language Arts	4th-6th gr.: California Treasurers, Macmillan/McGraw Hill, 2010 7th-8th gr.: Holt Literature, Holt McDougal, 2010 California Spelling Lessons and Activities 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	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 schools only)	N/A		N/A

Expenditures per Pupil and School Site Teacher Salaries (Fiscal Year 2014-15)

The fields that are, **highlighted yellow**, are populated for you with data provided by CDE (as available).

Percent differences, **highlighted light-blue**, are calculated by this form.

The remaining data was copied over from last year's SARC and should be reviewed/updated, with data from FY 14-15, as needed.

The most recent data available from CDE is for fiscal year 2014-15. For comparison purposes, data for the same fiscal year is requested from the school.

As this template is thoroughly reviewed each year, please note that the year listed, fiscal year 14-15, is correct.

Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Supplemental/ Restricted Sources	Basic/ Unrestricted Sources	
School Site	\$7,720	\$2,327	\$5,393	\$57,577
District	♦	♦	\$5,534	\$64,908
Percent Difference: School Site and District	♦	♦	-2.5	-6.9
State	♦	♦	\$5,677	\$60,705
Percent Difference: School Site and State	♦	♦	-2.6	-1.8

♦ means data is not required. The fields are intentionally not provided.

Supplemental/Restricted expenditures come from money whose use is controlled by law or by a donor. Money that is designated for specific purposes by the district or governing board is not considered restricted.

Basic/Unrestricted expenditures are from money whose use, except for general guidelines, is not controlled by law or by a donor.

Types of Services Funded (Fiscal Year 2015-16)

Please review and update the information below as needed. This section should include specific information about the types of programs and services available at the school that support and assist students. For example, this narrative may include information about supplemental educational services related to the school's federal Program Improvement (PI) status.

As this template is thoroughly reviewed each year, please note that the year listed, fiscal year 15-16, is correct.

- Title 1 Reading Specialist 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 Chrome Books (3): Updated computers provided for computer applications and programs such as 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).

Professional Development (Most Recent Three Years)

Please review and update the information below as needed. This section should include the number of days provided for professional development and continuous professional growth in the most recent three year period. Questions that may also be answered include:

- What are the primary/major areas of focus for staff development and specifically how were they selected? For example, were student achievement data used to determine the need for professional development in reading instruction?
- What are the methods by which professional development is delivered (e.g., after school workshops, conference attendance, individual mentoring, etc.)?
- How are teachers supported during implementation (e.g., through in-class coaching, teacher-principal meetings, student performance data reporting, etc.)?

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. Teachers work with a math consultant from the Northern California Math Project throughout the year. Reading Specialist works with teachers in language arts to refine teaching and curriculum. Additional training has been provided to 4th - 6th grade teachers in the English 3D intervention program, Reading Comprehension, Reciprocal Teaching and Peer Assisted Learning Strategies. Our 7th and 8th grade science teachers have attended Next Generation Science Standards workshops. Our district has implemented teacher professional learning time every Wednesday afternoon where students are excused 30 minutes early and teachers have additional time to collaborate on instructional and curricular needs. We also have three training days before school that provide teachers with additional skills in technology, curriculum and effective teaching strategies. Currently the District is preparing a district wide professional development plan for multiple years.

School Completion and Postsecondary Preparation

**This section applies to schools serving grades 9-12 only.
If your school does not serve grades 9-12, simply skip and leave this section blank.
It will not be included in the full SARC.**

Career Technical Education Programs (School Year 2015-16)

Please review and update the information below as needed. This section should include information about Career Technical Education (CTE) programs at your school including:

- Programs and classes offered that are specifically focused on career preparation and or preparation for work
- How these programs and classes are integrated with academic courses and how they support academic achievement
- How the school addresses the needs of all students in career preparation and/or preparation for work, including needs unique to defined special populations of students
- The measurable outcomes of these programs and classes, and how they are evaluated
- State the primary representative of the district's CTE advisory committee and the industries represented on the committee

As this template is thoroughly reviewed each year, please note that the year listed, 15-16, is correct. This section should be kept to 1-2 paragraphs.

Career Technical Education Participation (School Year 2015-16)

Please review and update the information below as needed. This section should include information about the level of participation in Career Technical Education (CTE) programs at your school. Numbers populated were carried over from last year's SARC.

As this template is thoroughly reviewed each year, please note that the year listed, 15-16, is correct.

Measure	CTE Program Participation
Number of pupils participating in CTE	
% of pupils completing a CTE program and earning a high school diploma The number of pupils that completed a CTE program and graduated ÷ total number of pupils enrolled in a CTE program	
% of CTE courses sequenced/articulated between the school/institutions of postsecondary education The number of CTE courses that are sequenced or articulated ÷ total number of CTE courses offered at the school	