

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

November 14, 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 agendized for inclusion in the discussions at a future meeting. Those requesting to address the Board in advance will be granted up to five minutes to speak. Others will be limited to a total of three minutes.

E. Reports:

1. Recognitions & Celebrations

2. President's Report

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

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

3. Superintendent's Report

a. Improving Achievement *(Standing Item)*

1. 2017 Local Control Accountability Plan Local Indicator Results
2. Presentation Regarding Summer School by Stephanie Archibald, Summer School Principal
3. Presentation Regarding the After School Education & Safety (ASES) Program by Maribel Hughes & Dollee Morgan, ASES Coordinators

b. Budget Discussion

F. Information/Discussion/Possible Action Items:

1. Consider Approval of Bus Purchase
2. Presentation by Mike West Regarding Williams Settlement Agreement Compliance
3. Consider Approval of 2016-17 Financial Audit
4. Consider Approval of 2016-17 Financial Bond Audit
5. Consider Approval of Warrants: Batch #10-13
6. Consider Approval of Warrants: Batch #14-17
7. Consider Approval of Long Term Lease of Property to Colusa County Office of Education
8. Consider Approval of Agreement for Softball Fields with Colusa County Fair Board
9. Consider Out of State Travel for Joshua Arce & Jaime Garcia to attend Wester International Band Clinic in Seattle, WA (November 17–20, 2017)
10. Consider Out of State Travel for Jean Summerville, CHS Art Teacher to attend the 2018 National Art Education Association Convention in Seattle, WA (March 22-24, 2018)
11. Consider Approval of Board Policies & Administrative Regulations:
 - a. First Reading of BP 0400 – Comprehensive Plans
 - b. First Reading of BP 0460 & AR 0460 – Local Control & Accountability Plan
 - c. First Reading of BP 0500 – Accountability
 - d. First Reading of BP 1113 & AR 1113 – District & School Web Site - **(Board to Determine Protocol for Release of Directory Information)**
 - e. First Reading of BP 3280 – Sale or Lease of District-Owned Real Property
 - f. First Reading of BP 3513.4 - Drug & Alcohol Free Schools
 - g. First Reading of AR 3515.6 – Criminal Background Checks for Contractors
 - h. First Reading of BP 4140, 4240, 4340 – Bargaining Units
 - i. First Reading of BP 5113.1 & AR 5113.1 – Chronic Absence & Truancy
 - j. First Reading of AR 5113.11 – Attendance & Supervision
 - k. First Reading of BP 5113.12 & AR 5113.12 – District Attendance Review Team
 - l. First Reading of BP 5117 & AR 5117 – Interdistrict Attendance
 - m. First Reading of AR 5125.2 – Withholding Grades, Diploma or Transcripts
 - n. First Reading of BP 5131.6 – Alcohol & Other Drugs
 - o. First Reading of BP 6020 & AR 6020 – Parent Involvement
 - p. First Reading of AR 6112 – School Day
 - q. First Reading of BP 6153 – School-Sponsored Trips
 - r. First Reading of BP 6170.1 – Transitional Kindergarten
 - s. First Reading of AR 6173.1 – Education for Foster Youth
 - t. First Reading of BP 6173.2 & AR 6173.2– Education of Children of Military Families

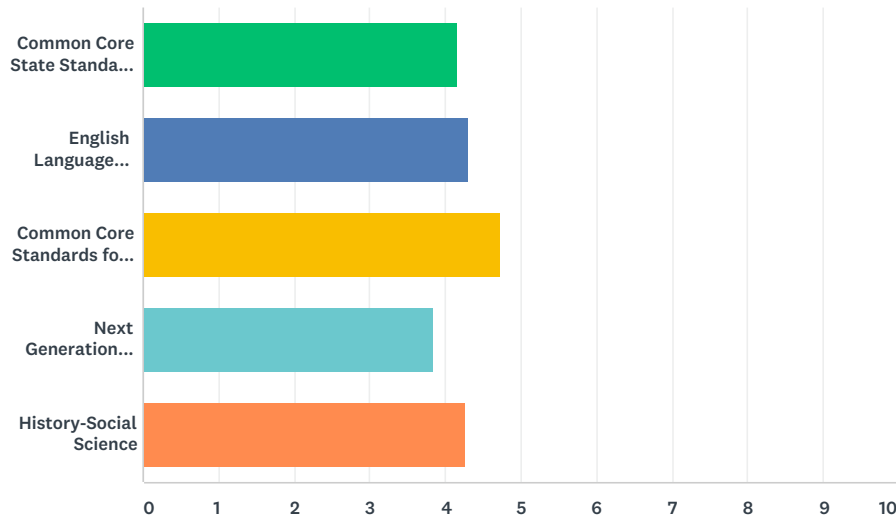
G. Motion to Approve Items on the Consent Action Agenda:

1. October 10, 2017 Board Meeting Minutes
2. October Payroll
3. Personnel Assignment Order
4. General Fund 01 Budget Revision
5. 2017-18 First Interim Report
6. Wike Restoration for EMS Abatement
7. Shoutpoint Service Order
8. James Marta & Company LLP Agreement
9. Memorandum of Understanding with California School Employees Association

- H. Hearing of the Public for Matters on Closed Session Agenda
- I. Adjourn to Closed Session to consider and/or take action upon any of the following items:
 - 1. Personnel Matters Pursuant to Government Code 54957
 - Administration Representatives: Dwayne Newman, Superintendent
 - a. Consider Approval of Maternity Leave Request for Classified Staff Member
 - b. Consider Approval of Leave Request for Classified Staff Member
- J. Reconvene Open Session
 - 1. Announce Action Regarding Maternity Request for Classified Staff Member
 - 2. Consider Approval of Leave Request for Classified Staff Member
- K. Adjournment of the Meeting

Q1 Rate the Colusa USD's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught: Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

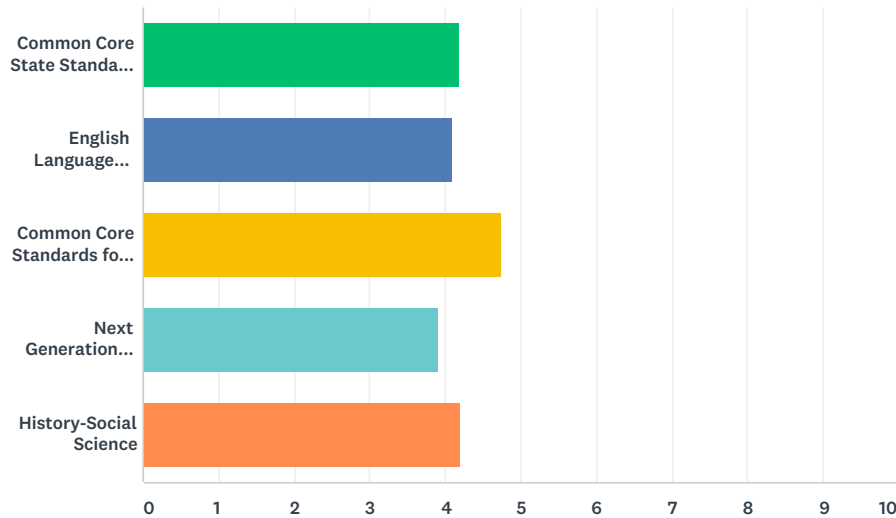
Answered: 54 Skipped: 0



	1 - EXPLORATION AND RESEARCH PHASE	2 – BEGINNING DEVELOPMENT	3 – INITIAL IMPLEMENTATION	4 – FULL IMPLEMENTATION	5 – FULL IMPLEMENTATION AND SUSTAINABILITY	DON'T KNOW	TOTAL	WE AV
Common Core State Standards for ELA	0.00% 0	4.00% 2	28.00% 14	36.00% 18	12.00% 6	20.00% 10	50	
English Language Development (ELD) Aligned to ELA Standards	1.89% 1	5.66% 3	24.53% 13	26.42% 14	11.32% 6	30.19% 16	53	
Common Core Standards for Mathematics	0.00% 0	0.00% 0	1.89% 1	47.17% 25	28.30% 15	22.64% 12	53	
Next Generation Science Standards	11.32% 6	16.98% 9	22.64% 12	7.55% 4	7.55% 4	33.96% 18	53	
History-Social Science	15.09% 8	9.43% 5	9.43% 5	11.32% 6	9.43% 5	45.28% 24	53	

Q2 Rate the Colusa USD's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below: Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

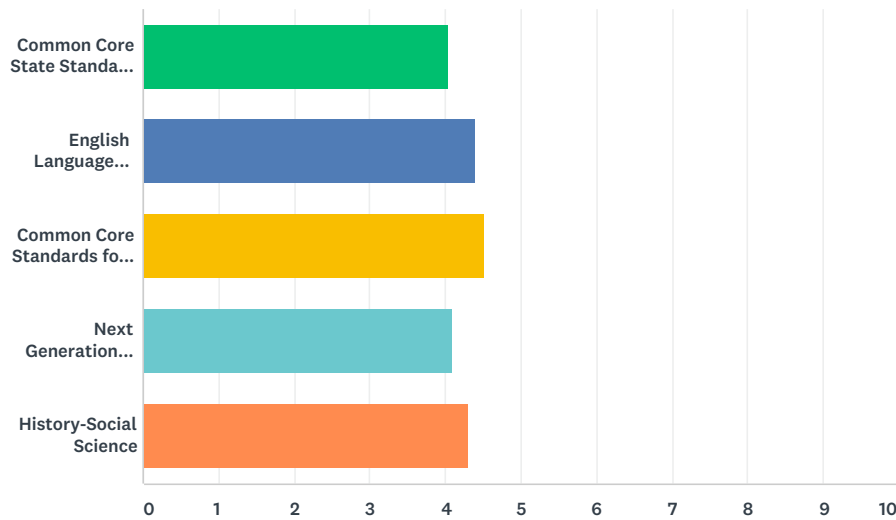
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	1 - EXPLORATION AND RESEARCH PHASE	2 – BEGINNING DEVELOPMENT	3 – INITIAL IMPLEMENTATION	4 – FULL IMPLEMENTATION	5 – FULL IMPLEMENTATION AND SUSTAINABILITY	DON'T KNOW	TOTAL	WE AV
Common Core State Standards for ELA	1.85% 1	0.00% 0	37.04% 20	24.07% 13	12.96% 7	24.07% 13	54	
English Language Development (ELD) Aligned to ELA Standards	5.56% 3	12.96% 7	22.22% 12	14.81% 8	12.96% 7	31.48% 17	54	
Common Core Standards for Mathematics	0.00% 0	1.89% 1	7.55% 4	35.85% 19	24.53% 13	30.19% 16	53	
Next Generation Science Standards	16.98% 9	11.32% 6	16.98% 9	9.43% 5	9.43% 5	35.85% 19	53	
History-Social Science	22.64% 12	3.77% 2	9.43% 5	7.55% 4	7.55% 4	49.06% 26	53	

Q3 Rate the Colusa USD's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing)::Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

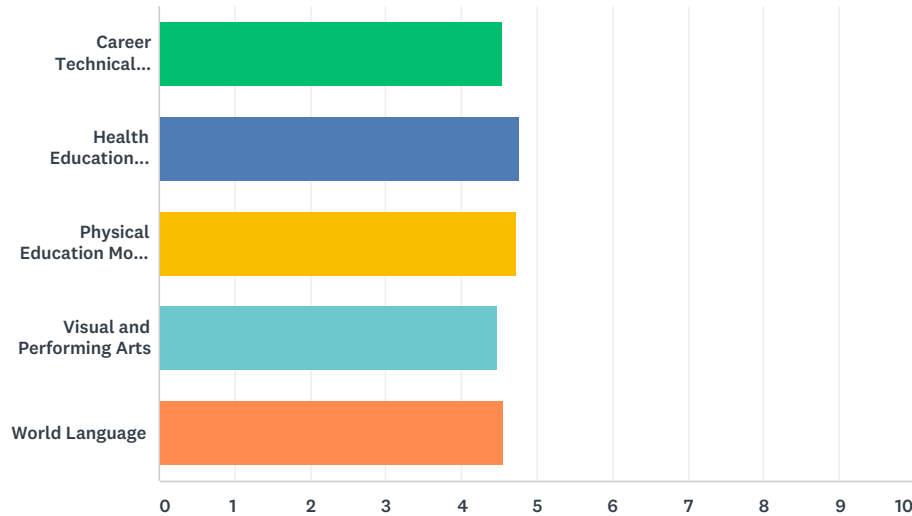
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	1 - EXPLORATION AND RESEARCH PHASE	2 – BEGINNING DEVELOPMENT	3 – INITIAL IMPLEMENTATION	4 – FULL IMPLEMENTATION	5 – FULL IMPLEMENTATION AND SUSTAINABILITY	DON'T KNOW	TOTAL	WE AV
Common Core State Standards for ELA	5.56% 3	7.41% 4	25.93% 14	24.07% 13	12.96% 7	24.07% 13	54	
English Language Development (ELD) Aligned to ELA Standards	3.70% 2	9.26% 5	14.81% 8	24.07% 13	12.96% 7	35.19% 19	54	
Common Core Standards for Mathematics	1.89% 1	7.55% 4	9.43% 5	30.19% 16	20.75% 11	30.19% 16	53	
Next Generation Science Standards	15.09% 8	11.32% 6	11.32% 6	13.21% 7	9.43% 5	39.62% 21	53	
History-Social Science	18.87% 10	5.66% 3	7.55% 4	11.32% 6	5.66% 3	50.94% 27	53	

Q4 Rate the Colusa USD's progress implementing each of the following academic standards adopted by the state board for all students: Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

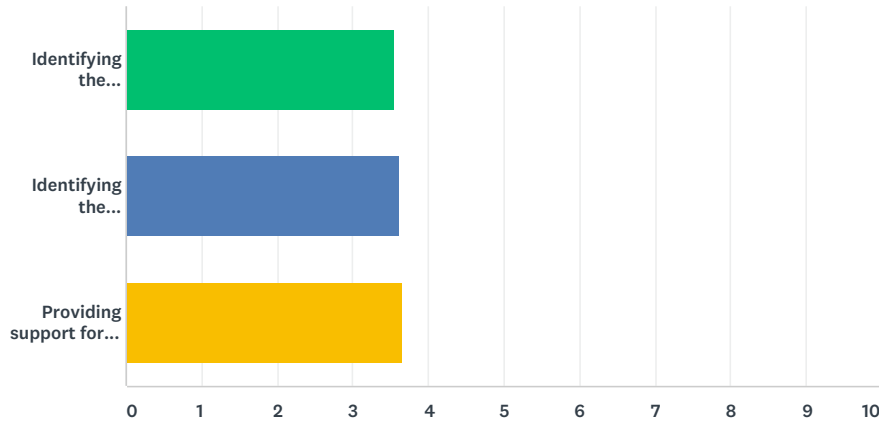
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	1 - EXPLORATION AND RESEARCH PHASE	2 – BEGINNING DEVELOPMENT	3 – INITIAL IMPLEMENTATION	4 – FULL IMPLEMENTATION	5 – FULL IMPLEMENTATION AND SUSTAINABILITY	DON'T KNOW	TOTAL	WEIG AVER
Career Technical Education	7.41% 4	7.41% 4	12.96% 7	14.81% 8	11.11% 6	46.30% 25	54	
Health Education Content Standards	5.56% 3	7.41% 4	7.41% 4	16.67% 9	11.11% 6	51.85% 28	54	
Physical Education Model Content Standards	1.85% 1	1.85% 1	5.56% 3	31.48% 17	31.48% 17	27.78% 15	54	
Visual and Performing Arts	11.11% 6	7.41% 4	7.41% 4	16.67% 9	11.11% 6	46.30% 25	54	
World Language	14.81% 8	5.56% 3	7.41% 4	9.26% 5	5.56% 3	57.41% 31	54	

Q5 During the 2016–17 school year (including summer), rate the LEA's success at engaging in the following activities with teachers and school administrators: Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

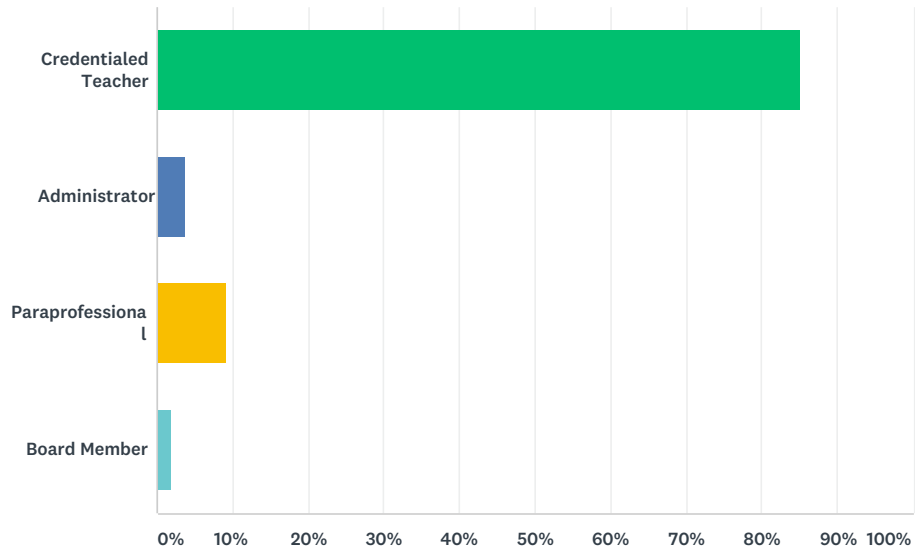
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	1 - EXPLORATION AND RESEARCH PHASE	2 – BEGINNING DEVELOPMENT	3 – INITIAL IMPLEMENTATION	4 – FULL IMPLEMENTATION	5 – FULL IMPLEMENTATION AND SUSTAINABILITY	DON'T KNOW	TOTAL	WEI AVE
Identifying the professional learning needs of groups of teachers or staff as a whole	7.41% 4	12.96% 7	31.48% 17	25.93% 14	9.26% 5	12.96% 7	54	
Identifying the professional learning needs of individual teachers	12.96% 7	12.96% 7	27.78% 15	14.81% 8	9.26% 5	22.22% 12	54	
Providing support for teachers on the standards they have not yet mastered	11.11% 6	16.67% 9	25.93% 14	12.96% 7	7.41% 4	25.93% 14	54	

Q6 I am a

Answered: 54 Skipped: 0



ANSWER CHOICES		RESPONSES	
Credentialed Teacher		85.19%	46
Administrator		3.70%	2
Paraprofessional		9.26%	5
Board Member		1.85%	1
TOTAL			54

2017 SUMMER SCHOOL REPORT

School Board Meeting 11/14/17



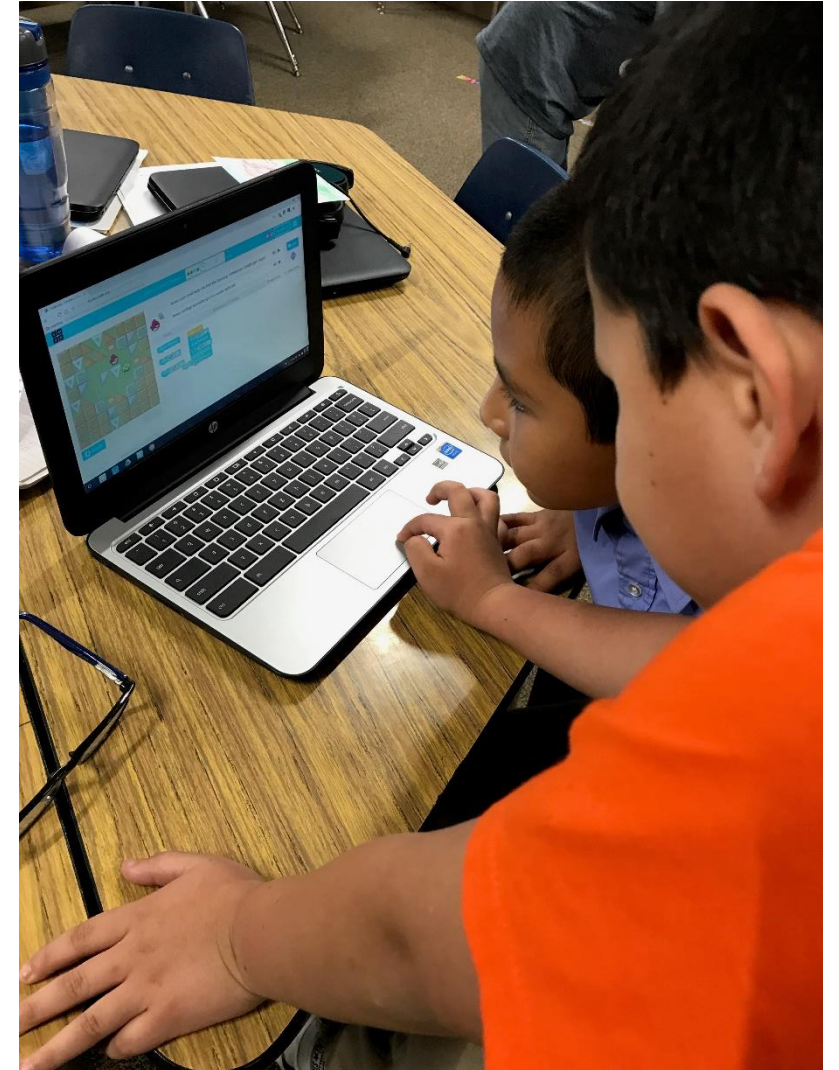
Guidelines for Summer School Enrollment

1. Migrant Education Participants
2. Students being retained
3. Any students who had a promotion/retention contract
4. Teacher Identified as “in need” dependent upon assessments.
5. Parent Request

*Students were enrolled by the grade they just completed in the 2016-17 school year.

Summer School Program

- 4 Week-long program Monday-Thursday 8:30-1:30
- Free Breakfast and Lunch
- Transportation provided from the Greens Apartments and Gardens Apartments
- Enrichment activities including computer programming, gardening in a wheelbarrow, terrariums, art, science, a pool field trip and organized Physical Education.



New For This Year

7th/8th grade credit recovery format:

- PLATO online learning system
- Students learned notetaking and study skills
- Migrant Education Students worked on ELA or Math courses
- Enrichment activities



Attendance by Grade Level

Numbers include all summer school students

- Migrant Ed Students
- 7/8th Credit Recovery
- Overall started with 235 students invited, daily average was 180 students with 90% attendance rate
- General trend was that attendance increased the first few days and remained steady over the course of the 16 days.

Grade	Day 1 Attendance	Day 8 Attendance	Day 16 Attendance	% in Attendance
TK	12	14	21	92%
Kindergarten	12	19	17	90%
1 st Grade	12	16	15	89%
2 nd Grade	11	18	14	88%
3 rd Grade	15	20	15	90%
4 th Grade	14	17	12	86%
5 th Grade	16	19	17	92%
6 th Grade	14	17	12	89%
7/8 th Grade	14	17	12	87%
	120	157	135	Total 90%



BPS ELA Data

Grade	Summer School Students	Total Population Students	Comparison
Kindergarten (High Frequency words)	0	-13	↑
1st Grade (Fluency WPM)	-15	-10	↓
2nd Grade (STAR Reading Grade Level Eq.)	+ .1	+ .1	---
3rd Grade (STAR Reading Grade Level Eq.)	+ .2	- .2	↑

EMS Grade Equivalency Changes

Data includes

- STAR Reading Grade Level Equivalent
- STAR Math Grade Level Equivalent

Grade	Summer School Students	Non-Summer Students	Comparison
4 th Grade ELA	+ .3	0	↑
4 th Grade Math	+ .2	- .1	↑
5 th Grade ELA	-.2	-.2	----
5 th Grade Math	+.6	-.7	↑
6 th Grade ELA	+ .4	- .5	↑
6 th Grade Math	+ .2	- .4	↑

Data Findings

- Students who attend summer school are more likely to not lose knowledge over summer versus their counterparts who do not attend summer school.
- Students who are attending summer school are losing less grade equivalency than the site grade level average.
- If summer school is backed by school personnel as an intervention to help students gain academic ground attendance rates are greater.

Data Findings

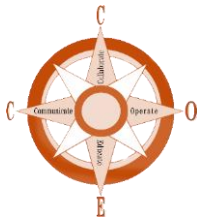
- At the 7th and 8th grade level, summer school is used for Credit Recovery purposes.
- 100% of students who needed to make up classes to promote to the next grade were able to successfully complete their courses through the online PLATO Learning Courses.

Next Steps/Adjustments for Future

- Ensuring the enrollment process into summer school is being followed from site to site.
- Encouraging summer school to be fulfilled as part of promotion/retention contracts.
- Utilizing Illuminate to better track student assessment data on STAR Reading, STAR Math and Fluency assessments will help to identify students who could benefit from summer school
- Follow summer school students' achievement data throughout school year using Illuminate.

Multi-Year Projection Summary - November 14, 2017

INCOME	14/15 ACTUALS	15/16 ACTUALS	16/17 ACTUALS	17/18 BUDGET	18/19 BUDGET	19/20 BUDGET	20/21 BUDGET	21/22 BUDGET
8011-8089 TOTAL LCFF	10,874,660	12,397,758	13,101,675	13,565,300	14,096,329	14,451,777	14,813,071	15,183,398
TOTAL FEDERAL REVENUE	514,766	554,244	418,802	359,281	296,545	296,545	296,545	296,545
TOTAL STATE REVENUE	1,015,848	2,109,700	1,541,213	1,824,653	1,156,985	1,156,985	1,156,985	1,156,985
TOTAL LOCAL REVENUES	387,830	388,312	640,600	210,592	190,592	187,592	187,592	187,592
TOTAL REVENUES	12,793,104	15,450,014	15,702,290	15,959,826	15,740,451	16,092,899	16,454,193	16,824,520
EXPENDITURES								
TOTAL CERTIFICATED	5,939,658	6,468,062	6,364,096	6,362,055	6,403,184	6,449,966	6,512,366	6,575,389
TOTAL CLASSIFIED	1,847,681	2,047,601	2,129,828	2,298,261	2,331,102	2,355,623	2,375,339	2,400,252
TOTAL BENEFITS	<u>2,620,009</u>	<u>2,952,259</u>	<u>3,229,247</u>	<u>3,495,535</u>	<u>3,756,732</u>	<u>3,955,514</u>	<u>4,109,283</u>	<u>4,139,581</u>
SUBTOTAL SALARIES/BENEFITS	10,407,348	11,467,922	11,723,171	12,155,851	12,491,019	12,761,103	12,996,988	13,115,223
TOTAL BOOKS AND SUPPLIES	770,436	1,104,360	790,480	802,339	700,000	700,000	700,000	700,000
TOTAL TRAVEL, REPAIRS, UTILITIES, INS, OTHER	1,102,341	1,223,294	1,409,654	1,442,560	1,192,411	1,212,411	1,232,411	1,252,411
BUDGET FOR EXPENDITURES FROM SPECIAL RESERVE					40,000	185,000	40,000	110,000
TOTAL CAPITAL OUTLAY	56,177	402,140	636,702	714,461				
TOTAL SELPA, COMMUNITY SCH, DEBT PYMT	603,624	765,140	1,002,669	1,074,246	1,090,000	1,110,000	1,130,000	1,150,000
TOTAL EXPENDITURES	12,939,926	14,962,856	15,562,676	16,189,457	15,513,430	15,968,514	16,099,399	16,327,634
TOTAL REVENUES LESS EXPENDITURES	-146,822	487,158	139,614	-229,631	227,021	124,385	354,795	496,887
Notes to Rev Less Exp Line above		\$441,014 will carryover to be spent 16-17	Exp budget from 15-16 Income \$441,014	Exp budget from 16-17 Income College Readiness \$69K Plus Prop 39 \$33K=\$102K				
GENERAL FUND BEGINNING BALANCE	1,347,994	1,201,172	1,688,330	1,827,944	1,598,313	1,825,334	1,949,719	2,304,514
LESS AMOUNT ABOVE REVENUES LESS EXP	-146,822	487,158	139,614	-229,631	227,021	124,385	354,795	496,887
Less Reserve for Revolving Cash		-30,350	-30,350	-30,350	-30,350	-30,350	-30,350	-30,350
less Reserves for Van/Bus, Tech, Textbooks		-125,000	-140,000	-180,000	-220,000	-120,000	-165,000	-145,000
UNDISTRIBUTED GENERAL FUND RESERVE	1,201,172	1,532,980	1,657,594	1,387,963	1,574,984	1,799,369	2,109,164	2,626,050
% UNDISTRIBUTED RESERVE	9.28%	10.25%	10.65%	8.57%	10.15%	11.27%	13.10%	16.08%
5% UNDISTRIBUTED RESERVE IS	646,996	748,143	778,134	809,473	775,671	798,426	804,970	816,382
AMOUNT ABOVE (-BELOW) 5%	554,176	784,837	879,460	578,490	799,313	1,000,943	1,304,194	1,809,669
Percent of Budget for Personnel (includes SELPA)	84.3%	81.4%	78.0%	81.7%	87.5%	86.9%	87.7%	87.4%
TOTAL ADA	1386.33	1404.81	1402.99	1413.00	1413.00	1413.00	1413.00	1413.00
multiply x Average Amount per ADA	\$ 7,844	\$ 8,825	\$ 9,338	\$ 9,600	\$ 9,976	\$ 10,228	\$ 10,483	\$ 10,746
Total LCFF Funding Budgeted	\$ 10,874,660	\$ 12,397,756	\$ 13,101,675	\$ 13,565,300	\$ 14,096,329	\$ 14,451,777	\$ 14,813,071	\$ 15,183,398
Dollar Increase over Prior Year for LCFF Funding	\$ 1,057,310	\$ 1,523,096	\$ 703,919	\$ 463,625	\$ 531,029	\$ 355,448	\$ 361,294	\$ 370,327
% Increase over Prior Year LCFF Funding	10.77%	14.01%	5.68%	3.54%	3.91%	2.52%	2.50%	2.50%
	8.88% STRS	10.73% STRS	12.58% STRS	14.43% STRS	16.28% STRS	18.13% STRS	19.10% STRS	20.1% STRS
	11.7% PERS	11.847% PERS	13.888% PERS	15.531% PERS	18.1% PERS	20.8% PERS	23.8% PERS	25.2% PERS
	Impact of Minimum Wage Increase for Classified is not budgeted as it is unknown-must be negotiated							
	Min. Wage \$9	Min. Wage \$10	Min. Wage \$10.50	Min.Wage \$11	Min. Wage \$12	Min. Wage \$13	Min. Wage \$14	Min. Wage \$15



**Report to the
Colusa Unified School District
November 1, 2017
Williams Settlement Agreement Compliance**

Lawsuit Background

The Williams vs. State of California lawsuit, settled in 2004 by special agreement, requires that all public school students are provided equally with appropriate instructional materials, safe and adequate school facilities, and qualified teachers. The settlement also requires that parents be notified of the Uniform Complaint Procedure (UCP) process for reporting deficiencies, and it requires districts to complete annual physical inspections of each school site to report the conditions of the schools using a Facilities Inspection Tool (FIT).

County Superintendent Oversight and Compliance Responsibilities

The County Superintendent in each county is responsible for visiting district sites whose pupils scored in the lowest three deciles on the Academic Performance Index (API) to verify that provision of textbooks, materials, and teachers meets the requirements established in the Williams Settlement Agreement; to observe that the UCP is posted; and to complete a non-partisan FIT. These features must also be compared to the School Accountability Report Card (SARC) to confirm that parents and community members are receiving accurate information when they access the SARC on the district website.

Results of Williams Settlement Agreement Site Reviews

Over the Course of several weeks, I have been privileged to have visited all school sites, regardless of whether they were designated by the State for review under the Williams Settlement Agreement or not. My review of all sites in order to get a comprehensive overview of the conditions of all schools of Colusa County. This inspection was also performed for school sites that are under the direct supervision of the Colusa County Office of Education. The CCOE visits included the Colusa Unified School District.

For each school site that we visited, we reviewed the required areas:

- teacher quality,
- sufficient instructional materials, and
- safe facilities.

In all areas, each school met the requirements of the law:

- Teachers met all the requirements of the California Commission on Teacher Credentialing (CTC).
- All students have adequate books or digital curriculum and instructional materials for use in school and at home, and the adopted texts meet State standards.
- All facilities are well maintained and present no emergency or urgent threat to the safety of students and staff.

I must add that during my observation, I found a tremendous amount of care, forethought, and pride in every facility. It was obvious to me that those who have the responsibility for maintenance and operation of every site in the county are filled with pride and a dedication to providing clean, safe, and desirable facilities for the education of our youth.

I applaud the efforts of your custodial and maintenance staff, and especially the leadership of MOT Director, Terry Biladeau; as without his obvious dedication, detailed planning and execution, facility maintenance of this caliber could not be achieved. You are fortunate to have a leader with such foresight with an active due diligence to do the job right.

Uniform Complaint Procedure (UCP)

The State of California requirement that each Local Education Agency (LEA) establish a Uniform Complaint Procedure was expanded as part of the Williams Settlement Agreement. The new UCP must be, and is posted in every classroom and provide specific information on teacher quality, instructional materials, and safe facilities issues that were addressed by the Williams settlement. Districts are required to complete summaries of the complaints received quarterly, and to submit those reports to the County Superintendent.

For the 2016/2017 school year, no complaints were filed in any of the four districts.

Facilities Inspection Tool (FIT)

The Facilities Inspection Tool is used by the County Superintendent to assess the safety and health status of school sites. The tool includes verification in each of 15 areas; such as, gas leaks, hazardous materials, fire safety, drinking fountains, and restrooms. All items are evaluated during the site visit to confirm the condition of the school.

Districts are required to complete the FIT and to report the conditions in the SARC. The County Superintendent is mandated to compare the district's site inspection results with the report posted in the district's SARC.

For the 2016 inspections, all facilities reported by the districts on their SARC's were consistent with the findings of the County Superintendent.

Regards,

Michael P. West

Superintendent of Schools
Colusa County Office of Education

345 5th Street

Colusa, CA 95932

(530) 458-0350 - Ext. 10365

(530) 682-3310 Cell

mwest@ccoe.net

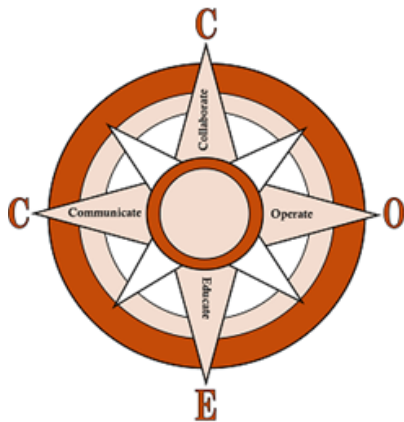
www.ccoe.net

Colusa County Education Village

101 Marguerite Street – Suite A

Williams, CA 95987

(530) 473-1350



MISSION STATEMENT

As an advocate for educated, socially responsible citizens,
Colusa County Office of Education will

Communicate Effectively

Collaborate Cooperatively

Operate Efficiently

And

Educate Totally



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Tax, and Consulting

**COMMUNICATION WITH THOSE CHARGED
WITH GOVERNANCE**

November 7, 2017

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

We have audited the basic financial statements of Colusa Unified School District (the “District”) as of and for the year ended June 30, 2017, and have issued our report thereon dated November 7, 2017. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

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

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

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

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the fiscal year ended June 30, 2017. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. However, there are new Governmental Accounting Standards that may affect the District in future years. See Attachment I.

Significant Accounting Estimates

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

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

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

Financial Statement Disclosures

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no audit adjustments identified as a result of our audit procedures.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated November 7, 2017 (Attachment III).

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

Other Services

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

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

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

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
November 7, 2017

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

GASB 75 - Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions
Effective for the fiscal year ending June 30, 2018

This standard establishes new requirements for governments to report a “net OPEB liability” for the unfunded portion of its other postemployment benefits, which includes retiree medical benefits.

Historically, governments have only been required to report a net OPEB liability to the extent that they have not met the annual required contribution (ARC) in any given year. Upon implementation of this standard, governments will be required to report a net OPEB liability based on the current funded status of their OPEB plans. Changes in this liability from year to year will largely be reflected on the income statement, though certain amounts will be deferred and amortized over varying periods.

GASB Statement No. 83, Certain Asset Retirement Obligations
Effective for the fiscal year ending June 30, 2019

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

GASB Statement No. 84, Fiduciary Activities
Effective for the fiscal year ending June 30, 2020

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

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

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

This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an

event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

GASB Statement No. 85, Omnibus 2017

Effective for the fiscal year ending June 30, 2018

The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Specifically, this Statement addresses the following topics:

- Blending a component unit in circumstances in which the primary government is a business-type activity that reports in a single column for financial statement presentation
- Reporting amounts previously reported as goodwill and “negative” goodwill
- Classifying real estate held by insurance entities
- Measuring certain money market investments and participating interest-earning investment contracts at amortized cost
- Timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus
- Recognizing on-behalf payments for pensions or OPEB in employer financial statements
- Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB
- Classifying employer-paid member contributions for OPEB
- Simplifying certain aspects of the alternative measurement method for OPEB
- Accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans.

GASB Statement No. 86, Certain Debt Extinguishment Issues

Effective for the fiscal year ending June 30, 2018

The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

GASB Statement No. 87, Leases

Effective for the fiscal year ending June 30, 2021

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to

use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

Adjusting Journal Entries

None.

Reclassifying Journal Entries

Reclassifying Journal Entries JE # 1

DO NOT POST - Rounding adjustment to tie fund balance to prior year report

01-9791	Beginning Fund Balance	1.00	
01-4300	Materials and Supplies		1.00
Total		1.00	1.00

Passed Journal Entries

None.

COLUSA UNIFIED SCHOOL DISTRICT

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

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

DWAYNE NEWMAN
DISTRICT SUPERINTENDENT



MANAGEMENT REPRESENTATION LETTER

November 7, 2017

James Marta & Company LLP
Certified Public Accountants
Sacramento, California

This representation letter is provided in connection with your audit of 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 June 30, 2017 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the District in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP); and for the purpose of expressing an opinion on compliance for major federal award programs pursuant to the 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).

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

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of November 7, 2017:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated May 1, 2015 and addendum dated November 7, 2016, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes and acknowledge the auditor's role in the preparation of this information.
- We have a process to track the status of audit findings and recommendations.

- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, non-spendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- Except as disclosed in Note 4 to the financial statements, all expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All inter-fund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.

- There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- Colusa Unified School District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Colusa Unified School District is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.

- Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
- Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
- Colusa Unified School District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Additional Representations

Supplementary Information in Relation to the Financial Statements as a Whole

With respect to the supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the 2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in the California Code of Regulations, Title 5, Section 19810 and following; and the Uniform Guidance.
- We believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the 2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in the California Code of Regulations, Title 5, Section 19810 and following; and the Uniform Guidance.
- The methods of measurement or presentation have not changed from those used in the prior.
- When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

Required Supplementary Information

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

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

Pension and Postretirement Benefits

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

Federal Award Programs

With respect to federal award programs:

- We are responsible for understanding and complying with, and have complied with, the requirements of the Uniform Guidance.
- We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit and included in the SEFA made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs.
- We have identified and disclosed to you the requirements of federal statutes, laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

- We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- We have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards.
- We have charged costs to federal awards in accordance with applicable cost principles.
- We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), subsequent to the date as of which compliance was audited.
- We have complied with the direct and material compliance requirements, including when applicable, those set forth in the Uniform Guidance, relating to federal awards.
- We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective plan that meets the requirements of the Uniform Guidance.
- We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- The reporting package does not include protected personally identifiable information.
- Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- We have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

- If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- We have received no requests from a federal agency to audit one or more specific programs as a major program.



Sheryl Parker, Chief Business Official



Dwayne Newman, Superintendent

COLUSA UNIFIED SCHOOL DISTRICT

COUNTY OF COLUSA
COLUSA, CALIFORNIA

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

COLUSA UNIFIED SCHOOL DISTRICT

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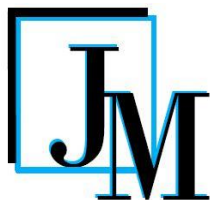
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James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting and Tax

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Colusa Unified School District
Colusa, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Colusa Unified School District (the "District"), as of and for the year ended June 30, 2017, 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, 2017, 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.

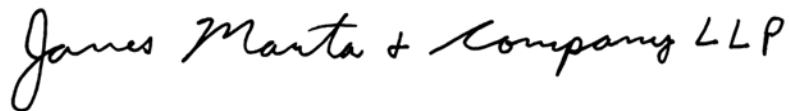
Other Information

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 7, 2017 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 7, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

COLUSA UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

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, 2017

In the *Statement of Net Position* and the *Statement of Activities*, the District activities are reported as follows:

Governmental Activities – The District reports all of its services in this category. This includes the education of kindergarten through grade twelve students, and the on-going effort to improve and maintain buildings and sites. Property taxes, State income taxes, user fees, interest income, Federal, State, and local grants, finance these activities.

FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's combined net position, as of June 30, 2017, was (\$4,657,598) reflecting an increase in debt/unearned income. The increase is due to capital outlay expenditures due to improvements made with funds from General Obligation Bond funds and planning for use of the Career Technical Education Incentive Grant (CTEIG). The CTEIG funds must be spent by June 30, 2019. At this time the Net Position should increase.

Change in Net Position

The District's total revenues increased 1.6% to \$16,902,556. The District's expenses are predominantly related to educating and caring for students (72.08%). The purely administrative activities of the District accounted for 7.42% of total costs.

Governmental Activities

As reported in the Statement of Activities on page 10, the net cost of all of our governmental activities was \$15,131,064 and \$13,022,801 for June 30, 2017 and 2016, 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, 2017

Condensed Statement of Net Position				
	June 30, 2016	June 30, 2017	Change	Percentage Change
Assets				
Current assets	\$ 9,016,370	\$ 4,534,224	\$ (4,482,146)	-49.7%
Capital assets	5,250,489	9,218,797	3,968,308	75.6%
Total assets	14,266,859	13,753,021	(513,838)	-3.6%
Deferred Outflows of Resources	1,811,928	3,241,866	1,429,938	78.9%
Liabilities				
Current liabilities	2,466,745	1,578,854	(887,891)	-36.0%
Long-term liabilities	16,799,116	19,330,512	2,531,396	15.1%
Total liabilities	19,265,861	20,909,366	1,643,505	8.5%
Deferred Inflows of Resources	1,056,236	743,119	(313,117)	-29.6%
Net Position				
Invested in capital assets, net of related debt	3,050,254	3,429,810	379,556	12.4%
Restricted	567,746	877,883	310,137	54.6%
Unrestricted	(7,861,310)	(8,965,291)	(1,103,981)	-14.0%
Total net position	\$ (4,243,310)	\$ (4,657,598)	\$ (414,288)	-9.8%

COLUSA UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

Condensed Statement of Activities for the Fiscal Years Ended June 30				
	2016	2017	Change	Percentage Change
Revenues				
Charges for services	\$ 123,518	\$ 135,614	\$ 12,096	9.8%
Operating grants and contributions	2,271,326	2,050,166	(221,160)	-9.7%
Taxes levied for general purposes	3,107,537	3,429,496	321,959	10.4%
Taxes levied for debt service	292,184	369,640	77,456	100.0%
Federal and state aid not restricted for specific purposes	10,307,023	10,255,907	(51,116)	-0.5%
Interest and investment earnings	146,066	(2,126)	(148,192)	-101.5%
Interagency revenues	201,943	184,718	(17,225)	-8.5%
Miscellaneous	181,423	479,141	297,718	164.1%
Special and extraordinary items	-	-	-	100%
Total revenues	16,631,020	16,902,556	271,536	1.6%
Expenses				
Instruction	8,967,765	9,668,154	700,389	7.8%
Instruction-related services	941,448	1,179,114	237,666	25.2%
Pupil services	1,323,564	1,633,619	310,055	23.4%
General administration	962,906	1,284,856	321,950	33.4%
Plant services	1,667,860	1,772,951	105,091	6.3%
Ancillary services	189,116	195,195	6,079	3.2%
Community services	1,935	2,416	481	24.9%
Interest on long-term debt	441,114	9,253	(431,861)	-97.9%
Other outgo	712,345	990,875	278,530	39.1%
Depreciation (unallocated)	209,592	580,411	370,819	176.9%
Total expenses	15,417,645	17,316,844	1,899,199	12.3%
Change in net position	\$ 1,213,375	\$ (414,288)	\$ (1,627,663)	-134.1%

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the school year, the governmental funds reported a combined fund balance of \$3,331,164 which is a decrease of \$3,515,070 from last year due mainly to spending the majority of the Bond Funds and expending 1 million of Developer Fee Funds in Capital Facilities fund.

General Fund Budgetary Highlights

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

COLUSA UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

- Student enrollment and attendance are primary factors in the computation of most funding formulas for public schools in the State of California. Enrollment is expected to increase during fiscal year 2017-18.
- The State's economic and budget situation made a positive impact on the District's budget beginning 2013-14 and has continued into 2017-18.
- The 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, 2017

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 4,176,048
Receivables	316,591
Prepaid expenses	35,740
Stores inventories	5,845
Capital assets, net of accumulated depreciation	9,218,797
Total Assets	13,753,021
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows on pensions (note 6)	3,241,866
LIABILITIES	
Accounts payable and other current liabilities	810,251
Unearned revenue	428,943
Long-term liabilities:	
Due within one year	339,660
Due in more than one year	19,330,512
Total Liabilities	20,909,366
DEFERRED INFLOWS OF RESOURCES	
Deferred bond premium revenue	305,634
Deferred inflows on pensions (note 6)	437,485
Total deferred inflows	743,119
NET POSITION	
Invested in capital assets, net of related debt	3,429,810
Restricted	877,883
Unrestricted	(8,965,291)
Total Net Position	\$ (4,657,598)

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

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COLUSA UNIFIED SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

		Program Revenues		Net (Expense) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	\$ 9,668,154	\$ 17,538	\$ 1,058,446	\$ (8,592,170)
Instruction-related services:				
Instructional library, media and technology	60,936	-	-	(60,936)
School site administration	1,118,178	-	92,600	(1,025,578)
Pupil Services:				
Home-to-school transportation	298,637	-	-	(298,637)
Food services	705,935	107,653	614,397	16,115
All other pupil services	629,047	-	81,040	(548,007)
General administration:				
Centralized data processing	427,786	-	-	(427,786)
All other general administration	857,070	3,389	45,822	(807,859)
Plant services	1,772,951	7,034	156,041	(1,609,876)
Ancillary services	195,195	-	1,820	(193,375)
Community services	2,416	-	-	(2,416)
Interest on long-term debt	9,253	-	-	(9,253)
Other outgo	990,875	-	-	(990,875)
Depreciation (unallocated)	580,411	-	-	(580,411)
Total governmental activities	<u>\$ 17,316,844</u>	<u>\$ 135,614</u>	<u>\$ 2,050,166</u>	<u>(15,131,064)</u>
General Revenues				
Taxes and subventions:				
Taxes levied for general purposes				3,429,496
Taxes levied for debt service				369,640
Federal and state aid not restricted to specific purposes				10,255,907
Interest and investment earnings				(2,126)
Interagency revenues				184,718
Miscellaneous				479,141
Total general revenues				<u>14,716,776</u>
Change in net position				(414,288)
Net Position - July 1, 2016				<u>(4,243,310)</u>
Net Position - June 30, 2017				<u>\$ (4,657,598)</u>

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

COLUSA UNIFIED SCHOOL DISTRICT

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2017

	General Fund	Building Fund	All Non-Major Funds	Total
ASSETS				
Cash and cash equivalents	\$ 2,417,170	\$ 739,044	\$ 1,019,834	\$ 4,176,048
Accounts receivable	316,341	-	250	316,591
Prepaid Expenses	35,740	-	-	35,740
Due from other funds	69,214	-	-	69,214
Inventory	-	-	5,845	5,845
Total Assets	<u>\$ 2,838,465</u>	<u>\$ 739,044</u>	<u>\$ 1,025,929</u>	<u>\$ 4,603,438</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 581,578	\$ 162,580	\$ 29,959	\$ 774,117
Unearned revenue	428,943	-	-	428,943
Due to other funds	-	-	69,214	69,214
Total Liabilities	<u>1,010,521</u>	<u>162,580</u>	<u>99,173</u>	<u>1,272,274</u>
Fund balances				
Nonspendable	66,090	-	5,845	71,935
Restricted	102,000	576,464	199,419	877,883
Committed	1,192,973	-	721,492	1,914,465
Unassigned	466,881	-	-	466,881
Total Fund Balances	<u>1,827,944</u>	<u>576,464</u>	<u>926,756</u>	<u>3,331,164</u>
Total Liabilities and Fund Balances	<u>\$ 2,838,465</u>	<u>\$ 739,044</u>	<u>\$ 1,025,929</u>	<u>\$ 4,603,438</u>

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

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COLUSA UNIFIED SCHOOL DISTRICT

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

JUNE 30, 2017

Total fund balances - governmental funds	\$ 3,331,164
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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	\$ 18,389,961	
Accumulated depreciation	<u>(9,171,164)</u>	
Net		9,218,797

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:

(305,634)

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:

(36,134)

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	13,366,413	
Supplemental Employee Retirement Program	295,974	
Compensated absences payable	87,890	
Capital leases payable	78,987	
Golden Handshake STRS	<u>130,908</u>	
		<u>(19,670,172)</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	3,241,866
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Deferred inflows of resources relating to pensions	<u>(437,485)</u>
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Total net position - governmental activities	<u>\$ (4,657,598)</u>
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The accompanying notes are an integral part of these financial statements.

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COLUSA UNIFIED SCHOOL DISTRICT

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

GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	General Fund	Building Fund	All Non-Major Funds	Total
REVENUES				
LCFF sources	\$ 13,101,675	\$ -	\$ -	\$ 13,101,675
Federal revenue	418,802	-	626,822	1,045,624
Other state revenues	1,541,213	-	49,754	1,590,967
Other local revenues	640,599	(5,464)	529,155	1,164,290
Total revenues	15,702,289	(5,464)	1,205,731	16,902,556
EXPENDITURES				
Certificated salaries	6,364,096	-	-	6,364,096
Classified salaries	2,129,828	-	268,260	2,398,088
Employee benefits	3,229,247	-	100,313	3,329,560
Books and supplies	790,479	-	295,344	1,085,823
Services and other operating expenditures	1,409,654	4,790	61,752	1,476,196
Capital outlay	636,702	3,229,448	677,940	4,544,090
Other outgo	930,211	-	21,268	951,479
Debt service expenditures				
Principal	49,803	-	-	49,803
Interest	5,241	-	213,250	218,491
Total expenditures	15,545,261	3,234,238	1,638,127	20,417,626
Excess (deficiency) of revenues over expenditures	157,028	(3,239,702)	(432,396)	(3,515,070)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	17,413	17,413
Operating transfers out	(17,413)	-	-	(17,413)
Total other financing sources (uses)	(17,413)	-	17,413	-
Net change in fund balances	139,615	(3,239,702)	(414,983)	(3,515,070)
Fund balances, July 1, 2016	1,688,329	3,816,166	1,341,739	6,846,234
Fund balances, June 30, 2017	\$ 1,827,944	\$ 576,464	\$ 926,756	\$ 3,331,164

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, 2017

Total net change in fund balances - governmental funds	\$ (3,515,070)
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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:	\$ 4,548,719	
Depreciation expense:	<u>(580,411)</u>	3,968,308

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:	49,803
--	--------

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:	(17,397)
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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:	(10,022)
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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:	58,615
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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	26,182
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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:	(988,092)
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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>
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Total change in net position - governmental activities	<u>\$ (414,288)</u>
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COLUSA UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
STUDENT BODY FUNDS
JUNE 30, 2017

Assets:	
Cash in county treasury	\$ 59,173
Total Assets	<u>\$ 59,173</u>
Liabilities:	
Due to student groups	59,173
Total Liabilities	<u>\$ 59,173</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

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, 2017

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, 2017

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (CONTINUED)

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

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

F. FUND ACCOUNTING

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

Governmental Funds

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

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

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

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

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

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

F. FUND ACCOUNTING (CONTINUED)

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

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

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

Fiduciary Funds

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

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

G. BUDGETS AND BUDGETARY ACCOUNTING

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

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

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

H. ENCUMBRANCES

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

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

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, 2017

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, 2017

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, 2017

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, 2017

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2017 consist of the following:

	<u>Governmental Activities</u>	<u>Fiduciary Activities</u>
Cash in County Treasury	\$ 4,143,749	\$ 59,173
Cash in revolving fund	<u>32,299</u>	<u>-</u>
	<u>\$ 4,176,048</u>	<u>\$ 59,173</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 371 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.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

2. CASH AND CASH EQUIVALENTS (CONTINUED)

Investments' fair value measurements at June 30, 2017 are as shown below.

<u>Description</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
US Agency, Treasury & Municipal Notes (USATM):				
US Treasury Notes:	\$ 816,678	\$ -	\$ -	\$ 816,678
LAIF	1,997,884	1,388,360	-	3,386,244
Total	<u>2,814,562</u>	<u>1,388,360</u>	<u>-</u>	<u>4,202,922</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, 2017, the interfund receivable and payable balances were as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Major Funds		
General Fund	\$ 69,214	\$ -
Nonmajor Fund		
Cafeteria Fund	-	69,214
Total	<u>\$ 69,214</u>	<u>\$ 69,214</u>

Interfund Transfers

For the year ended June 30, 2017, the interfund transfers were as follows:

Transfer from General Fund to the Cafeteria Fund for Direct Program Support.	<u>\$ 17,413</u>
Total Transfers	<u><u>\$ 17,413</u></u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

4. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2017, was as follows:

	Balance July 1, 2016	Additions and Transfers	Deductions and Transfers	Balance June 30, 2017
Non-depreciable assets:				
Land	\$ 801,813	\$ -	\$ -	\$ 801,813
Work in progress	2,337,909	-	(2,337,909)	-
	<u>3,139,722</u>	<u>-</u>	<u>(2,337,909)</u>	<u>801,813</u>
Depreciable assets:				
Sites and improvements	799,556	52,496	-	852,052
Building and improvements	8,583,980	6,666,345	-	15,250,325
Furniture and equipment	1,404,911	167,787	(86,927)	1,485,771
	<u>10,788,447</u>	<u>6,886,628</u>	<u>(86,927)</u>	<u>17,588,148</u>
Totals, at cost	<u>13,928,169</u>	<u>6,886,628</u>	<u>(2,424,836)</u>	<u>18,389,961</u>
Accumulated depreciation:				
Sites and improvements	(659,149)	(17,226)	-	(676,375)
Building and improvements	(7,287,774)	(493,019)	-	(7,780,793)
Furniture and equipment	(730,757)	(70,166)	86,927	(713,996)
	<u>(8,677,680)</u>	<u>(580,411)</u>	<u>86,927</u>	<u>(9,171,164)</u>
Depreciable assets, net	<u>2,110,767</u>	<u>6,306,217</u>	<u>-</u>	<u>8,416,984</u>
Capital assets, net	<u>\$ 5,250,489</u>	<u>\$ 6,306,217</u>	<u>\$ (2,337,909)</u>	<u>\$ 9,218,797</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, 2017

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, 2017, is shown below:

	Balance			Balance	Due
	July 1, 2016	Additions	Deductions	June 30, 2017	Within
					One Year
Capital Leases	\$ 128,790	\$ -	\$ 49,803	\$ 78,987	\$ 52,070
Golden Handshake STRS	157,090	-	26,182	130,908	33,726
Compensated Absences	77,868	10,022	-	87,890	87,890
G.O. Bonds	5,710,000	-	-	5,710,000	100,000
Net Pension Liability	10,648,651	2,717,762	-	13,366,413	-
Supplemental Employer Retirement Program	354,589	50,000	108,615	295,974	65,974
	<u>\$ 17,076,988</u>	<u>\$ 2,777,784</u>	<u>\$ 184,600</u>	<u>\$ 19,670,172</u>	<u>\$ 339,660</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, 2017 are as follows:

Year Ended			
June 30,	Principal	Interest	Total
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	140,000	199,150	339,150
2023-2027	885,000	925,100	1,810,100
2028-2032	1,235,000	739,800	1,974,800
2033-2037	1,705,000	457,000	2,162,000
2038-2042	<u>1,275,000</u>	<u>96,800</u>	<u>1,371,800</u>
Totals	<u>\$ 5,710,000</u>	<u>\$ 3,251,050</u>	<u>\$8,961,050</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

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 future minimum payments as follows:

Year Ended June 30,	Lease Payment
2018	\$ 55,045
2019	27,521
Totals	82,566
Less: Amount Representing Interest	(3,579)
Present value of minimum lease payments	<u>\$ 78,987</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. In 2016-17, one new retiree elected to participate in the retirement incentive program. Future estimated payments at June 30, 2017 are as follows:

Year Ended June 30,	Principal
2018	\$ 65,974
2019	70,000
2020	70,000
2021	70,000
2022	10,000
2023-2027	10,000
Totals	<u>\$ 295,974</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

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, 2017, are summarized as follows:

	CalPERS		CalSTRS	
	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%	10.25%	9.21%
Required employer contribution rates	13.888%	13.888%	12.58%	12.58%

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

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, 2017, the contributions recognized as part of pension expense for the Plan were:

	<u>CalPERS</u>	<u>STRS</u>	<u>Total</u>
Contributions - employer	\$ 278,742	\$ 789,525	\$ 1,068,267
On behalf contributions - state	-	383,743	383,743
Total	<u>\$ 278,742</u>	<u>\$ 1,173,268</u>	<u>\$ 1,452,010</u>

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

As of June 30, 2017, Colusa Unified School District reported net pension liabilities for its proportionate share of the net pension liability of the Plans' of:

	<u>Proportionate Share of Net Pension Liability</u>
CalPERS	\$ 3,170,971
STRS	10,195,442
Total Net Pension Liability	<u>\$ 13,366,413</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

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, 2016, 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, 2015 rolled forward to June 30, 2016 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, 2015 and 2016 was as follows:

	<u>CalPERS</u>	<u>STRS</u>
Proportion - June 30, 2015	0.01598%	0.01232%
Proportion - June 30, 2016	0.01606%	0.01261%
Change - Increase (Decrease)	<u>0.00007%</u>	<u>0.00029%</u>

For the year ended June 30, 2017, the District recognized pension expense of \$314,517 and \$673,574 for CalPERS and STRS, respectively. At June 30, 2017, 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	\$ 278,742	\$ -	\$ 1,173,268	\$ -	\$ 1,452,010	\$ -
Difference between proportionate share of aggregate employer contributions and actual contributions for 2015-16.	47,472	-	229,218	-	276,690	-
Changes of Assumptions	-	141,779	-	-	-	141,779
Differences between Expected and Actual Experience	167,448	-	-	295,706	167,448	295,706
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	58,480	-	531,343	-	589,823	-
Net differences between projected and actual investment earnings on pension plan investments	345,227	-	410,668	-	755,895	-
Total	<u>\$ 897,369</u>	<u>\$ 141,779</u>	<u>\$ 2,344,497</u>	<u>\$ 295,706</u>	<u>\$ 3,241,866</u>	<u>\$ 437,485</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

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, 2018. Other amounts reported as deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	CalPERS	STRS	Total Deferred Outflows/(Inflows) of Resources
2018	\$ 102,651	\$ 148,541	\$ 251,192
2019	102,651	148,541	251,192
2020	102,651	148,541	251,192
2021	99,850	148,541	248,392
2022	69,045	148,541	217,587
Thereafter	-	132,816	132,816
Total	<u>\$ 476,849</u>	<u>\$ 875,523</u>	<u>\$ 1,352,372</u>

Actuarial Assumptions

The total pension liabilities in the June 30, 2015 actuarial valuations were determined using the following actuarial assumptions:

	CalPERS	STRS
Valuation Date	June 30, 2014	June 30, 2015
Measurement Date	June 30, 2015	June 30, 2016
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, 2017

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, 2017

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, 2017

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	47.0%	4.50%
Private Equity	13.0%	6.20%
Real Estate	13.0%	4.35%
Fixed Income	12.0%	0.20%
Absolute Return/Risk Mitigating Strategies	9.0%	3.20%
Inflation Sensitive	4.0%	3.20%
Cash/Liquidity	2.0%	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	\$ 4,731,107	\$ 3,170,971	\$ 1,871,851

	STRS		
	Discount Rate - 1% (6.60%)	Current Discount Rate (7.60%)	Discount Rate + 1% (8.60%)
Plan's Net Pension Liability	\$ 14,673,541	\$ 10,195,442	\$ 6,476,194

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, 2017, the District had no outstanding amount of contributions to the pension plans required for the year ended June 30, 2017.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

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>Building Fund</u>	<u>All Non-Major Funds</u>	<u>Total</u>
Nonspendable:				
Inventory	\$ -	\$ -	\$ 5,845	\$ 5,845
Prepaid Expenses	35,740	-	-	35,740
Revolving Cash	30,350	-	-	30,350
Total Nonspendable	<u>66,090</u>	<u>-</u>	<u>5,845</u>	<u>71,935</u>
Restricted:				
Child Nutrition: School Programs	-	-	199,419	199,419
California Clean Energy Jobs Act	32,796	-	-	32,796
College Readiness Block Grant	69,204	-	-	69,204
Bond Projects	-	576,464	-	576,464
Total Restricted	<u>102,000</u>	<u>576,464</u>	<u>199,419</u>	<u>877,883</u>
Committed:				
Other Commitments	<u>1,192,973</u>	<u>-</u>	<u>721,492</u>	<u>1,914,465</u>
Unassigned:				
Reserve for Economic Uncertainties	<u>466,881</u>	<u>-</u>	<u>-</u>	<u>466,881</u>
 Total Fund Balances	 <u><u>\$ 1,827,944</u></u>	 <u><u>\$ 576,464</u></u>	 <u><u>\$ 926,756</u></u>	 <u><u>\$ 3,331,164</u></u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

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, 2016*	NVSIG June 30, 2017	SELF June 30, 2016*
Total Assets	\$ 16,130,783	\$ 3,274,714	\$ 138,820,266
Deferred Outflows of Resources	60,734	-	266,414
Total Liabilities	10,190,026	1,708,375	117,306,926
Deferred Inflows of Resources	50,321	-	245,133
Net Position	5,951,170	1,566,339	21,534,621
Revenues	\$ 52,514,634	\$ 13,093,602	\$ 13,898,598
Expenditures	49,578,708	13,136,777	24,553,606
Change in Net Position	\$ 2,935,926	\$ (43,175)	\$ (10,655,008)

* Latest available audited financial reports.

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2017

9. COMMITMENTS AND CONTINGENCIES

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

10. SUBSEQUENT EVENTS

The District's management evaluated its June 30, 2017 financial statements for subsequent events through November 7, 2017, 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, 2017

	Budget			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
LCFF sources	\$ 13,077,903	\$ 13,107,390	\$ 13,101,675	\$ (5,715)
Federal revenue	392,007	396,545	418,802	22,257
Other state revenues	1,675,882	1,727,524	1,541,213	(186,311)
Other local revenues	247,371	710,796	640,599	(70,197)
Total revenues	15,393,163	15,942,255	15,702,289	(239,966)
EXPENDITURES				
Certificated salaries	6,353,368	6,365,344	6,364,096	1,248
Classified salaries	2,179,507	2,171,313	2,129,828	41,485
Employee benefits	3,150,485	3,229,759	3,229,247	512
Books and supplies	928,188	1,082,887	790,479	292,408
Services and other operating expenditures	1,433,758	1,534,053	1,409,654	124,399
Capital outlay	849,644	872,477	636,702	235,775
Other outgo	860,330	948,501	930,211	18,290
Debt service expenditures				
Principal	49,803	49,803	49,803	-
Interest	5,242	5,242	5,241	1
Total expenditures	15,810,325	16,259,379	15,545,261	714,118
Excess (deficiency) of revenues over expenditures	(417,162)	(317,124)	157,028	474,152
OTHER FINANCING SOURCES (USES)				
Operating transfers in	20,000	20,000	-	20,000
Operating transfers out	(20,000)	(35,000)	(17,413)	17,587
Total other financing sources (uses)	-	(15,000)	(17,413)	(2,413)
Net change in fund balances	(417,162)	(332,124)	139,615	471,739
Fund balances, July 1, 2016	1,688,329	1,688,329	1,688,329	-
Fund balances, June 30, 2017	\$ 1,271,167	\$ 1,356,205	\$ 1,827,944	\$ 471,739

COLUSA UNIFIED SCHOOL DISTRICT

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

CalPERS			
	June 30, 2014	June 30, 2015	June 30, 2016 ⁽¹⁾
Proportion of the net pension liability	0.01507%	0.01598%	0.01606%
Proportionate share of the net pension liability	\$ 1,710,826	\$ 2,355,805	\$ 3,170,971
Covered-employee payroll ⁽²⁾	\$ 1,582,126	\$ 1,758,040	\$ 1,643,109
Proportionate Share of the net pension liability as percentage of covered-employee payroll	108.13%	134.00%	192.99%
Plans fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.90%
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 181,011	\$ 208,275	\$ 228,195
STRS			
	June 30, 2014	June 30, 2015	June 30, 2016 ⁽¹⁾
Proportion of the net pension liability	0.01203%	0.01232%	0.01261%
Proportionate share of the net pension liability	\$ 7,027,361	\$ 8,292,846	\$ 10,195,442
Covered-employee payroll ⁽²⁾	\$ 5,356,206	\$ 4,731,538	\$ 5,358,362
Proportionate Share of the net pension liability as percentage of covered-employee payroll	131.20%	175.27%	190.27%
Plans fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 441,887	\$ 507,694	\$ 674,082

⁽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, 2017

CalPERS			
	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16 ⁽¹⁾
Actuarially Determined Contribution ⁽²⁾	\$ 181,011	\$ 208,275	\$ 228,195
Contributions in relation to the actuarially determined contributions	(180,976)	(228,381)	(278,742)
Contribution deficiency (excess)	<u>\$ 35</u>	<u>\$ (20,106)</u>	<u>\$ (50,547)</u>
Covered-employee payroll ⁽³⁾	\$ 1,582,126	\$ 1,758,040	\$ 1,643,109
Contributions as a percentage of covered-employee payroll ⁽³⁾	11.441%	11.847%	13.888%
STRS			
	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16 ⁽¹⁾
Actuarially Determined Contribution ⁽²⁾	\$ 441,887	\$ 507,694	\$ 674,082
Contributions in relation to the actuarially determined contributions	(447,271)	(685,760)	(789,525)
Contribution deficiency (excess)	<u>\$ (5,384)</u>	<u>\$ (178,066)</u>	<u>\$ (115,443)</u>
Covered-employee payroll ⁽³⁾	\$ 5,356,206	\$ 4,731,538	\$ 5,358,362
Contributions as a percentage of covered-employee payroll ⁽³⁾	8.250%	10.730%	12.580%

⁽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, 2017

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

There were no changes in assumptions.

Fiscal year 2015 was the first year of implementation, therefore only three 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, 2015
Measurement Date	June 30, 2015	June 30, 2016
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, 2017

	<u>Cafeteria Fund</u>	<u>Capital Facilities Fund</u>	<u>Bond Interest and Redemption Fund</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	\$ 270,090	\$ 366,505	\$ 383,239	\$ 1,019,834
Accounts receivable	-	250	-	250
Inventory	5,845	-	-	5,845
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 275,935</u>	<u>\$ 366,755</u>	<u>\$ 383,239</u>	<u>\$ 1,025,929</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 1,457	\$ 28,502	\$ -	\$ 29,959
Due to other funds	69,214	-	-	69,214
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>70,671</u>	<u>28,502</u>	<u>-</u>	<u>99,173</u>
Fund balances				
Nonspendable	5,845	-	-	5,845
Restricted	199,419		-	199,419
Committed	-	338,253	383,239	721,492
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balance	<u>205,264</u>	<u>338,253</u>	<u>383,239</u>	<u>926,756</u>
Total liabilities and fund balances	<u>\$ 275,935</u>	<u>\$ 366,755</u>	<u>\$ 383,239</u>	<u>\$ 1,025,929</u>

COLUSA UNIFIED SCHOOL DISTRICT

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Cafeteria Fund	Capital Facilities Fund	Bond Interest and Redemption Fund	Totals
REVENUES				
Federal revenue	\$ 626,822	\$ -	\$ -	\$ 626,822
Other state revenues	46,402	-	3,352	49,754
Other local revenues	118,733	44,447	365,975	529,155
Total revenues	791,957	44,447	369,327	1,205,731
EXPENDITURES				
Classified salaries	268,260	-	-	268,260
Employee benefits	100,313	-	-	100,313
Books and supplies	294,522	822	-	295,344
Services and other operating expenditures	56,730	5,022	-	61,752
Capital outlay	-	677,940	-	677,940
Other outgo	21,268	-	-	21,268
Debt service expenditures				
Interest	-	-	213,250	213,250
Total expenditures	741,093	683,784	213,250	1,638,127
Excess (deficiency) of revenues over expenditures	50,864	(639,337)	156,077	(432,396)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	17,413	-	-	17,413
Total other financing sources (uses)	17,413	-	-	17,413
Net change in fund balances	68,277	(639,337)	156,077	(414,983)
Fund balances, July 1, 2016	136,987	977,590	227,162	1,341,739
Fund balances, June 30, 2017	\$ 205,264	\$ 338,253	\$ 383,239	\$ 926,756

COLUSA UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Student Body Funds	<u>Balance July 1, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2017</u>
Assets:				
Cash in County Treasury				
Colusa High School	\$ 48,340	\$ 189,816	\$ (184,108)	\$ 54,048
Egling Middle School	7,305	27,755	(29,935)	5,125
Total Assets	<u>\$ 55,645</u>	<u>\$ 217,571</u>	<u>\$ (214,043)</u>	<u>\$ 59,173</u>
Liabilities:				
Due to student groups	\$ 55,645	\$ 3,528	\$ -	\$ 59,173
Total Liabilities	<u>\$ 55,645</u>	<u>\$ 3,528</u>	<u>\$ -</u>	<u>\$ 59,173</u>

COLUSA UNIFIED SCHOOL DISTRICT

ORGANIZATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires December</u>
Mrs. Kelli Griffith-Garcia	Trustee	2020
Mrs. Kathie Whitesell	President	2018
Mr. Michael Phenicie	Trustee	2020
Mrs. Melissa Yerxa Ortiz	Trustee	2020
Mr. Charles Yerxa	Clerk	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, 2017

	Second Period Report	Annual Report
Elementary		
TK-3	437	437
Fourth through Sixth	318	318
Seventh to Eighth	216	216
Special Education	2	2
	<u>973</u>	<u>973</u>
Secondary		
Ninth through Twelfth	418	415
Special Education	1	1
Continuation Education	12	11
	<u>431</u>	<u>427</u>
	<u>1,404</u>	<u>1,400</u>

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>Grade Level</u>	<u>Standard Minutes Requirement</u>	<u>2016-17 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

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR FISCAL YEAR ENDED JUNE 30, 2017

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, 2017

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, 2017

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	\$ 252,037
84.365	NCLB: Title III, Limited English Proficient (LEP) Student Program	14346	61,309
84.365	NCLB: Title III, Immigrant Education Program	15146	1,925
	Total Title III Cluster		<u>63,234</u>
84.048	Carl D. Perkins Career and Technical Education: Secondary, Section 131 (Vocational Education)	14894	10,605
84.367	NCLB: Title II, Part A, Improving Teacher Quality	14334	<u>80,184</u>
	Total U.S. Department of Education		<u>406,060</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	626,822
10.555	Child Nutrition: Meal Supplements in National School Lunch Program - Nonmonetary Assistance	13524	10,867
	Total Child Nutrition Cluster	*	<u>637,689</u>
	Total U.S. Department of Agriculture		<u>637,689</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	12,742
	Total U.S. Department of Health and Human Services		<u>12,742</u>
	Total Federal Programs		<u>\$ 1,056,491</u>
* Tested as a major program			

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Adopted Budget 2017/2018	Actuals 2016/2017	Actuals 2015/2016	Actuals 2014/2015
<u>General Fund</u>				
Revenues and Other Financial Sources	\$ 15,824,160	\$ 15,702,289	\$ 15,450,014	\$ 12,793,105
Expenditures	16,149,915	15,545,261	14,945,070	12,872,590
Other Uses and Transfers Out	20,000	17,413	17,787	67,337
Total Outgo	16,169,915	15,562,674	14,962,857	12,939,927
Change in Fund Balance	(345,755)	139,615	487,157	(146,822)
Ending Fund Balance	\$ 1,482,189	\$ 1,827,944	\$ 1,688,329	\$ 1,201,172
Available Reserves	\$ 485,098	\$ 466,881	\$ 448,886	\$ 388,198
Reserve for Economic Uncertainties	\$ 485,098	\$ 466,881	\$ 448,886	\$ 388,198
Unappropriated Fund Balance	\$ -	\$ -	\$ -	\$ -
Available Reserves as a Percentage of Total Outgo	3.0%	3.0%	3.0%	3.0%
Total Long-Term Debt	\$ 19,330,512	\$ 19,670,172	\$ 17,076,988	\$ 15,175,276
Average Daily Attendance at P-2	1,401	1,404	1,401	1,379

The general fund balance has increased by \$479,950 over the past three years. The fiscal year 2017-18 budget projects a decrease of \$345,755. For a District this size, the State of California recommends available reserves of at least 3 percent of total general fund expenditures, transfers out, and other uses (total outgo). The District met this requirement.

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

Total long-term liabilities have increased by \$4,494,896 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 25 over the past two years and ADA is budgeted to decrease for the fiscal year 2017-18.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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 District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

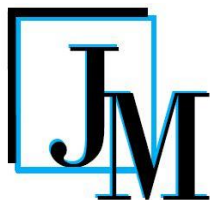
The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Changes in Fund Balances, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amount consists of the fair value of federal food 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		\$ 1,045,624
Reconciling items		
Food Distribution - Commodities	10.555	10,867
Total Schedule of Expenditures of Federal Awards		<u>\$ 1,056,491</u>

6. Schedule of Financial Trends And Analysis

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

OTHER INDEPENDENT AUDITOR'S REPORTS



**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 2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting (the "Audit Guide") to the state laws and regulations listed below for the year ended June 30, 2017.

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 2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state laws and regulations listed below occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

Description	Procedures Performed
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
Continuation Education	No, see below
Instructional Time for School Districts	Yes
Instructional Materials	
General Requirements	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive Program	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below

Description	Procedures Performed
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Mental Health Expenditures	No, see below
Educator Effectiveness	Yes
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 Continuation Education because the Average Daily Attendance reported for the program is not material for compliance purposes.

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

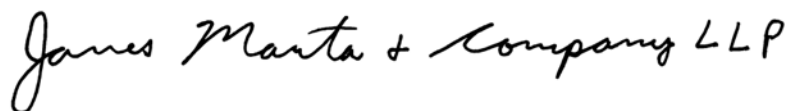
We did not perform any procedures related to Mental Health Expenditures as the district did not have any expenditures for this program in the current year.

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

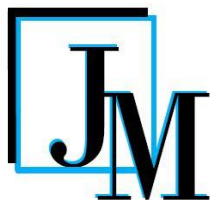
We did not perform any procedures related to Contemporaneous Records of Attendance for Charter Schools, Mode of Instruction for Charter Schools, Nonclassroom-Based Instruction/Independent Study for Charter Schools, Determination of Funding for Nonclassroom-Based Instruction for Charter Schools, Annual 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, 2017.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
November 7, 2017



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, 2017, 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 7, 2017.

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.

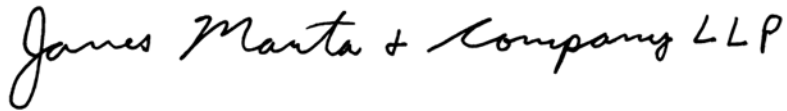
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

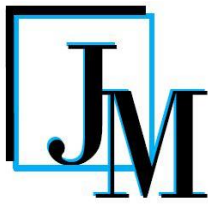
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
November 7, 2017



**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, 2017. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

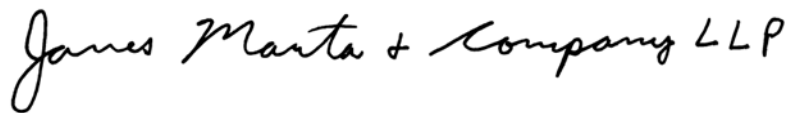
Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
November 7, 2017

FINDINGS AND RECOMMENDATIONS

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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
10.555	Child Nutrition 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, 2017

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, 2017

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

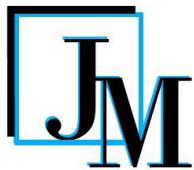
COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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, 2017

No matters were reported.



James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

**COMMUNICATION WITH THOSE CHARGED
WITH GOVERNANCE**

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

We have audited the financial statements of the Colusa Unified School District 2015 Measure A General Obligation Bond Building Fund as of and for the year ended June 30, 2017, and have issued our report thereon dated November 7, 2017. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

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

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

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

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by of Colusa Unified School District 2015 Measure A General Obligation Bond Building Fund is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2016-17 fiscal year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

Financial Statement Disclosures

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

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

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated November 7, 2017 (Attachment I).

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

Other Information in Documents Containing Audited Financial Statements

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

However, in accordance with such standards, we have:

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

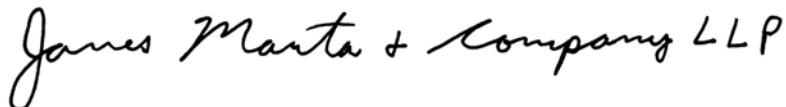
Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation,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

Other Services

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

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

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

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 7, 2017

COLUSA UNIFIED SCHOOL DISTRICT

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

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

DWAYNE NEWMAN
DISTRICT SUPERINTENDENT



November 7, 2017

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

This representation letter is provided in connection with your audit of the Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance of the Measure A General Obligation Bond Building Fund (the "Fund") of Colusa Unified School District (the "District") as of June 30, 2017 and for the fiscal year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the fund financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the Fund in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

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

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of November 7, 2017:

Financial Statements

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

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

Supplementary Information in Relation to the Financial Statements as a Whole

With respect to the supplementary information accompanying the financial statements:


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

Information Provided

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

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


 Sheryl Parker, Chief Business Official


 Dwayne Newman, Superintendent



COLUSA UNIFIED SCHOOL DISTRICT

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

**COUNTY OF COLUSA
COLUSA, CALIFORNIA**

FINANCIAL AND PERFORMANCE AUDIT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2017**

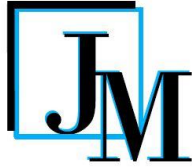
**JAMES MARTA & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS**

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

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

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

Accounting, Auditing, Consulting, and Tax

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying Balance Sheet of Colusa Unified School District (the District), Measure A General Obligation Bonds Series 2015 Building Fund (the Fund), and the related statement of revenues, expenditures, and changes in fund balance as of and for the fiscal year ended June 30, 2017, 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

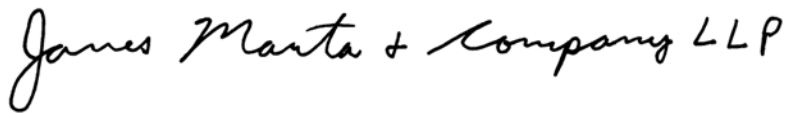
In our opinion, the fund financial statements referred to above present fairly, in all material respects, the financial position of the Colusa Unified School District Measure A General Obligation Bonds Series 2015 Building Fund as of June 30, 2017 and the results of its operations the year then ended 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 7, 2017 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 7, 2017

BASIC FINANCIAL STATEMENTS

COLUSA UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS SERIES 2015
BUILDING FUND
BALANCE SHEET
JUNE 30, 2017

ASSETS

Cash and cash equivalents	<u>\$ 739,044</u>
Total Assets	<u><u>\$ 739,044</u></u>

**LIABILITIES AND
FUND BALANCES**

Liabilities	
Accounts payable	<u>\$ 162,580</u>
Total Liabilities	<u>162,580</u>
Fund balances	
Restricted for Measure A Bond Projects	<u>576,464</u>
Total Fund Balances	<u>576,464</u>
Total Liabilities and Fund Balances	<u><u>\$ 739,044</u></u>

COLUSA UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS SERIES 2015
BUILDING FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

REVENUES

Other local revenues	\$ (5,464)
Total revenues	<u>(5,464)</u>

EXPENDITURES

Services and other operating expenditures	4,790
Capital outlay	<u>3,229,448</u>
Total expenditures	<u>3,234,238</u>

Excess (deficiency) of revenues over expenditures	<u>(3,239,702)</u>
--	--------------------

Net change in fund balances	(3,239,702)
-----------------------------	-------------

Fund balances, July 1, 2016	<u>3,816,166</u>
-----------------------------	------------------

Fund balances, June 30, 2017	<u><u>\$ 576,464</u></u>
------------------------------	--------------------------

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, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

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

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

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

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

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

COLUSA UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS SERIES 2015
BUILDING FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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, 2017

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, 2017

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, 2017, 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, 2017 consist of \$739,044 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, 2017

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 371 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, 2017 are as follows:

Description	Level 1	Level 2	Level 3	Total
US Agency, Treasury & Municipal Notes (USATM):				
US Treasury Notes:	\$ 143,605	\$ -	\$ -	\$ 143,605
LAIF	351,309	244,130	-	595,439
Total	494,914	244,130	-	739,044

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, 2017

3. MEASURE A GENERAL OBLIGATION BONDS SERIES 2015

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

Series A

The proceeds of the Bonds were applied as follows:

Sources of Funds

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

Uses of Funds

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

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

COLUSA UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS SERIES 2015
BUILDING FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

4. COMMITMENTS AND CONTINGENCIES

As of June 30, 2017, the Building Fund had the following commitments with respect to unfinished capital projects:

- Roofing project - Chico Roofing in the amount of \$162,108 for the total contract amount. The project was completed by June 30, 2017; however, the invoice was paid in July 2017.

5. SUBSEQUENT EVENTS

District management evaluated its June 30, 2017 financial statements for subsequent events through November 7, 2017, 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, 2017, 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 7, 2017.

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.

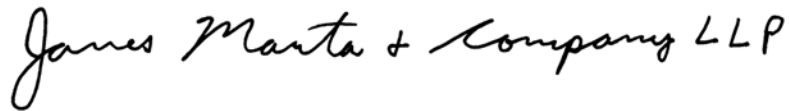
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given 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 7, 2017



**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, 2017, and have issued our report thereon dated November 7, 2017. 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, 2017. 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.

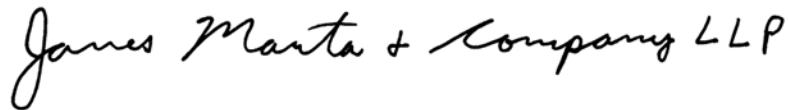
To meet our objectives, audit tests were performed and included, but were not limited to, the following:

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 script is cursive and fluid, with the letters "J", "M", and "C" being particularly large and stylized.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
November 7, 2017

COLUSA UNIFIED SCHOOL DISTRICT		WARRANTS TO BE RELEASED SEPTEMBER 15, 2017			BATCH 1 ⁰
BILL#	PAYEE	AMOUNT	FUND	LOC	DESCRIPTION
240	JENNIFER ALANIZ	\$ 152.39	95	EMS	REIMBURSE FOR SUPPLIES PURCHASED
234	AMERICAN CHRISTIAN ACADEMY	\$ 425.00	01	SPORTS	BASEBALL ENTRY FEE
241	TIFFANY BAILEY	\$ 231.80	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
238	BENCHMARK EDUCATION	\$ 88,220.83	01	EMS/BPS	TEXTBOOKS
225	KAREN BENNING	\$ 26.01	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
239	JILL BOEGER	\$ 300.00	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
244	CA DEPT OF JUSTICE	\$ 211.00	01	DO	FINGERPRINT FEES
218	CARNEGIE LEARNING	\$ 685.91	01	CHS	TEXTBOOKS
204	CITY OF COLUSA	\$ 11,567.51	01	ALL	WATER AND SEWER BILLING
229	COLUSA COUNTY FARM SUPPLY	\$ 842.18	01	MOT	GROUPS SUPPLIES
202	CCOE	\$ 350.00	01	DO	PERS REPORTING FEE
RC12	CUSD EMER FD-EDD	\$ 1,281.80	01	DO	UNEMPLOYMENT INSURANCE
RC12	CUSD EMER FD-PIONEER HS	\$ 100.00	95	CHS	ASB VOLLEYBALL ENTRY FEE
RC12	CUSD EMER FD-ERIK WRYSINSKI	\$ 35.08	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC12	CUSD EMER FD-YUBA COLLEGE	\$ 360.00	01	MOT	BUS DRIVER CLASS
RC12	CUSD EMER FD-VACAVILLE HIGH	\$ 120.00	01	SPORTS	XCOUNTRY ENTRY FEE
RC12	CUSD EMER FD-ALYSSA PENHALL	\$ 300.00	01	BPS	PETTY CASH FOR BOOK FAIR
208	CONTINENTAL ATHLETIC SUPPLY	\$ 696.10	01	SPORTS	SUPPLIES
219	CRYSTAL DAIRY	\$ 2,586.10	13	CAFÉ	FOOD
242	DANIELSEN CO	\$ 8,639.03	13	CAFÉ	FOOD
231	DAVIES OIL	\$ 861.36	01	MOT	FUEL FOR DISTRICT VEHICLES
207	MARTHA DENIZ	\$ 12.00	01	MOT	REIMBURSE FOR SUPPLIES PURCHASED
232	FANCLOTH	\$ 3,773.00	95	CHS	ASB FUNDRAISER
217	FRANZ FAMILY BAKERIES	\$ 652.00	13	CAFÉ	FOOD
237	FRONTIER	\$ 12,147.25	01	ALL	PHONE LINES/DATA LINES
215	GENERAL PRODUCE	\$ 3,030.00	13	CAFÉ	FOOD
211	GENERATIONS	\$ 450.15	95	CHS	FBLA SHIRTS
241	HCI AUDIOMETRICS	\$ 160.00	01	BPS	CALIBRATE TOOL
220	LEASA HILL	\$ 130.39	13	CAFÉ	REIMBURSE FOR SUPPLIES PURCHASED
212	SANDY HUFF	\$ 177.85	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
636	LAKESHORE	\$ 891.97	01	BPS	SUPPLIES
255	ERIKA LEMENAGER	\$ 150.13	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
227	MCCUMBERS GLASS	\$ 911.00	01	MOT	GLASS REPLACEMENT
223	MERIDIAN DIESEL	\$ 490.00	01	MOT	BUS SERVICE
230	MIRACLE PLAYSYSTEMS	\$ 676.05	01	MOT	PLAYGROUND SUPPLIES
245	MITEL LEASING	\$ 1,792.38	01	ALL	PHONE SYSTEM LEASE
224	MITEL TECHNOLOGIES	\$ 339.50	01	DO	SERVICE CALL
233	JAMIE MYERS	\$ 142.03	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
209	NSCIF	\$ 20.00	01	SPORTS	TENNIS ENTRY FEE
216	O'CONNELL RANCH	\$ 965.00	13	CAFÉ	FOOD
222	RECOLOGY	\$ 1,099.81	01	MOT	DUMP FEES
214	SARAH RICHTER	\$ 106.48	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
213	SORENSEN PEST CONTROL	\$ 1,645.00	01	ALL	PEST CONTROL SERVICE
228	SUTTER BUTTES COMMUNICATIONS	\$ 622.80	01	MOT	BUS RADIO SERVICE FOR 6 MONTHS
246	SYSCO	\$ 3,313.66	13	CAFÉ	FOOD
221	TEAM EXPRESS	\$ 567.70	95	CHS	FOOTBALL SUPPLIES
205	US BANK EQUIPMENT FINANCE	\$ 2,427.96	01	ALL	COPIER LEASE PAYMENT
RC12	US BANK CALCARD VISA	\$ 33,131.25	ALL	ALL	SEE ATTACHED
226	VOLTAGE SPECIALISTS	\$ 1,292.00	01	MOT	FIRE ALARM TESTING/SERVICE
203	MELISSA YERXA ORTIZ	\$ 119.94	01	DO	REIMBURSE FOR SUPPLIES PURCHASED
210	YUBA SAFE & LOCK	\$ 1,948.02	01	MOT	LOCK REPAIR/REPLACE
TOTAL ALL FUNDS		\$ 191,177.42			

US BANK CALCARD VISA

Leasa Hill		FD		DESCRIPTION
8-Sep	MICHAELS STORES 9184	\$64.29	13	CAFETERIA SUPPLIES
8-Sep	C&C SMART FOOD51705655	\$880.65	13	CAFETERIA FOOD
Jeremy Miller				
7-Sep	CDW GOVT #KBQ2009	\$520.00	01	TECH SUPPLIES
4-Sep	AMAZON.COM AMZN.COM/BILL	\$321.60	01	TECH SUPPLIES
25-Aug	UPS*293812SPQ04	\$5.80	01	TECH POSTAGE
25-Aug	UPS*1ZFP064T0391626624	\$11.07	01	TECH POSTAGE
25-Aug	REPLACEMENTLAPTOPKEYS	\$16.85	01	TECH SUPPLIES
23-Aug	REPLACEMENTLAPTOPKEYS	\$32.70	01	TECH SUPPLIES
Nic Schantz				
4-Sep	THE HOME DEPOT #1019	\$64.22	01	MOT MAINTENANCE SUPPLIES
Dwayne Newman				
4-Sep	SMK*SURVEYMONKEY.COM	\$336.00	01	ANNUAL SUBSCRIPTION FEE
Jody Johnston				
8-Sep	GOPHER SPORT	\$81.50	01	EMS PE SUPPLIES
8-Sep	SP * AMERICAN BUTTON M	\$355.18	95	EMS ASB SUPPLIES
6-Sep	THE MATH LEARNING CENTER	\$10,400.00	01	EMS/BPS STAFF DEVELOPMENT SPEAKER
1-Sep	USPS PO 0517280932	\$13.44	01	EMS POSTAGE
28-Aug	TEACH TCI	\$69.00	01	EMS SUPPLIES
Rebecca Changus				
5-Sep	AMAZON.COM	\$68.40	01	CHS SUPPLIES
4-Sep	AMAZON MKTPLACE PMTS	\$21.09	01	CHS SUPPLIES
4-Sep	AMAZON MKTPLACE PMTS	\$28.99	01	CHS SUPPLIES
4-Sep	AMAZON.COM AMZN.COM/BILL	\$148.12	01	CHS SUPPLIES
6-Sep	QUILL CORPORATION	\$21.41	01	CHS SUPPLIES
4-Sep	QUILL CORPORATION	\$10.70	01	CHS SUPPLIES
4-Sep	QUILL CORPORATION	\$353.33	01	CHS SUPPLIES
1-Sep	COLLEGEBOARD*SAT ONLN.	\$60.00	01	CHS TEST REGISTRATION
1-Sep	RAINBOWS END	\$233.00	95	CHS ASB SUPPLIES
4-Sep	RAINBOWS END	(\$16.00)	95	CHS ASB SUPPLY RETURN
31-Aug	OMNI CHEER	\$151.36	95	CHS CHEER SUPPLIES
31-Aug	AMAZON MKTPLACE PMTS	\$64.34	01	CHS SUPPLIES
1-Sep	QUILL CORPORATION	\$36.45	01	CHS SUPPLIES
31-Aug	QUILL CORPORATION	\$18.22	01	CHS SUPPLIES
30-Aug	QUILL CORPORATION	\$60.02	01	CHS SUPPLIES
30-Aug	QUILL CORPORATION	\$342.89	01	CHS SUPPLIES
30-Aug	QUILL CORPORATION	\$16.57	01	CHS SUPPLIES
29-Aug	AMAZON MKTPLACE PMTS	\$42.48	01	CHS SUPPLIES
29-Aug	SPORT DECALS INC	\$633.59	01	CHS SUPPLIES
28-Aug	COLLEGEBOARD*SAT ONLN.	\$46.00	01	CHS TEST REGISTRATION
25-Aug	AMZ*PUREBUTTONS	\$100.38	95	CHS ASB SUPPLIES
Terry Biladeau				
7-Sep	TEMP-AIR	\$337.84	01	MOT TEMPORARY AC
30-Aug	TEMP-AIR	\$337.84	01	MOT TEMPORARY AC
Sheryl Parker				
31-Aug	HMCO ECMMRCE* BOOKS	\$6,546.54	01	CHS TEXTBOOKS
31-Aug	IN *CLIMATE CONTROL, INC.	\$7,180.28	01	MOT HVAC REPAIR
31-Aug	RLI*RENAISSANCE LEARN	\$1,145.00	01	OLL ANNUAL SUBSCRIPTION
30-Aug	TRIMARK ERF, INC.	\$1,776.05	13	CAFÉ SUPPLIES
29-Aug	NASN	\$105.00	01	NURSING MEMBERSHIP ANNUAL FEE
Ron Rogers				
7-Sep	AMAZON MKTPLACE PMTS	\$54.98	01	MOT MAINTENANCE SUPPLIES
30-Aug	DECKER EQUIPMENT	\$34.08	1	MOT MAINTENANCE SUPPLIES

\$33,131.25 145 of 424

COLUSA UNIFIED SCHOOL DISTRICT		WARRANTS TO BE RELEASED SEPTEMBER 22, 2017			BATCH 1 1	
BILL#	PAYEE	AMOUNT	FUND	LOC	DESCRIPTION	
271	AMERICAN FIDELITY	\$ 347.65	01	DO	DISABILITY POLICY	
256	APPEAL DEMOCRAT	\$ 33.10	01	DO	PUBLIC NOTICE	
269	CHRISTINA BAILEY	\$ 40.15	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED	
249	CUSD CAFETERIA FUND	\$ 201.88	01	CHS/DO	VARIOUS CATERING BY NUTRITION SERV.	
248	CUSD GENERAL FUND	\$ 69,213.70	13	DO	CLEAR PRIOR YEAR DUE TO GENERAL FD	
254	CONTINENTAL ATHLETIC SUPPLY	\$ 81.30	01	SPORTS	FOOTBALL SUPPLIES	
261	GENERATIONS	\$ 457.96	95	CHS	CHEER SUPPLIES	
250	LUCILLE IMHOFF	\$ 67.15	01	HMS	REIMBURSE FOR SUPPLIES PURCHASED	
263	JEFF SAVAGE PLUMBING	\$ 140.00	01	MOT	PLUMBING REPAIRS	
255	JAMIE LAY	\$ 114.71	01	MOT	REIMBURSE FOR SUPPLIES PURCHASED	
258	MERIDIAN DIESEL	\$ 90.29	01	MOT	BUS REPAIR	
266	DWAYNE NEWMAN	\$ 275.10	01	DO	REIMBURSE FOR SUPPLIES PURCHASED	
252	NORTH STATE SCREENPRINT	\$ 444.60	01	CHS	ESA TSHIRTS	
262	ODYSSEY TEAMS	\$ 1,495.00	01	CHS	FINAL PAYMENT ON ESA ROPES COURSE	
253	KIM OLSON	\$ 202.20	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED	
268	CRISTINA RODRIGUEZ-DULLY	\$ 111.98	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED	
260	SPURR	\$ 636.32	01	ALL	NATURAL GAS BILLING	
264	SUTTER COUNTY SCHOOLS	\$ 13,200.00	01	EMS	FIRST PAYMENT ON SHADY CREEK	
259	THREE B'S TOILET RENTALS	\$ 214.50	01	DO	PORTABLE TOILET RENTAL	
265	UPHOLSTERY SHOP	\$ 1,293.00	01	MOT	REPAIR BUS SEATS	
RC15	US BANK CALCARD VISA	\$ 5,323.07	01	ALL	SEE ATTACHED	
RC14	US BANK CALCARD VISA	\$ 30,600.11	01	ALL	SEE ATTACHED	
251	US FOOD SERVICE	\$ 1,807.30	95	CHS	FOOTBALL CONCESSION SUPPLIES	
TOTAL ALL FUNDS		\$ 126,391.07				

US BANK CALCARD

Jody Johnston

FD DESCRIPTION

14-Sep	USPS PO 0517280932	COLUSA, CA	\$18.51	01	EMS POSTAGE
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Rebecca Changus

19-Sep	BEST WESTERN CORNING INN	CORNING, CA	\$108.89	95	CHS ASB VOLLEYBALL HOTEL ROOMS
19-Sep	BEST WESTERN CORNING INN	CORNING, CA	\$108.89	95	CHS ASB VOLLEYBALL HOTEL ROOMS
19-Sep	BEST WESTERN CORNING INN	CORNING, CA	\$108.89	95	CHS ASB VOLLEYBALL HOTEL ROOMS
19-Sep	BEST WESTERN CORNING INN	CORNING, CA	\$108.89	95	CHS ASB VOLLEYBALL HOTEL ROOMS
19-Sep	BEST WESTERN CORNING INN	CORNING, CA	\$108.89	95	CHS ASB VOLLEYBALL HOTEL ROOMS
19-Sep	BEST WESTERN CORNING INN	CORNING, CA	\$108.89	95	CHS ASB VOLLEYBALL HOTEL ROOMS
18-Sep	J W PEPPER AND SON INC	800-3456296, PA	\$58.99	01	CHS MUSIC SUPPLIES
18-Sep	GCI* WOODWIND	800-348-5003, CA	\$462.40	01	CHS MUSICAL INSTRUMENT
18-Sep	PLAYSCRIPTS INC	866-639-7529, NY	\$331.65	95	CHS DRAMA CLUB SUPPLIES
18-Sep	QUILL CORPORATION	800-982-3400, SC	\$376.93	01	CHS SUPPLIES
18-Sep	COCA-COLA REFRESHMENTS	BLANK, FL	\$95.58	01	CHS DRINK MACHINE SUPPLIES
14-Sep	SAMSCLUB #6405	YUBA CITY, CA	\$347.84	95	CHS FOOTBALL CONCESSION SUPPLIES

Jeremy Miller

19-Sep	AMAZON MKTPLACE PMTS	AMZN.COM/BILL, V	\$30.01	01	TECH SUPPLIES
19-Sep	AMAZON MKTPLACE PMTS	AMZN.COM/BILL, V	\$27.99	01	TECH SUPPLIES

Rosemary Hicks

19-Sep	FULLY INC	888-508-3725, OR	\$1,012.98	01	BPS OFFICE SUPPLIES
18-Sep	RPSI ENTERPRISES INC	RANCHO CORDOV	\$427.25	01	BPS OFFICE SUPPLIES
18-Sep	UPLIFTDESK COM	800-531-3746, TX	\$1,384.00	01	BPS OFFICE SUPPLIES

Nick Schantz

18-Sep	THE HOME DEPOT #1019	YUBA CITY, CA	\$95.60	01	MOT MAINTENANCE SUPPLIES
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\$5,323.07

COLUSA UNIFIED SCHOOL DISTRICT		WARRANTS TO BE RELEASED SEPTEMBER 29, 2017			BATCH 12
BILL#	PAYEE	AMOUNT	FUND	LOC	DESCRIPTION
280	ALHAMBRA WATER	\$ 243.24	01	DO/MOT	WATER
273	AMORZONE ATHLETIC	\$ 9,095.00	01	SPORTS	FOOTBALL SUPPLIES
283	AMS.NET	\$ 2,205.85	21	BOND	FINAL PAYMENT ON CAMERAS
274	NIKOLE BURG	\$ 50.99	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
277	CVT	\$ 108,918.15	01	DO	OCTOBER HEALTH PREMIUMS
284	CHEVRON AND TEXACO	\$ 62.85	01	MOT	FUEL FOR DISTRICT VEHICLES
288	DOCUMENT TRACKING SERVICES	\$ 895.00	01	DO	SINGLE SCHOOL PLAN/SARC SOFTWARE
281	INTERQUEST DETECTION CANINES	\$ 700.00	01	CHS/EMS	DRUG DOG VISIT
285	JODY JOHNSTON	\$ 22.92	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
276	NATURE BRIDGE	\$ 4,516.00	01	CHS	ESA PAYMENT ON YOSEMITE TRIP
282	PGE	\$ 45,175.78	01	ALL	ELECTRIC BILLING
275	PLATT	\$ 535.05	01	MOT	MAINTENANCE SUPPLIES
278	PROPEL FUNDRAISING	\$ 6,823.00	95	CHS	ASB FOOTBALL FUNDRAISER
290	SAM'S CLUB DIRECT	\$ 519.33	95	CHS	ASB VOLLEYBALL CONCESSION SUPPLIES
286	SCHOOL SPECIALTY	\$ 1,223.74	01	BPS	SCHOOL SUPPLIES
279	JEAN SUMMERVILLE	\$ 67.54	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
272	TEAM EXPRESS	\$ 1,020.00	95	CHS	ASB FOOTBALL SUPPLIES
RC16	US BANK CALCARD VISA	\$ 7,463.43	01	ALL	SEE ATTACHED
287	VOLTAGE SPECIALIST	\$ 300.00	01	MOT	ALARM MONITORING FEE
TOTAL ALL FUNDS		\$ 189,837.87			

US BANK CALCARD VISA

Leasa Hill				FD DESCRIPTION	
11-Sep	WAL-MART #2053	WILLOWS, CA	\$31.98	13	CAFETERIA SUPPLIES
Jeremy Miller					
13-Sep	AMAZON MKTPLCE PMTS	AMZN.COM/BILL, WA	\$25.81	01	TECH SUPPLIES
13-Sep	CDW GOVT #KCX0530	800-808-4239, IL	\$349.93	01	TECH SUPPLIES
8-Sep	CDW GOVT #KBW7516	800-808-4239, IL	\$26.00	01	TECH SUPPLIES
12-Sep	AMAZON.COM	AMZN.COM/BILL, WA	\$99.76	01	TECH SUPPLIES
11-Sep	CHEVRON 0092440	MAXWELL, CA	\$50.58	01	GAS FOR DISTRICT VEHICLE ON TRIP
Rosemary Hicks					
13-Sep	SAV-MOR #31	COLUSA, CA	\$27.36	01	BPS SUPPLIES
13-Sep	SWEET BEANS BAKERY	COLUSA, CA	\$21.05	01	BPS SUPPLIES
Terry Biladeau					
13-Sep	TEMP-AIR	952-894-3000, MN	\$337.84	01	MOT RENTAL OF PORTABLE AC UNIT
Sheryl Parker					
15-Sep	ADVANCED DOCUMENT CONCE	CHICO, CA	\$595.73	01	ALL MAINT AGREEMENT ON COPIERS
15-Sep	QUILL CORPORATION	CHICO, CA	\$4,351.49	01	BPS SUPPLIES
15-Sep	RIDDELL	CHICAGO, IL	\$1,029.88	01	CHS FOOTBALL HELMETS
14-Sep	IN *CLIMATE CONTROL, INC.	916-5661135, CA	\$6,335.84	01	MOT HVAC REPAIR
14-Sep	MJB WELDING SUPPLY	530-3423589, CA	\$367.21	01	CHS WELDING SHOP SUPPLIES
13-Sep	SCHOOL SERVICES OF CALIFO	916-4467517, CA	\$215.00	01	DO CONFERENCE REGISTRATION
13-Sep	MESSICK ACE HDWE	COLUSA, CA	\$3,671.82	01	MOT MAINTENANCE SUPPLIES
13-Sep	HILLYARD INC SACRAMENTO	800-365-1555, CA	\$5,736.57	01	MOT CUSTODIAL SUPPLIES
13-Sep	INLAND BUSINESS SYSTEMS	916-928-0770, CA	\$600.60	01	TECH PRINTER MANAGEMENT MONTHLY FEE
12-Sep	AMAZON MKTPLCE PMTS	AMZN.COM/BILL, WA	\$50.08	01	DO SUPPLIES
11-Sep	AMAZON MKTPLCE PMTS	AMZN.COM/BILL, WA	\$88.59	01	DO SUPPLIES
Nick Schantz					
13-Sep	THE HOME DEPOT #1019	YUBA CITY, CA	\$405.21	01	MOT MAINTENANCE SUPPLIES
Jody Johnston					
12-Sep	J W PEPPER AND SON INC	800-3456296, PA	\$24.62	01	EMS MUSIC SUPPLIES
12-Sep	OFFICE DEPOT #917	CHICO, CA	\$60.02	01	EMS SUPPLIES
11-Sep	CADA	831-464-4891, CA	\$945.00	95	EMS ASB DUES
11-Sep	CADA	831-464-4891, CA	\$110.00	95	EMS ASB DUES
Ron Rogers					
14-Sep	GRIFFS FEED AND SEED	COLUSA, CA	\$21.56	01	MOT GROUNDS SUPPLIES
11-Sep	UPHOLSTERY SHOP	530-6739760, CA	\$1,000.00	01	MOT REPAIR BUS SEATS
Rebecca Changus					
15-Sep	AMAZON MKTPLCE PMTS	AMZN.COM/BILL, WA	\$139.92	01	CHS SUPPLIES
15-Sep	THE CONTINENTAL PRESS	717-367-1836, PA	\$149.55	01	CHS SUPPLIES
15-Sep	QUILL CORPORATION	800-982-3400, SC	\$108.37	01	CHS SUPPLIES
15-Sep	QUILL CORPORATION	800-982-3400, SC	\$32.75	01	CHS SUPPLIES
13-Sep	QUILL CORPORATION	800-982-3400, SC	\$233.67	01	CHS SUPPLIES
14-Sep	AMAZON MKTPLCE PMTS	AMZN.COM/BILL, WA	\$30.01	01	CHS SUPPLIES
14-Sep	VISTAPR*VISTAPRINT.COM	866-8936743, MA	\$49.81	01	CHS SUPPLIES
14-Sep	AMZ*BISONOFFICE	312-238-9627, WA	\$555.87	01	CHS SUPPLIES
14-Sep	PAYPAL *CSF CJSF	402-935-7733, CA	\$75.00	95	CSF DUES
13-Sep	AMAZON.COM	AMZN.COM/BILL, WA	\$132.83	01	CHS SUPPLIES
13-Sep	NATIONAL FFA ORGANIZATION	317-802-4333, IN	\$41.50	95	CHS FFA SUPPLIES
12-Sep	LA CABANA	COLUSA, CA	\$66.25	01	CHS SUPPLIES
11-Sep	J W PEPPER AND SON INC	800-3456296, PA	\$454.43	01	CHS MUSIC SUPPLIES
11-Sep	PLAYSCRIPTS INC	866-639-7529, NY	\$9.99	95	DRAMA CLUB SUPPLIES
11-Sep	SAMSClub.COM	8887467726, AR	\$636.79	95	CHS FOOTBALL CONCESSION SUPPLIES
8-Sep	AMAZON MKTPLCE PMTS	AMZN.COM/BILL, WA	\$42.08	01	CHS SUPPLIES
8-Sep	TEAM EXPRESS INTERNET	800-937-4824, TX	\$247.50	95	CHS ASB FOOTBALL SUPPLIES
8-Sep	SAMS CLUB #6405	YUBA CITY, CA	\$153.36	95	CHS FOOTBALL CONCESSION SUPPLIES
1-Sep	TARGET.COM *	800-591-3869, MN	\$85.79	01	CHS SUPPLIES
7-Sep	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$29.00	01	STUDENT TESTING REGISTRATION
11-Sep	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$46.00	01	STUDENT TESTING REGISTRATION
8-Sep	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$46.00	01	STUDENT TESTING REGISTRATION
8-Sep	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$46.00	01	STUDENT TESTING REGISTRATION
8-Sep	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$46.00	01	STUDENT TESTING REGISTRATION
8-Sep	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$46.00	01	STUDENT TESTING REGISTRATION
8-Sep	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$60.00	01	STUDENT TESTING REGISTRATION
8-Sep	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$60.00	01	STUDENT TESTING REGISTRATION
8-Sep	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$60.00	01	STUDENT TESTING REGISTRATION
8-Sep	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$60.00	01	STUDENT TESTING REGISTRATION
8-Sep	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$60.00	01	STUDENT TESTING REGISTRATION
8-Sep	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$60.00	01	STUDENT TESTING REGISTRATION
8-Sep	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$60.00	01	STUDENT TESTING REGISTRATION
7-Sep	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$60.00	01	STUDENT TESTING REGISTRATION
4-Sep	COLLEGEBOARD*PRODUCTS	212-713-8165, VA	\$89.63	01	STUDENT TESTING REGISTRATION
Zeba Hone					
14-Sep	SAV-MOR #31	COLUSA, CA	\$6.48	01	DO SUPPLIES

US BANK CALCARD VISA

Jeremy Miller

FD DESCRIPTION

20-Sep	RLI*RENAISSANCE LEARN	877-444-3172, WI	\$205.00	01	TECH SOFTWARE ORDER
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Rebecca Changus

19-Sep	BEST WESTERN CORNIN	CORNING, CA	(\$108.89)	95	REFUND FOR OVERCHARGE
19-Sep	BEST WESTERN CORNIN	CORNING, CA	(\$108.89)	95	REFUND FOR OVERCHARGE
19-Sep	BEST WESTERN CORNIN	CORNING, CA	(\$108.89)	95	REFUND FOR OVERCHARGE
22-Sep	AMAZON MKTPLACE PMTS	AMZN.COM/BILL, WA	\$68.53	95	CHS ASB SUPPLIES
22-Sep	WPY*CAWEE	855-469-3729, CA	\$375.00	01	CHS CONFERENCE REGISTRATION
22-Sep	QUILL CORPORATION	800-982-3400, SC	\$39.38	01	CHS OFFICE SUPPLIES
22-Sep	AMAZON MKTPLACE PMTS	AMZN.COM/BILL, WA	(\$75.03)	95	CHS ASB REFUND FOR RETURN
21-Sep	ACT PROGRAMS	800-498-6065, IA	\$62.50	01	CHS TEST REGISTRATION
21-Sep	AMAZON MKTPLACE PMT	AMZN.COM/BILL, WA	\$36.47	01	CHS SUPPLIES
21-Sep	AMAZON MKTPLACE PMT	AMZN.COM/BILL, WA	\$60.61	01	CHS SUPPLIES
21-Sep	AMAZON MKTPLACE PMT	AMZN.COM/BILL, WA	\$199.00	01	CHS SUPPLIES
21-Sep	AMAZON MKTPLACE PMT	AMZN.COM/BILL, WA	\$98.31	01	CHS SUPPLIES
20-Sep	FBLAPBL	703-860-3334, VA	\$594.00	01	CHS FBLA DUES
18-Sep	FBLAPBL	703-860-3334, VA	\$80.00	01	CHS FBLA DUES
15-Sep	GCI* WOODWIND	800-348-5003, CA	\$160.85	01	CHS MUSICAL INSTRUMENT
8-Sep	TEAM EXPRESS INTERNET	800-937-4824, TX	\$57.40	95	CHS ASB FOOTBALL SUPPLIES

Rosemary Hicks

18-Sep	SAV-MOR #31	COLUSA, CA	\$14.51	01	BPS SUPPLIES
20-Sep	SCHOLASTIC BOOK FAIRS R	888-412-9124, FL	\$2,312.36	01	BPS BOOK FAIR

Terry Biladeau

21-Sep	STAPLES 00102863	YUBA CITY, CA	\$253.59	01	MOT OFFICE SUPPLIES
20-Sep	TEMP-AIR	952-894-3000, MN	\$337.84	01	MOT PORTABLE AC RENTAL

Sheryl Parker

22-Sep	ALL METALS SUPPLY INC	530-5333445, CA	\$413.17	01	CHS WELDING SUPPLIES
21-Sep	SP * SMH SHOP	SHOP.MENTALHE, MA	\$990.00	01	ALL SUICIDE PREVENTION CURRICULUM

Nick Schantz

22-Sep	THE HOME DEPOT #1019	YUBA CITY, CA	\$587.50	01	MAINTENANCE SUPPLIES
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Jody Johnston

21-Sep	SOUTHWES 52655606112	800-435-9792, TX	\$15.00	01	EMS AIRFARE TO SAN DIEGO CONFERENCE
21-Sep	SOUTHWES 52655606112	800-435-9792, TX	\$15.00	01	EMS AIRFARE TO SAN DIEGO CONFERENCE
21-Sep	SOUTHWES 52655606112	800-435-9792, TX	\$15.00	01	EMS AIRFARE TO SAN DIEGO CONFERENCE
21-Sep	SOUTHWES 52655606112	800-435-9792, TX	\$15.00	01	EMS AIRFARE TO SAN DIEGO CONFERENCE
21-Sep	SOUTHWES 52687656820	800-435-9792, TX	\$173.96	01	EMS AIRFARE TO SAN DIEGO CONFERENCE
21-Sep	SOUTHWES 52687656820	800-435-9792, TX	\$173.96	01	EMS AIRFARE TO SAN DIEGO CONFERENCE
20-Sep	EB ADVANCING BEYOND	801-413-7200, CA	\$318.48	01	EMS CONFERENCE REGISTRATION

Jesse Rodriguez

22-Sep	EB ADVANCING BEYOND I	801-413-7200, CA	\$186.61	01	BPS CONFERENCE REGISTRATION
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Zeba Hone

20-Sep	USPS PO 0517280932	COLUSA, CA	\$6.10	01	DO POSTAGE
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\$ 7,463.43

COLUSA UNIFIED SCHOOL DISTRICT		WARRANTS TO BE RELEASED SEPTEMBER 29, 2017			BATCH 1 ³
BILL#	PAYEE	AMOUNT	FUND	LOC	DESCRIPTION
293	CA ASSN FFA	\$ 1,496.00	01	CHS	AG DEPT FFA SUPPLIES
309	CITY OF COLUSA	\$ 11,559.94	01	ALL	WATER/SEWER BILLING
294	CCOE	\$ 150,620.00	01	DO	SELPA PARTIAL PAYMENT
306	CCOE	\$ 10,999.00	01	DO	CEWAN PARTIAL PAYMENT
RC17	CUSD EMER FD-CA FBLA	\$ 238.00	95	CHS	FBLA REGISTRATIONS
RC17	CUSD EMER FD-ERIK WRYSINSKI	\$ 24.31	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC17	CUSD EMER FD-CA STATE PARKS	\$ 93.00	01	CHS	ESA FIELD TRIP
RC17	CUSD EMER FD-ANGELISLAND FERRY	\$ 344.00	01	CHS	ESA FIELD TRIP
RC17	CUSD EMER FD-ENTERPRISE ELEM SCHOOL	\$ 200.00	13	CAFET	MEMBERSHIP IN CO OP
RC17	CUSD EMER FD-CJSF	\$ 35.00	01	EMS	DUES
RC17	CUSD EMER FD-RANDY WATT	\$ 471.84	01	DO	RETURN OVERPAY OF HEALTH BENEFITS
RC17	CUSD EMER FD-SOPHIE KEENAN	\$ 38.57	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC17	CUSD EMER FD-LASSEN COLLEGE	\$ 180.00	95	CHS	FFA REGISTRATION FEE
RC17	CUSD EMER FD-SHASTA COLLEGE	\$ 108.00	95	CHS	FFA REGISTRATION FEE
RC17	CUSD EMER FD-CA FBLA	\$ 440.00	95	CHS	DUES
RC17	CUSD EMER FD-WEST VALLEY HIGH	\$ 115.00	01	SPORTS	CROSS COUNTRY ENTRY FEE
RC17	CUSD EMER FD-RON CALCAGNO	\$ 212.94	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
298	CUSD GENERAL FUND	\$ 43,342.56	13	CAFET	ANNUAL UTIL, M& O SUPPORT TO GEN FD
312	DAVIES OIL CO	\$ 1,922.05	01	MOT	FUEL FOR DISTRICT VEHICLES
302	DAVISON DRUGS	\$ 46.96	01	CHS	SUPPLIES
299	ELITE SOUND	\$ 500.00	95	CHS	DJ FOR DANCE
307	GOLD STAR FOODS	\$ 7,170.18	13	CAFET	FOOD
292	JOHNSON PRINTING	\$ 259.33	01	BPS	SUPPLIES
296	LCMS AWARDS	\$ 56.57	01	SPORTS	AWARDS
300	JAMIE MYERS	\$ 168.20	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
297	ONE STONE APPAREL	\$ 526.56	01	CHS	PE CLOTHES
308	SHERYL PARKER	\$ 295.39	01	DO	REIMBURSE FOR MILEAGE
295	PIERCE JT USD	\$ 650.00	01	SPORTS	BASKETBALL ENTRY FEE
291	READING OIL	\$ 1,278.39	01	MOT	FUEL FOR DISTRICT VEHICLES
301	SIERRA SCHOOL EQUIPMENT	\$ 8,266.83	01	CHS	FURNITURE
303	STANDARD INSURANCE	\$ 2,005.80	01	DO	INCOME PROTECTION PREMIUMS
311	SUPERIOR TIRE SERVICE	\$ 76.66	01	MOT	TIRE
305	RYAN TIETZ	\$ 117.30	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
310	US BANK EQUIPMENT FINANCE	\$ 2,427.96	01	ALL	COPIER LEASES
RC18	US BANK CALCARD VISA	\$ 22,297.76	ALL	ALL	SEE ATTACHED
304	JOHN WIRT	\$ 169.60	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
TOTAL ALL FUNDS		\$ 268,753.70			

US BANK CALCARD VISA

Leasa Hill			FD DESCRIPTION	
27-Sep	C&C SMART FOOD51705721	\$495.55	13	
Jeremy Miller				
2-Oct	CDW GOVT #KJH4902	\$578.08	01	EMS TECH SUPPLIES
26-Sep	CDW GOVT #KGT7556	\$926.20	01	EMS TECH SUPPLIES
25-Sep	CDW GOVT #KGK0430	\$5,965.55	01	MICROSOFT ANNUAL LICENSE FEES
Rosemary Hicks				
2-Oct	MAGNATAGVISIBLESYSTEMS	\$1,410.80	01	BPS SUPPLIES
28-Sep	JONES SCHOOL SUPPLY CO.,	\$95.25	01	BPS SUPPLIES
28-Sep	GBC*ECOMMERCE	(\$25.92)	01	BPS CREDIT FOR RETURN
28-Sep	FULLY INC	(\$1,012.98)	01	BPS CREDIT FOR RETURN
26-Sep	SP * ROAD ID, INC.	\$69.97	01	BPS SUPPLIES
Terry Biladeau				
25-Sep	THE HOME DEPOT #1019	\$29.13	01	MOT MAINTENANCE SUPPLIES
Sheryl Parker				
25-Sep	AMAZON MKTPLACE PMTS	\$14.28	01	DO SUPPLIES
25-Sep	AMAZON MKTPLACE PMTS	\$21.35	01	DO SUPPLIES
25-Sep	RLI*RENAISSANCE LEARN	\$1,590.00	01	OLL AR/AM LICENSE
25-Sep	HMCO ECMMRCE* BOOKS	\$1,896.18	01	CHS TEXTBOOKS
Nick Schantz				
27-Sep	AMAZON.COM AMZN.COM/BILL	\$185.06	01	MOT MAINTENANCE SUPPLIES
Jody Johnston				
27-Sep	OTC BRANDS, INC.	\$96.44	95	EMS ASB SUPPLIES
26-Sep	AMAZON MKTPLACE PMTS	\$17.50	95	EMS ASB SUPPLIES
25-Sep	AMAZON MKTPLACE PMTS	\$14.99	95	EMS ASB SUPPLIES
25-Sep	AMAZON MKTPLACE PMTS	\$252.42	95	EMS ASB SUPPLIES
25-Sep	RUSHORDERTEES/PRINTFLY	\$489.54	95	EMS ASB SUPPLIES
25-Sep	OLD FASHION CANDY	\$539.53	95	EMS ASB SUPPLIES
25-Sep	BENCHMARK EDUCATION COMPA	\$200.50	01	TEXTBOOKS
Ron Rogers				
28-Sep	A PARTS WAREHOUSE	\$67.50	01	MOT MAINTENANCE SUPPLIES
25-Sep	UPHOLSTERY SHOP	\$1,606.41	01	MOT REUPHOLSTER BUS SEATS
Rebecca Changus				
2-Oct	OTC BRANDS, INC.	\$103.49	95	CHS ASB SUPPLIES
2-Oct	OREGON SHAKESPEARE FESTIV	\$760.00	95	CHS OREGON TRIP TICKETS
29-Sep	J W PEPPER AND SON INC	\$480.99	01	CHS MUSIC SUPPLIES
29-Sep	OMNI CHEER	\$175.19	95	CHS CHEER SUPPLIES
29-Sep	AMAZON MKTPLACE PMTS	\$19.90	01	CHS SUPPLIES
29-Sep	BELNICK RETAIL, LLC	\$3,131.05	01	CHS CHAIRS FOR BAND
28-Sep	NATIONAL FFA ORGANIZATION	\$358.00	01	CHS AG SUPPLIES
26-Sep	ROSETTA STONE	\$217.94	01	CHS SUPPLIES
25-Sep	AMAZON.COM	\$39.76	01	CHS SUPPLIES
25-Sep	AMAZON.COM	\$92.61	01	CHS SUPPLIES
25-Sep	AMAZON.COM	\$88.68	01	CHS SUPPLIES
25-Sep	AMAZON.COM	\$229.42	01	CHS SUPPLIES
25-Sep	AMAZON MKTPLACE PMTS	\$101.88	01	CHS SUPPLIES
25-Sep	SPORT DECALS INC	\$377.73	95	CHS ASB SHIRTS
Jesse Rodriguez				
2-Oct	HOBBY-LOBBY #491	\$51.47	01	BPS SUPPLIES
2-Oct	HOBBY-LOBBY #491	\$57.90	01	BPS SUPPLIES
2-Oct	HOBBY-LOBBY #491	\$229.35	01	BPS SUPPLIES
25-Sep	SOUTHWES 5268767097472	\$252.97	01	PLANE TICKET TO BENCHMARK TRAINING
Zeba Hone				
27-Sep	USPS PO 0517280932	\$6.10	01	DO POSTAGE

\$2,297.76
\$2,297.76

COLUSA UNIFIED SCHOOL DISTRICT - WARRANTS TO BE RELEASED October 13, 2017 - BATCH 14					
BILL#	PAYEE	AMOUNT	FUND	LOC	DESCRIPTION
317	BEELER TRACTOR	\$ 80.53	01	MOT	MOWER SUPPLIES
331	NIKOLE BURG	\$ 19.60	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
329	CA ASSN FFA	\$ 1,500.00	95	CHS	FFA REGISTRATION FEE
314	CA BOARD OF EQUALIZATION	\$ 10.86	01	DO	DIESEL FUEL TAX
322	RON CALCAGNO	\$ 613.81	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
325	CCOE	\$ 1,806.00	01	DO	SELPA TRANSPORTATION QTRLY PYMT
343	CUSD GENERAL FUND	\$ 268.57	95	CHS	VAN TO ASHLAND
339	CRYSTAL CREAMERY	\$ 4,392.12	13	CAFET	FOOD
334	DANIELSEN CO	\$ 5,487.45	13	CAFET	FOOD
321	LUPE ESPINDOLA	\$ 51.22	01	DO	REIMBURSE FOR SUPPLIES PURCHASED
337	FRANZ BAKERIES	\$ 939.51	13	CAFET	FOOD
341	GAGER DISTRIBUTING	\$ 243.29	13	CAFET	SUPPLIES
335	GENERAL PRODUCE	\$ 3,574.90	95	CHS	FFA REGISTRATION FEE
330	GRANZELLAS	\$ 393.25	01	CHS	ESA TRIP SUPPLIES
320	LUCILLE IMHOFF	\$ 358.99	01	HMS	REIMBURSE MILEAGE
342	JAMES MARTA & COMPANY	\$ 8,637.50	01	DO	AUDIT PROGRESS PAYMENT
324	DEANNA JARRETT	\$ 63.45	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
345	JODY JOHNSTON	\$ 162.20	01	EMS	REIMBURSE WORKSHOP EXPENSES
328	JUNIOR LIBRARY GUILD	\$ 2,711.45	01	CHS	LIBRARY BOOKS
332	LCMS AWARDS	\$ 9.65	01	CHS	SPORTS AWARDS
319	ERIKA LEMENAGER	\$ 335.01	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
344	MITCHELL NAIL	\$ 78.88	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
336	O'CONNELL RANCH	\$ 954.00	13	CAFET	FOOD
326	RECOLOGY	\$ 193.68	01	MOT	DUMP FEES
327	RECOLOGY	\$ 2,772.48	01	ALL	GARBAGE SERVICE
333	SORENSEN PEST CONTROL	\$ 220.00	01	ALL	PEST CONTROL
315	SUTTER UNION HIGH SCHOOL	\$ 250.00	01	SPORTS	BASKETBALL ENTRY FEE
340	SYSCO	\$ 2,876.28	13	CAFET	FOOD
323	ANDREA UHLENKOTT	\$ 14.45	01	DO	REIMBURSE MILEAGE
RC19	US BANK CALCARD VISA	\$ 7,598.93	01	ALL	SEE ATTACHED
318	VALLEY TRUCK & TRACTOR	\$ 237.36	01	MOT	MOWER REPAIR SUPPLIES
338	WIKE RESTORATION	\$ 3,000.00	01	MOT	MOLD ABATEMENT
316	YUBA SAFE & LOCK	\$ 601.95	01	MOT	LOCK REPLACEMENT
TOTAL ALL FUNDS		\$ 50,457.37			

US CALCARD VISA

Jeremy Miller

FD DESCRIPTION

6-Oct	CDW GOVT #KKN7768	800-808-4239, IL	\$578.08	01	TECH SUPPLIES
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Rosemary Hicks

4-Oct	GBC*ECOMMERCE	800-723-4000, IL	\$136.52	01	BPS SUPPLIES
25-Sep	NATIONAL GEOGRAPHIC SOCIE	937-8532333, DC	\$639.37	01	BPS SUPPLIES

Rebecca Changus

9-Oct	QUILL CORPORATION	800-982-3400, SC	\$129.94	01	CHS SUPPLIES
6-Oct	ETRAILER	800-298-8924, MO	\$126.73	01	CHS SUPPLIES
5-Oct	QUILL CORPORATION	800-982-3400, SC	\$316.16	01	CHS SUPPLIES
4-Oct	J W PEPPER AND SON INC	800-3456296, PA	\$17.64	01	CHS MUSIC SUPPLIES
4-Oct	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$60.00	01	CHS SAT TEST
4-Oct	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$46.00	01	CHS SAT TEST
5-Oct	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$60.00	01	CHS SAT TEST
5-Oct	COLLEGEBOARD*SAT ONLN.	212-713-7789, VA	\$46.00	01	CHS SAT TEST

Terry Biladeau

3-Oct	E-CONOLIGHT	888-243-9445, WI	\$4,503.97	01	MOT LIGHTING REPLACEMENT
3-Oct	TEMP-AIR	952-894-3000, MN	\$337.84	01	MOT TEMP HVAC UNIT

Sheryl Parker

6-Oct	QUILL CORPORATION	COLUMBIA, SC	(\$188.75)	01	BPS RETURN ON SUPPLIES
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Nick Schantz

5-Oct	THE HOME DEPOT #1019	YUBA CITY, CA	\$104.00	01	MOT MAINTENANCE SUPPLIES
5-Oct	AUTOZONE #3710	COLUSA, CA	\$16.08	01	MOT MAINTENANCE SUPPLIES

Jody Johnston

5-Oct	SACRAMENTOC	916-228-2348, CA	\$40.00	01	EMS WORKSHOP REGISTRATION
4-Oct	AMAZON MKTPLACE PMTS	AMZN.COM/BILL, WA	\$16.80	01	EMS SUPPLIES
4-Oct	USPS PO 0517280932	COLUSA, CA	\$108.24	01	EMS POSTAGE

Jesse Rodriguez

9-Oct	SHERATON SAN DIEGO MARIN	SAN DIEGO, CA	\$481.94	01	BPS MOTEL AT WORKSHOP
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Zeba Hone

6-Oct	VISTAPR*VISTAPRINT.COM	866-8936743, MA	\$16.06	01	DO SUPPLIES
4-Oct	USPS PO 0517280932	COLUSA, CA	\$6.31	01	DO POSTAGE

TOTAL

\$ 7,598.93

COLUSA UNIFIED SCHOOL DISTRICT - WARRANTS TO BE RELEASED October 20, 2017 - BATCH 15					
BILL#	PAYEE	AMOUNT	FUND	LOC	DESCRIPTION
359	ALANIZ, JENNIFER	\$ 280.09	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
364	AMERICAN FIDELITY	\$ 347.65	01	DO	DISABILITY INSURANCE
365	AMORZONE ATHLETIC	\$ 65.15	01	SPORTS	SUPPLIES
366	CHRISTINA BAILEY	\$ 6.96	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
358	JENNIFER BARBEE	\$ 290.84	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
348	CA DEPT OF JUSTICE	\$ 32.00	01	DO	FINGERPRINT FEE
369	CA STATE BOARD OF EQUALIZATION	\$ 2,123.00	95	CHS	VAN TO ASHLAND
351	CCOE	\$ 26,883.99	01	DO	WORKER'S COMP PREMIUMS/SOFTWARE
353	CUSD CAFETERIA FUND	\$ 140.71	01	CHS	FOOD PURCHASE
350	CUSD GENERAL FUND	\$ 441.38	95	CHS	VAN USE BY CHS ASB
354	JENNIFER CORRIEA	\$ 30.00	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
355	FIRST TO FINISH	\$ 340.50	95	CHS	ASB VB SUPPLIES
347	FRONTIER	\$ 12,179.57	01	ALL	PHONE/DATA LINE MONTHLY CHARGE
360	INFINITE CAMPUS	\$ 4,200.00	01	DO	CHARGES FOR DATA CONVERSION
352	INTERQUEST CANINE DETECTION	\$ 350.00	01	CHS/EMS	DRUG DOG VISIT
372	KELLEHER PAINT	\$ 2,065.23	01	MOT	MAINTENANCE SUPPLIES
370	SHANNON LAUX	\$ 175.80	01	DO	REIMBURSE MILEAGE
367	ERIKA LEMENAGER	\$ 306.90	01	EMS	REIMBURSE WORKSHOP EXPENSES
362	MERIDIAN DIESEL	\$ 503.71	01	MOT	BUS SERVICE
349	MITEL LEASING	\$ 1,075.44	01	ALL	PHONE SYSTEM LEASE
346	MJB WELDING	\$ 75.61	01	CHS	AG SHOP SUPPLIES
356	NSCIF	\$ 399.00	01	SPORTS	NSCIF ANNUAL MEMBERSHIP FEE
368	SAMI POWELL	\$ 300.00	95	CHS	SPIRIT CLUB SPECIALIZED BOWS
357	SPURR	\$ 1,142.21	01	MOT	NATURAL GAS FEES
371	SUTTER BUTTES FIRE EXTINGUISHER	\$ 129.77	01	ALL	GARBAGE SERVICE
361	THREE B'S TOILET RENTALS	\$ 214.50	01	ALL	PORTABLE TOILET RENTAL
RC20	US BANK CALCARD VISA	\$ 72,271.10	ALL	ALL	SEE ATTACHED
TOTAL ALL FUNDS		\$ 126,371.11			

US BANK CALCARD VISA

Jeremy Miller

RC20

FD

DESCRIPTION

12-Oct	WWW.AMPLIFIEDIT.COM AM	\$411.00	01	TECH SUPPLIES
11-Oct	REPLACEMENTLAPTOPKEYS	\$11.90	01	TECH SUPPLIES
11-Oct	CDW GOVT #KLG3368	\$52.00	01	TECH SUPPLIES
10-Oct	HOTELS.COM142190076834	\$166.94	01	TECH SUPPLIES
10-Oct	REPLACEMENTLAPTOPKEYS	\$8.90	01	TECH SUPPLIES

Rosemary Hicks

10-Oct	MIDAMERICA BOOKS	\$82.02	01	BPS LIBRARY BOOKS
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Terry Biladeau

10-Oct	TEMP-AIR	\$337.84	01	MOT HVAC TEMP UNIT RENTAL
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Sheryl Parker

16-Oct	ADVANCED DOCUMENT CONCEPTS	\$2,925.63	01	ALL COPIER MAINTENANCE AGRMT
16-Oct	INLAND	\$635.37	01	ALL PRINTER MGMT MONTHLY FEE
16-Oct	COLLEGEBOARD	\$33,823.43	01	EMS 7-8 TEXTBOOKS
13-Oct	CASBO	\$180.00	01	DO MEMBERSHIP FEE
11-Oct	MESSICK ACE HDWE	\$2,175.32	01	MOT MAINTENANCE SUPPLIES
11-Oct	HILLYARD INC SACRAMENTO	\$9,117.98	01	MOT CUSTODIAL SUPPLIES

Rebecca Changus

12-Oct	RIBBONS GALORE	\$408.69	95	CHS FFA SUPPLIES
11-Oct	J W PEPPER AND SON INC	\$25.69	01	CHS MUSIC SUPPLIES
11-Oct	QUILL CORPORATION	\$4.09	01	CHS SUPPLIES
12-Oct	QUILL CORPORATION	\$5.31	01	CHS SUPPLIES
9-Oct	QUILL CORPORATION	\$89.70	01	CHS SUPPLIES
10-Oct	VOLLEYBALLUSA.COM	\$122.49	95	CHS ASB VB SUPPLIES
9-Oct	AMAZON.COM	\$91.25	01	CHS SUPPLIES
9-Oct	AMAZON MKTPLACE PMTS	\$45.50	01	CHS SUPPLIES
9-Oct	WALMART.COM	\$133.10	01	CHS SUPPLIES
9-Oct	RHINO SPORTS LEISURE LLC	\$1,399.80	95	CHS ASB FOOTBALL EQUIPMENT
9-Oct	COLUMBIA HOTEL	\$931.86	95	CHS OREGON SHAKESPEARE FESTIVAL
9-Oct	GRANZELLAS INN	\$99.18	01	CHS FFA VISITING SPEAKER
9-Oct	GRANZELLAS INN	\$99.18	01	CHS FFA VISITING SPEAKER
27-Sep	KAESER & BLAIR, INC	\$1,434.25	01	CHS ASB TSHIRTS
25-Sep	QUILL CORPORATION	\$76.12	01	CHS SUPPLIES

Jody Johnston

16-Oct	QUILL CORPORATION	\$6,370.66	01	EMS SUPPLIES
13-Oct	GOPHER SPORT	\$748.12	01	EMS PE/SPORTS SUPPLIES
13-Oct	USPS PO 0517280932	\$36.30	01	EMS POSTAGE
11-Oct	AMAZON MKTPLACE PMTS	\$59.95	95	EMS ASB SUPPLIES
11-Oct	RUSHORDERTEES/PRINTFLY	\$829.16	95	EMS ASB SUPPLIES
11-Oct	AMAZON.COM AMZN.COM/BILL	\$65.93	01	EMS SUPPLIES
9-Oct	SHERATON SAN DIEGO MARINA	\$700.96	01	EMS MOTEL FOR WORKSHOP
9-Oct	U. S. SCHOOL SUPPLY	\$139.09	01	EMS SUPPLIES
3-Oct	EDMENTUM, INC.	\$8,375.00	01	EMS TUTORING SOFTWARE

Ron Rogers

16-Oct	SAV-MOR #31	\$23.55	01	MOT SUPPLIES
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Jesse Rodriguez

6-Oct	SAV-MOR #31	\$27.84	01	BPS SUPPLIES
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\$72,271.10

COLUSA UNIFIED SCHOOL DISTRICT - WARRANTS TO BE RELEASED October 27, 2017 - BATCH 16					
BILL#	PAYEE	AMOUNT	FUND	LOC	DESCRIPTION
383	ALHAMBRA	\$ 187.42	01	DO/MOT	WATER
380	NIKOLE BURG	\$ 75.00	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
394	RON CALCAGNO	\$ 70.99	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
374	CVT	\$ 107,176.71	01	DO	NOVEMBER PREMIUMS FOR HEALTH INS
389	CHEVRON & TEXACO	\$ 112.95	01	MOT	FUEL FOR DISTRICT VEHICLES
RC22	COLUSA USD EMER FD-US BANK CALCARD	\$ 9,576.61	ALL	ALL	SEE ATTACHED
388	CUSD CAFETERIA FUND	\$ 268.13	01	CHS	LUNCH FOR CAREER DAY
RC21	CUSD EMER FD-EDD	\$ 881.09	01	DO	SDI PAYMENT
RC21	CUSD EMER FD-EDD	\$ 1,218.08	01	DO	UNEMPLOYMENT INSURANCE PREMIUMS
RC21	CUSD EMER FD-FRANKLIN SCHOOL	\$ 100.00	01	SPORTS	BASKETBALL ENTRY FEE FOR EMS
RC21	CUSD EMER FD-WILLOWS BOOSTERS	\$ 150.00	01	SPORTS	BASKETBALL ENTRY FEE FOR EMS
RC21	CUSD EMER FD-ABIGAIL SMITH	\$ 55.00	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC21	CUSD EMER FD-IVETTE MADRIGAL	\$ 59.41	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC21	CUSD EMER FD-LINCOLN FORRY	\$ 147.00	95	CHS	REFUND
RC21	CUSD EMER FD-TEIA MILLER	\$ 399.63	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC21	CUSD EMER FD-JAYANNE SASO	\$ 4.00	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC21	CUSD EMER FD-LASSEN COLLEGE	\$ 72.00	01	CHS	FFA ENTRY FEE
RC21	CUSD EMER FD-PETER GARROW	\$ 49.70	13	CAFET	REFUND
RC21	CUSD EMER FD-TAYLOR PEAY	\$ 144.66	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC21	CUSD EMER FD-MARTHA SILVA	\$ 80.62	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC21	CUSD EMER FD-DYANA SANTANA	\$ 23.04	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC21	CUSD EMER FD-HELENA HARRIS	\$ 216.79	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC21	CUSD EMER FD-RED LION INN	\$ 698.95	01	CHS	FFA MOTEL FOR EVENT
381	FAN CLOTH	\$ 1,727.00	95	CHS	ASB FOOTBALL FUNDRAISER
376	LEASA HILL	\$ 55.95	13	CAFET	REIMBURSE FOR SUPPLIES PURCHASED
387	MARIBEL HUGHES	\$ 110.72	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
386	HYPER X	\$ 2,693.05	95	EMS	SHIRTS/SWEATSHIRTS
395	JIM IMHOFF	\$ 194.08	01	SPORTS	REIMBURSE FOR SUPPLIES PURCHASED
379	INFINITE CAMPUS	\$ 2,686.71	01	DO	IC TRAINING EXPENSES
396	JEFF SAVAGE PLUMBING	\$ 4,481.45	01	MOT	PLUMBING REPAIRS
385	ANDY LEMENAGER	\$ 178.20	01	DO	REIMBURSE FOR TRAVEL EXPENSES
378	ERIKA LEMENAGER	\$ 114.04	01	EMS	REIMBURSE FOR TRAVEL EXPENSES
397	PG&E	\$ 24,276.32	01	ALL	ELECTRIC BILLING
377	MIKE PHENICIE	\$ 120.15	01	DO	REIMBURSE FOR TRAVEL EXPENSES
393	RB SPENCER	\$ 1,314.18	01	CHS	AC FOR AG AREA
375	JESSEE RODRIGUEZ	\$ 88.20	01	BPS	REIMBURSE FOR TRAVEL EXPENSES
384	ANTOILY RUSS	\$ 428.25	01	DO	TECH CONSULTANT FOR IC WORK
390	SCHOOLLINKS	\$ 625.00	01	CHS	ONLINE SERVICE FOR COUNSELING OFFICE
382	SPORTSMEN DEN	\$ 1,468.79	95	CHS	ASB FOOTBALL SUPPLIES
392	JOHN WIRT	\$ 85.60	01	CHS	REIMBURSE MILEAGE
TOTAL ALL FUNDS		\$ 162,415.67			

COLUSA USD EMER FD - US BANK CALCARD VISA - CK 5559

Leasa Hill		RC22	FD	DESCRIPTION
17-Oct	WAL-MART #2044	\$99.92	13	CAFET SUPPLIES
17-Oct	C&C SMART FOOD51705655	\$325.58	13	CAFET FOOD
Jeremy Miller				
20-Oct	CDW GOVT #KNL5467	\$534.11	01	TECH SUPPLIES
Rosemary Hicks				
23-Oct	HERTZBERG NEW METHOD IN	\$2,800.82	01	BPS LIBRARY BOOKS
Terry Biladeau				
17-Oct	TEMP-AIR	\$337.84	01	MOT TEMP HVAC UNIT
Nick Schantz				
23-Oct	THE HOME DEPOT #1019	\$676.34	01	MOT MAINTENANCE SUPPLIES
Jody Johnston				
23-Oct	AMAZON MKTPLACE PMTS	\$57.84	01	EMS BOOKS
23-Oct	AMAZON MKTPLACE PMTS	\$10.98	01	EMS BOOKS
23-Oct	SSI*SCHOOL SPECIALTY	\$67.50	01	EMS SUPPLIES
23-Oct	LOWES #01933*	\$3,368.72	01	EMS PARENT CLUB POINSETTIA SALE
23-Oct	AMAZON MKTPLACE PMTS	\$15.02	01	EMS BOOKS
23-Oct	AMAZON MKTPLACE PMTS	\$29.12	01	EMS BOOKS
23-Oct	AMAZON MKTPLACE PMTS	\$58.99	01	EMS BOOKS
20-Oct	AMAZON MKTPLACE PMTS	\$106.85	01	EMS BOOKS
20-Oct	FIRST BOOK	\$2.14	01	EMS BOOKS
20-Oct	FIRST BOOK	\$161.12	01	EMS BOOKS
17-Oct	SSI*SCHOOL SPECIALTY	\$131.56	01	EMS SUPPLIES
16-Oct	QUILL CORPORATION	(\$5,000.00)	01	EMS RETURN
Ron Rogers				
23-Oct	PAYPAL *TRISTARPART	\$354.95	01	MOT MAINTENANCE SUPPLIES
Sheryl Parker				
18-Oct	VZWRLLS*MY VZ VB P	\$108.79	01	WIFI HOTSPOT MONTHLY FEE
19-Oct	YEARLI.COM	\$79.00	01	DO 1095 FORM FEE
Rebecca Changus				
23-Oct	PICKLEBALLCENTRAL	\$138.33	01	CHS PE SUPPLIES
23-Oct	J W PEPPER AND SON INC	\$28.91	01	CHS MUSIC SUPPLIES
23-Oct	J W PEPPER AND SON INC	\$39.97	01	CHS MUSIC SUPPLIES
23-Oct	WESTERN INTL BAND CLINIC	\$696.00	01	CHS MUSIC REGISTRATION FEES
23-Oct	QUILL CORPORATION	\$41.27	01	CHS SUPPLIES
20-Oct	HUGH OBRIAN LEADERSHIP	\$225.00	01	CHS WORKSHOP REGISTRATION
20-Oct	QUILL CORPORATION	\$361.94	01	CHS SUPPLIES
20-Oct	QUILL CORPORATION	\$39.63	01	CHS SUPPLIES
19-Oct	PRICELINE*AIR TICKETS	\$18.75	01	CHS AIRLINE TICKETS TO CONFERENCE
19-Oct	AMERICAN AIR0017001018525	\$164.19	01	CHS AIRLINE TICKETS TO CONFERENCE
19-Oct	AMERICAN AIR0017001018524	\$164.19	01	CHS AIRLINE TICKETS TO CONFERENCE
19-Oct	AMERICAN AIR0017001018523	\$164.19	01	CHS AIRLINE TICKETS TO CONFERENCE
19-Oct	ALASKA AIR 0278677368663	\$88.20	01	CHS AIRLINE TICKETS TO CONFERENCE
19-Oct	ALASKA AIR 0278677368662	\$88.20	01	CHS AIRLINE TICKETS TO CONFERENCE
19-Oct	ALASKA AIR 0278677368661	\$88.20	01	CHS AIRLINE TICKETS TO CONFERENCE
19-Oct	CUSTOMINK LLC	\$282.70	95	CHS TSHIRTS
19-Oct	TEACHER'S DISCOVERY	\$91.38	01	CHS SUPPLIES
17-Oct	COLLEGEBOARD*SAT ONLN.	\$46.00	01	CHS SAT TEST REGISTRATION
17-Oct	SPORT DECALS INC	\$604.61	95	CHS SHIRTS FOR FBLA
16-Oct	MARRIOTT SANTA CLARA	\$894.00	95	CHS ROOMS FOR FBLA
16-Oct	GREAT AMERICA ONLINE	\$189.99	95	CHS PARK TICKETS FOR FBLA
16-Oct	SAMSClub.COM	\$446.91	95	CHS FOOTBALL CONCESSION SUPPLIES
18-Oct	QUILL CORPORATION	\$51.47	01	CHS SUPPLIES
16-Oct	QUILL CORPORATION	\$96.15	01	CHS SUPPLIES
16-Oct	COCA-COLA REFRESHMENTS	\$199.23	01	CHS DRINK MACHINE SUPPLIES
18-Oct	QUILL CORPORATION	\$2.78	01	CHS SUPPLIES
16-Oct	QUILL CORPORATION	(\$2.78)	01	CHS RETURN
16-Oct	WALMART.COM 8009666546	\$92.65	01	CHS SUPPLIES
16-Oct	WALMART.COM 8009666546	(\$52.98)	01	CHS RETURN
16-Oct	WALMART.COM 8009666546	(\$7.65)	01	CHS RETURN
16-Oct	WALMART.COM 8009666546	(\$23.03)	01	CHS RETURN
16-Oct	WALMART.COM 8009666546	(\$8.98)	01	CHS RETURN

COLUSA UNIFIED SCHOOL DISTRICT - WARRANTS TO BE RELEASED NOVEMBER 3, 2017 - BATCH 17					
BILL#	PAYEE	AMOUNT	FUND	LOC	DESCRIPTION
402	B&J CONCRETE	\$ 14,540.00	01	CHS	AG PAVILION PAD
425`	B&J CONCRETE	\$ 990.00	01	MOT	REPAIR CONCRETE IN MS CAFETERIA
408	BAXTER AUTO SUPPLY	\$ 193.15	01	MOT	VEHICLE SERVICE SUPPLIES
404	ASHLEY BOLSTAD	\$ 25.00	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
421	NIKOLE BURG	\$ 42.52	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
407	CASCADE ATHLETIC	\$ 727.00	01	SPORTS	SUPPLIES
420	REBECCA CHANGUS	\$ 91.91	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
401	CCOE	\$ 17,191.38	01	DO	WORKERS COMP PREMIUMS
409	COLUSA MOTOR SALES	\$ 28.66	01	MOT	VEHICLE SERVICE SUPPLIES
424	DAVIES OIL	\$ 1,133.13	01	MOT	BASKETBALL ENTRY FEE FOR EMS
415	LEASA HILL	\$ 118.77	13	CAFET	REIMBURSE MILEAGE
413	HOLT	\$ 422.04	01	MOT	BUS REPAIR
419	JOHNSON PRINTING	\$ 655.30	01	CHS	OFFICE FORMS
411	JODY JOHNSTON	\$ 49.93	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
412	KELLEHER PAINT	\$ 471.27	01	MOT	MAINTENANCE SUPPLIES
417	MARYSVILLE HIGH SCHOOL	\$ 275.00	01	SPORTS	BASKETBALL ENTRY FEE
399	MERIDIAN DIESEL	\$ 1,184.05	01	MOT	BUS REPAIR
410	JAMIE MYERS	\$ 106.75	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
403	NORCAL FLOOR COVERING	\$ 1,275.00	01	MOT	CARPET
398	READING OIL	\$ 1,211.38	01	MOT	FUEL FOR DISRICT VEHICLES
406	SAM's CLUB	\$ 207.24	95	CHS	CONCESSION SUPPLIES
414	MELISSA SMITH	\$ 15.95	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
416	STANDARD INS	\$ 2,005.80	01	DO	INCOME PROTECTION PREMIUMS
400	JEAN SUMMERVILLE	\$ 60.24	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
423	SUPERIOR TIRE	\$ 121.41	01	MOT	TIRES
418	HEATHER THOMAS	\$ 77.03	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC23	US BANK CALCARD VISA	\$ 8,083.28	ALL	ALL	SEE ATTACHED
405	SOCORRO VARGAS	\$ 26.79	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
TOTAL ALL FUNDS		\$ 51,329.98			

US BANK CALCARD VISA

Jeremy Miller

FD DESCRIPTION

24-Oct	CDW GOVT #KNZ8854	\$578.08	01	TECH SUPPLIES
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Terry Biladeau

27-Oct	LOWES #01933*	\$34.30	01	MAINTENANCE SUPPLIES
24-Oct	TEMP-AIR	\$337.84	01	TEMP RENTAL OF HVAC

Sheryl Parker

27-Oct	ADVANCED DOCUMENT CONCEP	\$2,065.04	01	ALL COPIER MAINT AGREEMENTS
26-Oct	SCHOOL HEALTH CORP	\$538.21	01	ALL NURSING SUPPLIES
25-Oct	INLAND BUSINESS SYSTEMS	\$616.69	01	ALL PRINTER MGMT MONTHLY COSTS

Nick Schantz

27-Oct	LOWES #01933*	\$39.85	01	MAINTENANCE SUPPLIES
24-Oct	AMAZON MKTPLACE PMTS	\$3,021.47	01	MAINTENANCE SUPPLIES

Jody Johnston

26-Oct	SUTTER BUTTERS COMMUNI	\$123.99	01	EMS REPAIR RADIOS FOR ASEs
25-Oct	AMAZON MKTPLACE PMTS	\$48.99	01	EMS SUPPLIES
24-Oct	AMAZON MKTPLACE PMTS	\$20.99	01	EMS SUPPLIES
24-Oct	AMAZON MKTPLACE PMTS	\$24.86	01	EMS SUPPLIES
24-Oct	HARCOURT INDUSTRIE	\$129.44	01	EMS SUPPLIES

Rebecca Changus

26-Oct	REGISTER.COM*135B72EFJ	\$54.99	01	CHS INTERNET DOMAIN
26-Oct	CUSTOMINK LLC	\$7.66	95	CHS ASB SUPPLIES
24-Oct	J W PEPPER AND SON INC	\$8.53	01	CHS MUSIC SUPPLIES

Jesse Rodriguez

27-Oct	WM SUPERCENTER #1903	\$46.72	01	BPS SUPPLIES
25-Oct	UPLIFTDESK COM	\$329.00	01	BPS SUPPLIES

Zeba Hone

27-Oct	USPS PO 0517280932	\$12.20	01	DO POSTAGE
24-Oct	OTC BRANDS, INC.	\$44.43	01	DO SUPPLIES

8083.28

LEASE AGREEMENT

This Lease Agreement (“Lease”), dated for reference purposes this 15th day of June 2017 is made by and between the Colusa County Office of Education, a public entity (“Superintendent”) and Colusa Unified School District, a public entity (“District”).

RECITALS

A. The District is the fee owner of certain real property located in the City of Colusa, identified by Colusa County Assessor Parcel Numbers 001-242-001 and 001-243-001, and commonly known as the James M. Burchfield Primary School (the “Burchfield Block”).

B. The District is the fee owner of additional property identified by Colusa County Assessor Parcel Number 001-194-001, which is commonly known as the Colusa Unified Kindergarten Block (the “Kindergarten Block”).

C. On November 14, 1983, the Superintendent and District entered into a lease for the purpose of constructing a school facilities project in cooperation with the California State Allocation Board, and in accordance with said Lease-Purchase Law of 1976. Using grant funds, the Superintendent did thereafter construct a building on a portion of the Burchfield Block, which is commonly known as the Special Education Annex (the “Special Ed Annex”).

D. On August 19, 2003, the parties entered into a lease allowing for Superintendent to construct and occupy a Child Development Center on a portion of the Kindergarten Block. The Superintendent obtained funding for the facility through the City of Colusa’s Community Development Block Grant Program.

E. In exchange for its right to construct and occupy the Child Development Center on the Kindergarten Block, the Superintendent assigned its rights to the Special Ed Annex to the District. The District continues to occupy the Special Ed Annex, and the Superintendent continues to occupy the Child Development Center on the Kindergarten Block.

F. The parties recognize that it is in their best interests to reconcile their respective rights in each of the buildings and properties, and allow for both parties to continue to advance the educational needs of children they serve. It is the intention of the parties to provide the Superintendent continued and expanded use of the Kindergarten Block in exchange for Superintendent transferring to the District all its rights to the Special Ed Annex.

AGREEMENT

NOW, THEREFORE, in consideration of the above Recitals and the mutual covenants and conditions contained herein, the parties agree as follows:

1. GRANT OF LEASEHOLD INTEREST; KINDERGARTEN BLOCK.

For and in consideration of the covenants and conditions stated herein to be performed and observed by Superintendent, District does hereby demise and lease to Superintendent the

Kindergarten Block (said parcel together with all improvements situated thereon and all appurtenances, rights, permits, licenses, easements, or rights-of-way incident and appurtenant thereto are hereinafter collectively referred to as the "Property").

2. TERM.

This lease, upon execution by both parties is effective as of July 1, 2017 (the "commencement date"). The term of this lease shall be 30 years from the date of commencement, unless otherwise terminated by written notice of either party. Either party may terminate this lease by written notice to the other party setting a termination date of not less than 365 days from the date of written notice. The termination of this lease will be at the terminating party's absolute discretion.

3. RENT AND OTHER PAYMENTS. As consideration for Superintendent's right to lease the Property from the District, Superintendent shall release and otherwise transfer all its interest in the Special Ed Annex to the District.

A. The Superintendent will determine and execute the required paperwork to terminate any interest it may have in the Special Ed Annex. Such paperwork shall be completed simultaneously with the execution of this Lease Agreement.

B. The District accepts the Special Ed Annex in its current, "as-is" condition.

4. TAXES; ASSESSMENTS.

Superintendent shall pay all "Taxes" that accrue against the Property during the Term. The term "Taxes" means all taxes, assessments and governmental charges accruing against the Property. Superintendent shall pay the Taxes directly to the taxing authorities before the applicable Taxes are due.

5. USE.

A. Superintendent agrees to use the Property for educational programs, services, and related programs under the jurisdiction of Superintendent and for no other purpose, without prior written consent of District.

B. Superintendent shall not use the Property for any unlawful purpose, nor shall Superintendent cause, maintain or permit any impermissible nuisance in or about the Property. Superintendent shall comply with all laws concerning the Property or Superintendent's use of the Property.

C. Superintendent shall comply with all zoning and other governmental laws, rules, regulations and orders concerning the Property or Superintendent's use of the Property.

6. IMPROVEMENTS TO PROPERTY.

The District hereby approves of all improvements located on the Property as of the Commencement Date and such improvements shall be permitted to remain on the Property

throughout the Term of this Lease. All work desired to be done by Superintendent on the Property shall require District's prior written consent, not to be unreasonably withheld, conditioned or delayed and shall be done at the sole cost and expense of Superintendent, shall be completed in a good and workmanlike manner, and shall be in compliance with all building laws, ordinances and regulations applicable thereto. Superintendent covenants and agrees to indemnify, defend and hold District harmless from and against any losses or expenses, including attorneys' fees, resulting from any and all mechanics' or materialmen's liens or any other liens against the Property by any supplier for any work performed by, through or under the Superintendent during the entire Term of this Lease.

7. UTILITIES AND PERMITS.

A. Superintendent shall pay all charges for its own light, heat, sewer, power, gas, water, telephone and other utilities or utility services in, on or about the Property, and any improvements used by Superintendent thereon.

B. Superintendent acknowledges that any construction on the Property occurring by or through Superintendent is subject to all governmental or quasi-governmental bodies having jurisdiction. Superintendent shall be responsible for obtaining any permits, approvals or consents necessary to build the improvements contemplated by Superintendent. District shall provide reasonable cooperation in connection with the efforts of Superintendent to obtain any such amendments, approvals or consents, at no cost to District.

8. REPAIRS AND ALTERATIONS.

Superintendent shall, during the Term of this Lease, at its own cost and expense, keep, replace and maintain in good, safe, clean and sanitary condition and repair, or otherwise in compliance with all laws, ordinances, statutes and regulations, the Property and all leasehold improvements at any time erected thereon, including, but not limited to, the roof, windows and all other structural components of all structures, all parking lot and sidewalk areas and all landscaping and site improvements located on the Property, and all heating, cooling, plumbing, electric and lighting fixtures located in, on or serving the Property. In addition, Superintendent shall, during the Term of this Lease, use commercially reasonable precaution to prevent waste, damage or injury to said leasehold improvements and the Property.

Any structural change or improvement to be made to the Property caused or necessitated by any change in or enactment of any applicable law, rule, regulation or order which is adopted or becomes effective during the Term of this Lease shall be promptly made and completed by Superintendent, at Superintendent's sole cost and expense.

9. COVENANT OF TITLE AND QUIET ENJOYMENT.

District covenants, represents and warrants to Superintendent that District holds fee simple title in the Property. So long as Superintendent is not in default beyond any applicable notice and cure period, Superintendent shall peacefully and quietly hold, occupy and enjoy said Property.

17. INSURANCE; INDEMNIFICATION OF DISTRICT.

Superintendent shall, at Superintendent's expense, obtain and keep in force during the Lease Term a policy of commercial general liability insurance including coverage for damage to property resulting from fire insuring District and Superintendent against any liability for bodily injury, property damage (including loss of use of the Property) and personal injury arising out of the ownership, use, occupancy or maintenance of the Property. Such insurance shall be in the amount of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate with not less than \$600,000 due to fire damage per occurrence. The limit of any such insurance shall not, however, limit the liability of Superintendent hereunder. Superintendent may provide this insurance under a blanket policy, provided that said insurance shall have a District's protective liability endorsement attached thereto. If Superintendent shall fail to procure and maintain said insurance, District may, but shall not be required to, procure and maintain same, but at the expense of Superintendent. All such policies shall be written as primary policies not contributing with and not in excess of coverage which District may carry.

18. ASSIGNMENT AND SUBLEASE.

Except as otherwise set forth in this Section, Superintendent may not assign, transfer, mortgage, sublet or otherwise convey or encumber all or any part of its interest in this Lease or in the Property to any third party, except with the prior written consent of District.

19. NOTICES.

Whenever notice is required hereunder, it shall be given in writing and delivered or sent by registered or certified United States mail, postage prepaid, with return receipt requested, or by private nationally recognized overnight carrier, to the following addresses or to such other addresses as either may hereafter designate in writing to the other:

District: Colusa Unified School District
745 Tenth Street
Colusa, CA 95932
Attn: Dwayne Newman, District Superintendent

Superintendent: Colusa County Office of Education
345 5th Street
Colusa, CA 95932
Attn: Michael P. West, Superintendent

If such notice is mailed, it shall be deemed to have been given either when received or the date it is first rejected, whichever is earlier.

20. DEFAULTS.

A. Superintendent's Default. Should Superintendent fail to pay all or any part of the payments required to be paid by Superintendent under this Lease on or before the date which is ten (10) days following Superintendent's receipt of written notice that same is past

due; or (b) should Superintendent fail to perform or observe any obligation, covenant or condition on Superintendent's part to be performed or observed under the terms of this Lease (other than a failure to pay amounts as provided above) within thirty (30) days after receipt of written notice from District specifying the failure under this Lease, in either or both of such events, a breach of this Lease shall have occurred and District may, at its option, in addition to any other remedies or rights at law or in equity, terminate Superintendent's use and possession of the Property and/or terminate this Lease.

Upon the occurrence of an Event of Default by Superintendent, District may have all remedies available to it at Law.

B. District's Default. If District shall breach any warranty or fail to perform any covenant required to be performed by District under the terms of this Lease and such breach or failure shall continue for a period of thirty (30) days after receipt by District of written notice from Superintendent or such further time period provided District is diligently pursuing a cure (but in any event not to exceed ninety (90) days), but at all times subject to force majeure events, or, if District shall fail to pay any sums due to Superintendent hereunder and such failure shall continue for a period of thirty (30) days after receipt by District of written notice from Superintendent, then Superintendent may, in addition to any of Superintendent's other rights set forth in this Lease, at law or in equity: (i) cure any default or breach of warranty of District hereunder, and perform any covenants which District has failed to perform, and any sums expended by Superintendent in curing such default or breach of warranty and performing such covenants shall be owed and shall bear interest at the rate of eight percent (8%) per annum and/or (ii) bring a suit to recover from District all sums due Superintendent from District together with interest at eight percent (8%) per annum. In addition to all other remedies, Superintendent is entitled to the restraint by injunction of all violations, actual, attempted or threatened of any covenant, condition or provision of this Lease.

21. HOLDING OVER AND CONDITION OF PROPERTY.

Superintendent has no right to hold over in possession following the expiration or earlier termination of this Lease. If Superintendent holds over pursuant to this section, this Lease may be terminated by either party on thirty (30) days' prior written notice to the other.

22. ENTIRE AGREEMENT AND AMENDMENT.

This Lease and the other exhibits attached hereto and forming a part hereof shall constitute the entire agreement of the parties concerning the Property and supersede all prior and other understandings of the parties concerning the Property. No subsequent amendment, alternation, modification or change to this Lease shall be enforceable unless reduced to writing and signed by both of the parties hereto or their designees.

23. SEVERABILITY.

If any provision of this Lease or the application thereof to any person or circumstances shall, to any extent, be declared invalid, illegal or unenforceable by a court of competent jurisdiction, all other provisions and applications thereof shall remain in full force and effect.

24. APPLICABLE LAW.

This Lease shall be construed and enforced in accordance with the laws of the State of California.

25. BINDING ON TRANSFEREES, ETC.

This Lease shall bind all transferees, grantees and successors in interest of District and Superintendent, and any permitted assignees or subtenants of Superintendent herein. District is hereby granted the right to transfer or assign its rights under this Lease without the prior written consent of Superintendent, provided that any transferee or assignee of District assumes and agrees to perform all of District's obligations hereunder. Any and all indemnification provisions contained in this Lease shall run to any and all subsequent owners of the Property.

26. ELECTION OF REMEDIES.

It is mutually agreed by District and Superintendent that the various rights, powers, options, elections, privileges and remedies of District and Superintendent shall be cumulative and no one of them shall be exclusive of rights and privileges granted to District or Superintendent by statute.

27. ATTORNEYS' FEES AND COSTS.

In the event it is necessary for either party to employ an attorney to enforce any terms, conditions or rights under this Lease, or to file or defend an action or arbitration to enforce them, then the prevailing party in any such proceeding shall be entitled to recover from the other, all reasonable attorneys' fees, costs and expenses, and such attorneys' fees, costs and expenses may be made a part of any award or judgment entered.

28. SURVIVAL OF RIGHTS AND OBLIGATIONS.

Any right or obligation of the parties under this Lease which requires any exercise by or performance on the part of a party after the expiration or earlier termination of this Lease shall be deemed to survive such expiration or termination.

29. HEADINGS AND CAPTIONS.

The headings and captions of this Lease have been included solely for ease of reference and shall not in any way define or be used to construe the provisions of this Lease.

(Signatures on Following Page)

IN TESTIMONY WHEREOF, District and Superintendent have caused this Lease to be signed the day and year first stated above.

DISTRICT:

Colusa Unified School District

By: _____
Dwayne K. Newman
Superintendent, CUSD

SUPERINTENDENT:

Colusa County Office of Education

By: _____
Michael P. West, Colusa County
Superintendent of Schools

**44th DISTRICT AGRICULTURAL
ASSOCIATION FIVE-YEAR RENTAL AGREEMENT**

This Agreement is entered into as of January 01, 2018 by and between: the 44th District Agricultural Association, a public entity of the State of California; ("DAA") the City of Colusa ("City"), and the Colusa Unified School District, ("District") which agree as follows:

1. **PREMISES**: DAA hereby rents to the District to use the real property comprised of approximately 6.5 acres described as follows and as illustrated in Exhibit "A" and attached hereto ("Premises") in accordance with the provisions of this Agreement:

The south field bounded by a chain link fence on the North, the District Utility Yard on the West and Colus Avenue on the South and Eighth Street on the East.

2. **TERM**: The term of this Agreement shall commence on January 1, 2018 and continue until December 31, 2022, to be reviewed annually by the CEO of the DAA and the Superintendent of the District of their representatives. Provided that the DAA or the District may terminate this Agreement by giving written notice no less than 90 days before termination.

3. **RENT**: District shall pay DAA annual rent per the schedule below due prior to January 14th of each year during the term of this Agreement. Rent shall be paid by check or money order to DAA at its principal offices or such other place as DAA designates. If payment is not received by January 14th of each year, a 10% late fee shall be assessed.

January 1, 2018 to December 31, 2022 \$7,500/year

4. **USE**: District shall use the Premises solely for the purpose of a public recreation area. District shall obtain and keep in effect all licenses and entitlements required for this use of the Premises and shall comply with all terms and conditions of said licenses and entitlements. District shall not physically damage, fail to maintain and repair, or conduct any nuisance on the Premises. District shall comply with all applicable laws.

5. **REGULATIONS**: District agrees to comply with all reasonable written regulations established by the DAA after consultation with the District.

6. **USE OF PREMISES BY OTHERS**: The DAA reserves the right to use the premises during the annual County Fair & Farm Show and at other times as mutually agreed upon by the parties hereto. At such times that DAA uses the property, it shall repair any and all damages to the improvements on the property including but limited to the irrigation systems, restrooms, fences, benches, and backstops. Additionally, when the DAA uses the property, they shall be responsible for stocking paper supplies, trash bags, providing security, and janitorial services, and removing trash generated by the event. DAA shall not grant use of the property to any third parties without first obtaining written permission from the District. Use of the property by others relieves the District of any responsibility as set forth in section 14 and 15, during such use by any third party.

7. UTILITIES AND SERVICES: Each entity, understanding the nature of this agreement is a benefit to all involved, agrees to the following allocation of utility and service charges:

District shall pay gas, heat, trash/garbage disposal, and any/all other utility costs not listed below. City shall donate water and sewer services

8. JANITORIAL: District shall maintain the Premises in a clean and sanitary condition. District shall provide janitorial service for its use of the Premises. No toxic or hazardous materials shall be placed in the trash containers. District shall pick up trash from the general areas of the ballpark. District shall maintain the landscaped portions of the Premises in a pleasing condition. District shall supply paper products for the restrooms.

9. SECURITY: The District is responsible for providing its own security on the Premises as District deems necessary in its sole discretion. District shall be solely responsible for the safety of its staff and invited users of the Premises.

10. TAXES AND ASSESSMENTS: The District agrees to comply with all State laws pertaining to Sales tax.

11. CONDITION OF PREMISES: District acknowledges that the Premises were in a good and safe condition. District shall provide all furnishings and equipment needed of the District.

12. FUTURE ALTERATIONS AND REPAIRS: District shall not make alterations to the Premises without the prior written consent of DAA. The DAA agrees that the District is entitled to make repairs as part of its normal maintenance and risk management programs. District agrees that any alterations or additions approved by DAA will be constructed pursuant to the Uniform Building Code as adopted by the District.

13. MAINTENANCE: The District agrees to maintain, repair and keep in good order the existing fence adjacent to Colus Avenue on that portion and between the ball park and the fairgrounds and Eighth Street on the west side of the street to and including Harris Street, and to maintain proper weed control and litter removal in the entire area. All other facilities and other equipment installed by the District shall remain the property of the District.

14. INDEMNITY: District shall indemnify, defend and hold DAA, CCA, the State of California and their respective officers, agents, employees, contractors, guests and invitees harmless from all claims, liabilities, losses, damages, expenses and causes of actions ("Losses") arising out of or in connection with District's use of the Premises or its failure to comply with any of its obligations contained in the Agreement; provided that District shall not be obligated to indemnify, defend or hold a person or entity harmless for Losses resulting from that person's or entity's sole negligence or willful misconduct. DAA shall indemnify and hold District and its respective officers, agents, employees, contractors, guests and invitees harmless from all claims, liabilities, damages, expenses and cause of action arising out of or in connection with DAA's use of the premises as provided in section 6 herein.

15. INSURANCE REQUIREMENTS: During the term of this Agreement, all extensions thereof, hold-over periods or any other occupancy of the Premises by District, District shall maintain at its sole cost and expense, the insurance coverage's described in this section with respect to District's use of the Premises pursuant to this Lease. General liability coverage limits shall not be less than that of \$2,000,000 per occurrence and \$1,000,000 per occurrence automobile coverage. District shall provide Workers' Compensation insurance as required by law. District agrees to provide insurance certificate naming the following as additional insureds, 'State of California, Colusa County Fair/44th DAA, Lessor / Sublessor' if fair site is leased/subleased, their directors, officers, agents, servants and employees are made additional insured but only insofar as the operations under this contract are concerned. DAA as additional insured.

(a) Certified Copies of Policies - Upon request by 44th,DAA, District shall immediately furnish a complete copy of any policy required hereunder, with said copy certified the underwriter to be a true and correct copy of the original policy.

16. NONDISCRIMINATION: District shall not arbitrarily discriminate against any person for any reasons including race, color, creed, sex, national origin, ancestry, age, disability or religion. District shall post in conspicuous locations, notices provided by DAA setting forth the provision of The California Fair Employment and Housing Act.

17. HAZARDOUS SUBSTANCES: District agrees that it will comply with all laws pertaining to the use, storage, transportation and disposal of any hazardous substance at the term is defined in applicable law. District shall indemnify, defend and hold DAA, CCA, the State of California and their respective officers, agents, employees, contractors, guests and invitees harmless from all claims, liabilities, losses, damages, expenses and causes of action ('Losses") arising out of or involving any hazardous substance brought on to the Premises during the time District uses the Premises or has the right to use the Premises, District shall not be obligated to indemnify, defend or hold a person or entity harmless for losses resulting from that person's or entity's sole negligence or willful misconduct and provided further, that District shall have no liability under this Agreement with respect to undergoing migration of hazardous substance from adjacent properties unless caused by or contributed to by District . District's obligations in this section shall apply to the cost of investigation, removal, remediation, restoration and/or abatement and shall survive the expiration or termination of this Agreement. No termination, cancellation or release agreement entered into by DAA and District shall release District from its obligations under this Agreement with respect to hazardous substances, unless expressly stated in the termination, cancellation or release agreement. District is not responsible for hazardous waste on this site that may exist prior to the District's first use of the property in 2017.

18. RIGHT OF ENTRY AND USAGE: DAA shall have the right to inspect the Premises at any time during the term of this Agreement, provided that the District be given advance notice of any inspection and that the District be allowed to accompany said inspection.

19. SUBLETTING: District shall not assign this Agreement or sublet any portion of the property without the prior written consent of DAA. (The parties are contemplating entering into an MOU with the Colusa Area Little League (CALL) for use of the property).

20. NOTICES: All notices shall be deemed given when made in writing and deposited in the United States mail, certified, postage prepaid and addressed to such party the following address:

To District: Colusa Unified School District
745 Tenth Street
Colusa, CA 95932

To DAA: Colusa County Fair
44th District Agricultural Association
1303 - 101h Street
Colusa, CA 95932

Either party may change its address for the receipt of notices by giving written notice of change to the other party. Either party may give personal notice to the other party.

21. HOLD OVER: Any holding over after the expiration of termination of this Agreement with the written consent of DAA shall be deemed a month-to-month tenancy subject to the terms and conditions of this Agreement.

22. DISPOSITION OF IMPROVEMENTS: Prior to the expiration or termination of this Agreement, District shall (i) remove all personal equipment, improvements, fixtures and property placed on the Premises by District, (ii) repair any damage caused by said removal, and (iii) restore the Premises to its condition on the date of District's initial occupancy in 2018 less normal wear and tear, except however, the DAA may approve, in writing, any deviation from this requirement.

23. INDEPENDENT CONTRACTOR: This Agreement shall not be construed or interpreted to create a partnership between District and DAA.

24. CORPORATE AUTHORITY: Each individual executing this Agreement on District's behalf represents and warrants that he or she is duly authorized to execute and deliver this Agreement on District's behalf and that this Agreement is binding on District in accordance with its terms. Upon execution of this Agreement, District shall deliver to DAA a certified copy of resolution of District Council authorizing execution of this Agreement.

25. SEVERABILITY: The determination that a provision of this Agreement is illegal or unenforceable shall not affect any other provision of this Agreement.

26. BINDING CLAUSE: The provisions, covenants and conditions of this Agreement shall extend to, be binding upon and insure to the benefit of the heirs, executors, administrators, successors and assigns of the respective parties hereon.

27. SECTION HEADINGS: All section headings contained herein are for convenience of reference only and are not intended to define or limit the scope of any provisions of this Agreement.

28. ESSENCE OF TIME: Time is of the essence for every provision, covenant and condition of this Agreement.

29. ENTIRE AGREEMENT: This Agreement contains all the agreements of the parties hereto and supersedes all prior negotiations. There have been no representations by DAA or understandings made between DAA and District other than those set forth in this Agreement.

30. AMENDMENT: This Agreement may only be modified or amended by a written instrument duly executed by the parties hereto.

Johnathan Howard CEO The Colusa County Fair 44th District Agricultural Association, A State Institution	Date
--	------

Jesse Cain City Manger City of Colusa	Date
---	------

Dwayne Newman Superintendent Colusa Unified School District	Date
---	------

EXHIBIT "A"

RENT AGREEMENT

DESCRIPTION OF PROPERTY

#1. PREMISES

The 6.5 acres is located on the property of the 44th DAA, Colusa County Fairgrounds (State of California) at the South end, bounded by a chain link fence on the North, the District Utility Yard on the West, Colus Ave. on the South and approximately 2 acres on the East.

Where is the event?

Seattle, Washington. Doubletree Hotel, Seattle Airport

Why do we need to go?

WIBC (Wester International Band Clinic) Honor Band is an internationally recognized honor band comprising students from the Western Hemisphere. There are four band ensembles that are involved in this event. It is centered around a band clinic that will involve 6 internationally recognized band directors, composers, and educators from the United States including Colonel Thomas Palmatier. They will also be performing with world renowned Clarinetist Julian Bliss.

How are we getting there?

Ms. Colligan will drive the two students to Sacramento and we will park in long term parking. We are flying from Sacramento International Honor Band to Seattle-Tacoma International Airport on Friday, November 17th at 4:43pm on flight on Alaskan Airlines flight 363 and arriving at 6:31pm. The event will have a shuttle from the airport to the hotel. Students will stay in the hotel for the entire event until we leave on Monday from Seattle to Sacramento on Alaskan Airlines 7511 at 9:59pm and arrive in Sacramento to midnight and drive back to Colusa.

When is the event?

Friday, November 17th- Monday, November 20th

Who gets to go?

Ms. Mary Colligan, Senior Josh Arce, Freshman Edgar Jaime Garcia

Is there a cost to the district? If so, what?

\$363 for each student (2) includes hotel and cost of the honor band. Flight costs \$775.92 for all three to travel. Costs are being covered by Friends of Music with fundraising help from the students and Ms. Colligan. Ms. Colligan is covering the costs for herself of the hotel and the conference. The only cost to the district would be a sub for 2 days of school.

2018 NAEA National Convention

March 22-24, 2018 | Seattle, Washington

<https://www.arteducators.org/events/articles/323-2018-naea-national-convention-march-22-24-2018-seattle-wa>

Jean Summerville
Colusa High School

REGISTRATION FEE:

Preregistration (through 2/15/18)

Onsite Registration (after 2/15/18)

Active NAEA Member: \$175 | \$205

Student NAEA Member: \$115 | \$135

Retired NAEA Member: \$130 | \$160

Guest/Spouse: \$130 | \$160

Non-Member: \$235 | \$265

I am already an active member of the NAEA and the CAEA and I am still a student so if I were to register before December (when I graduate) and before February (late registration) it would only cost \$115.00 versus \$175.00 for the conference.

AIRFAIRE:

\$182.40 – \$237.00

AMERICAN

DELTA

ALASKA

12:50pm - 2:36pm

American Airlines

1h 46m

SMF - SEA

Nonstop - \$182.40

HOTEL COST:

\$234.00 – \$259.00

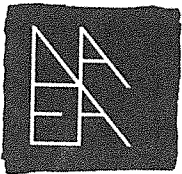
SHERATON SEATTLE HOTEL -234.00

GRAND HYATT SEATTLE - \$244.00 - \$259.00

1 City | 3 Days | 1,000+ Sessions | 5,000 Art Educators

Create your ideal professional learning experience at the 2018 NAEA National Convention— March 22-24, in Seattle, Washington—by choosing from **1,000+ sessions, workshops, tours, and events** that will inform, engage, and inspire you! Explore this year's theme of Art + Design = STEAM and join with colleagues to experience Seattle—a city that thrives on creativity. This is YOUR national professional convention. It's the largest gathering of visual arts educators in the world!

NATIONAL ART EDUCATION ASSOCIATION



2018 NAEA NATIONAL CONVENTION

March 22-24 | Seattle, Washington

GET READY for your national professional Convention! Don't miss the largest gathering of visual arts educators in the world, offering 1,000+ workshops, sessions, tours, and events.

Connect and create with your vibrant professional community!

Art + Design = STEAM

DETAILS

WHEN

March 22-24, 2018

WHERE

Washington State
Convention Center

705 Pike Street
Seattle, WA 98101

Sheraton Seattle*

1400 Sixth Avenue
Seattle, WA 98101

COST

Members

\$175 Now | \$205 after 2/15/18**

Non-members

\$235 Now | \$265 after 2/15/18**

STAY

Book discounted accommodations
at www.arteducators.org

* Headquarters Hotel

**See additional member pricing
when registering

GET THE BEST DEALS!

Join NAEA, register for the Convention,
and book accommodations before 2/15/18
and receive maximum savings!

Access registration details @ www.arteducators.org

COMPREHENSIVE PLANS

The Governing Board believes that careful planning is essential to effective implementation of district programs and policies. Comprehensive plans shall identify cohesive strategies for school improvement, and provide stability in district operations, and be aligned to ensure consistency among district approaches for student academic growth and achievement.

~~The Superintendent or designee shall develop comprehensive plans for the implementation of the district's vision and goals, on specific policy topics and on other areas as required by law. As appropriate, comprehensive~~ **Comprehensive plans adopted by the district shall include the local control and accountability plan (LCAP) and other plans required by law or determined by the Board to be in the best interest of the district. Such** plans may describe, but not be limited to, anticipated short- and long-term needs, measurable outcomes, priorities, activities, available resources, timelines, staff responsibilities, and strategies for internal and external communications regarding the plan.

(cf. 0000 - Vision)
 (cf. 0200 - Goals for the School District)
 (cf. 0430 - Comprehensive Local Plan for Special Education)
 (cf. 0440 - District Technology Plan)
 (cf. 0450 - Comprehensive Safety Plan)
(cf. 0460 - Local Control and Accountability Plan)
 (cf. 0500 - Accountability)
 (cf. 1112 - Media Relations)
~~(cf. 2140 - Evaluation of the Superintendent)~~
 (cf. 3516 - Emergencies and Disaster Preparedness Plan)
 (cf. 3543 - Transportation Safety and Emergencies)
 (cf. 4141.6/4241.6 - Concerted Action/Work Stoppage)
 (cf. 6171 - Title I Programs)
~~(cf. 6190 - Evaluation of the Instructional Program)~~
 (cf. 7110 - Facilities Master Plan)

~~Comprehensive plans may be subject to review and approval by the Board.~~

The process for developing comprehensive plans shall ~~invite~~ **include** broad participation of school and community representatives. Committees may, and when required by law shall, be appointed to assist in the development of such plans. **District comprehensive plans are subject to review and approval by the Board.** ~~Comprehensive plans shall be available to the public and shall be reviewed at regular intervals as specified within the plan.~~

(cf. 1220 - Citizen Advisory Committees)
 (cf. 2230 - Representative and Deliberative Groups)
 (cf. 6020 - Parent Involvement)
 (cf. 9130 - Board Committees)

Note: In certain situations, school-level plans are required. For example, each school that participates in specified state and/or federal categorical programs must establish a school site council for the purpose of developing and approving a single plan for student achievement pursuant to Education Code 64001; see BP/AR 0420 - School Plans/Site Councils. In districts with over 2,500 average daily attendance, each school must develop a school safety plan pursuant to Education Code 32281 and 32286; see BP/AR 0450

- Comprehensive Safety Plan. Other school-level plans may be required by law or Board policy or developed at the discretion of the school site.

~~In addition, s~~School-level plans may be developed to meet the unique circumstances of individual school sites provided that they are consistent with law, ~~district vision,~~ Board policies, **district** administrative regulations, **the district vision, the LCAP,** and **other** districtwide plans. School plans ~~may~~ **shall** be subject to review and approval of the Superintendent or designee ~~and/or the Board,~~ **except when law or Board policy requires Board approval of the plan.**

(cf. 0420 - School Plans/Site Councils)

Comprehensive plans shall be available to the public, and shall be reviewed **and updated** at regular intervals as specified within the plan **or required by law.**

Legal Reference:

EDUCATION CODE

32280-32289 School safety plans

35035 Powers and duties of the superintendent

35291 Rules (power of governing board)

39831.3 Transportation safety plan

52060-52077 Local control and accountability plan

56195-56195.10 Comprehensive local plans for special education

56205-56208 Requirements for special education plan

64001 Single school plan for student achievement, consolidated application programs

CODE OF REGULATIONS, TITLE 5

560 Civil defense and disaster preparedness plans

UNITED STATES CODE, TITLE 20

6312 Local educational agency plan

Management Resources:

CSBA PUBLICATIONS

Maximizing School Board Leadership: Vision, 1996

WEB SITES

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

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LOCAL CONTROL AND ACCOUNTABILITY PLAN

The Governing Board desires to ensure the most effective use of available funding to improve outcomes for all students. A **community-based**, comprehensive, data-driven planning process shall be used to identify annual goals and specific actions and to facilitate continuous improvement of district practices.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

Note: A template for the LCAP and related requirements are contained in 5 CCR 15494-15497.5. According to California Department of Education (CDE) correspondence dated January 18, 2017, for the 2017-18 school year, districts scheduled for Federal Program Monitoring and/or applying for Title III funds must also complete an LCAP Addendum that was developed by the CDE to ensure alignment of local, state, and federal planning efforts. Districts may use an electronic template, accessible on the CDE's web site, to create their LCAP. Pursuant to Education Code 52064, the State Board of Education (SBE) has adopted a template that districts must use to complete the LCAP. An electronic version of the template is available on the California Department of Education's (CDE) web site.

The Board shall adopt a districtwide local control and accountability plan (LCAP), **following based on** the template **provided in 5 CCR 15497.5 adopted by the State Board of Education**, that addresses the state priorities in Education Code 52060 and any local priorities adopted by the Board. The LCAP shall be updated on or before July 1 of each year and, like the district budget, shall cover the next fiscal year and subsequent two fiscal years. (Education Code 52060, **52064**; 5 CCR **15497.5-15494-15497**)

(cf. 3100 - Budget)

The LCAP shall focus on improving outcomes for all students, particularly those who are "unduplicated students" **and other or are part of any numerically significant student subgroup that is at risk of or is** underperforming **students**.

Unduplicated students include students who are eligible for free or reduced-price meals, English learners, and foster youth, **and are counted only once as defined in Education Code 42238.01** for purposes of the local control funding formula. (Education Code 42238.02)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6174 - Education for English Learners)

Numerically significant student subgroups include ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students, when there are at least 30 students in the subgroup or at least 15 foster youth or homeless students, or as otherwise defined by the Superintendent of Public Instruction (SPI). (Education Code 52052)

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

(cf. 6173 - Education for Homeless Children)

The Superintendent or designee shall review the single plan for student achievement (SPSA) submitted by each district school pursuant to Education Code 64001 to ensure that the specific actions included in the LCAP are consistent with strategies included in the SPSA. (Education Code 52062)

(cf. 0420 - School Plans/Site Councils)

The LCAP shall also be aligned with other district and school plans to the extent possible in order to minimize duplication of effort and provide clear direction for program implementation.

(cf. 0400 - Comprehensive Plans)

(cf. 0440 - District Technology Plan)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 5030 - Student Wellness)

(cf. 6171 - Title I Programs)

(cf. 7110 - Facilities Master Plan)

Any complaint that the district has not complied with legal requirements pertaining to the LCAP may be filed pursuant to AR 1312.3 - Uniform Complaint Procedures. (Education Code 52075)

(cf. 1312.3 - Uniform Complaint Procedures)

Plan Development

The Superintendent or designee shall gather data and information needed for effective and meaningful plan development and present it to the Board and community. Such data and information shall include, but not be limited to, data regarding the number of students in student subgroups, disaggregated data on student achievement levels, and information about current programs and expenditures.

Note: Education Code 52060 requires consultation on plan development with all of the groups listed below. The Board may delegate responsibility for arranging meetings and other input opportunities to the Superintendent or designee.

5 CCR 15495 defines what it means to consult with students, including unduplicated students and other numerically significant student subgroups, and gives examples of methods that may be used for this consultation. Pursuant to Education Code 52052, a numerically significant subgroup includes ethnic subgroups, students with disabilities, socioeconomically disadvantaged students, English learners, foster youth, and homeless students, when there are at least 30 students in the subgroup (or 15 foster youth or homeless students) in the school or district. For schools or districts with 11-99 students, numerically significant student subgroups are defined by the Superintendent of Public Instruction (SPI) with approval of the SBE. State regulations do not provide examples of consultation with groups other than students, but consultations might include surveys, the establishment of an advisory committee consisting of representatives of all the specified groups, solicitation of feedback from the groups after a draft plan is available, discussion of the LCAP at staff meetings, and communication with parent organizations, student councils, school site councils, or other established committees or organizations.

The district may expand the following paragraph to reflect district practice.

The Board shall consult with teachers, principals, administrators, other school personnel, employee bargaining units, parents/guardians, and students in developing the LCAP.

Consultation with students shall enable unduplicated students and other numerically significant student subgroups to review and comment on LCAP development and may include surveys of students, student forums, student advisory committees, and/or meetings with student government bodies or other groups representing students. (Education Code 52060; 5 CCR 15495)

(cf. 1220 - Citizen Advisory Committees)

(cf. 4140/4240/4340 - Bargaining Units)

(cf. 6020 - Parent Involvement)

Public Review and Input

The Board shall establish a parent advisory committee to review and comment on the LCAP. The committee shall be composed of a majority of parents/guardians and shall include at least one parent/guardian of an unduplicated student as defined above. (Education Code 52063; 5 CCR 15495)

Whenever district enrollment includes at least 15 percent English learners, with at least 50 students who are English learners, the Board shall establish an English learner parent advisory committee composed of a majority of parents/guardians of English learners. (Education Code 52063; 5 CCR 15495)

The Superintendent or designee shall present the LCAP to the committee(s) before it is submitted to the Board for adoption, and shall respond in writing to comments received from the committee(s). (Education Code 52062)

The Superintendent or designee shall notify members of the public of the opportunity to submit written comments regarding the specific actions and expenditures proposed to be included in the LCAP. The notification shall be provided using the most efficient method of notification possible, which may not necessarily include producing printed notices or sending notices by mail. All written notifications related to the LCAP shall be provided in the primary language of parents/guardians when required by Education Code 48985. (Education Code 52062)

(cf. 5145.6 - Parental Notifications)

As part of the parent and community engagement process, the district shall solicit input on effective and appropriate instructional methods, including, but not limited to, establishing language acquisition programs to enable all students, including English learners and native English speakers, to have access to the core academic content standards and to become proficient in English. (Education Code 305-306)

The Board shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the LCAP. The public hearing shall be held at the same meeting as the budget hearing required pursuant to Education Code 42127 and AR 3100 - Budget. (Education Code 42127, 52062)

(cf. 9320 - Meetings and Notices)

Adoption of the Plan

The Board shall adopt the LCAP prior to adopting the district budget, but at the same public meeting. This meeting shall be held after the public hearing described above, but not on the same day as the hearing.

The Board may adopt revisions to the LCAP at any time during the period in which the plan is in effect, provided the Board follows the process to adopt the LCAP pursuant to Education Code 52062 and the revisions are adopted in a public meeting. (Education Code 52062)

Submission of Plan to County Superintendent of Schools

Not later than five days after adoption of the LCAP, the Board shall file the LCAP with the County Superintendent of Schools. (Education Code 52070)

If the County Superintendent sends, by August 15, a written request for clarification of the contents of the LCAP, the Board shall respond in writing within 15 days of the request. If the County Superintendent then submits recommendations for amendments to the LCAP within 15 days of receiving the Board's response, the Board shall consider those recommendations in a public meeting within 15 days of receiving the recommendations. (Education Code 52070)

Monitoring Progress

The Superintendent or designee shall report to the Board, at least annually in accordance with the timeline and indicators established by him/her and the Board, regarding the district's progress toward attaining each goal identified in the LCAP. Evaluation shall include, but not be limited to, an assessment of district and school performance **based on evaluation rubrics adopted by the State Board of Education pursuant to Education Code 52064.5 reported on the California School Dashboard**. Evaluation data shall be used to recommend any necessary revisions to the LCAP.

(cf. 0500 - Accountability)

Technical Assistance/Intervention

When it is in the best interest of the district, the Board may submit a request to the County Superintendent for technical assistance, including, but not limited to: (Education Code 52071)

1. Assistance in the identification of district strengths and weaknesses in regard to state priorities, and review of effective, evidence-based programs that apply to the district's goals
2. Assistance from an academic expert, team of academic experts, or another district in the county in identifying and implementing effective programs to improve the outcomes for student subgroups
3. Advice and assistance from the California Collaborative for Educational Excellence established pursuant to Education Code 52074

In the event that the County Superintendent requires the district to receive technical assistance pursuant to Education Code 52071, the Board shall review all recommendations received from the County Superintendent or other advisor and shall consider revisions to the LCAP as appropriate in accordance with the process specified in Education Code 52062.

If the **Superintendent of Public Instruction (SPI)** identifies the district as needing intervention pursuant to Education Code 52072, the district shall cooperate with any action taken by the SPI or any academic advisor appointed by the SPI, which may include one or more of the following:

1. Revision of the district's LCAP

BP 0460(h)

LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

2. Revision of the district's budget in accordance with changes in the LCAP
3. A determination to stay or rescind any district action that would prevent the district from improving outcomes for all student subgroups, provided that action is not required by a collective bargaining agreement

Legal Reference:

EDUCATION CODE

305-306 English language education

17002 State School Building Lease-Purchase Law, including definition of good repair

33430-33436 Learning Communities for School Success Program; grants for LCAP implementation

41020 Audits

42127 Public hearing on budget adoption

42238.01-42238.07 Local control funding formula

44258.9 County superintendent review of teacher assignment

48985 Parental notices in languages other than English

51210 Course of study for grades 1-6

51220 Course of study for grades 7-12

52052 **Academic Performance Index; n**Numerically significant student subgroups

52060-52077 Local control and accountability plan

52302 Regional occupational centers and programs

52372.5 Linked learning pilot program

54692 Partnership academies

60119 Sufficiency of textbooks and instructional materials; hearing and resolution

60605.8 California Assessment of Academic Achievement; Academic Content Standards Commission

60811.3 Assessment of language development

64001 Single plan for student achievement

99300-99301 Early Assessment Program

CODE OF REGULATIONS, TITLE 5

15494-~~15497.5~~ **15497** Local control and accountability plan and spending requirements

UNITED STATES CODE, TITLE 20

6312 Local educational agency plan

6826 Title III funds, local plans

Management Resources:

CSBA PUBLICATIONS

Promising Practices for Developing and Implementing LCAPs, Governance Brief, November 2016

LCFF Rubrics, Issue 1: What Boards Need to Know About the New Rubrics, Governance Brief, rev. October 2016

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

California School Dashboard

LCFF Frequently Asked Questions

Local Control and Accountability Plan and Annual Update (LCAP) Template

Every Student Succeeds Act—Update #6, January 18, 2017

Family Engagement Framework: A Tool for California School Districts, 2014

California Career Technical Education Model Curriculum Standards, 2013

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS (continued)

California Common Core State Standards: English Language Arts and Literacy in History/Social Studies, Science, and Technical Subjects, rev. 2013

California Common Core State Standards: Mathematics, rev. 2013

California English Language Development Standards, 2012

WEB SITES

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

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

California School Dashboard: <http://www.caschooldashboard.org>

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LOCAL CONTROL AND ACCOUNTABILITY PLAN

Note: Education Code 52060-52077 require the Governing Board to adopt and annually update, on or before July 1, a three-year local control and accountability plan (LCAP). See the accompanying Board policy for information about plan development and monitoring.

Goals and Actions Addressing State and Local Priorities

Note: Education Code 52060 requires that the LCAP include annual goals, aligned with specified state priorities, to be achieved for all students and for each numerically significant subgroup as defined in Education Code 52052. Pursuant to Education Code 52052, ~~as amended by AB 104 (Ch. 13, Statutes of 2015)~~, a numerically significant subgroup includes ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students, when there are at least 30 students in the subgroup (or at least 15 foster youth or homeless students) in the school or district. For schools or districts with 11-99 students, numerically significant student subgroups are defined by the Superintendent of Public Instruction (SPI) with approval by the State Board of Education (SBE).

In addition, several state priorities address programs and services for "unduplicated students." For purposes of supplemental and concentration grants allocated through the local control funding formula (LCFF), "unduplicated students" are defined by Education Code 42238.02 as students eligible for free or reduced-price meals, English learners, and foster youth; see the accompanying Board policy.

The district's local control and accountability plan (LCAP) shall include, for the district and each district school: (Education Code 52060)

1. A description of the annual goals established for all students and for each numerically significant subgroup as defined in Education Code 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students. The LCAP shall identify goals for each of the following state priorities:
 - a. The degree to which district teachers are appropriately assigned in accordance with Education Code 44258.9 and fully credentialed in the subject areas and for the students they are teaching; every district student has sufficient access to standards-aligned instructional materials as determined pursuant to Education Code 60119; and school facilities are maintained in good repair as specified in Education Code 17002

(cf. 1312.4 - Williams Uniform Complaint Procedures)

(cf. 3517 - Facilities Inspection)

(cf. 4112.2 - Certification)

(cf. 4113 - Assignment)

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

- b. Implementation of the academic content and performance standards adopted by the State Board of Education (SBE), including how the programs and services will enable English learners to access the Common Core State Standards and

the English language development standards for purposes of gaining academic content knowledge and English language proficiency

(cf. 6011 - Academic Standards)

(cf. 6174 - Education for English Learners)

- c. Parent/guardian involvement, including efforts the district makes to seek parent/guardian input in district and school site decision making and how the district will promote parent/guardian participation in programs for unduplicated students, as defined in Education Code 42238.02 and Board policy, **and students with disabilities**

(cf. 3553 - Free and Reduced Price Meals)

(cf. 6020 - Parent Involvement)

(cf. 6173.1 - Education for Foster Youth)

Note: Pursuant to Education Code 52060, the LCAP must address student achievement as measured by specified indicators, including the Academic Performance Index (API), as applicable. However, the API has been replaced by the California School Dashboard, which examines the performance of schools, districts, and defined student groups on measures of academic performance, high school graduation rate, English learner progress, college/career preparation, suspension rate, and chronic absenteeism. Thus, item #1d below does not include the API. Districts may use data from the Dashboard, along with the other specified indicators, to develop goals related to student achievement.

- d. Student achievement, as measured by all of the following as applicable:

- (1) Statewide assessments of student achievement

- ~~(2)~~ **Academic Performance Index**

- ~~(3)~~ **(2)** The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study that satisfy specified requirements and align with SBE-approved career technical education standards and frameworks, including, but not limited to, those described in Education Code 52302, 52372.5, or 54692

- ~~(4)~~ **(3)** The percentage of English learners who make progress toward English proficiency as measured by the SBE-certified assessment of English proficiency

- ~~(5)~~ **(4)** The English learner reclassification rate

- ~~(6)~~ **(5)** The percentage of students who have passed an Advanced Placement examination with a score of 3 or higher

- ~~(7)~~ **(6)** The percentage of students who participate in and demonstrate college preparedness in the Early Assessment Program pursuant to Education

Code 99300-99301

(cf. 0500 - Accountability)
(cf. 6141.5 - Advanced Placement)
(cf. 6162.5 - Student Assessment)
(cf. 6162.51 - State Academic Achievement Tests)
(cf. 6178 - Career Technical Education)

- e. Student engagement, as measured by school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, and high school graduation rates, as applicable

~~(cf. 6146.1 - High School Graduation Requirements)~~
(cf. 5113.1 - Chronic Absence and Truancy)
(cf. 5147 - Dropout Prevention)
(cf. 6146.1 - High School Graduation Requirements)

- f. School climate, as measured by student suspension and expulsion rates and other local measures, including surveys of students, parents/guardians, and teachers on the sense of safety and school connectedness, as applicable

(cf. 5137 - Positive School Climate)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

- g. The extent to which students have access to and are enrolled in a broad course of study that includes all of the subject areas described in Education Code 51210 and 51220, as applicable, including the programs and services developed and provided to unduplicated students and students with disabilities, and the programs and services that are provided to benefit these students as a result of supplemental and concentration **grant** funding pursuant to Education Code 42238.02 and 42238.03

(cf. 6143 - Courses of Study)
(cf. 6159 - Individualized Education Program)

- h. Student outcomes, if available, in the subject areas described in Education Code 51210 and 51220, as applicable

Note: In addition to goals aligned with the state priorities described in item #1 above, Education Code 52060 provides that the LCAP may include goals for local priorities established by the Board; see the accompanying Board policy. **Optional** item #2 below may be revised to reflect local priorities.

- 2. Any goals identified for any local priorities established by the Board.

(cf. 0200 - Goals for the School District)

- 3. A description of the specific actions the district will take during each year of the LCAP to achieve the identified goals, including the enumeration of any specific actions necessary for that year to correct any deficiencies in regard to the state and local

priorities specified in items #1-2 above. Such actions shall not supersede provisions of existing collective bargaining agreements within the district.

Note: Pursuant to Education Code 52060, in developing goals and actions for the LCAP, the Board may consider qualitative information, including, but not limited to, the results of school quality reviews conducted pursuant to Education Code 52052. Education Code 52052 authorizes the SPI, with approval of the SBE and conditional upon an appropriation in the state budget, to develop and implement a program of school quality reviews that features locally convened panels to visit schools, observe teachers, interview students, and examine student work.

For purposes of the descriptions required by items #1-3 above, the Board may consider qualitative information, including, but not limited to, findings that result from any school quality reviews conducted pursuant to Education Code 52052 or any other reviews. (Education Code 52060)

For any local priorities addressed in the LCAP, the Board and Superintendent or designee shall identify and include in the LCAP the method for measuring the district's progress toward achieving those goals. (Education Code 52060)

To the extent practicable, data reported in the LCAP shall be reported in a manner consistent with how information is reported on a school accountability report card. (Education Code 52060)

(cf. 0510 - School Accountability Report Card)

Increase or Improvement in Services for Unduplicated Students

The LCAP shall demonstrate how the district will increase or improve services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students. (5 CCR 15494-15496)

~~Note: Whenever a district chooses to expend supplemental or concentration funds on a districtwide or schoolwide basis, it is required pursuant to 5 CCR 15496, as amended by Register 2015, No. 2, to include the following components in its LCAP.~~

When the district expends supplemental and/or concentration **grant** funds on a districtwide or schoolwide basis during the year for which the LCAP is adopted, the district's LCAP shall: (5 CCR 15496)

1. Identify those services that are being funded and provided on a districtwide or schoolwide basis
2. Describe how services are principally directed towards, and are effective in, meeting the district's goals for unduplicated students in the state priority areas and any local priority areas
3. If the enrollment of unduplicated students is less than 55 percent of district enrollment or less than 40 percent of school enrollment, describe how these services are the most effective use of the funds to meet the district's goals for its unduplicated students in the state priority areas and any local priority areas. The description shall provide the basis for this determination, including, but not limited to, any alternatives considered and

any supporting research, experiences, or educational theory. ~~(5-CCR-15496)~~

Annual Updates

On or before July 1 of each year, the LCAP shall be updated using the template ~~in 5-CCR-15497.5 adopted by the SBE~~ and shall include all of the following: (Education Code 52061)

1. A review of any changes in the applicability of the goals described in the existing LCAP pursuant to the section "Goals and Actions Addressing State and Local Priorities" above
2. A review of the progress toward the goals included in the existing LCAP, an assessment of the effectiveness of the specific actions described in the existing LCAP toward achieving the goals, and a description of changes to the specific actions the district will make as a result of the review and assessment
3. A listing and description of the expenditures for the fiscal year implementing the specific actions included in the LCAP and the changes to the specific actions made as a result of the reviews and assessment required by items #1-2 above
4. A listing and description of expenditures for the fiscal year that will serve unduplicated students and students redesignated as fluent English proficient

Availability of the Plan

The Superintendent or designee shall post the LCAP and any updates or revisions to the LCAP on the district's web site. (Education Code 52065)

(cf. 1113 - District and School Web Sites)

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Philosophy, Goals, Objectives, and Comprehensive Plans ACCOUNTABILITY

BP 0500

The Governing Board recognizes its responsibility to ensure accountability to the public for the performance of **the district and each district schools**. The Board shall regularly review the effectiveness of **the district's programs, personnel, and fiscal operations, with a focus on the district's effectiveness in capacity to** improving student achievement. The Board shall establish appropriate processes and measures to monitor results and to evaluate progress toward accomplishing the district's vision and goals **set forth in the local control and accountability plan (LCAP)**.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0460 - **Local Control and Accountability Plan**)

(cf. 2140 - Evaluation of the Superintendent)

(cf. 3460 - ~~Financial Accountability and Reports~~ **Reports and Accountability**)

(cf. 4115 - Evaluation/Supervision)

(cf. 4215 - Evaluation/Supervision)

(cf. 4315 - Evaluation/Supervision)

(cf. 6011 - Academic Standards)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6190 - Evaluation of the Instructional Program)

(cf. 9400 - Board Self-Evaluation)

Note: California's accountability system, **which** is based on both state and federal requirements, **including the calculation of an Academic Performance Index (API) pursuant to Education Code 52052-52052.1 and a determination as to whether schools and districts make "adequate yearly progress" (AYP) pursuant to 20 USC 6311. Both the API and AYP incorporate multiple measures, including, but not limited to, student performance on statewide assessments. However, as amended by AB 484 (Ch. 489, Statutes of 2013), Education Code 52052 authorizes the State Board of Education to suspend the API in the 2013-14 and 2014-15 school years while the state assessment system is transitioning from the Standardized Testing and Reporting program to the California Measurement of Academic Performance and Progress. —measures district and school performance on a variety of indicators of school success. 20 USC 6311, as amended by the Every Student Succeeds Act (P.L. 114-95), requires each state to have an accountability system that incorporates multiple measures, including, but not limited to, statewide assessment results for all students as well as numerically significant subgroups. The California Accountability and Continuous Improvement System consists of both state and local indicators to assist districts in identifying strengths and areas in need of improvement in each priority area addressed by the local control and accountability plan (LCAP). The degree to which districts and schools are meeting these criteria is reflected in the California School Dashboard, which is a color-coded chart that includes the status of performance on the indicators as well as the change in performance from year to year.**

Beginning in the 2018-19 school year, the California Department of Education (CDE) will notify schools identified for comprehensive and/or targeted support and improvement pursuant to 20 USC 6311. Until then, the CDE encourages schools previously identified for program improvement to utilize the

Dashboard to determine areas of improvement in preparation for implementation of support and improvement requirements.

Further information about the Accountability and Continuous Improvement System and the Dashboard can be found on the CDE web site.

Indicators of district progress in improving student achievement shall include, but are not limited to, the state Academic Performance Index (API) and the measures of "adequate yearly progress" (AYP) required under the federal accountability system. District and school

performance shall be annually evaluated based on multiple measures specified in the California Accountability and Continuous Improvement System as reported on the California School Dashboard.

(cf. 6162.5 - Student Assessment)

(cf. 6162.51 - State Academic Achievement Tests)

(cf. 6162.52 - High School Exit Examination)

Note: The following paragraph should be revised to reflect the types of alternative schools maintained by the district. Pursuant to Education Code 52052, alternative schools serving high-risk student populations are subject to an alternative accountability system. Commencing in the fall of 2018, alternative accountability indicators will be incorporated into the Dashboard Alternative School Status (DASS) program, as a replacement for the Alternative Schools Accountability Model. The schools described in the following paragraph will automatically qualify for this alternative status. In addition, schools approved through the former Alternative Schools Accountability Model process between July 1, 2016 and June 30, 2017 are considered active DASS schools. Other schools serving high-risk students may apply to establish eligibility for DASS. Further information regarding the DASS and participation/withdrawal instructions and forms are available on the CDE web site.

The district's ~~a~~Alternative schools serving high-risk student populations, including continuation high schools, opportunity schools, ~~and~~ community day schools, **and nonpublic, nonsectarian schools pursuant to Education Code 56366**, shall be subject to an alternative accountability system established by the Superintendent of Public Instruction. (Education Code 52052, **56366**)

(cf. 6159.2 - Nonpublic, Nonsectarian School and Agency Services for Special Education)

(cf. 6184 - Continuation Education)

(cf. 6185 - Community Day School)

~~Note: Education Code 52052 requires that schools and districts demonstrate comparable improvement in academic achievement by all numerically significant student subgroups, as defined below. AB 104 (Ch. 13, Statutes of 2015) amended Education Code 52052 to add homeless students to the list of student subgroups.~~

The district and each district school shall demonstrate comparable improvement in academic achievement, ~~as measured by the API~~, for all numerically significant student subgroups. Numerically significant subgroups include ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students, when the subgroup consists of at least 30 students with a valid test score or 15 foster youth or homeless students. (Education Code 52052)

Note: The following **optional** paragraph may be revised to reflect district practice. ~~AB 97 (Ch. 47, Statutes of 2013) repealed Education Code 52056, which had required an annual discussion of the results of each school's API ranking at a regularly scheduled Governing Board meeting. Nevertheless, reporting~~ **Providing regular reports** to the public and receiving input from the public **in regard to school and district progress** are key components of accountability.

Education Code 52060 **and 52061**, as added by AB 97 and amended by SB 97 (Ch. 357, Statutes of 2013), requires ~~that~~ the district **to** consult with parents/guardians, students, teachers, principals, administrators, other school personnel, and employee bargaining units in the development **and annual update** of the district's **local control and accountability plan (LCAP)**; see BP 0460 - Local Control and Accountability Plan.

The Superintendent shall provide regular reports to the Board and the public regarding district and school performance. Opportunities for feedback from students, parents/guardians, staff,

and community members shall be made available as part of any review and evaluation of district programs and operations and as part of the development or annual update of the **local control and accountability plan (LCAP)**.

(cf. 0460—~~Local Control and Accountability Plan~~)

(cf. 0510 - School Accountability Report Card)

(cf. 1100 - Communication with the Public)

*(cf. 1113 - **District and School Web Sites**)*

(cf. 1112 - Media Relations)

(cf. 1220 - Citizen Advisory Committees)

(cf. 6020 - Parent Involvement)

Note: **A school or district that receives federal Title I funds may be identified for program improvement if it does not meet AYP criteria for two consecutive years within specific areas; see BP/AR 0520.2—Title I Program Improvement Schools and BP/AR 0520.3—Title I Program Improvement Districts.**

Pursuant to Education Code 52071, **as added by AB 97 (Ch. 47, Statutes of 2013)**, a district will receive technical assistance whenever the County Superintendent of Schools does not approve the district's LCAP or annual update to the LCAP, the district fails to improve student achievement across more than one state priority identified in Education Code 52060, or the district requests technical assistance. **AB 97 also added** Education Code 52072 **which** provides that, under specified conditions, the Superintendent of Public Instruction may intervene to revise the district's LCAP or budget and/or to stay or rescind any district action, **not required by local collective bargaining agreement**, that is preventing the district from improving outcomes for all student subgroups **and is not required by a collective bargaining agreement**. See BP/AR 0460 - Local Control and Accountability Plan.

Evaluation results may be used as a basis for revising district or school goals, updating the LCAP or other comprehensive plans, identifying and developing strategies to address disparities in achievement among student subgroups, implementing programmatic changes, determining the need for additional support and assistance, awarding incentives or rewards, and establishing other performance-based consequences.

(cf. 0400 - Comprehensive Plans)

(cf. 0420 - School Plans/Site Councils)

(cf. 0520.2—~~Title I Program Improvement Schools~~)

(cf. 0520.3—~~Title I Program Improvement Districts~~)

(cf. 4141/4241 - Collective Bargaining Agreement)

Legal Reference:

EDUCATION CODE

33127-33129 Standards and criteria for fiscal accountability

33400-33407 California Department of Education evaluation of district programs

44660-44665 Evaluation of certificated employees

51041 Evaluation of the educational program

52052-52052.1 **Academic Performance Index Public school performance accountability program**

52055.57-52055.59 Districts identified or at risk of identification for program improvement

52060-52077 Local control and accountability plan

56366 Nonpublic, nonsectarian schools

60640-60649 California Assessment of Student Performance and Progress

CODE OF REGULATIONS, TITLE 5

1068-1074 Alternative schools accountability model, assessments

15440-~~15463~~ **15464** Standards and criteria for fiscal accountability

UNITED STATES CODE, TITLE 20

6311 Accountability, **adequate yearly progress state plan**

6312 Local educational agency plan

~~6316 School and district improvement~~

CODE OF FEDERAL REGULATIONS, TITLE 34

~~200.13-200.20~~ **200.12-200.24 Adequate yearly progress State accountability system**

~~200.30-200.53~~ **200.48 Program improvement State and LEA report cards and plans**

Management Resources:

WEB SITES

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

California Department of Education, Accountability: <http://www.cde.ca.gov/ta/ac>

California School Dashboard: <http://www.caschooldashboard.org>

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

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DISTRICT AND SCHOOL WEB SITES

To enhance communication with students, parents/guardians, staff, and community members, the Governing Board encourages the Superintendent or designee to develop and maintain district and school web sites. The use of district and school web sites shall support the district's vision and goals and shall be coordinated with other district communications strategies.

(cf. 0000 - Vision)

(cf. 0440 - District Technology Plan)

(cf. 1100 - Communication with the Public)

(cf. 1112 - Media Relations)

(cf. 1114 - District-Sponsored Social Media)

(cf. 6020 - Parent Involvement)

Design Standards

The Superintendent or designee shall establish design standards for district and school web sites in order to maintain a consistent identity, professional appearance, and ease of use.

Note: Pursuant to Title II of the Americans with Disabilities Act (42 USC 12131-12134), the district must ensure that individuals with disabilities are not discriminated against or excluded from participation in public services, programs, or activities. A U.S. Department of Justice (USDJ) technical assistance publication, Accessibility of State and Local Government Websites to People with Disabilities, affirms that this statute applies to district-sponsored web sites. Pursuant to Title II of the Americans with Disabilities Act (42 USC 12131-12134) and Section 504 of the Rehabilitation Act of 1973 (29 USC 705, 794; 34 CFR 104.1-104.39), districts have an obligation to provide an equal opportunity to individuals with disabilities to participate in and receive the benefits of the educational program, and must provide accommodations or modifications when necessary to ensure equal treatment. Such obligations have been interpreted by the U.S. Department of Education's Office for Civil Rights (OCR) to include the requirement that district web sites be accessible to individuals with disabilities. See the OCR's June 2010 and May 2011 Dear Colleague Letters. Thus, the districts should ~~must~~ consider the needs of individuals with disabilities and identify features that would enable such persons to access all the information on district and school web sites. site's information. For example, hearing-impaired individuals may not be able to access information in Internet videos or other multimedia presentations that do not have captions, and visually-impaired individuals who use screen readers or other assistive technology may not be able to "read" images or photographs without corresponding text. Examples of technical standards for web site accessibility are available from the World Wide Web Consortium, the California Department of Education's standards for state web sites, and other sources.

The USDJ's A U.S. Department of Justice technical assistance publication, Accessibility of State and Local Government Websites to People with Disabilities, states that an agency with an inaccessible web site ~~a web site that is otherwise inaccessible to individuals with disabilities~~ may also meet its legal obligations by providing an alternative accessible way for ~~individuals with disabilities~~ **them** to use the programs or services (e.g., a staffed telephone information line), but points out that these alternatives are unlikely to provide an equal degree of access in terms of hours of operation or range of options and programs available. **See the accompanying administrative regulation for accessibility guidelines.**

The district's design standards shall address the accessibility of district-sponsored and school web sites to individuals with disabilities, including compatibility with commonly used assistive technologies.

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

Guidelines for Web Site Content

The Superintendent or designee shall develop content guidelines for district and school web sites and shall assign staff to review and approve content prior to posting.

Board policy pertaining to advertising in district and school publications, as specified in BP 1325 - Advertising and Promotion, shall also apply to advertising on district and school web sites.

(cf. 1325 - Advertising and Promotion)

Privacy Rights

The Superintendent or designee shall ensure that the privacy rights of students, parents/guardians, staff, Board members, and other individuals are protected on district and school web sites.

(cf. 1340 - Access to District Records)

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

(cf. 5022 - Student and Family Privacy Rights)

(cf. 5125 - Student Records)

Note: The following **optional** paragraph may be revised to reflect district practice. The district should carefully consider whether to place personally identifiable information on district or school web sites since release of such information may put individuals, including students, at risk and also may violate Education Code 49073 which prohibits disclosure of student directory information to any private profit-making entity; see BP/AR/E 5125.1 - Release of Directory Information.

Telephone numbers and home and email addresses of students and/or their parents/guardians shall not be published on district or school web sites.

(cf. 5125.1 - Release of Directory Information)

OPTION 1: ~~Photographs of individual students may be published, together with their names, except when their~~ **The district regards photographs as a category of directory information that would not generally be considered harmful or an invasion of privacy if disclosed. Therefore, a student's photograph, together with his/her name, may be published on district or school web sites unless the student's parent/guardian has notified the district in writing to not release the student's photograph without prior written consent, in accordance with BP/AR 5125.1 - Release of Directory Information.**

OPTION 2: ~~Because of the wide accessibility of the Internet and potential risk to students, p~~ **Photographs of individual students shall not be published on district or school web sites with their names accompanied by the student's name or other personally identifiable information without the prior written consent of the student's parent/guardian.**

If students' names are not included, pPhotographs of **individual students or** groups of students, such as at a school event, may be published **on school or district web sites** ~~provided that students' names are not included.~~

~~Staff members'~~ **Employees'** home addresses, ~~or~~ **personal** telephone numbers, **and personal email addresses** shall not be posted on district or school web sites.

The home address or telephone number of any elected or appointed official including, but not limited to, a Board member or public safety official, shall not be posted on district or school web sites without the prior written permission of that individual. (Government Code 3307.5, 6254.21, 6254.24)

No public safety official shall be required to consent to the posting on the Internet of his/her photograph or identity as a public safety officer for any purpose if that officer reasonably believes that the disclosure may result in a threat, harassment, intimidation, or harm to the officer or his/her family. (Government Code 3307.5)

(cf. 3515.3 - District Police/Security Department)

Legal Reference:

EDUCATION CODE

35182.5 *Contracts for advertising*

35258 *Internet access to school accountability report cards*

48907 *Exercise of free expression; rules and regulations*

48950 *Speech and other communication*

49061 *Definitions, directory information*

49073 *Release of directory information*

60048 *Commercial brand names, contracts or logos*

BUSINESS AND PROFESSIONS CODE

22580-22582 Digital privacy

22584-22585 Student Online Personal Information Protection Act

22586 Preschool and prekindergarten privacy

Legal Reference: (continued)

GOVERNMENT CODE

3307.5 *Publishing identity of public safety officers*

6254.21 *Publishing addresses and telephone numbers of officials*

6254.24 *Definition of public safety official*

11135 *Nondiscrimination; accessibility to state web sites*

PENAL CODE

14029.5 *Prohibition against publishing personal information of person in witness protection program*

UNITED STATES CODE, TITLE 17

~~101-1101 Federal copyright law~~

101-122 Subject matter and scope of copyright

504 Penalties for copyright infringement

UNITED STATES CODE, TITLE 20

1232g *Federal Family Educational Rights and Privacy Act*

UNITED STATES CODE, TITLE 29

705 Definitions; Vocational Rehabilitation Act

794 *Section 503 of the Rehabilitation Act of 1973; accessibility to federal web sites*

UNITED STATES CODE, TITLE 42

12101-12213 *Americans with Disabilities Act*

CODE OF FEDERAL REGULATIONS, TITLE 16

312.1-312.12 Children's Online Privacy

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy

104.1-104.61 Nondiscrimination on the basis of disability

COURT DECISIONS

City of San Jose v. Superior Court, (2017) 2 Cal.5th 608

Aaris v. Las Virgenes Unified School District, (1998) 64 Cal.App.4th 1112

Management Resources:

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

Dear Colleague Letter, May 26, 2011

Joint Dear Colleague Letter: Electronic Book Readers, June 2010

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

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, Web Accessibility Standards:

<http://www.cde.ca.gov/re/di/ws/webaccessstds.asp>

California School Public Relations Association: <http://www.calspra.org>

U.S. Department of Education, Office for Civil Rights: <https://www2.ed.gov/about/offices/list/ocr>

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

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

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Community Relations
DISTRICT AND SCHOOL WEB SITES

AR 1113

Design Standards

The Superintendent or designee shall develop design standards for district and school web sites that include, but are not limited to, guidelines to ensure the clear organization of the material, readability of the font type and size, and simplicity of the navigation structure linking the content on the web site. Such standards shall take into consideration the ease of use on a wide range of devices.

In accordance with the requirements of the Americans with Disabilities Act and Section 504 of the federal Rehabilitation Act of 1973, district and school web sites shall contain features that ensure accessibility for individuals with disabilities, which may include, but are not limited to, captions for videos and multimedia presentations, text alternatives to images, provision of sufficient time to use the content, avoidance of flashing images, adequate contrast in visual presentations, and/or other features that meet applicable standards for web site accessibility. The Superintendent or designee shall regularly review district and school web sites and modify them as needed to ensure legal compliance with accessibility standards.

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

Guidelines for Web Site Content

As applicable, district and school web sites shall provide current information regarding district/school programs, activities, and operations. Such information shall be appropriate for both internal and external audiences and may include the district's mission and goals, district/school programs and operations, district/or school news, agendas and minutes of Governing Board meetings, School Accountability Report Cards, school calendars, and links to educational resources.

(cf. 0440 - District Technology Plan)
(cf. 0510 - School Accountability Report Card)
(cf. 1100 - Communication with the Public)
(cf. 1112 - Media Relations)
(cf. 6020 - Parent Involvement)
(cf. 9322 - Agenda/Meeting Materials)

With approval of the principal, individual teachers may create web pages linked to the district or school web site to provide information pertaining to class assignments, expectations, and activities.

Note: In determining who will be allowed whether to limit or allow the ability of certain groups or individuals to provide content for district or school web sites, districts should consult with legal counsel on matters pertaining to protected speech and equal access. In the event of litigation on this issue, one approach a court might use would be to draw analogies with protections that currently exist for the print medium (see BP/AR 5145.2 - Freedom of

Speech/Expression **and**) and regulations regarding equal access (see BP/AR 6145.5 - Student Organizations and Equal Access).

Student work may be published on district or school web sites provided that both the student and his/her parent/guardian provide written permission or the work is part of an existing publication such as a school newspaper.

The Superintendent or designee shall ensure that copyright laws are not violated in the use of materials on district and school web sites. If any copyrighted material is posted a notice shall be included crediting the original producer of the material and noting how and when permission to reprint the material was granted. Any copyrighted material to be posted on a district or school web site shall be submitted to the Superintendent or designee together with the permission of the copyright owner to reprint the material. Any copyrighted material submitted without the copyright owner's permission shall only be posted on a district or school web site if the Superintendent or designee determines that the material is in the public domain or that the intended use meets the criteria for fair use or another exception pursuant to 17 USC 107-122. When any copyrighted material is posted, the web site shall include a notice crediting the copyright owner and, as necessary, shall note that permission to reprint the material was granted.

(cf. 4132/4232/4332 - Publication or Creation of Materials)

(cf. 6162.6 - Use of Copyrighted Materials)

Whenever a district or school web site includes links to external web sites, it shall include a disclaimer that the district is not responsible for the content of external web sites.

Roles and Responsibilities

Any employee assigned as a district or school webmaster shall be responsible for the uploading of material to the web site(s) upon approval of the Superintendent or designee. He/she shall **review district and school web sites to** ensure consistency **of the material** with district standards, regularly check links for accuracy and appropriateness, keep the web server free of outdated or unused files, and provide technical assistance as needed.

The Superintendent or designee may assign additional staff members to conduct **an** editorial review^s of all materials submitted for publication on district or school web sites and to make corrections as needed in spelling, grammar, or accuracy of content.

The Superintendent or designee shall provide staff development opportunities related to district content guidelines, design standards, and accessibility laws and standards to district communications and technology staff, district and school webmasters, and/or other appropriate staff.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Security

The Superintendent or designee shall establish security procedures for the district's computer network to prevent unauthorized access and changes to district and school web sites. To the extent possible, the host computer(s) shall be in a lockable room with restricted access.

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SALE OR LEASE OF DISTRICT-OWNED REAL PROPERTY

Note: The following **optional** policy and accompanying administrative regulation detail the procedures that govern the district's sale or lease of surplus real property.

When district properties are not being utilized for school purposes after specific time periods, Education Code 17219-17224 authorize the State Allocation Board (SAB) to charge an "unused site fee." **The Office of Public School Construction has developed a guide, the Unused Site Program Handbook, to assist districts with non-use payments. For further information regarding non-use payments, see the Office of Public School Construction's Unused Site Program Handbook.**

Education Code 17455 authorizes the sale, or lease of up to 99 years, of any district real property together with any personal property located thereon without taking a vote of the electors of the district. To do so, the property must not or will not be needed by the district and the district must follow the procedures under Education Code 17387-17391. **When a district is selling any property or leasing it with an option to purchase, Education Code 17464 lists the public entities that have priority to lease or purchase surplus district properties and the types of notice that the district must provide such entities before disposing of the property. Pursuant to Education Code 17457.5, as amended by AB 86 (Ch. 48, Statutes of 2013), an offer to sell the property must first be extended to a charter school that: (1) projects an in-district average daily attendance of at least 80 students for the following fiscal year, (2) submitted a written request to the district to be notified of surplus property offered for sale or lease by the district, and (3) intends to use the property exclusively to provide instruction or instructional support.**

Under certain circumstances, districts may also need to comply with Education Code 17485-17500 (the Naylor Act), which require the granting of priority to public agencies when disposing of any district property that includes a playground, playing field, or land with an outdoor recreational purpose. Under certain conditions, the district may grant priority to licensed child care providers pursuant to Education Code 17458 or may sell surplus property for less than fair market value to public entities for recreational purposes pursuant to Education Code 17230.

When proposing the sale or lease of surplus property, the district must also comply with the California Environmental Quality Act, Public Resources Code 21000-21177.

The Governing Board believes that **the district should utilize its** facilities and resources **should be utilized** in **the most an** economical and practical manner. The Superintendent or designee shall periodically study the current and projected use of all district facilities to ensure the efficient utilization of space for the effective delivery of instruction.

(cf. 1330 - Use of School Facilities)

(cf. 7110 - Facilities Master Plan)

(cf. 7111 - Evaluating Existing Buildings)

(cf. 7160 - Charter School Facilities)

Note: Pursuant to Education Code **17388 17387-17391**, before surplus real property is sold or leased, the Governing Board must appoint an advisory committee to advise the Board on the disposition of such property. **Education Code 17388 and 17391 establish exceptions from this requirement for rentals not exceeding 30 days and for the lease or rental of a district facility to a private educational institution**

SALE OR LEASE OF DISTRICT-OWNED REAL PROPERTY (continued)

for the purpose of offering summer school. In addition, Education Code 17391, as amended by AB 1157 (Ch. 717, Statutes of 2017), provides that an advisory committee need not be appointed prior to the sale, lease, or rental of excess real property if it is to be used for teacher or other employee housing.

Education Code 17389 requires that the advisory committee be representative of specific groups within the community and be composed of not less than seven nor more than 11 members (commonly referred to as a "7-11 committee"). See the accompanying administrative regulation for further information on the composition and duties of this committee.

Prior to the sale or lease of any surplus real property, The Board shall appoint a district advisory committee prior to the sale or lease of any surplus real property to advise the Board regarding the use or disposition of schools or school building space which is not needed for school purposes. Rentals of surplus property not exceeding 30 days are exempted from this requirement. When the sale, lease, or rental of surplus property is for the purpose of teacher or other employee housing or for the offering of summer school by a private educational institution, the Board may elect not to appoint a district advisory committee. (Education Code ~~17388-17389~~ 17387-17391)

(cf. 1220 - Citizen Advisory Committees)

Note: Pursuant to Government Code 65402, before disposing of any real property, the district is required to submit a report to its local planning agency for comparison with the local planning agency's general plan. If the county or city has adopted a general plan which is applicable in the area where the district property is located, the district must notify the county or city planning agency of the location, purpose, and extent of the proposed disposition of district property so that the agency can determine and report on the extent to which the disposition conforms with the local planning agency's general plan. The planning agency has 40 days during which it may raise objections. If objections are not raised within 40 days, the lack of response is deemed acceptance of the district report. If objections are timely raised, the Board may either make adjustments to accommodate such objections or take further steps to override those objections. to be a finding that the district's proposed disposition of the property is in conformity with the local planning agency's adopted general plan.

Upon determination that district property is no longer needed, or may not be needed until some future time, If the local planning agency has adopted a general plan that affects or includes the area where the surplus property is located, the Board shall first submit a report to the local planning agency as to what real property the district intends to offer for sale or lease describing the location of the surplus property and the purpose and extent of the proposed sale or lease. (Government Code 65402)

Note: When proposing the sale or lease of surplus property, the district must also comply with Public Resources Code 21000-21177 (the California Environmental Quality Act) (CEQA), when applicable. Pursuant to 14 CCR 15061, the sale or lease of property is exempt from detailed CEQA review if there is no possibility that the sale or lease will have a significant environmental effect. In such cases, the district must adopt a notice of exemption in accordance with 14 CCR 14062.

The Board shall determine whether the sale or lease of the surplus property is subject to review under the California Environmental Quality Act. (Public Resources Code 21000-21177; 14 CCR 15061-15062)

Note: When a district is selling any surplus property or leasing it with an option to purchase, Education Code 17464 lists the public entities that have must be given priority to lease or purchase surplus district properties

the property and the types of notice that the district must provide such entities before disposing of the property. Under certain circumstances, districts may also need to comply with **the Naylor Act** (Education Code 17485-17500 ~~(the Naylor Act)~~), which requires **that the granting of priority be given** to public agencies when disposing of any district property that includes a playground, playing field, or land with an outdoor recreational purpose. Under certain conditions, the district may grant priority to licensed child care providers pursuant to Education Code 17458 or may sell surplus property for less than fair market value to public entities for recreational purposes pursuant to Education Code 17230. ~~Pursuant to Education Code 17457.5, as amended by AB 86 (Ch. 48, Statutes of 2013), an offer to sell the property must first be extended to a charter school that: (1) projects an in-district average daily attendance of at least 80 students for the following fiscal year, (2) submitted a written request to the district to be notified of surplus property offered for sale or lease by the district, and (3) intends to use the property exclusively to provide instruction or instructional support.~~ **The requirement to first offer surplus property to a charter school with a projected in-district average daily attendance of at least 80 students expired July 1, 2016 pursuant to the terms of Education Code 17457.5.**

~~Not less than 40 days after issuance of the report to the local planning agency, and prior to entering into any agreement for sale or lease of~~ **When selling or leasing** district real property, the Board shall ~~offer to sell or lease district-owned real property in accordance with~~ **comply with the** priorities and procedures specified in applicable law. (Education Code 17230, ~~17387-17391, 17457.5, 17464, 17485-17500-17499~~; Government Code 54222, ~~65402~~)

(cf. 5148 - Child Care and Development)

(cf. 5148.2 - Before/After School Programs)

(cf. 5148.3 - Preschool/Early Childhood Education)

Note: Pursuant to Education Code 17462.3, ~~as amended by AB 308 (Ch. 496, Statutes of 2013)~~, the SAB may require a district selling real property purchased, **constructed improved**, or modernized with funds received from a state school facilities funding program to return those funds if: (1) the state funds were received and the property purchased or improved within the previous 10 years; (2) the proceeds from the sale are not used for capital outlay; and (3) the property is not sold to a charter school, another school district, a county office of education, or an agency that will use the property exclusively for the delivery of child care and development services.

In addition, when selling real property purchased, constructed, or modernized with funds received within the past 10 years from a **state** school facilities funding program, the Board shall consider whether any of the proceeds from the sale will need to be returned to the State Allocation Board (SAB) pursuant to Education Code 17462.3.

Resolution of Intention to Sell or Lease

Before ordering the sale or lease of any real property, the Board shall adopt a resolution by a two-thirds vote of all of its members at a regularly scheduled open meeting. The resolution shall describe the property proposed to be sold or leased in such a manner as to identify it, specify the minimum price or rent, describe the terms upon which it will be sold or leased, and specify the commission or rate, if any, which the Board will pay to a licensed real estate broker out of the minimum price or rent. The resolution shall fix a time, not less than three weeks thereafter, for a public meeting, held at the Board's regular meeting place, at which sealed proposals to purchase or lease will be received and considered. (Education Code 17466)

(cf. 9320 - Meetings and Notices)

(cf. 9323.2 - Actions by the Board)

The Superintendent or designee shall provide notice of the adoption of the resolution and of the time and place of the meeting that will be held to consider bids by posting copies of the resolution, signed by the Board, in three public places not less than 15 days before the date of the meeting. In addition, the notice shall be published at least once a week for three successive weeks before the meeting, in a newspaper of general circulation published in the county in which the district is located, if such a newspaper exists. (Education Code 17469)

In accordance with Education Code 17470, the Superintendent or designee shall take reasonable steps to provide notification to the former owners of the property of the district's intent to sell it.

Acceptance/Rejection of Bids

At the public meeting specified in the resolution of intention to sell or lease property, the Board shall open, examine, and declare all sealed bids. Before accepting a written proposal, the Board shall call for oral bids in accordance with law. (Education Code 17472, 17473)

The Board may reject any and all bids, either written or oral, and withdraw the properties from sale when the Board determines that rejection is in the best public interest. If no proposals are submitted or the submitted proposals do not conform to all the terms and conditions specified in the resolution of intention to lease, the Board may lease the property in accordance with Education Code 17477. (Education Code 17476, 17477)

Of the proposals submitted by responsible bidders which conform to all terms and conditions specified in the resolution of intention to sell or lease, the Board shall finally accept the highest bid after deducting the commission, if any, to be paid to a licensed real estate broker, unless the Board accepts a higher oral bid or rejects all bids. (Education Code 17472)

BP 3280(e)

SALE OR LEASE OF DISTRICT-OWNED REAL PROPERTY (continued)

The final acceptance of the bid may be made either at the same meeting specified in the resolution or at any adjourned/continued meeting held within 10 days. Upon acceptance of the bid, the Board may adopt a resolution of acceptance that directs the Board president, or any other Board member, to execute the deed or lease and to deliver the document upon performance and compliance by the successful bidder of all of the terms and conditions of the contract. (Education Code 17475-17478)

(cf. 1431 - Waivers)

Use of Proceeds

The Superintendent or designee shall ensure that the proceeds from the sale, or lease with an option to purchase, of district surplus district property are used in accordance with law for one-time expenditures and not for ongoing expenditures such as salaries and general operating expenses. (Education Code 17462)

Proceeds from a sale of surplus district property shall be used for capital outlay or maintenance costs that the Board determines will not recur within a five-year period. (Education Code 17462)

Proceeds from a lease of district property with an option to purchase may be deposited into a restricted fund for the routine repair of district facilities, as defined by the SAB, for up to a five-year period. (Education Code 17462)

If the Board and SAB determine that the district has no anticipated need for additional sites or building construction for the next 10 years and no major deferred maintenance requirements, the proceeds from the sale or lease with an option to purchase may be deposited in a special reserve fund for the future maintenance and renovation of school sites or in the district's general fund. Proceeds from the sale or lease with option to purchase of district property may also be deposited in a special reserve fund for capital outlay or maintenance costs of district property that the Board determines will not recur within a five-year period. (Education Code 17462)

(cf. 3100 - Budget)

(cf. 3460 - Financial Reports and Accountability)

Note: As amended by AB 86 (Ch. 48, Statutes of 2013), Education Code 17463.7 has extended, until January 1, 2016, the authority to use the proceeds from the sale of surplus real property, along with the proceeds from any personal property located on that real property, for any one time general fund purpose. Districts that choose to exercise this authority will be ineligible for hardship funding from the SAB for five years after the proceeds are deposited.

Prior to exercising this authority, Education Code 17463.7 requires the Board to adopt a plan for expending the resources and to make specific certifications to the SAB, as specified below. Education Code 17463.7 contains additional requirements applicable to the sale of property purchased with proceeds from a local general obligation bond or revenue from developer fees.

Pursuant to the authorization in Education Code 17463.7, the district may expend proceeds from the sale of surplus real property, along with the proceeds from any personal property located on that real property, for any one time general fund purpose(s). Before the district exercises this authority: (Education Code 17463.7)

1. The Board shall submit documents to the SAB certifying that:

- a. The district has no major deferred maintenance requirements not covered by existing capital outlay resources.
- b. The sale of real property pursuant to Education Code 17463.7 does not violate the provisions of a local bond act.

(cf. 7214 - General Obligation Bonds)

- c. The real property is not suitable to meet projected school construction needs for the next 10 years.

2. The Superintendent or designee shall present to the Board, at a regularly scheduled meeting, a plan for expending these one-time resources. The plan shall identify the source and use of the funds and shall describe the reasons that the expenditure shall not result in ongoing fiscal obligations for the district.

Legal Reference:

EDUCATION CODE

17219-17224 Acquisition of property not utilized as school site; nonuse payments; exemptions

17230-17234 Surplus property

17385 Conveyances to and from school districts

17387-17391 Advisory committees for use of excess school facilities

17400-17429 Leasing property

17430-17447 Leasing facilities

17453 Lease of surplus district property

17455-17484 Sale or lease of real property, especially:

~~17457.5 Offer to charter school~~

17462.3 State Allocation Board program to reclaim funds

~~17463.7 Proceeds for general fund purposes~~

17485-17500 Surplus school playground (Naylor Act)

17515-17526 Joint occupancy

17527-17535 Joint use of district facilities

33050 Request for waiver

38130-38139 Civic Center Act

GOVERNMENT CODE

50001-50002 Definitions

54220-54232 Surplus land, especially:

54222 Offer to sell or lease property

54950-54963 Brown Act, especially:

54952 Legislative body, definition

PUBLIC RESOURCES CODE

21000-21177 California Environmental Quality Act

CODE OF REGULATIONS, TITLE 2

1700 Definitions related to surplus property

COURT DECISIONS

San Lorenzo Valley Community Advocates for Responsible Education v. San Lorenzo Valley Unified School District, (2006) 139 Cal.App. 4th 1356

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Closing a School Best Practices Guide

OFFICE OF PUBLIC SCHOOL CONSTRUCTION PUBLICATIONS

Unused Site Program Handbook, ~~May 2008~~ **December 2015**

WEB SITES

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

California Department of Education, School Facilities Planning Division: <http://www.cde.ca.gov/ls/fa>

Coalition for Adequate School Housing: <http://www.cashnet.org>

Office of Public School Construction: <http://www.dgs.ca.gov/opsc>

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DRUG AND ALCOHOL FREE SCHOOLS

The Governing Board recognizes the need to keep district schools free of drugs and alcohol in order to create a safe and healthy environment conducive to learning and promote student health and well-being. The Board prohibits the possession, use, or sale of drugs and alcohol at any time in district-owned or leased buildings, on district property, and in district vehicles, unless otherwise permitted by law.

(cf. 1325 - Advertising and Promotion)
(cf. 3513.3 - Tobacco-Free Schools)
(cf. 4020 - Drug and Alcohol-Free Workplace)
(cf. 4159/4259/4359 - Employee Assistance Programs)
(cf. 5030 - Student Wellness)
(cf. 5131.6 - Alcohol and Other Drugs)
(cf. 5131.62 - Tobacco)
(cf. 6142.8 - Comprehensive Health Education)

The following substances are prohibited on all district property:

1. Any substance which may not lawfully be possessed, used, or sold in California

Note: Although Health and Safety Code 11362.1, as amended by Proposition 64 (2016), authorizes persons age 21 years and older to possess and use specified amounts of cannabis, Health and Safety Code 11362.3 prohibits possession or use of cannabis by persons under age 21 and prohibits all persons from possessing, smoking, or ingesting cannabis or cannabis products on the grounds of a school, day care center, or youth center while children are present.

2. Cannabis or cannabis products (Health and Safety Code 11362.3; 21 USC 812, 844)

Note: Pursuant to Business and Professions Code 25608, it is a misdemeanor to possess, consume, sell, give, or deliver any alcoholic beverage to any person in a school building or on school grounds unless a specified exception applies. Such exceptions include, but are not limited to, alcohol served during a special event, pursuant to a license or permit obtained under the Alcohol Beverage Control Act, at district-owned facilities at a time when students are not present. Districts that do not allow any of the specified exceptions should revise item #3 accordingly. See AR 1330 - Use of School Facilities.

3. Alcoholic beverages, unless approved by the Superintendent or designee for limited purposes specified in Business and Professions Code 25608

(cf. 1330 - Use of School Facilities)
(cf. 1330.1 - Joint Use Agreements)

Note: Pursuant to various state laws, prescribed medication may be administered at school with written statements from the student's parent/guardian and authorized health care provider; see BP/AR 5141.21 - Administering Medication and Monitoring Health Conditions. However, Health and Safety Code 11362.79 prohibits a person who has been authorized for medical use of cannabis from smoking cannabis on the grounds of or within 1,000 feet of a school, recreation center, or youth center or on a school bus, and Health and Safety Code 11362.3 prohibits cannabis on district property while children are present as noted in item #2 above. In addition, federal law (21 USC 812, 844) continues to prohibit the possession of cannabis, even by medical users.

Prescription medication, except for prescribed cannabis, may be administered at school in accordance with law, district policy and regulations, and written statements by the parent/guardian and the student's authorized health care provider as applicable.

(cf. 5141.21 - Administering Medications and Monitoring Health Conditions)

Information about the district's drug- and alcohol-free schools policy and the consequences for violations shall be communicated clearly to employees, parents/guardians, students, and the community.

Enforcement/Discipline

The Superintendent or designee shall take appropriate action to eliminate the possession, use, or sale of alcohol and other drugs and related paraphernalia in district facilities, on district property, in district vehicles, or at school-sponsored activities. As appropriate, he/she may direct anyone violating this policy to leave school property and/or refer the matter to law enforcement.

(cf. 1250 - Visitors/Outsiders)

(cf. 3515.2 - Disruptions)

(cf. 5145.11 - Questioning and Apprehension by Law Enforcement)

(cf. 5145.12 - Search and Seizure)

Students and employees who violate the terms of this policy may be subject to discipline and/or referred to assistance programs in accordance with law and Board policy.

(cf. 4112.41/4212.41/4312.41 - Employee Drug Testing)

(cf. 4112.42/4212.42/4312.42 - Drug and Alcohol Testing for School Bus Drivers)

(cf. 4117.7/4217.7/4317.7 - Employment Status Reports)

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

(cf. 5131 - Conduct)

(cf. 5144 - Discipline)

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

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

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

Legal Reference:

EDUCATION CODE

44940 Compulsory leave of absence for certificated persons

44940.5 Procedures when employees are placed on compulsory leave of absence

45123 Employment after conviction of controlled substance offense

45304 Compulsory leave of absence for classified persons

48900 Suspension or expulsion (grounds)

48900.5 Suspension, limitation on imposition; exception

48901 Smoking or use of tobacco prohibited

48901.5 Prohibition of electronic signaling devices

48902 Notification of law enforcement authorities; civil or criminal immunity

48909 Narcotics or other hallucinogenic drugs

48915 Expulsion; particular circumstances

BUSINESS AND PROFESSIONS CODE

25608 Alcohol on school property; use in connection with instruction

GOVERNMENT CODE

8350-8357 Drug-free workplace

HEALTH AND SAFETY CODE

11053-11058 Standards and schedules

11353.6 Juvenile Drug Trafficking and Schoolyard Act

11362.1 Possession and use of cannabis, persons age 21 and over

11362.3 Limitations on possession and use of cannabis

11362.79 Limitations on medical use of cannabis

104559 Tobacco use prohibition

PENAL CODE

13860-13864 Suppression of drug abuse in schools

VEHICLE CODE

13202.5 Drug and alcohol related offenses by person under age of 21, but aged 13 or over;

UNITED STATES CODE, TITLE 20

7101-7122 Student Support and Academic Enrichment Grants

UNITED STATES CODE, TITLE 21

812 Schedules of controlled substances

844 Penalties for possession of controlled substance

UNITED STATES CODE, TITLE 41

8101-8106 Drug-Free Workplace Act

COURT DECISIONS

Ross v. RagingWire Telecommunications, Inc., 42 Cal. 4th 920 (2008)

CRIMINAL BACKGROUND CHECKS FOR CONTRACTORS

~~Whenever the district contracts for school and classroom janitorial, school site administrative, school site grounds and landscape maintenance, student transportation, and school site food-related services, the Superintendent or designee shall ensure that the contracting entity certifies in writing that any employees who may come into contact with students have not~~ **When the employees of any entity contracting with the district to provide specified services will have contact with students, the entity shall certify in writing to the Superintendent or designee that none of those employees has been convicted of a violent or serious felony as defined in Education Code 45122.1, unless the employee has received a certificate of rehabilitation and a pardon. In the case of a sole proprietor, the Superintendent or designee shall prepare and submit the employee's fingerprints to the Department of Justice. If any contracting employee who may have contact with students has been convicted of a violent or serious felony as defined, a certificate of rehabilitation and a pardon as required pursuant to Education Code 45125.1 shall be submitted to the Superintendent or designee before the contracting employee is authorized to perform the work for the district. (Education Code 45125.1)**

These requirements shall apply to a sole proprietor or entity contracting with the district to provide any of the following services: (Education Code 45125.1, 45125.2)

- 1. School and classroom janitorial services**
- 2. School site administrative services**
- 3. School site grounds and landscape maintenance services**
- 4. Student transportation services**
- 5. School site food-related services**
- 6. Construction, reconstruction, rehabilitation, or repair of a school facility**

(cf. 3540 - Transportation)

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

(cf. 3600 - Consultants)

(cf. 7140 - Architectural and Engineering Services)

On a case-by-case basis, the Superintendent or designee may **also** require a contracting entity providing school site services, other than those listed above, to comply with these requirements. (Education Code 45125.1)

Note: As amended by AB 2102 (Ch. 840, Statutes of 1998), Education Code 45125.1 no longer requires the contracting entity to present to the Board a list of employees who may come into contact with students.

These requirements shall not apply. The Superintendent or designee may determine that criminal background checks will not be required if:

1. ~~if the Superintendent or designee determines that t~~The contracting entity is providing services in an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed to make school facilities safe and habitable. (Education Code 45125.1)

2. ~~In addition, these requirements shall not apply if the Superintendent or designee determines that t~~The employees of the contracting entity will have limited contact with students. In determining whether a contract employee has limited contact with students, the Superintendent or designee shall consider the totality of the circumstances, including ~~the following~~ factors ~~such as:~~ 1. ~~T~~the length of time the contractors will be on school grounds, 2. ~~W~~whether students will be in proximity with the site where the contractors will be working, and 3. ~~W~~whether the contractors will be working by themselves or with others. (Education Code 45125.1)

Upon a determination that an employee ~~shall~~ will have limited contact with students, the Superintendent or designee shall take appropriate steps to protect the safety of any students who may come in contact with this employee. (Education Code 45125.1)

These steps may include, but ~~are~~ not ~~be~~ limited to, ensuring that the employee is working during nonschool hours, providing for regular patrols or supervision of the site from district security or personnel, ensuring that the employee is not working alone when students are present, limiting the employee's access to school grounds, and/or providing the employee with a visible means of identification.

(cf. 3515.3 - District Police/Security Department)

3. ~~The contract is for the construction, reconstruction, rehabilitation, or repair of a school facility and either item #1 or #2 above applies or the district uses one or more of the following methods to ensure student safety:~~ (Education Code 45125.2)

~~When the district contracts for construction, reconstruction, rehabilitation or repair of a school facility where the employees of the entity will have contact, other than limited contact with students, the Superintendent or designee shall ensure the safety of students by utilizing one or more of the following methods:~~ (Education Code 45125.2)

1.a. The installation of a physical barrier at the worksite to limit contact with students;

2.b. Continual supervision and monitoring of all employees of the entity by an employee of the entity whom the Department of Justice has ascertained has not been convicted of a violent or serious felony;

~~The supervising employee may submit his/her fingerprints to the Department of Justice pursuant to Education Code 45125.1.~~

3.c. Surveillance of employees of the entity by school personnel;

~~These requirements shall not apply if the Superintendent or designee determines that the contracting entity is providing construction, reconstruction, rehabilitation, or repair services in~~

~~an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed to make school facilities safe and habitable. (Education Code 45125.2)~~

Legal Reference:

EDUCATION CODE

41302.5 School districts, definition

45122.1 Classified employees, conviction of a violent or serious felony

45125.1 Criminal background checks for contractors

45125.2 Criminal background checks for construction

PENAL CODE

667.5 Prior prison terms, enhancement of prison terms

1192.7 Plea bargaining limitation

Management Resources:

WEB SITES

Department of Justice: <https://oag.ca.gov/fingerprints>

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All Personnel

BP 4140

4240

BARGAINING UNITS

4340

The Governing Board recognizes the right of district employees to form **a bargaining units**, select an employee organization as their exclusive representative, and be represented by that organization in their employment relationship with the district. The Board is committed to negotiating in good faith with recognized employee organizations and respecting the rights of employees and employee organizations.

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 4143/4243 - Negotiations/Consultation)

(cf. 9000 - Role of the Board)

The district shall not dominate or interfere with the formation or administration of any employee organization or contribute financial or other support to it. (Government Code 3543.5)

~~Neither the district nor the employee organization~~ **The district shall not deter or discourage employees from becoming or remaining members of an employee organization,** impose or threaten to impose reprisals on employees, discriminate or threaten to discriminate against employees, or otherwise interfere with, restrain, or coerce employees because of their membership or nonmembership in an employee organization. (Government Code 3543.5, **3543.6 3550**)

(cf. 4119.1/4219.1/4319.1 - Civil and Legal Rights)

Formation of Bargaining Units

Certificated and classified employees shall not be included in the same bargaining unit. (Government Code 3545)

The district may recognize a bargaining unit of supervisory employees if: (Government Code 3545)

1. The bargaining unit includes all supervisory employees.
2. The supervisors are not represented by the same organization that represents employees whom the supervisory employees supervise.

(cf. 4300 - Administrative and Supervisory Personnel)

(cf. 4301 - Administrative Staff Organization)

(cf. 4312.1 - Contracts)

For this purpose, *supervisory employee* means any employee, regardless of job description, having the authority, in the interest of the district, to hire, transfer, suspend, layoff, recall, promote, discharge, assign, reward, discipline, assign work, direct, adjust grievance of other employees, or effectively recommend that action. The exercise of this authority shall not be

merely routine or clerical in nature, but shall require the use of independent judgment. (Government Code 3540.1)

Employees serving in management, senior management, or confidential positions shall not be represented by an exclusive representative. Such employees may represent themselves individually or may be represented by an employee organization whose membership is composed entirely of employees designated as holding those positions. **but When represented by an employee organization**, that organization shall not meet and negotiate with the district. For this purpose: (Government Code 3540.1, 3543.4)

1. *Management employee* means any employee who has significant responsibilities for formulating district policies or administering district programs, and whose position is designated as a management position by the Board.
2. *Confidential employee* means any employee who is required to develop or present management positions with respect to employer-employee relations or whose duties normally require access to confidential information that is used to contribute significantly to the development of management positions.

Access to Employee Orientations and Contact Information

Note: Pursuant to Government Code 3556, as added by AB 119 (Ch. 21, Statutes of 2017), districts are required to provide recognized employee organizations access to new employee orientations, as defined, and to give at least 10 days' notice in advance of any such orientation. However, shorter notice may be provided if an unforeseeable urgency critical to the district's operations prevents giving the required 10 days' notice.

Government Code 3556 and 3557, as added by AB 119, require that the structure, time, and manner of access to new employee orientations be determined by mutual agreement of the district and employee organization. If the parties fail to reach an agreement regarding the new employee orientation, the negotiations become subject to compulsory interest arbitration. Although districts are required to negotiate how access is provided to employees, they are not required to negotiate the manner in which onboarding is conducted.

The district shall permit employee organizations access to new employee orientations where newly hired employees are advised, whether in person, online, or through other means or mediums, of their employment status, rights, benefits, duties, responsibilities, or any other employment-related matters. The district shall provide employee organizations at least 10 days' notice in advance of an orientation. However, in any specific instance where an unforeseeable, urgent need critical to the district's operation prevents the required 10 days' notice, a shorter notice may be provided. (Government Code 3555.5, 3556)

The structure, time, and manner of the access to new employee orientations shall be determined by mutual agreement of the district and the exclusive representative, following a request to negotiate by either party. If the district and exclusive representative fail to reach an agreement, matters related to the access to new employee orientation shall be subject to compulsory interest arbitration. The district and employee organization may mutually agree to submit any dispute to compulsory interest arbitration at any time. In addition, if any dispute arises during negotiations

and is not resolved within 45 days after the first meeting or within 60 days after the initial request to negotiate, whichever is earlier, either party may make a demand for compulsory interest arbitration. When any such dispute arises during the summer when the district's administrative office is closed, the timeline shall commence on the first day the administrative office reopens. The decision of the arbitrator shall be final and binding on the parties. (Government Code 3556, 3557)

Note: Government Code 6254.3 authorizes disclosure of an employee's home address and home telephone number to an employee organization unless the district receives a written request by the employee to not disclose the information. The appeals court in *County of Los Angeles v. Service Employees International Union, Local 721* clarified that nonmembers or agency fee payers have a reasonable expectation of privacy and thus are entitled to notice and an opportunity to object before the disclosure of their personal information. This case has been appealed to the California Supreme Court.

Pursuant to Government Code 3558, as added by AB 119 (Ch. 21, Statutes of 2017), districts are required to provide recognized employee organizations with specified contact information for new employees in the bargaining unit, as provided below. The information required by Government Code 3558 must be provided in a manner consistent with Government Code 6254.3, which authorizes disclosure of an employee's home address, home telephone number(s), and personal cell phone number to an employee organization unless the district receives a written request by the employee to not disclose the information. Pursuant to Government Code 6254.3, as amended by AB 119, the personal email address of an employee is not disclosable unless used by the employee to conduct public business. The following paragraph should be revised if districts have an agreement with their employee organization(s) requiring more frequent or more detailed contact lists.

In *County of Los Angeles v. Service Employees International Union, Local 721*, the California Supreme Court held that (1) an employer has a duty to provide information relevant to collective bargaining to the applicable bargaining unit and failure to do so is a violation of the employer's obligation to bargain in good faith; (2) the disclosure of an employee's home address and phone number(s) by an employer to the union does not violate the employee's constitutional right of privacy; and (3) other avenues for implementing privacy safeguards are available, such as bargaining for a notice and opt-out procedure or drafting employment contracts that will notify employees that their home contact information is subject to disclosure to the union and that they may request nondisclosure.

The Superintendent or designee may provide an employee organization with the home address and home telephone number of employees, except any employees performing law enforcement-related functions and any employees who provide written request that the information not be disclosed for this purpose. shall provide an exclusive representative with the name, job title, department, work location, telephone numbers (work, home, and personal cell phone), personal email address(es) on file with the district, and home address of any newly hired employee in the bargaining unit, within 30 days of hire or by the first pay period of the month following hire. In addition, the Superintendent or designee shall provide the same information on all employees in the bargaining unit to an exclusive representative at least every 120 days, unless more frequent or detailed lists are required by agreement with the exclusive representative. (Government Code 3558, 6254.3) , the Superintendent or designee shall not disclose the home address and any phone numbers on file for employees performing law enforcement-related functions, nor shall he/she disclose the home address, home or personal cell phone number(s), or personal email address(es) of any employee who is a participant in the Safe at Home address confidentiality program pursuant to Government Code 6207 or any employees who provides written request that the information not be disclosed for this purpose. Following receipt of a written request, the district shall remove the employee's home address, home and personal cell phone numbers, and personal email address from any mailing list

maintained by the district unless the list is only used by the district to contact the employee. (Government Code 3558, 6207, 6254.3)

(cf. 1340 - Access to District Records)

Payment of Dues or Service Fee

Note: Pursuant to Government Code 3546, all employees in a classification represented by an employee organization are required to pay a fee to the employee organization to cover the costs of negotiations, contract administration, and other activities that are germane to its function as the exclusive bargaining representative (i.e., "agency fee" arrangements, which require employees to either join the union or pay a "fair share service fee"). However, the constitutionality of agency fee statutes such as Government Code 3546 is a legal issue currently before the U.S. Supreme Court in Janus v. American Federation of State, County, and Municipal Employees.

Upon the written request of a recognized employee organization, the Superintendent or designee shall deduct the amount of organization dues or the fair share service fee, determined in accordance with Government Code 3546, from the wages and salary of each employee represented by that employee organization and shall pay that amount to the employee organization. (Education Code 45060, 45168; Government Code 3546)

Any employee who is a member of a religious body whose traditional tenets or teachings include objections to joining or financially supporting employee organizations shall not be required to join, maintain membership in, or financially support any employee organization as a condition of employment. However, such an employee may be required to pay an amount equal to the service fee to a designated charitable fund. (Government Code 3546.3)

Each employee organization shall, within 60 days after the end of its fiscal year, provide the Board and the employees who are members of the organization with a detailed financial report consisting of a balance sheet and an operating statement. If the employee organization fails to provide the financial report, the Board may issue an order compelling the organization to provide the financial report or any employee within the organization may petition the Board for such an order. (Government Code 3546.5)

(cf. 3460 - Financial Reports and Accountability)

Legal Reference:

EDUCATION CODE

45060-45061.5 Deduction of fees from salary or wage payment, certificated employees

45100.5 Senior management positions

45104.5 Abolishment of senior classified management positions

45108.5 Definition of senior classified management employees

45108.7 Waiver of provisions of 45108.5

45168 Deduction of fees from salary or wage payment, classified employees

45220-45320 Merit system, classified employees

GOVERNMENT CODE

3540-3549.3 Educational Employment Relations Act, especially:

3540.1 Definitions

3543.4 Management position; representation

3545 Appropriateness of unit; basis

3550-3552 Prohibition on public employers deterring or discouraging union membership

3555-3559 Public employee communication, information and orientation

6205-6210 Confidentiality of addresses for victims of domestic violence, sexual assault or stalking

6254.3 *Disclosure of employee contact information to employee organization*

6503.5 *Joint powers agencies*

53260-53264 *Employment contracts*

CODE OF REGULATIONS, TITLE 8

33015-33490 *Recognition of exclusive representative; proceedings*

33700-33710 *Severance of established unit*

34020 *Petition to rescind organizational security arrangement*

34055 *Reinstatement of organizational security arrangement*

COURT DECISIONS

Janus v. American Federation of State, County and Municipal Employees, Council 31, (7th Cir. 2017)

851 F.3d 746, cert granted Sept. 28, 2017, No. 16-1466

Friedrichs v. California Teachers Association, et al., (2016) 136 S.Ct. 1083

County of Los Angeles v. Service Employees International Union, Local 721, (2011), 192 Cal.App.4th 1409 (2013) 56 Cal. 4th 905

Abood v. Detroit Board of Education, (1977) 431 U.S. 209

Management Resources:

CSBA PUBLICATIONS

Collective Bargaining DVD-ROM

Before the Strike: Planning Ahead in Difficult Negotiations, 1996

WEB SITES

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

Association of California School Administrators: <http://www.acsa.org>

California Federation of Teachers: <http://www.cft.org>

California School Employees Association: <http://www.csea.com>

California Teachers Association: <http://www.cta.org>

Public Employment Relations Board: <http://www.perb.ca.gov>

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CHRONIC ABSENCE AND TRUANCY

The Governing Board believes that ~~excessive~~ absenteeism, ~~whether caused by excused or unexcused absences~~ **whatever the cause**, may be an early warning sign of poor academic achievement and may put students at risk of dropping out of school. The Board desires to ensure that all students attend school in accordance with the state's compulsory education law and take full advantage of educational opportunities provided by the district.

(cf. 5113 - Absences and Excuses)

(cf. 5113.11 - Attendance Supervision)

The Superintendent or designee shall establish a system to accurately track student attendance in order to identify individual students who are chronic absentees and truants, as defined in law and administrative regulation, and to identify patterns of absence throughout the district. He/she shall provide the Board with data on school attendance, chronic absence, and truancy rates ~~for all district students~~ **districtwide**, for each school, and **disaggregated** for each numerically significant student subgroup as defined in Education Code 52052. Such data shall be ~~disaggregated and~~ used in the development of annual goals and specific actions for student attendance and engagement ~~and for inclusion to be included~~ in the district's local control and accountability plan and other applicable school and district plans.

(cf. 0400 - Comprehensive Plans)

(cf. 0420 - School Plans/Site Councils)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 0500 - Accountability)

The Superintendent or designee shall develop strategies that focus on prevention of attendance problems, which may include, but are not limited to, efforts to provide a safe and positive school environment, relevant and engaging learning experiences, school activities that help develop students' feelings of connectedness with the school, school-based health services, and incentives and rewards to recognize students who achieve excellent attendance or demonstrate significant improvement in attendance. The Superintendent or designee also shall develop strategies that enable early outreach to students as soon as they show signs of poor attendance.

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

(cf. 5126 - Awards for Achievement)

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5141.6 - School Health Services)

(cf. 5145.3 - Nondiscrimination/Harassment)

The Superintendent or designee shall ~~work~~ **consult** with students, parents/guardians, school staff, and community agencies, as appropriate, to identify factors contributing to chronic absence and truancy.

Interventions for students with serious attendance problems shall be designed to meet the specific needs of the student and may include, but are not limited to, health care referrals, transportation assistance, counseling for mental or emotional difficulties, academic supports, efforts to address school or community safety concerns, discussions with the student and parent/guardian about their attitudes regarding schooling, or other strategies to remove identified barriers to school attendance. He/she also The Superintendent or designee may collaborate with child welfare services, law enforcement, courts, public health care agencies, other government agencies, and/or medical, mental health, and oral health care providers to ensure that make alternative educational programs and nutrition, health care, and other support services are available for students and families and to intervene as necessary when students have serious attendance problems.

(cf. 1020 - Youth Services)
(cf. 5030 - Student Wellness)
(cf. 5146 - Married/Pregnant/Parenting Students)
(cf. 5147 - Dropout Prevention)
(cf. 6158 - Independent Study)
(cf. 6164.2 - Guidance/Counseling Services)
(cf. 6164.5 - Student Success Teams)
(cf. 6173 - Education for Homeless Children)
(cf. 6173.1 - Education for Foster Youth)
(cf. 6173.2 - Education of Children of Military Families)
(cf. 6175 - Migrant Education Program)
(cf. 6179 - Supplemental Instruction)
(cf. 6181 - Alternative Schools/Programs of Choice)
(cf. 6183 - Home and Hospital Instruction)
(cf. 6184 - Continuation Education)
(cf. 6185 - Community Day School)

Students who are identified as truants shall be subject to the interventions specified in law and administrative regulation.

(cf. 5113.12 - District School Attendance Review Board)

A student's truancy, tardiness, or other absence from school shall not be the basis for his/her out-of-school suspension or expulsion. Alternative disciplinary strategies and positive reinforcement for attendance shall be used whenever possible.

(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)

The Superintendent or designee shall periodically report to the Board regarding the district's progress in improving student attendance rates for all students and for each numerically significant student population. Such information shall be used to evaluate the effectiveness of strategies implemented to reduce chronic absence and truancy and to make changes as needed. As appropriate, the Superintendent or designee shall engage school staff in program evaluation and improvement and in identification the determination of how to best allocate available community resources.

[SECTION ON "SCHOOL ATTENDANCE REVIEW BOARD" DELETED]

Legal Reference:

EDUCATION CODE

1740-**1742** *Employment of personnel to supervise attendance (county superintendent)*

37223 *Weekend classes*

41601 *Reports of average daily attendance*

46000 *Records (attendance)*

46010-46014 *Absences*

46110-46119 *Attendance in kindergarten and elementary schools*

46140-46147 *Attendance in junior high and high schools*

48200-48208 *Children ages 6-18 (compulsory full-time attendance)*

48225.5 *Work permits, entertainment and allied industries*

48240-48246 *Supervisors of attendance*

48260-48273 *Truants*

48290-48297 *Failure to comply; complaints against parents*

48320-48325 *School attendance review boards*

48340-48341 *Improvement of student attendance*

48400-48403 *Compulsory continuation education*

48900 *Suspension and expulsion*

49067 *Unexcused absences as cause of failing grade*

52052 *Academic Performance Index; numerically significant student subgroups*

60901 *Chronic absence*

GOVERNMENT CODE

54950-54963 *The Ralph M. Brown Act*

PENAL CODE

270.1 *Chronic truancy; parent/guardian misdemeanor*

272 *Parent/guardian duty to supervise and control minor child; criminal liability for truancy*

830.1 *Peace officers*

VEHICLE CODE

13202.7 *Driving privileges; minors; suspension or delay for habitual truancy*

WELFARE AND INSTITUTIONS CODE

256-258 *Juvenile hearing officer*

601-601.4 *Habitually truant minors*

11253.5 *Compulsory school attendance*

CODE OF REGULATIONS, TITLE 5

306 *Explanation of absence*

420-421 *Record of verification of absence due to illness and other causes*

15497.5 *Local control and accountability plan template*

COURT DECISIONS

L.A. v. Superior Court of San Diego County, (2012) 209 Cal.App.4th 976

Management Resources:

CSBA PUBLICATIONS

Attendance Awareness Month, Fact Sheet, September 2014

ATTENDANCE WORKS PUBLICATIONS

Count Us In! Working Together to Show that Every School Day Matters, 2014

The Power of Positive Connections: Reducing Chronic Absence Through PEOPLE: Priority Early Outreach for Positive Linkages and Engagement, 2014

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

*School Attendance Review Board Handbook: **A Road Map for Improved School Attendance and Behavior**, 2015*

School Attendance Improvement Handbook, 2000

WEB SITES

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

Attendance Works: <http://www.attendanceworks.org>

California Association of Supervisors of Child Welfare and Attendance: <http://www.cascwa.org>

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

California Healthy Kids Survey: <http://chks.wested.org>

California School Climate, Health, and Learning Survey System: <http://www.cal-schls.wested.org>

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CSBA Sample

Administrative Regulation

Students

AR 5113.1(a)

CHRONIC ABSENCE AND TRUANCY

Note: The following administrative regulation may be revised to reflect the district personnel responsible for duties related to attendance supervision and matters related to chronic absence and truancy. Pursuant to Education Code 48240-48246, the district may appoint an attendance supervisor, join a consortium of districts to employ an attendance supervisor, or contract with the County Superintendent of Schools to supervise the attendance of district students. See AR 5113.11 - Attendance Supervision.

Education Code 48273 mandates that the district adopt rules and regulations related to reports of district referrals to a school attendance review board (SARB). See the section on "Reports" below for language fulfilling this mandate.

Definitions

Note: The following definition of "chronic absentee" is provided in Education Code 60901 for purposes of reporting student attendance within the California Longitudinal Pupil Achievement Data System and in 5 CCR 15497.5, as added by Register 2015, No. 2, for reporting the chronic absence rate in the local control and accountability plan. This definition is also used in the template adopted by the State Board of Education to assist districts in completing the local control and accountability plan. Chronic absence includes absence for any reason (i.e., excused and/or unexcused absences).

Chronic absentee means a student who is absent for any reason on 10 percent or more of the school days in the school year, when the total number of days the student is absent is divided by the total number of days the student is enrolled and school was actually taught in the regular schools of the district, exclusive of Saturdays and Sundays. (Education Code 60901; 5 CCR 15497.5)

Truant means a student who is absent from school without a valid excuse three full days in one school year, or tardy or absent for more than any 30-minute period during the school day without a valid excuse on three occasions in one school year, or any combination thereof. (Education Code 48260)

Habitual truant means a student who has been reported as a truant three or more times within the same school year, provided the district has made a conscientious effort to hold at least one conference with the student and his/her parent/guardian after either of the two previous reports. (Education Code 48262, 48264.5)

Chronic truant means a student who has been absent from school without a valid excuse for 10 percent or more of the school days in one school year, from the date of enrollment to the current date, provided the district has met the requirements of Education Code 48260-48263, 48260.5, 48261, 48262, 48263, and 48291. (Education Code 48263.6)

CHRONIC ABSENCE AND TRUANCY (continued)

Note: As provided above, definitions of the various categories of truancy are based on the number of absences from school without a valid excuse. ~~As amended by AB 2616 (Ch. 432, Statutes of 2012),~~ Education Code 48260 defines a "valid excuse," for purposes of classifying a student as a truant, as any of the reasons specified in Education Code 48205 (i.e., illness, quarantine, health services appointments, funeral service attendance, jury duty, illness or medical appointment of student's child, justifiable personal reasons, service on precinct board, time with family member called to active duty or on leave from active duty, and religious exercises), Education Code 48225.5 (i.e., entertainment or allied industries work permits and nonprofit organization performances), or other reasons at the discretion of school administrators. AR 5113 - Absences and Excuses reflects the reasons that students may be excused from school pursuant to Education Code 48205 and provides information about methods of verification of student absences.

For purposes of classifying a student as a truant, *valid excuse* includes, but is not limited to, the reasons for which a student shall be excused from school pursuant to Education Code 48205 and 48225.5. A valid excuse ~~also~~ may include other reasons that are within the discretion of school administrators and, based on the facts of the student's circumstances, are deemed to constitute a valid excuse. (Education Code 48260)

(cf. 5113 - Absences and Excuses)

(cf. 5113.2 - Work Permits)

Attendance Supervisor(s)

~~Note: The following optional section may be revised to reflect district practice. Pursuant to Education Code 48240-48246, the district may appoint an attendance supervisor, join a consortium of districts to employ an attendance supervisor, or, with approval of the County Board of Education, contract with the County Superintendent of Schools to supervise the attendance of district students. The following section may be revised to specify which duties will be assumed by the attendance supervisor.~~

~~The Superintendent or designee shall appoint or contract with a supervisor of attendance and assistant supervisors as necessary to supervise the attendance of district students. Such supervisors shall perform duties related to compulsory full-time education, truancy, compulsory continuation education, work permits, and any additional duties prescribed by the Superintendent. (Education Code 48240, 48243, 48244)~~

Addressing Chronic Absence

Note: The following **optional** section may be revised to reflect district practice.

For further information about strategies to address chronic absence, see CSBA's policy brief Improving Student Achievement by Addressing Chronic Absence and the California Department of Education's (CDE) School Attendance Improvement Handbook. Also see AR 5113 - Absences and Excuses for language requiring students with frequent absences due to illness to provide written verification from a health care practitioner.

CHRONIC ABSENCE AND TRUANCY (continued)

When a student is identified as a chronic absentee, the ~~attendance supervisor~~ **Superintendent or designee** shall communicate with the student and his/her parents/guardians to determine the reason(s) for the excessive absences, ensure the student and parents/guardians are aware of the adverse consequences of poor attendance, and jointly develop a plan for improving the student's school attendance.

(cf. 5113.11 - Attendance Supervision)

(cf. 6020 - Parent Involvement)

The student may be referred to a student success team or school-site attendance review team to assist in evaluating his/her needs and identifying strategies and programs to assist him/her.

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

(cf. 5147 - Dropout Prevention)

(cf. 6164.2 - Guidance/Counseling Services)

(cf. 6164.5 - Student Success Teams)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6175 - Migrant Education Program)

A student who is struggling academically may be offered tutoring or other supplemental instruction, extended learning opportunities, and/or alternative educational options as appropriate.

(cf. 6158 - Independent Study)

(cf. 6176 - Weekend/Saturday Classes)

(cf. 6178.1 - Work-Based Learning)

(cf. 6179 - Supplemental Instruction)

(cf. 6181 - Alternative Schools/Programs of Choice)

(cf. 6183 - Home and Hospital Instruction)

(cf. 6184 - Continuation Education)

Whenever chronic absenteeism is linked to a health issue or nonschool condition, the ~~attendance supervisor~~ **Superintendent or designee** may recommend school or community resources and/or collaborate with community agencies and organizations to address the needs of the student and his/her family.

(cf. 1020 - Youth Services)

(cf. 5141.6 - School Health Services)

Addressing Truancy

An attendance supervisor or designee, peace officer, probation officer, or school administrator or designee may, as applicable, arrest or assume temporary custody during

CHRONIC ABSENCE AND TRUANCY (continued)

school hours of any minor student found away from his/her home who is absent from school without a valid excuse. Any person arresting or assuming temporary custody of a minor student shall deliver the student and make reports in accordance with Education Code 48265 and 48266. (Education Code 48264, 48265, 48266)

(cf. 3515.3 - District Police/Security Department)

The ~~attendance supervisor~~ **Superintendent or designee** shall investigate a complaint from any person that a parent/guardian has violated the state compulsory education laws contained in Education Code 48200-48341. (Education Code 48290)

When a student has been identified as a truant as defined above, the following steps shall be implemented based on the number of truantries he/she has committed:

1. Initial truancy

- a. The student shall be reported to the ~~attendance supervisor~~ **Superintendent or designee**. (Education Code 48260)

Note: When a student is classified as truant, Education Code 48260.5 requires notification of his/her parents/guardians by the most cost-effective method possible, which may include email or a telephone call. The CDE's web site and School Attendance Improvement Handbook provide sample letters.

- b. The student's parent/guardian shall be notified by the most cost-effective method possible, which may include email or a telephone call, that: (Education Code 48260.5)

- (1) The student is truant.
- (2) The parent/guardian is obligated to compel the student to attend school. If the parent/guardian fails to meet this obligation, he/she may be guilty of an infraction of the law and subject to prosecution pursuant to Education Code 48290-48296.
- (3) Alternative educational programs are available in the district.
- (4) The parent/guardian has the right to meet with appropriate school personnel to discuss solutions to the student's truancy.
- (5) The student may be subject to arrest or held in temporary custody by a probation officer, a peace officer, a school administrator **or designee**, or attendance supervisor or **his/her** designee **under pursuant to**

CHRONIC ABSENCE AND TRUANCY (continued)

Education Code 48264 if found away from home and absent from school without a valid excuse.

- (6) The student may be subject to suspension, restriction, or delay of his/her driving privilege pursuant to Vehicle Code 13202.7.
- (7) It is recommended that the parent/guardian accompany the student to school and attend classes with the student for one day.

(cf. 5145.6 - Parental Notifications)

- c. The student may be required to attend makeup classes on one day of a weekend pursuant to Education Code 37223. (Education Code 48264.5)

Note: AB 2616 (Ch. 432, Statutes of 2012) amended Education Code 48264.5 to add the following strategy for addressing initial truancy:

- d. The student and, as appropriate, his/her parent/guardian may be requested to attend a meeting with a school counselor or other school designee to discuss the root causes of the attendance issue and develop a joint plan to improve the student's attendance. (Education Code 48264.5)

Note: The following **optional** item is for use by districts in which there is no county **school attendance review board (SARB)** and the county's district attorney or probation officer has elected to participate in a truancy mediation program pursuant to Education Code 48260.6.

- e. The ~~attendance supervisor~~ **Superintendent or designee** may notify the district attorney and/or probation officer of the student's name and the name and address of his/her parents/guardians. (Education Code 48260.6)

2. Second truancy

- a. Any student who has once been reported as a truant shall again be reported to the ~~attendance supervisor~~ **Superintendent or designee** as a truant if he/she is absent from school without a valid excuse one or more days or is tardy on one or more days during the school year. (Education Code 48261)
- b. The student may be required to attend makeup classes on one day of a weekend pursuant to Education Code 37223. (Education Code 48264.5)
- c. The student may be assigned to an after-school or weekend study program within the county. If the student fails to successfully complete this study program, he/she shall be subject to item #3 below. (Education Code 48264.5)

CHRONIC ABSENCE AND TRUANCY (continued)

Note: Education Code 48262 provides that a student cannot be classified as a habitual truant (item #3 below) until the district has made a conscientious effort to hold at least one conference with the student and his/her parent/guardian after the attendance supervisor has been notified of either the first or second truancy. Education Code 48262 defines "conscientious effort," for purposes of this section, as attempting to communicate with the parent/guardian at least once using the most cost-effective method possible, which may include email or a telephone call. Thus, the following paragraph requires such communication in the event of the second truancy.

- d. An appropriate district staff member shall make a conscientious effort to hold at least one conference with the student and his/her parent/guardian by communicating with the parent/guardian at least once using the most cost-effective method possible, which may include email or a telephone call. (Education Code 48262)

~~Note: As amended by AB 2616 (Ch. 432, Statutes of 2012), Education Code 48264.5 eliminated a written warning by a peace officer as a response to initial truancy and instead provides that the peace officer's warning may be a response to the second truancy, as provided below.~~

- e. The student may be given a written warning by a peace officer. A record of that warning may be kept at the school for not less than two years or until the student graduates or transfers from the school. If the student transfers, the record may be forwarded to the new school. (Education Code 48264.5)

Note: The following **optional** item is for use by districts in which there is no county SARB and the county's district attorney or probation officer has elected to participate in a truancy mediation program. Pursuant to Education Code 48260.6, if the district notifies the district attorney and/or probation officer that a student continues to be classified as a truant after proper notification to the parents/guardians as described in **item** #1b above, the district attorney or probation officer may request a meeting with the student and his/her parents/guardians to discuss the possible legal consequences of the student's truancy.

- f. The ~~attendance supervisor~~ **Superintendent or designee** may notify the district attorney and/or probation officer when the student continues to be classified as a truant after the parents/guardians have been notified in accordance with item #1b above. (Education Code 48260.6)

3. Third truancy (habitual truancy)

Note: Education Code 48263 and 48264.5 authorize the district to refer habitual truants to a SARB, a county truancy mediation program, or a comparable program for services. The district should revise the following items to reflect the option(s) available in the district.

According to the CDE's School Attendance Improvement Handbook, prior to referring a truant student to a SARB or county truancy mediation program, some districts initiate an intermediate step, such as a school-site attendance review team or student success team. Districts that have established such an intermediate step may revise the following item accordingly.

CHRONIC ABSENCE AND TRUANCY (continued)

- a. A student who is habitually truant, irregular in school attendance, or habitually insubordinate or disorderly during attendance at school may be referred to, and required to attend, a school attendance review board (SARB) program, a truancy mediation program established by the district attorney or the probation officer, or a comparable program deemed acceptable by the ~~district's attendance supervisor~~ **Superintendent or designee**. (Education Code 48263, 48264.5)

(cf. 5113.12 - District School Attendance Review Board)

- b. Upon making a referral to the SARB or the probation department, the ~~attendance supervisor~~ **Superintendent or designee** shall provide the student and parent/guardian, in writing, the name and address of the SARB or probation department and the reason for the referral. This notice shall indicate that the student and parent/guardian shall be required, along with the district staff person making the referral, to meet with the SARB or a probation officer to consider a proper disposition of the referral. (Education Code 48263)
- c. If the student does not successfully complete the truancy mediation program or other similar program, he/she shall be subject to item #4 below. (Education Code 48264.5)

Note: Pursuant to Education Code 48263, the SARB or probation officer may direct a student and/or the student's parents/guardians to make use of available community services and may require satisfactory evidence of participation. If the SARB or probation officer determines that available community resources cannot resolve the problem, or if the student and/or parents/guardians have failed to respond to the directives of the SARB or probation officer, the SARB may so notify the district attorney and/or probation officer, or the probation officer may notify the district attorney provided the district attorney or probation officer participates in a truancy mediation program. If the county has not established a SARB, the district may make this finding and notification.

The following paragraph is for use by districts in which the county has not established a SARB and the county's district attorney or probation officer has elected to participate in a truancy mediation program.

- d. If the ~~attendance supervisor~~ **Superintendent or designee** determines that available community services cannot resolve the problem of the truant or insubordinate student or if the student and/or his/her parents/guardians have failed to respond to the directives of the district or to services provided, the ~~attendance supervisor~~ **Superintendent or designee** may so notify the district attorney and/or the probation officer. (Education Code 48263)

4. Fourth truancy

AR 5113.1(h)

CHRONIC ABSENCE AND TRUANCY (continued)

Note: AB 2616 (Ch. 432, Statutes of 2012) amended Education Code 48264.5 to authorize, rather than require, a student to be referred to the jurisdiction of the juvenile court upon the fourth truancy report.

- a. Upon his/her fourth truancy within the same school year, the student may be referred to the jurisdiction of the juvenile court. (Education Code 48264.5; Welfare and Institutions Code 601)

Note: Pursuant to Education Code 48264.5 and Welfare and Institutions Code 601, a student coming within the jurisdiction of the juvenile court may be adjudged a ward of the court and required to perform community service, pay a fine, attend a court-approved truancy prevention program, and/or lose driving privileges. AB 2616 (Ch. 432, Statutes of 2012) amended Education Code 48264.5 to lower the maximum amount of the fine that can be imposed from \$100 to \$50.

In L.A. v. Superior Court of San Diego County, a court of appeal held that juvenile court judges have the authority to imprison a truant as a last resort if the student commits an egregious violation of a court order, less restrictive alternatives have proved ineffective, and the student is confined separately from youths held for criminal violations.

- b. If a student has been adjudged by the county juvenile court to be a habitual truant, the ~~attendance supervisor~~ **Superintendent or designee** shall notify the juvenile court and the student's probation or parole officer whenever the student is truant or tardy on one or more days without a valid excuse in the same or succeeding school year, or is habitually insubordinate or disorderly at school. The juvenile court and probation or parole officer shall be notified within 10 days of the violation. (Education Code 48267)

Note: Item #5 below is for use by districts that offer any of grades K-8. Penal Code 270.1 states that a parent/guardian of a "chronic truant" who is at least ~~age 6 years~~ **six years old** and is in any of grades K-8 is guilty of a misdemeanor punishable by a fine and/or imprisonment if he/she has failed to reasonably supervise and encourage the student's school attendance and has been offered language-accessible support services to address the student's truancy. Pursuant to Penal Code 270.1, a parent/guardian found guilty of a misdemeanor may participate in a program established by a superior court, if available, which includes periodic meetings with district representatives and service referrals.

5. **Chronic truancy (unexcused a** Absence for 10 percent of school days **(chronic truancy)**

- a. The ~~attendance supervisor~~ **Superintendent or designee** shall ensure that the student's parents/guardians are offered language-accessible support services to address the student's truancy.
- b. If a chronically truant student is at least age six years and is in any of grades K-8, the ~~attendance supervisor~~ **Superintendent or designee** shall notify the student's parents/guardians that failure to reasonably supervise and encourage the student's school attendance may result in the parent/guardian being found guilty of a misdemeanor pursuant to Penal Code 270.1.

AR 5113.1(i)

CHRONIC ABSENCE AND TRUANCY (continued)

Records

Note: The following **optional** paragraph may be revised to reflect district practice. The CDE's School Attendance Review Board Handbook cautions that it is important to keep accurate and complete records of any violations of compulsory school attendance laws because such records may ultimately be introduced as evidence in a trial for truancy.

The Superintendent or designee shall maintain accurate attendance records for students identified as habitual or chronic truants. The Superintendent or designee also shall document all contacts with a student and his/her parent/guardian regarding the student's attendance, including a summary of all conversations and a record of all intervention efforts.

(cf. 5125 - Student Records)

Note: Education Code 48273 **mandates** that the district adopt rules and regulations for the purpose of gathering data and making a report to the County Superintendent of Schools regarding SARB referrals. The CDE's web site provides a model annual summary report form.

The Superintendent or designee shall gather and transmit to the County Superintendent of Schools the number and types of referrals made to the SARB and of requests for petitions made to the juvenile court. (Education Code 48273)

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Policy Reference UPDATE Service

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ATTENDANCE SUPERVISION

The Superintendent or designee shall appoint an attendance supervisor and any assistant attendance supervisor(s) as may be necessary to supervise the attendance of district students. (Education Code 48240)

The Superintendent or designee shall ensure that any person appointed as an attendance supervisor has been certificated for the work by the County Board of Education. (Education Code 48241, 48245)

Such supervisors shall perform duties related to compulsory full-time education, truancy, compulsory continuation education, work permits, and any additional duties prescribed by the Superintendent or designee. (Education Code 48240)

(cf. 5112.1 - Exemptions from Attendance)

(cf. 5113 - Absences and Excuses)

(cf. 5113.1 - Chronic Absence and Truancy)

(cf. 5113.2 - Work Permits)

(cf. 6184 - Continuation Education)

Note: Items #1-5 below may be revised to reflect district practice. Education Code 48240, as amended by AB 2815 (Ch. 829, Statutes of 2016), states the Legislature's intent that attendance supervisors fulfill the following duties.

The attendance supervisor shall promote a culture of attendance and establish a system to accurately track student attendance in order to achieve all of the following: (Education Code 48240)

- 1. Raise the awareness of school personnel, parents/guardians, caregivers, community partners, and local businesses of the effects of chronic absenteeism and truancy and other challenges associated with poor attendance**
- 2. Identify and respond to grade level or student subgroup patterns of chronic absenteeism or truancy**

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

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6175 - Migrant Education Program)

- 3. Identify and address factors contributing to chronic absenteeism and habitual truancy, including suspension and expulsion**

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

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

4. Ensure that students with attendance problems are identified as early as possible to provide applicable support services and interventions
5. Evaluate the effectiveness of strategies implemented to reduce chronic absenteeism rates and truancy rates

(cf. 0500 - Accountability)

The attendance supervisor may provide support services and interventions, including, but not limited to, the following: (Education Code 48240)

1. A conference between school personnel, the student's parent/guardian, and the student
2. Promotion of cocurricular and extracurricular activities that increase student connectedness to school, such as tutoring, mentoring, the arts, service learning, or athletics

(cf. 6142.4 - Service Learning/Community Service Classes)

(cf. 6142.6 - Visual and Performing Arts)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

3. Recognition of students who achieve excellent attendance or demonstrate significant improvement in attendance

(cf. 5126 - Awards for Achievement)

4. Referral of the student to a school nurse, school counselor, school psychologist, school social worker, and other student support personnel for case management and counseling

(cf. 5141.6 - School Health Services)

(cf. 6164.2 - Guidance/Counseling Services)

5. Collaboration with child welfare services, law enforcement, courts, public health care agencies, government agencies, or medical, mental health, and oral health care providers to receive necessary services

(cf. 1020 - Youth Services)

6. Collaboration with school study teams, guidance teams, school attendance review teams, or other intervention-related teams to assess the attendance or behavior problem in partnership with the student and his/her parents/guardians or caregivers

(cf. 6164.5 - Student Success Teams)

7. In schools with significantly higher rates of chronic absenteeism, identification of barriers to attendance that may require schoolwide strategies rather than case management

8. Referral of the student for a comprehensive psychosocial or psychoeducational assessment, including for purposes of creating an individualized education program for a student with disabilities or creating a plan pursuant to Section 504 of the federal Rehabilitation Act of 1973

(cf. 6159 - Individualized Education Program)

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

9. Referral of the student to a school attendance review board established pursuant to Education Code 48321 or to the probation department pursuant to Education Code 48263

(cf. 5113.12 - District School Attendance Review Board)

10. Referral of the student to a truancy mediation program operated by the county's district attorney or probation officer pursuant to Education Code 48260.6

The attendance supervisor shall annually report student attendance data to the Superintendent or designee and the Governing Board. Such data shall include, by school, grade level, and each numerically significant student subgroup as defined in Education Code 52052, rates of school attendance, chronic absence in which students are absent on 10 percent or more of the school days in the school year, and dropout.

(cf. 5147 - Dropout Prevention)

Legal Reference:

EDUCATION CODE

1740 Employment of personnel to supervise attendance (county superintendent)

37223 Weekend classes

46000 Records (attendance)

46010-46014 Absences

46110-46119 Attendance in kindergarten and elementary schools

46140-46147 Attendance in junior high and high schools

48200-48208 Children ages 6-18 (compulsory full-time attendance)

48240-48246 Supervisors of attendance

48260-48273 Truants

48290-48297 Failure to comply; complaints against parents

48320-48325 School attendance review boards

48340-48341 Improvement of student attendance

48400-48403 Compulsory continuation education

52060-52077 Local control and accountability plan

60901 Chronic absence

PENAL CODE

270.1 Chronic truancy; parent/guardian misdemeanor

WELFARE AND INSTITUTIONS CODE

601-601.4 Habitually truant minors

11253.5 Compulsory school attendance

CODE OF REGULATIONS, TITLE 5

306 Explanation of absence

420-421 Record of verification of absence due to illness and other causes

Management Resources: (see next page)

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

School Attendance Review Board Handbook, 2015

School Attendance Improvement Handbook, 2000

WEB SITES

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

Attendance Works: <http://www.attendanceworks.org>

California Association of Supervisors of Child Welfare and Attendance: <http://www.cascwa.org>

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

DISTRICT ATTENDANCE REVIEW TEAM

The Governing Board recognizes that poor school attendance and behavior problems negatively impact student achievement and put students at greater risk of dropping out of school. The Superintendent or designee shall establish a comprehensive and integrated system for the early identification of attendance problems and shall implement strategies to encourage students' attendance. After other interventions have been exhausted, students with a pattern of unexcused absences may be referred to a District Attendance Review Team (DART), in accordance with applicable law, in order to receive intensive guidance and assistance.

(cf. 5113 - Absences and Excuses)
(cf. 5113.1 - Chronic Absence and Truancy)
(cf. 5113.11 - Attendance Supervision)
(cf. 5147 - Dropout Prevention)

The DART shall maintain a continuing inventory of community resources, including alternative educational programs.

The Superintendent or designee shall collaborate with the DART and appropriate community agencies, including, but not limited to, law enforcement agencies, child welfare agencies, and health services, to provide school-based and/or community-based interventions tailored to the specific needs of the student.

(cf. 1020 - Youth Services)
(cf. 5030 - Student Wellness)
(cf. 5126 - Awards for Achievement)
(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)
(cf. 5137 - Positive School Climate)
(cf. 5141.6 - School Health Services)
(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5146 - Married/Pregnant/Parenting Students)
(cf. 6158 - Independent Study)
(cf. 6164.2 - Guidance/Counseling Services)
(cf. 6164.5 - Student Success Teams)
(cf. 6173 - Education for Homeless Children)
(cf. 6173.1 - Education for Foster Youth)
(cf. 6173.2 - Education of Children of Military Families)
(cf. 6175 - Migrant Education Program)
(cf. 6179 - Supplemental Instruction)
(cf. 6181 - Alternative Schools/Programs of Choice)
(cf. 6183 - Home and Hospital Instruction)
(cf. 6184 - Continuation Education)
(cf. 6185 - Community Day School)

The Superintendent shall appoint members to the district's DART, who may include a parent/guardian as well as representatives of various agencies including, but not limited to, school districts; the county probation department; the county welfare department; the County Superintendent of Schools; law enforcement agencies; community-based youth service centers; school guidance personnel; child welfare and attendance personnel; school or county health care personnel; school, county, or community mental health personnel; the county district attorney's office; and the county public defender's office. (Education Code 48321)

The district's DART shall provide support to improve student attendance and behavior through proactive efforts focused on building positive school environments and improved school connectedness, early identification and immediate intervention to re-engage students with poor attendance or behavior, and intensive intervention with students and families to address severe or persistent attendance or behavior issues.

The district's DART shall operate in accordance with Education Code 48320-48325, the Brown Act (Government Code 54950-54963), and the bylaws of the DART.

The DART shall collect data and annually report outcomes on DART referrals to the Governing Board, Superintendent or designee, and County Superintendent of Schools. (Education Code 48273)

Legal Reference:

EDUCATION CODE

1740 Employment of personnel to supervise attendance (county superintendent)

1980-1986 County community school

46010-46014 Absences

48200-48208 Children ages 6-18 (compulsory full-time attendance)

48240-48246 Supervisors of attendance

48260-48273 Truants

48290-48297 Failure to comply; complaints against parents

48320-48325 District Attendance Review Teams

48340-48341 Improvement of student attendance

48400-48403 Compulsory continuation education

48660-48666 Community day school

49067 Unexcused absences as cause of failing grade

CODE OF CIVIL PROCEDURE

1985-1997 Production of evidence; means of production

GOVERNMENT CODE

54950-54963 The Ralph M. Brown Act

PENAL CODE

270.1 Chronic truancy; parent/guardian misdemeanor

272 Parent/guardian duty to supervise and control minor child; criminal liability for truancy

830.1 Peace officers

VEHICLE CODE

13202.7 Driving privileges; minors; suspension or delay for habitual truancy

WELFARE AND INSTITUTIONS CODE

256-258 Juvenile hearing officer

601-601.4 Habitually truant minors

11253.5 Compulsory school attendance

CODE OF REGULATIONS, TITLE 5

306 Explanation of absence

420-421 Record of verification of absence due to illness and other causes

COURT DECISIONS

L.A. v. Superior Court of San Diego County, (2012) 209 Cal.App.4th 976

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

District Attendance Review Team Handbook: A Road Map for Improved School Attendance and Behavior, 2015

School Attendance Improvement Handbook, 2000

WEB SITES

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

Attendance Works: <http://www.attendanceworks.org>

California Association of Supervisors of Child Welfare and Attendance: <http://www.cascwa.org>

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

DISTRICT ATTENDANCE REVIEW TEAM

Upon receiving a referral of a student with attendance and/or behavior problems, a designated member of the district attendance review team (DART) shall review the case and may meet with school personnel to determine whether the school has provided sufficient information about the student's attendance record or behavior. If the referral is complete and is an appropriate matter for the DART to consider, the DART chairperson shall provide written notification to the student's parents/guardians stating the reasons a referral has been made, explaining the DART process, advising whether additional information is needed, and describing school-level interventions that have previously been attempted.

The DART shall meet with the student and his/her parents/guardians, give them an opportunity to present their understanding of the problem, and discuss the school and/or community resources appropriate for the student's circumstances.

Any DART meeting to consider matters related to an individual student shall be held in closed session unless the parent/guardian requests, in writing, that the meeting be held in open session.

(cf. 9321 - Closed Session Purposes and Agendas)

The DART shall have access to relevant student records, but shall not provide access to others without written consent of the student's parent/guardian. (Education Code 49076)

(cf. 5125 - Student Records)

For the limited purpose of making a proper disposition of the referral of a student, the DART may issue subpoenas pursuant to Code of Civil Procedure 1985-1997 or may request the juvenile court to issue subpoenas to require the attendance of the student, parents/guardians or other person having control of the student, the school authority referring the student, or any other person who has pertinent or material information concerning the matter. The DART shall not issue any subpoena that includes a request for production of written materials, but may request a juvenile court to issue such subpoena for the production of written materials. (Education Code 48263, 48321.5)

The DART shall issue written directives stating the responsibilities of all persons involved, detailed resource referrals, and follow-up dates for the school's reports on the student's progress. The written directives shall include an agreement that the student will attend school or improve classroom behavior as applicable, and shall be signed by the student, his/her parents/guardians, the DART chairperson, and the Superintendent or designee.

When referred by the DART, a student may be assigned to a community day school or a county community school. (Education Code 1981, 48662)

(cf. 6185 - Community Day School)

At any time it deems proper, the DART may require the student or his/her parents/guardians to furnish satisfactory evidence of participation in any available community services that the student or parents/guardians have been directed to use. (Education Code 48263)

Based on progress reports submitted by the school, the DART may terminate the agreement upon the successful completion of the terms of the agreement, extend the time for completion of the agreement, or schedule another meeting with the student and his/her parents/guardians.

Note: Pursuant to Education Code 48263, if the DART determines that available community services cannot resolve the student's problem or if the student and/or the student's parents/guardians have failed to respond to the DART's directives, the DART may notify the district attorney and/or the probation officer, if the district attorney or the probation office has elected to participate in the truancy mediation program. If the district attorney or the probation office has not elected to participate in the truancy mediation program, the DART may direct the County Superintendent of Schools to request a petition to the juvenile court, upon which the juvenile court will hear all evidence related to the petition and will bring about a proper disposition of the case. The following paragraph may be revised to reflect the appropriate authority to be notified.

If the student's attendance or behavior problems cannot be resolved by the DART, or if the student and/or the student's parents/guardians continually and willfully fail to respond to DART directives or the services provided, the student or parents/guardians shall be referred to the appropriate agency, including law enforcement agencies when necessary. (Education Code 48263, 48290-48291)

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INTERDISTRICT ATTENDANCE

The Governing Board recognizes that parents/guardians of students who reside **within the geographic boundaries of** in one district may, for a variety of reasons, **choose desire** to enroll their children in a school in another district.

(cf. 0520.3—Title I Program Improvement Districts)

(cf. 5111.1 - District Residency)

(cf. 5116.1 - Intradistrict Open Enrollment)

(cf. 5118 - Open Enrollment Act Transfers)

Interdistrict Attendance Permits

The Board may enter into an agreement with any other school district, for a term not to exceed five school years, for the interdistrict attendance of students who are residents of the districts. (Education Code 46600)

The agreement shall specify the terms and conditions under which interdistrict attendance shall be permitted or denied. It also may contain standards agreed to by both districts for reapplication and/or revocation of the student's permit. (Education Code 46600)

Upon receiving a permit for transfer into the district that has been approved by the student's district of residence, or upon receiving a written request from the parent/guardian of a district student who wishes to enroll in another district, the Superintendent or designee shall review the request and may approve or deny the permit subject to the terms and conditions of the interdistrict attendance agreement.

The district's compliance with program requirements shall be subject to the annual district audit conducted pursuant to Education Code 41020. (Education Code 48301)

(cf. 3460 - Financial Reports and Accountability)

Transportation

The district shall not provide transportation beyond any school attendance area. Upon request **of a student's parent/guardian**, the Superintendent or designee may authorize transportation for **an** interdistrict transfer students to and from designated bus stops within the attendance area **of the school that the student attends** if space is available.

[SECTION ON "TRANSFERS OUT OF THE DISTRICT" MOVED TO AR]

Legal Reference:

EDUCATION CODE

41020 Annual district audits

46600-46611 Interdistrict attendance agreements

48204 Residency requirements for school attendance

48300-~~48316~~ **48317** Student attendance alternatives, school district of choice program

48350-48361 Open Enrollment Act

48900 Grounds for suspension or expulsion; definition of bullying

48915 *Expulsion; particular circumstances*
48915.1 *Expelled individuals: enrollment in another district*
48918 *Rules governing expulsion procedures*
48980 *Notice at beginning of term*
52317 *Regional occupational center/program, enrollment of students, interdistrict attendance*

CALIFORNIA CONSTITUTION

Article I, Section 31 Nondiscrimination on the basis of race, sex, color, ethnicity, or national origin

ATTORNEY GENERAL OPINIONS

87 *Ops.Cal.Attv.Gen.* 132 (2004)

84 *Ops.Cal.Attv.Gen.* 198 (2001)

COURT DECISIONS

Walnut Valley Unified School District v. the Superior Court of Los Angeles County, (2011) 192

Cal.App.4th 234

Crawford v. Huntington Beach Union High School District, (2002) 98 *Cal.App.4th* 1275

Management Resources:

CSBA PUBLICATIONS

Transfer Law Comparison, Fact Sheet, March 2011

WEB SITES

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

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

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INTERDISTRICT ATTENDANCE**Interdistrict Attendance Permits**

In accordance with an agreement between the Governing Board and the board of another district, a permit authorizing a student's attendance outside his/her district of residence may be issued upon approval of both the district of residence and the district of proposed attendance.

The Superintendent or designee may approve an interdistrict attendance permit for a student for any of the following reasons when stipulated in the agreement:

1. When the student has been determined by staff of either the district of residence or district of proposed attendance to be a victim of an act of bullying as defined in Education Code 48900(r). Such a student shall be given priority for interdistrict attendance under any existing interdistrict attendance agreement or, in the absence of an agreement, shall be given consideration for the creation of a new permit. (Education Code 46600)

(cf. 5131.2 - Bullying)

2. To meet the child care needs of the student. Such a student may be allowed to continue to attend district schools only as long as he/she continues to use a child care provider within district boundaries.

(cf. 5148 - Child Care and Development)

3. To meet the student's special mental or physical health needs as certified by a physician, school psychologist, or other appropriate school personnel.

(cf. 6159 - Individualized Education Program)

4. When the student has a sibling attending school in the receiving district, to avoid splitting the family's attendance.
5. To allow the student to complete a school year when his/her parents/guardians have moved out of the district during that year.
6. To allow the student to remain with a class graduating that year from an elementary, middle, or senior high school.
7. To allow a high school senior to attend the same school he/she attended as a junior, even if his/her family moved out of the district during the junior year.
8. When the parent/guardian provides written evidence that the family will be moving into the district in the immediate future and would like the student to start the year in the district.

9. When the student will be living out of the district for one year or less.
10. When recommended by the district attendance review team or by county child welfare, probation, or social service agency staff in documented cases of serious home or community problems which make it inadvisable for the student to attend the school of residence.

(cf. 5113.1 - Chronic Absence and Truancy)

(cf. 5113.12 - District School Attendance Review Board)

11. When there is valid interest in a particular educational program not offered in the district of residence.
12. To provide a change in school environment for reasons of personal and social adjustment.

The Superintendent or designee may deny initial requests for interdistrict attendance permits due to limited district resources, overcrowding of school facilities at the relevant grade level, or other considerations that are not arbitrary. However, once a student is admitted, the district may not deny him/her continued attendance because of overcrowded facilities at the relevant grade level.

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

Within 30 **calendar** days of a request for an interdistrict permit, the Superintendent or designee shall notify the parents/guardians of a student who is denied interdistrict attendance regarding the process for appeal to the County Board of Education as specified in Education Code 46601. (Education Code 46601)

(cf. 5145.6 - Parental Notifications)

Pending a decision by the two districts or an appeal by the County Board, the Superintendent or designee may provisionally admit a student who resides in another district for a period not to exceed two school months. (Education Code 46603)

Students who are under consideration for expulsion or who have been expelled may not appeal interdistrict attendance denials or decisions while expulsion proceedings are pending or during the term of the expulsion. (Education Code 46601)

(cf. 5119 - Students Expelled from Other Districts)

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

Once a student is admitted to a school on the basis of an interdistrict attendance permit, he/she shall not be required to reapply for an interdistrict transfer and shall be allowed to continue to attend the school in which he/she is enrolled, unless reapplication standards are otherwise specified in the interdistrict attendance agreement. Existing interdistrict attendance permits shall not be rescinded for students entering grade 11 or 12 in the subsequent school year. (Education Code 46600)

The district may accept any completed coursework, attendance, and other academic progress credited to an accepted student by any district(s) he/she has previously attended and may grant

academic standing to the student based upon the district's evaluation of the student's academic progress. (Education Code 48309)

(cf. 6146.3 - Reciprocity of Academic Credit)

The district may revoke a student's enrollment if he/she is recommended for expulsion pursuant to Education Code 48918. (Education Code 48309)

Limits on Student Transfers Out of the District to a School District of Choice

~~A child of an active military duty student whose parent/guardian is in active military duty shall not be prohibited from transferring out of the district, to a school district of choice, if provided the other school district of proposed enrollment approves the application for transfer. (Education Code 46600, 48301-48307)~~

The district may limit transfers out of the district to a school district of choice under any of the following circumstances: (Education Code 48307)

- 1. The Superintendent or designee may limit the number of student transfers out of the district to a school district of choice based on ~~has reached the limit the percentages of average daily attendance~~ specified in Education Code 48307 **based on the district's average daily attendance.****
- 2. ~~In addition, transfers out of the district may be limited during a fiscal year when t~~The County Superintendent of Schools has given the district a negative budget certification or ~~when the County Superintendent~~ has determined that the district will not meet the state's standards and criteria for fiscal stability in the subsequent fiscal year exclusively as a result of student transfers from this district to a school district of choice. ~~(Education Code 48307)~~**

(cf. 3100 - Budget)

~~(cf. 3460 - Financial Reports and Accountability)~~

Note: Item #3 is optional and should be revised to reflect district practice. As noted above in the section "Option 2: School District of Choice Program," Education Code 48307 authorizes the district to prohibit a transfer in or out of the district under the school district of choice program if the Board determines that the transfer would negatively impact a court-ordered desegregation plan, a voluntary desegregation plan, or the racial and ethnic balance of the district. As amended by AB 99 (Ch. 15, Statutes of 2017), Education Code 48307 provides that denial of transfers on the basis of a voluntary desegregation plan or the racial and ethnic balance of the district must be consistent with the constitutional provisions added by Proposition 209 in 1996 (California Constitution, Article 1, Section 31). ~~Districts that choose to deny interdistrict transfers on that basis should consult legal counsel. It is recommended that districts consult legal counsel before adopting policy to allow denial of transfers on either of these bases.~~

- 3. ~~The district may deny a transfer of a student out of the district to a school district of choice if t~~The Board determines that the transfer would negatively impact a court-ordered or voluntary desegregation plan of the district. ~~(Education Code 48301)~~ any of the following: (Education Code 48307)**
 - a. A court-ordered desegregation plan**

b. A voluntary desegregation plan of the district, consistent with the California Constitution, Article 1, Section 31

c. The racial and ethnic balance of the district, consistent with the California Constitution, Article 1, Section 31

~~A child of an active military duty parent/guardian shall not be prohibited from transferring out of the district to a school district of choice, if the other school district approves the application for transfer. (Education Code 48301)~~

~~(cf. 6173.2 Education of Children of Military Families)~~

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WITHHOLDING GRADES, DIPLOMA OR TRANSCRIPTS

Education Code 48904 mandates the **Governing** Board to establish regulations governing its procedures for ~~seeking reparation when school property is willfully damaged or not returned, and for~~ withholding a student's grades, diploma, **and/or** transcripts until reparation is made. ~~In such cases, the district must afford the student his/her due process rights, and the district's procedures must parallel Education Code procedures for student expulsion. (Education Code 48904) The district may not withhold records for nonpayment of meal tickets or library overdue fines.~~

When a minor student willfully cuts, defaces, or otherwise injures real or personal property of the district or does not return district property that has been loaned to him/her upon demand of a district employee, the student's parents/guardians may be required to pay the costs of all damages within the limits established pursuant to Education Code 48904. Until the student's parents/guardians have paid for the damages, the Superintendent or designee may withhold the student's grades, diploma, and/or transcripts. (Education Code 48904)

(cf. 3515.4 - Recovery for Property Loss or Damage)
(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 5125 - Student Records)
(cf. 5131.5 - Vandalism and Graffiti)
(cf. 6161.2 - Damaged or Lost Instructional Materials)

~~When school property has been willfully damaged or not returned upon demand, the principal or designee shall inform the parent/guardian in writing of the responsible student's alleged misconduct and the reparation that may be due. Before withholding the student's grades, diploma, and/or transcripts, the Superintendent or designee shall inform the student's parents/guardians in writing of the student's alleged misconduct. (Education Code 48904)~~

(cf. 5145.6 - Parental Notifications)

~~This notice shall include a statement that the district may withhold grades, diploma or transcripts from the student and parent/guardian until reparation is made.~~

~~*(cf. 5131.5 - Vandalism and Graffiti)*~~

~~*(cf. 6161.2 - Damaged or Lost Instructional Materials)*~~

~~If reparation is not made, the district shall afford the student his/her due process rights in conformance with Education Code expulsion procedures and may withhold the student's grades, diploma or transcripts. The student shall be afforded due process consistent with procedures established for the expulsion of students. (Education Code 48904)~~

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

If the student and parents/guardians are unable to pay for the damages or return the property, the principal Superintendent or designee shall provide a program of voluntary work for the student to do in lieu of monetary damages. When this Upon completion of the voluntary work is completed, the student's grades, diploma, and/or or transcripts shall be released. (Education Code 48904)

~~Note: A district cannot refuse to transfer student records to another district. Upon receiving notice that the district is withholding a student's grades, diploma or transcripts, however, any district to which the student transfers must also withhold them until it receives notice that the first district's decision has been rescinded.~~

~~The district shall withhold grades, diploma or transcripts from any student transferring into the district whose misconduct caused a previous district to withhold them. When informed by the previous district that its decision has been rescinded, the district shall release these documents.~~
When a student who is transferring into the district has had his/her grades, diploma, and/or transcripts withheld by the previous district, the Superintendent or designee shall continue to withhold the student's grades, diploma, and/or transcripts until notified by the previous district that the decision to withhold has been rescinded. (Education Code 48904.3)

~~When a student from whom the district is withholding grades, diploma or transcripts transfers to another district, this information shall be sent to the new district with the student's records and a request that these items continue to be withheld until the new district receives notification that the debt has been cleared. Upon receiving notice that a student whose grades, diploma, and/or transcripts have been withheld by the district has transferred to another district in California, the Superintendent or designee shall provide the student's records to the new district and notify the new district that the student's grades, diploma, and/or transcripts are being withheld from the student and parents/guardians pursuant to Education Code 48904.~~

The Superintendent or designee shall also notify the student's parents/guardians in writing that this district's the decision to withhold the student's grades, diploma, and/or transcripts will be enforced by the new district. (Education Code 48904.3)

~~The district shall withhold grades, diploma or transcripts from any student transferring into the district whose misconduct caused a previous district to withhold them. When informed by the previous district that its decision has been rescinded, the district shall release these documents. (Education Code 48904.3)~~

~~(cf. 5125—Student Records)~~

Legal Reference:

EDUCATION CODE

48904 Liability of parent

48904.3 Withholding grades, diplomas, or transcripts of pupils causing property damage or injury; transfer of pupils to new school districts; notice to rescind decision to withhold

48911 Suspension by principal, designee or superintendent

49069 Absolute right to access

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ALCOHOL AND OTHER DRUGS

The Governing Board believes that the use of alcohol or other drugs adversely affects a student's ability to achieve academic success, is physically and emotionally harmful, and has serious social and legal consequences. ~~The Board desires to keep district schools free of alcohol and other drugs in order to help prevent violence, promote school safety and create a well-disciplined environment conducive to learning.~~ **The Superintendent or designee shall develop comprehensive programs and activities to foster safe, healthy, and drug-free environments that support academic achievement.**

(cf. 0450 - Comprehensive Safety Plan)

(cf. 4020 - Drug and Alcohol-Free Workplace)

(cf. 5137 - Positive School Climate)

Note: The Every Student Succeeds Act (P.L. 114-95) amended 20 USC 7101-7122 to establish the Student Support and Academic Enrichment Grants program, which may be used for several specified purposes including activities to improve school conditions for student learning. For participating districts, 20 USC 7118 requires parent/guardian involvement in program activities and encourages partnerships with an institution of higher education, business, nonprofit organization, community-based organization, or other public or private entity. 20 USC 7116 specifies stakeholder groups that must be consulted in the development of the grant application, including parents/guardians, teachers, principals, other school leaders, specialized instructional support personnel, students, community-based organizations, local government representatives (e.g., law enforcement, juvenile court, child welfare agency, public housing agency), Indian tribes or tribal organization, charter school leaders and staff, and others with relevant and demonstrated expertise in alcohol and drug prevention and intervention.

In addition, Education Code 51268 encourages districts to collaborate with county offices of education in the provision of education programs for alcohol and drug prevention and to coordinate program planning and implementation with health, social services, criminal justice, education, and other entities.

The following paragraph may be revised to reflect district practice.

The district's alcohol and drug prevention and intervention programs shall be coordinated with other school and community-based services and programs and shall promote the involvement of parents/guardians. The Superintendent or designee may collaborate with the county office of education, community-based organizations, health providers, law enforcement agencies, local child welfare agencies, postsecondary institutions, businesses, and other public and private entities in program planning, implementation, and evaluation.

(cf. 1020 - Youth Services)

(cf. 1220 - Citizen Advisory Committees)

(cf. 6020 - Parent Involvement)

~~The Superintendent or designee shall develop, implement and evaluate a comprehensive prevention and intervention program that is coordinated with other school and community-based services and programs. The district's program shall be scientifically based and designed to prevent or reduce alcohol or other drug use and the possession and distribution of illegal drugs. It shall include primary prevention activities such as decision making skills and conflict~~

~~management, instruction, referral to a rehabilitation program, enforcement/discipline, activities that promote the involvement of parents/guardians and coordination with appropriate community agencies and organizations.~~

**Prevention and intervention programs and activities may include, but are not limited to:
(20 USC 7118)**

- 1. Evidence-based drug and violence prevention activities and programs that educate students against the use of alcohol, tobacco, cannabis, smokeless tobacco products, and electronic cigarettes**

(cf. 5131.62 - Tobacco)

- 2. Professional development and training for school staff, specialized instructional support personnel, and interested community members on drug prevention, education, early identification, intervention mentoring, recovery support services, and, where appropriate, rehabilitation referral**

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

- 3. School-based mental health services, including early identification of drug use and referrals to counseling services, and/or partnerships with public or private health care entities that have qualified mental and behavioral health professionals**

(cf. 5141.6 - School Health Services)

- 4. Programs and activities that provide mentoring and school counseling to all students, including students who are at risk of drug use and abuse**

~~The Board and Superintendent shall agree upon performance measures that will be used to monitor and determine the effectiveness of the district's programs in reducing drug and alcohol use. The Superintendent or designee shall develop and implement an evaluation process that includes ongoing assessment and analysis of objective data regarding the incidence of drug and alcohol use among district students, including discipline problems, and the prevalence of risk factors.~~

~~The Superintendent or designee shall clearly communicate to all students, staff, and parents/guardians the district's policies, regulations, and school rules related to the use of *alcohol and other drugs on school campuses or at school activities. Information about program needs and goals shall be widely distributed in the community.~~

~~*(cf. 5131.61 - Drug Testing)*~~

~~*(cf. 5131.62 - Tobacco)*~~

~~*(cf. 5131.63 - Steroids)*~~

~~Staff should encourage students to participate as responsible partners in efforts to maintain a safe, constructive school climate.~~

~~*(cf. 5137 - Positive School Climate)*~~

Note. Health and Safety Code 11998.1 recommends that each school site have a citizen advisory committee on alcohol and other drug use. The following paragraph is **optional**.

The Board encourages the establishment of site-level advisory groups to assist in promoting alcohol and drug-free schools.

(cf. 1220—Citizen Advisory Committees)

Note: Education Code 51268 encourages collaborative programs between districts and county offices of education. In addition, county primary prevention programs authorized by Health and Safety Code 11965–11965.5 emphasize a partnership between schools and the community. The following paragraph should be revised to reflect district practice.

The district's drug education program shall augment county drug education services, if any. District staff shall take every opportunity to cooperate with county and county office of education staff in planning and implementing collaborative alcohol and drug prevention programs.

(cf. 1020—Youth Services)

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

The Board and Superintendent shall agree upon performance measures that will be used to monitor and determine the effectiveness of the district's programs in reducing drug and alcohol use. The Superintendent or designee shall develop and implement an evaluation process that includes ongoing assessment and analysis of objective data regarding the incidence of drug and alcohol use among district students, including discipline problems, and the prevalence of risk factors.

Instruction

The district shall provide science-based preventative instruction which has been proven effective in helping students avoid the use of alcohol and other drugs.

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

(cf. 6142.8 - Comprehensive Health Education)

(cf. 6143 - Courses of Study)

All instruction and related materials shall consistently state that unlawful use of alcohol or other drugs is **wrong and harmful prohibited**. Instruction shall not include the concept of **any message on** responsible use of drugs or alcohol when such use is illegal. (20 USC 7114, 7162; Health and Safety Code 11999.2)

The district shall offer staff development activities for staff who implement the comprehensive drug and alcohol prevention and intervention program.

(cf. 4131—Staff Development)

Intervention, Referral, and Student Assistance Programs

The Superintendent or designee shall inform school staff, students, and parents/guardians **shall be informed** about early warning signs which may indicate alcohol and other drug use and about appropriate agencies offering intervention programs, counseling, referral, and other student assistance programs.

The Board strongly encourages any student who is using alcohol or drugs to discuss the matter with his/her parent/guardian or with any staff member. Students who disclose their use of alcohol or other drugs when seeking help from an intervention or recovery program shall not be disciplined for such use.

(cf. 5141.52 - Suicide Prevention)

Enforcement/Discipline

~~The Superintendent or designee shall take appropriate action to eliminate~~ **Students shall not** possession, use, or sale of **sell** alcohol **and or** other drugs and related paraphernalia on school grounds or at school-sponsored activities.

(cf. 3513.3 - Tobacco-Free Schools)

(cf. 3513.4 - Drug and Alcohol Free Schools)

(cf. 5131 - Conduct)

(cf. 5131.61 - Drug Testing)

(cf. 5131.63 - Steroids)

(cf. 5145.11 - Questioning and Apprehension by Law Enforcement)

(cf. 5145.12 - Search and Seizure)

The Superintendent or designee shall clearly communicate to all students, staff, and parents/guardians the district's policies, regulations, and school rules related to the use of alcohol and other drugs.

Note: Pursuant to Education Code 48900, a student's unlawful possession, use, sale, or furnishing of alcohol or a controlled substance is a ground for suspension or expulsion; see AR 5144.1 - Suspension and Expulsion/Due Process. Education Code 48915 requires immediate suspension and mandates expulsion for any student who sells ~~or provides alcohol or other~~ drugs at school or while under school jurisdiction. In addition, Education Code 48902 requires districts to notify law enforcement of any acts which may involve the possession or sale of narcotics or a controlled substance. ~~See AR 5144.1 - Suspension and Expulsion/Due Process language reflecting these requirements.~~ **However, when suspension and expulsion are not mandated, districts should consider whether it is appropriate to use an alternative discipline that maintains safety and order on campus and corrects student misbehavior without unnecessarily excluding students from school or discouraging them from seeking assistance for substance abuse.**

~~Students possessing, using or selling alcohol or other drugs or related paraphernalia shall be subject to disciplinary procedures including suspension or expulsion and/or referral to law enforcement in accordance with law, Board policy and administrative regulation. In addition,~~

~~such students may be referred to an appropriate counseling program, transferred to an alternative placement, and/or be restricted from extracurricular activities, including athletics~~

Any student found selling a controlled substance listed in Health and Safety Code 11053-11058 shall be expelled in accordance with BP/AR 5144.1 - Suspension and Expulsion/Due Process. A student found to have committed another drug or alcohol offense, including possession or intoxication, shall be referred to appropriate behavioral

interventions or student assistance programs, and may be subject to discipline on a case-by-case basis.

(cf. 5144 - Discipline)

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

(cf. 6145 - Extracurricular and Cocurricular Activities)

Program Evaluation

The Board and Superintendent shall agree upon performance measures that will be used to monitor and determine the effectiveness of the district's programs in reducing drug and alcohol use. The Superintendent or designee shall develop and implement an evaluation process that includes ongoing assessment and analysis of objective data regarding the incidence of drug and alcohol use among district students, including discipline problems, and the prevalence of risk factors. **periodically report to the Board on the effectiveness of district activities in achieving identified objectives and outcomes. (20 USC 7116)**

(cf. 0500 - Accountability)

Legal Reference:

EDUCATION CODE

44049 Known or suspected alcohol or drug abuse by student

44645 In-service training anabolic steroids

48900 Suspension or expulsion (grounds)

48900.5 Suspension, limitation on imposition; exception

48901 Smoking or use of tobacco prohibited

48901.5 Prohibition of electronic signaling devices

48902 Notification of law enforcement authorities; civil or criminal immunity

48909 Narcotics or other hallucinogenic drugs

48915 Expulsion; particular circumstances

49602 Confidentiality of pupil information

51202 Instruction in personal and public health and safety

51203 Instruction on alcohol, narcotics and restricted dangerous drugs

51210 Areas of study

51220 Areas of study, grades 7 to 12

51260-51269 Drug education

60041 Instructional materials

60110-60115 Instructional materials on alcohol and drug education

BUSINESS AND PROFESSIONS CODE

25608 Alcohol on school property; use in connection with instruction

HEALTH AND SAFETY CODE

11032 Narcotics, restricted dangerous drugs and marijuana

11053-11058 Standards and schedules

11353.6 Juvenile Drug Trafficking and Schoolyard Act

11357 Unauthorized possession of marijuana; possession in school or on school grounds

11361.5 Destruction of arrest or conviction records

11372.7 Drug program fund; uses

11802 Joint school-community alcohol abuse primary education and prevention program

~~11965-11969 The School Community Primary Prevention Program~~

~~11998-11998.3 Drug and Alcohol Abuse Master Plans~~

11999-11999.3 Alcohol and drug program funding; no unlawful use

124175-124200 Adolescent family life program

PENAL CODE

13860-13864 Suppression of drug abuse in schools

VEHICLE CODE

13202.5 Drug and alcohol related offenses by person under age of 21, but aged 13 or over;

WELFARE AND INSTITUTIONS CODE

828 Disclosure of information re minors

828.1 Disclosure of criminal records; protection of vulnerable staff & students

UNITED STATES CODE, TITLE 20

5812 National education goals

~~7101-7184 Safe and Drug Free Schools and Communities Act~~

7101-7122 Student Support and Academic Enrichment Grants

Management Resources:

WEB SITES

California Department of Education, Alcohol, Tobacco and Other Drug Prevention:

<http://www.cde.ca.gov/ls/he/at>

California Healthy Kids: <http://www.californiahealthykids.org>

~~U.S. Department of Education, Office of Safe and Drug Free Schools:~~

~~<http://www.ed.gov/about/offices/list/osdfs/index.html>~~

Office of Safe and Healthy Students: <https://www2.ed.gov/about/offices/list/oese/oshs>

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PARENT INVOLVEMENT

The Governing Board recognizes that parents/guardians are their children's first and most influential teachers and that sustained parent/**guardian** involvement in the education of their children contributes greatly to student achievement and a positive school environment. The Superintendent or designee shall ~~work with staff and~~ **consult with** parents/guardians **and family members in the development of** ~~to develop~~ meaningful opportunities ~~at all grade levels~~ for ~~parents/guardians~~ **them** to be involved in district and school activities **at all grade levels**; advisory, decision-making, and advocacy roles; and activities to support learning at home.

(cf. 0420 - School Plans/Site Councils)

~~(cf. 0520.2 - Title I Program Improvement Schools)~~

(cf. 1220 - Citizen Advisory Committees)

(cf. 1230 - School-Connected Organizations)

(cf. 1240 - Volunteer Assistance)

(cf. 1250 - Visitors/Outsiders)

Parents/guardians shall be notified of their rights to be informed about and to participate in their children's education and of the opportunities available to them to do so.

(cf. 5020 - Parent Rights and Responsibilities)

~~(cf. 5145.6 - Parental Notifications)~~

The district's local control and accountability plan shall include goals and strategies for parent/guardian involvement, including district efforts to seek parent/guardian input in district and school site decision making and to promote parent/guardian participation in programs for English learners, foster youth, students eligible for free and reduced-price meals, and students with disabilities. (Education Code 42238.02, 52060)

(cf. 0460 - Local Control and Accountability Plan)

The Superintendent or designee shall regularly evaluate and report to the Board on the effectiveness of the district's **parent/guardian and family engagement** ~~involvement~~ efforts, including, but not limited to, input from parents/guardians, **family members**, and school staff on the adequacy of ~~parent~~ involvement opportunities and **on** barriers that may inhibit ~~parent/guardian~~ participation.

(cf. 0500 - Accountability)

Title I Schools

Note: The following section is for use by districts that receive Title I funds. 20 USC 6318 **mandates** that such districts develop, jointly with parents/guardians **and family members** of participating students, ~~a parent involvement~~ policy which establishes expectations **and objectives** for **meaningful** parent/**guardian and family** involvement and describes how the district will address specified components. See the accompanying administrative regulation for the required components and optional strategies for addressing each component.

State law (Education Code 11503) **also mandates** ~~reinforces federal law by requiring annual objectives for the parent involvement program and~~ procedures to ensure that parents/guardians are consulted and participate in the planning, design, implementation, and evaluation of the Title I parent/guardian and family engagement involvement program.

~~Each year the Superintendent or designee shall identify specific objectives of the district's parent involvement program for schools that receive Title I funding. He/she shall ensure that parents/guardians are consulted and participate in the planning, design, implementation, and evaluation of the parent involvement program. (Education Code 11503)~~

~~(cf. 6171 - Title I Programs)~~

~~The Superintendent or designee shall ensure that the district's parent involvement strategies are jointly developed with and agreed upon by parents/guardians of students participating in Title I programs. Those strategies shall establish expectations for parent involvement and describe how the district will carry out each activity listed in 20 USC 6318. (20 USC 6318)~~

The Superintendent or designee shall involve parents/guardians and family members in establishing district expectations and objectives for meaningful parent/guardian and family engagement in schools supported by Title I funding, developing strategies that describe how the district will carry out each activity listed in 20 USC 6318, as contained in the accompanying administrative regulation, and implementing and evaluating such programs, activities, and procedures. As appropriate, the Superintendent or designee shall conduct outreach to all parents/guardians and family members. (Education Code 11503; 20 USC 6318)

~~(cf. 6171 - Title I Programs)~~

Expenditures of such funds shall be consistent with the activities specified in this policy and shall include at least one of the following: (20 USC 6318)

- 1. Support for schools and nonprofit organizations in providing professional development for district and school staff regarding parent/guardian and family engagement strategies, which may be provided jointly to teachers, principals, other school leaders, specialized instructional support personnel, paraprofessionals, early childhood educators, and parents/guardians and family members**
- 2. Support for programs that reach parents/guardians and family members at home, in the community, and at school**
- 3. Dissemination of information on best practices focused on parent/guardian and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents/guardians and family members**
- 4. Collaboration with community-based or other organizations or employers with a record of success in improving and increasing parent and family engagement**

5. Any other activities and strategies that the district determines are appropriate and consistent with this policy

The Superintendent or designee shall ensure that each school receiving Title I funds develops a school-level parent/guardian and family engagement involvement policy in accordance with 20 USC 6318.

Non-Title I Schools

The Superintendent or designee shall develop and implement strategies applicable to each school that does not receive federal Title I funds to encourage the involvement and support of parents/guardians in the education of their children, including, but not limited to, strategies describing how the district and schools will address the purposes and goals described in Education Code 11502. (Education Code 11504)

Legal Reference:

EDUCATION CODE

11500-11506 Programs to encourage parent involvement

48985 Notices in languages other than English

51101 Parent rights and responsibilities

52060-52077 Local control and accountability plan

Legal Reference: (continued)

EDUCATION CODE (continued)

54444.1-54444.2 Parent advisory councils, services to migrant children

56190-56194 Community advisory committee, special education

64001 Single plan for student achievement

LABOR CODE

230.8 Time off to visit child's school

CODE OF REGULATIONS, TITLE 5

18275 Child care and development programs, parent involvement and education

UNITED STATES CODE, TITLE 20

6311 ~~Parental notice of teacher qualifications and student achievement~~ **State plan**

6312 Local educational agency plan

6314 Schoolwide programs

~~6316 School improvement~~

6318 Parent ~~involvement~~ **and family engagement**

6631 Teacher and school leader incentive program, purposes and definitions

CODE OF FEDERAL REGULATIONS, TITLE 28

35.104 Definitions, auxiliary aids and services

35.160 Communications

Management Resources:

CSBA PUBLICATIONS

~~Parent Involvement: Development of Effective and Legally Compliant Policies, Governance and Policy Services Policy Briefs, August 2006~~

STATE BOARD OF EDUCATION POLICIES

~~89-01 Parent Involvement in the Education of Their Children, rev. 1994~~

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

~~Title I School-Level Parental Involvement Policy~~

~~Family Engagement Framework: A Tool for California School Districts, 2014~~

~~U.S. DEPARTMENT OF EDUCATION PUBLICATIONS NON-REGULATORY GUIDANCE~~

~~Parental Involvement: Title I, Part A, Non-Regulatory Guidance, April 23, 2004~~

WEB SITES

CSBA: <http://www.csba.org>
California Department of Education, Family, School, Community Partnerships:
<http://www.cde.ca.gov/ls/pf>
California Parent Center: <http://parent.sdsu.edu>
California State PTA: <http://www.capta.org>
National Coalition for Parent Involvement in Education: <http://www.ncpie.org>
National PTA: <http://www.pta.org>
No Child Left Behind: <http://www.ed.gov/nclb>
Parent Information and Resource Centers: <http://www.pirc-info.net>
Parents as Teachers National Center: <http://www.parentsasteachers.org>
U.S. Department of Education: <http://www.ed.gov>

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CSBA Sample Administrative Regulation

Instruction

AR 6020(a)

PARENT INVOLVEMENT

Note: The following administrative regulation contains parent/guardian and family engagement involvement strategies that meet legal requirements applicable to districts and schools receiving federal Title I funds and those that do not receive Title I funds. The district should use and adapt the section(s) applicable to its circumstances. If desired, the district may develop one set of strategies applicable to all schools, provided that all the provisions required by law for both types of schools are included.

District Strategies for Title I Schools

Note: The following section is for use by districts that receive Title I, Part A, funds. 20 USC 6318, as amended by the Every Student Succeeds Act (P.L. 114-95), mandates that such districts develop a policy that describes the means by which the district will address the components specified in items #1-6 below. Under each required component, below are optional strategies for addressing the component, which should be modified to reflect the specific strategies jointly developed by the district and the the district should list specific strategies, developed jointly with parents/guardians and family members of participating students, that describe how it will address the component. In the state's Federal Program Monitoring process, California Department of Education (CDE) staff will check to ensure that the district has identified such strategies.

To ensure that parents/guardians and family members of students participating in Title I programs are provided with opportunities to be involved in their children's education, the Superintendent or designee district shall:

Note: Pursuant to 20 USC 6318, districts must involve parents/guardians and family members in the development of the Title I local educational agency (LEA) plan described in 20 USC 6312; also see BP 6171 - Title I Programs. In California, all the requirements of the LEA plan are addressed in an addendum to the local control and accountability plan (LCAP). See BP 0460 - Local Control and Accountability Plan for further information about the development of the LCAP, including requirements for consultation with parents/guardians and other stakeholders and for the establishment of a parent advisory committee and English learner parent advisory committee.

1. Involve parents/guardians of participating students and family members in the joint development of the Title I local educational agency (LEA) plan pursuant to a district plan that meets the requirements of 20 USC 6312 and in the process of school review and improvement pursuant to 20 USC 6316 development of school support and improvement plans pursuant to 20 USC 6311 (20 USC 6318)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 6171 - Title I Programs)

The Superintendent or designee may:

- a. **In accordance with Education Code 52063, e** Establish a district-level **parent advisory** committee ~~including parent/guardian representatives from each school site and, as applicable, an English learner parent advisory committee~~ to review and comment on the **LEA** plan in accordance with the review schedule established by the Governing Board
- b. Invite input on the **LEA** plan from other district committees and school site councils

(cf. 0420 - School Plans/Site Councils)
(cf. 1220 - Citizen Advisory Committees)

- c. Communicate with parents/guardians through the district newsletter, web site, or other methods regarding the **LEA** plan and the opportunity to provide input
 - d. Provide copies of working drafts of the **LEA** plan to parents/guardians in an understandable and uniform format and, to the extent practicable, in a language the parents/guardians can understand
 - e. Ensure that there is an opportunity at a public Board meeting for public comment on the **LEA** plan prior to the Board's approval of the plan or revisions to the plan
 - f. Ensure that school-level policies on parent/**guardian and family engagement involvement** address the role of school site councils and other parents/guardians as appropriate in the development and review of school plans
2. Provide coordination, technical assistance, and other support necessary to assist **and build the capacity of** Title I schools in planning and implementing effective parent/**guardian and family engagement involvement** activities to improve student academic achievement and school performance, **which may include meaningful consultation with employers, business leaders, and philanthropic organizations or individuals with expertise in effectively engaging parents/guardians and family members in education** (20 USC 6318)

(cf. 1700 - Relations Between Private Industry and the Schools)
The Superintendent or designee shall: (20 USC 6318)

- a. Assist parents/guardians in understanding such topics as the **challenging** state's academic content standards and academic achievement standards, state and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve the achievement of their children

(cf. 6011 - Academic Standards)
(cf. 6162.5 - Student Assessment)
(cf. 6162.51 - State Academic Achievement Tests)
(cf. 6162.52 - High School Exit Examination)

- b. Provide **parents/guardians with** materials and training, such as literacy training and using technology (**including education about the harms of copyright piracy**), as appropriate, to help **parents/guardians them** work with their children to improve their children's achievement, ~~such as literacy training and using technology, as appropriate, to foster parent involvement~~
- c. ~~With the assistance of parents/guardians, e~~Educate teachers, ~~student services~~ **specialized instructional support** personnel, principals **and other school leaders**, and other staff, ~~with the assistance of parents/guardians~~, in the value and utility of parent/guardian contributions and in how to reach out to, communicate with, and work with parents/guardians as equal partners, implement and coordinate parent/guardian programs, and build ties between parents/guardians and the schools

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

- d. To the extent feasible and appropriate, coordinate and integrate parent/**guardian** involvement programs and activities with **other federal, state, and local programs, including public preschool programs**, ~~Head Start, Reading First, Early Reading First, Even Start, Home Instruction Programs for Preschool Youngsters, Parents as Teachers Program, public preschool, and other programs~~, and conduct other activities, such as parent resource centers, that encourage and support parents/guardians in **more** fully participating in their children's education
- e. Ensure that information related to school and parent/guardian programs, meetings, and other activities is sent to the parents/guardians of participating students in a format and, to the extent practicable, in a language the parents/guardians can understand
- f. Provide other such reasonable support for parent/**guardian** involvement activities as parents/guardians may request
- g. Inform parents/guardians and parent organizations of the existence and purpose of parent information and resource centers in the state that provide training, information, and support to parents/guardians of participating students

In addition, the Superintendent or designee may:

- a. Involve parents/guardians in the development of training for teachers, principals, and other educators to improve the effectiveness of such training
- b. Provide necessary literacy training, using Title I funds if the district has exhausted all other reasonably available sources of funding for such training
- c. Pay reasonable and necessary expenses associated with parent/**guardian** involvement activities, including transportation and child care costs, to enable parents/guardians to participate in school-related meetings and training sessions

- d. Train parents/guardians to enhance the involvement of other parents/guardians
- e. Arrange school meetings at a variety of times or, when parents/guardians are unable to attend such conferences, conduct in-home conferences between parents/guardians and teachers or other educators who work directly with participating students, **in order to maximize parent/guardian involvement and participation**
- f. Adopt and implement model approaches to improving parent/**guardian** involvement
- g. Establish a districtwide parent advisory council to provide advice on all matters related to parent/**guardian** involvement in Title I programs
- h. Develop appropriate roles for community-based organizations and businesses in parent/**guardian** involvement activities
- i. Make referrals to community agencies and organizations that offer literacy training, parent/**guardian** education programs, and/or other services that help to improve the conditions of parents/guardians and families

(cf. 1020 - Youth Services)

- j. Provide a master calendar of district activities and district meetings
- k. Provide information about opportunities for parent/**guardian and family engagement involvement** through the district newsletter, web site, or other written or electronic means
- l. Engage parent-teacher organizations to actively seek out and involve parents/guardians through regular communication updates and information sessions

(cf. 1230 - School-Connected Organizations)

- m. To the extent practicable, provide translation services at school sites and at meetings involving parents/guardians **and family members** as needed
- n. Provide training and information to members of district and school site councils and advisory committees to help them fulfill their functions
- e-o.** Provide ongoing district-level workshops to assist school site staff, ~~and~~ parents/guardians, **and family members** in planning and implementing improvement strategies, and seek **their** input ~~from parents/guardians~~ in developing the workshops
- b-p.** Provide training for the principal or designee of each participating school regarding Title I requirements for parent/**guardian and family engagement**

involvement, leadership strategies, and communication skills to assist him/her in facilitating the planning and implementation of **parent involvement related activities**

e.q. Regularly evaluate the effectiveness of staff development activities related to parent/**guardian and family engagement involvement**

p.r. Include expectations for parent/guardian outreach and involvement in staff job descriptions and evaluations

(cf. 4115 - Evaluation/Supervision)

(cf. 4215 - Evaluation/Supervision)

(cf. 4315 - Evaluation/Supervision)

a.s. Assign ~~person(s) in the district office~~ **district personnel** to serve as a liaison to the schools regarding Title I parent/**guardian and family engagement involvement** issues

d.t. Provide information to schools about the indicators and assessment tools that will be used to monitor progress

4.3. **To the extent feasible and appropriate, c**~~o~~**ordinate and integrate Title I parent/guardian and family engagement involvement strategies with Head Start, Reading First, Early Reading First, Even Start, Home Instruction Program for Preschool Youngsters, Parents as Teachers Program, public preschool, and other programs—parent/guardian and family engagement strategies of other relevant federal, state, and local programs and ensure consistency with federal, state, and local laws** (20 USC 6318)

~~(cf. 5148.3 - Preschool/Early Childhood Education)~~

The Superintendent or designee may:

a. Identify overlapping or similar program requirements

~~(cf. 0430 - Comprehensive Local Plan for Special Education)~~

~~(cf. 2230 - Representative and Deliberative Groups)~~

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

~~(cf. 5030 - Student Wellness)~~

~~(cf. 5148 - Child Care and Development)~~

~~(cf. 5148.3 - Preschool/Early Childhood Education)~~

~~(cf. 6174 - Education for English Learners)~~

~~(cf. 6175 - Migrant Education Program)~~

~~(cf. 6178 - Career Technical Education)~~

b. Involve district and school site representatives from other programs to assist in identifying specific population needs

c. Schedule joint meetings with representatives from related programs and share data and information across programs

- d. Develop a cohesive, coordinated plan focused on student needs and shared goals

5. 4. Conduct, with **meaningful** involvement of parents/guardians **and family members**, an annual evaluation of the content and effectiveness of the parent/**guardian and family engagement involvement** policy in improving the academic quality of the schools served by Title I, **including identification of:** (20 USC 6318)

The Superintendent or designee shall:

- a. ~~Ensure that the evaluation include the identification of b~~Barriers to greater participation in parent/**guardian and family engagement involvement** activities, with particular attention to parents/guardians who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background ~~(20 USC 6318)~~

b. The needs of parents/guardians and family members, so they can better assist with their children's learning and engage with school personnel and teachers

c. Strategies to support successful school and family interactions

(cf. 0500 - Accountability)

~~Assess the district's progress in meeting annual objectives for the parent involvement program;~~ **The Superintendent or designee shall** notify parents/guardians of this review and assessment through regular school communications mechanisms; and **shall** provide a copy **of the assessment** to parents/guardians upon their request. (Education Code 11503)

~~b. Use the evaluation results to design strategies for more effective parent involvement and, if necessary, to recommend changes in the parent involvement policy (20 USC 6318)~~

~~c. Assess the district's progress in meeting annual objectives for the parent involvement program, notify parents/guardians of this review and assessment through regular school communications mechanisms, and provide a copy to parents/guardians upon their request (Education Code 11503)~~

The Superintendent or designee may:

- a. Use a variety of methods, such as focus groups, surveys, and workshops, to evaluate the satisfaction of parents/guardians and staff with the quality and frequency of district communications
- b. Gather and monitor data regarding the number of parents/guardians **and family members** participating in district activities and the types of activities in which they are engaged

- c. Recommend to the Board measures to evaluate the impact of the district's parent/**guardian and family engagement involvement** efforts on student achievement
- b. 5. Use the ~~evaluation results~~ **findings of the evaluation conducted pursuant to item #4 above** to design **evidence-based** strategies for more effective parent/**guardian and family** involvement and, if necessary, to ~~recommend changes in~~ **revise** the parent/**guardian and family engagement involvement** policy (20 USC 6318)
- 6. Involve parents/guardians in the activities of schools served by Title I, **which may include establishing a parent advisory board comprised of a sufficient number and representative group of parents/guardians or family members served by the district to adequately represent the needs of the population served by the district for the purposes of developing, revising, and reviewing the parent/guardian and family engagement policy** (20 USC 6318)

The Superintendent or designee may:

- a. Include information about school activities in district communications to parents/guardians **and family members**
- b. To the extent practicable, assist schools with translation services or other accommodations needed to encourage participation of parents/guardians **and family members** ~~with special needs~~
- c. Establish processes to encourage parent/guardian input regarding their expectations and concerns for their children

The district's Board policy and administrative regulation containing parent/**guardian and family engagement involvement** strategies shall be incorporated into the ~~LEA plan~~ **district's local control and accountability plan in accordance with 20 USC 6312** and **shall be** distributed to parents/guardians of students participating in Title I programs. (20 USC 6318)

(cf. 5145.6 - Parental Notifications)

School-Level Policies for Title I Schools

Note: The following section is for use by districts that receive federal Title I, Part A funds. 20 USC 6318, **as amended by P.L. 114-95**, mandates that each individual school receiving Title I funds have a written parent/**guardian and family engagement involvement** policy, developed jointly with and agreed upon by parents/guardians **and family members** of participating students, that describes the means for carrying out the requirements of 20 USC 6318(c) through (f), reflected in items #1-8 below. The following section lists the required components but does not include specific strategies which should be added by each school. **Schools may also use a template available on the web site of the California Department of Education, Title I School-Level Parental Involvement Policy, to develop the school-level policy.**

At each school receiving Title I funds, a written policy on parent/**guardian and family engagement involvement** shall be developed jointly with ~~and agreed upon by the~~ parents/guardians **and family members** of participating students. Such policy shall describe the means by which the school will: (20 USC 6318)

1. Convene an annual meeting, at a convenient time, to which all parents/guardians of participating students shall be invited and encouraged to attend, in order to inform parents/guardians of their school's participation in Title I and to explain Title I requirements and the right of parents/guardians to be involved
2. Offer a flexible number of meetings, such as meetings in the morning or evening, for which related transportation, child care, and/or home visits may be provided as such services relate to parent/guardian involvement
3. Involve parents/guardians in an organized, ongoing, and timely way in the planning, review, and improvement of Title I programs, including the planning, review, and improvement of the school's parent/guardian and family engagement involvement policy and, if applicable, the joint development of the plan for schoolwide programs pursuant to 20 USC 6314
The school may use an existing process for involving parents/guardians in the joint planning and design of the school's programs provided that the process includes adequate representation of parents/guardians of participating students.
4. Provide the parents/guardians of participating students all of the following:
 - a. Timely information about Title I programs
 - b. A description and explanation of the school's curriculum, forms of academic assessment used to measure student progress, and ~~the proficiency levels students are expected to meet~~ **the achievement levels of the challenging state academic standards**

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

(cf. 5123 - Promotion/Acceleration/Retention)

- c. If requested by parents/guardians, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions related to their children's education, and, as soon as practicably possible, responses to the suggestions of parents/guardians
5. If the schoolwide program plan is not satisfactory to the parents/guardians of participating students, submit any parent/guardian comments when the school makes the plan available to the district

Note: 20 USC 6318 requires Title I schools to develop a school-parent compact as provided in item #6 below. U.S. Department of Education non-regulatory guidance, Parental Involvement: Title I, Part A, provides a sample template that schools may use in the development of the school-parent compact.

6. Jointly develop with the parents/guardians of participating students a school-parent compact that outlines how parents/guardians, the entire school staff, and students will share responsibility for improved student academic achievement and the means by which the school and parents/guardians will build a partnership to help students achieve state standards

This compact shall address:

- a. The school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables participating students to achieve the state's **student challenging** academic achievement standards
- b. Ways in which parents/guardians will be responsible for supporting their children's learning, **such as monitoring attendance, homework completion, and television viewing;** volunteering in the classroom, and participating, as appropriate, in decisions related to their children's education and the positive use of extracurricular time

(cf. 1240 - Volunteer Assistance)

(cf. 5020 - Parent Rights and Responsibilities)

(cf. 5113 - Absences and Excuses)

(cf. 6145 - Extracurricular/Cocurricular Activities)

(cf. 6154 - Homework/Makeup Work)

- c. The importance of communication between teachers and parents/guardians on an ongoing basis through, at a minimum:
 - (1) Parent-teacher conferences in elementary schools, at least annually, during which the compact shall be discussed as it relates to the student's achievement
 - (2) Frequent reports to parents/guardians on their children's progress
 - (3) Reasonable access to staff, opportunities to volunteer and participate in their child's classroom, and observation of classroom activities
 - (4) Regular two-way, meaningful communication between family members and school staff, and, to the extent practicable, in a language that family members can understand**

7. Build the capacity of the school and parents/guardians for strong parent involvement by implementing the **required** activities described in **items #3a-h item #2** in the section "District Strategies for Title I Schools" above
8. To the extent practicable, provide **full** opportunities for the **informed** participation of parents/guardians **and family members (including parents/guardians and family members** with limited English proficiency, parents/guardians **and family members** with disabilities, and parents/guardians **and family members** of migrant children), including providing information and school reports required under 20 USC 6311(h) in a format and language such parents/guardians can understand

If the school has a parent involvement policy that applies to all parents/guardians, it may amend that policy to meet the above requirements. (20 USC 6318)

Each school's parent/**guardian and family engagement involvement** policy shall be made available to the local community. **Parents/guardians shall be notified of the policy and distributed to parents/guardians of participating students** in an understandable and uniform format and, to the extent practicable, provided in a language the parents/guardians can understand. (20 USC 6318)

Note: The following paragraph is **optional**. Education Code 64001 requires that the single plan for student achievement covering the categorical programs in the state's consolidated application, including Title I schoolwide programs, be annually reviewed by the school site council and submitted to the Board for approval; see BP/AR 0420 - School Plans/Site Councils.

Each school receiving Title I funds shall annually evaluate the effectiveness of its parent/**guardian and family engagement involvement** policy. Such evaluation may be conducted during the process of reviewing the school's single plan for student achievement in accordance with Education Code 64001.

~~The principal or designee, jointly with parents/guardians of participating students, The school's policy~~ shall **be** periodically updated ~~the school's policy~~ to meet the changing needs of parents/guardians and the school. (20 USC 6318)

District Strategies for Non-Title I Schools

For each school that does not receive federal Title I funds, the Superintendent or designee shall, at a minimum:

1. Engage parents/guardians positively in their children's education by helping them develop skills to use at home that support their children's academic efforts at school and their children's development as responsible members of society (Education Code 11502, 11504)

The Superintendent or designee may:

- a. Provide or make referrals to literacy training and/or parent education programs designed to improve the skills of parents/guardians and enhance their ability to support their children's education
 - b. Provide information, in parent handbooks and through other appropriate means, regarding academic expectations and resources to assist with the subject matter
 - c. Provide parents/guardians with information about students' class assignments and homework assignments
2. Inform parents/guardians that they can directly affect the success of their children's learning, by providing them with techniques and strategies that they may use to improve their children's academic success and to assist their children in learning at home (Education Code 11502, 11504)

The Superintendent or designee may:

- a. Provide parents/guardians with information regarding ways to create an effective study environment **for their children** at home and to encourage good study habits
 - b. Encourage parents/guardians to monitor their children's school attendance, homework completion, and television viewing
 - c. Encourage parents/guardians to volunteer in their child's classroom and to participate in school advisory committees
3. Build consistent and effective communication between the home and school so that parents/guardians may know when and how to assist their children in support of classroom learning activities (Education Code 11502, 11504)

The Superintendent or designee may:

- a. Ensure that teachers provide frequent reports to parents/guardians on their children's progress and hold parent-teacher conferences at least once per year with parents/guardians of elementary school students
 - b. Provide opportunities for parents/guardians to observe classroom activities and to volunteer in their child's classroom
 - c. Provide information about parent/**guardian and family engagement involvement** opportunities through district, school, and/or class newsletters, the district's web site, and other written or electronic communications
 - d. To the extent practicable, provide notices and information to parents/guardians in a format and language they can understand
 - e. Develop mechanisms to encourage parent/guardian input on district and school issues
 - f. Identify barriers to parent/guardian **and family** participation in school activities, including parents/guardians **and family members** who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background
 - g. Encourage greater parent/guardian participation by adjusting meeting schedules to accommodate parent/guardian needs and, to the extent practicable, by providing translation or interpreter services, transportation, and/or child care
4. Train teachers and administrators to communicate effectively with parents/guardians (Education Code 11502, 11504)

The Superintendent or designee may:

- a. Provide staff development to assist staff in strengthening two-way communications with parents/guardians, including parents/guardians who have limited English proficiency or limited literacy
 - b. Invite input from parents/guardians regarding the content of staff development activities pertaining to home-school communications
5. Integrate parent/**guardian and family engagement** ~~involvement~~ programs into school plans for academic accountability

The Superintendent or designee may:

- a. Include parent/**guardian and family engagement** ~~involvement~~ strategies in school reform or school improvement initiatives
- b. Involve parents/guardians **and family members** in school planning processes

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SCHOOL DAY

Note: The following **optional** administrative regulation specifies minimum and maximum school days for each grade level as provided by law. The district may revise this regulation to reflect district practice.

Pursuant to Education Code 46114, the minimum school day in grades K-8 may be computed by determining the average number of minutes over 10 consecutive school days (i.e., the number of minutes of attendance in any 10 consecutive school days, divided by 10). Education Code 46142 authorizes the minimum school day in junior high and high schools to be computed by averaging the number of minutes over two consecutive school days. The district will be in compliance if the average is at least the minimum day required by law, even if the number of minutes in any one school day is less than the minimum required school day specified below. However, Education Code 46114 and 46142 provide that no single school day may be less than 60 minutes for kindergarten, 170 minutes for grades 1-3, or 180 minutes for grades 4-12.

Education Code 46201 and 46207 require districts that have reached their local control funding formula (LCFF) funding target, as well as districts that received longer day or longer year funding prior to the implementation of the LCFF, to offer at least the following instructional minutes per school year: 36,000 minutes for kindergarten, 50,400 for grades 1-3, 54,000 for grades 4-8, and 64,800 for grades 9-12. Pursuant to Education Code 46201 and 46207, if this requirement is not met for any grade level, a portion of the district's LCFF allocation will be withheld.

Kindergarten/Transitional Kindergarten

Note: The following section is for use by districts that maintain kindergarten and transitional kindergarten (TK) classes. Education Code 37202, as amended by AB 99 (Ch. 15, Statutes of 2017), permits districts to maintain kindergarten or TK classes for different lengths of time during the school day, either at the same or different school sites. Districts offering kindergarten or TK classes for different lengths of time are still required to meet the minimum and maximum length of school day described below.

Kindergarten and transitional kindergarten (TK) classes in district schools may be maintained for different lengths of time, either at the same or different school sites. (Education Code 37202)

Note: ~~The following section is for use by districts that maintain kindergarten classes.~~ Education Code 46117 establishes a minimum school day of three hours (180 minutes) for kindergarten students ~~as provided below.~~ However, pursuant to Education Code 46119, if a district has ~~less than a total of fewer than~~ 40 kindergarten students, the Governing Board may apply to the Superintendent of Public Instruction to maintain two kindergarten classes of 150 minutes each, including recesses, taught on the same day by the same teacher.

Except as otherwise ~~provided~~ **permitted** by law, the average school day established for kindergarten **and TK** students shall be at least three hours, including recesses but excluding noon intermissions, but no longer than four hours, excluding recesses. (Education Code 46111, 46114, 46115, 46117)

Recess may be counted as instructional minutes for purposes of determining the maximum school day if **it occurs under** teacher supervision ~~occurs~~.

In any district school operating an early primary program pursuant to Education Code 8970-8974, the kindergarten school day may exceed four hours, excluding recess, if both of the following conditions are met: (Education Code 8973)

1. The Governing Board has declared that the extended-day kindergarten program does not exceed the length of the primary school day.
2. The extended-day kindergarten program includes ample opportunity for both active and quiet activities within an integrated, experiential, and developmentally appropriate educational program.

The Superintendent or designee shall annually report to the California Department of Education as to whether the district's kindergarten and TK programs are offered full day, part day, or both. (Education Code 48003)

Grades 1-8

Except as otherwise provided by law, the school day for elementary and middle school students shall be:

1. At least 230 minutes for students in grades 1-3, unless the Board has prescribed a shorter school day because of lack of school facilities requiring double sessions, in which case the minimum school day shall be 200 minutes; (Education Code 46112, 46142)
2. At least 240 minutes for students in grades 4-8 (Education Code 46113, 46142)

In determining the number of minutes for purposes of compliance with the minimum school day for students in grades 1-8, both noon intermissions and recesses shall be excluded. (Education Code 46115)

Grades 9-12

The school day for students in grades 9-12 shall be at least 240 minutes. (Education Code 46141, 46142)

However, the school day may be less than 240 minutes when authorized by law. Programs that have a minimum school day of 180 minutes include, but are not necessarily limited to:

1. Continuation high school or classes (Education Code 46141, 46170)
2. Opportunity school or classes (Education Code 46141, 46180)
3. Regional occupational center (Education Code 46141, 52325)

(cf. 6184 - Continuation Education)

(cf. 6178.2 - Regional Occupational Center/Program)

4. Work experience education program approved pursuant to Education Code 51760-51769.5 (Education Code 46141, 46144)

A student in grade 12 who is enrolled in work experience education and is in his/her last semester or quarter before graduation may be permitted to attend school for less than 180 minutes per school day if he/she would complete all requirements for graduation, except physical education courses, in less than 180 minutes each day. (Education Code 46147)

(cf. 6178.1 - Work-Based Learning)

5. Concurrent enrollment in a community college pursuant to Education Code 48800-48802 or, for students in grades 11-12, part-time enrollment in classes of the California State University or University of California, provided academic credit will be awarded upon satisfactory completion of enrolled courses (Education Code 46146)

(cf. 6172.1 - Concurrent Enrollment in College Classes)

6. An early college high school or middle college high school, provided the students are enrolled in community college or college classes in accordance with item #5 above (Education Code 46141, 46146.5)

7. Special day or Saturday vocational training program conducted under a federally approved plan for career technical education (Education Code 46141, 46144)

(cf. 6178 - Career Technical Education)

8. Adult education classes (Education Code 46190)

(cf. 6200 - Adult Education)

Students in grade 12 shall be enrolled in at least five courses each semester or the equivalent number of courses each quarter. This requirement shall not apply to students enrolled in regional occupational centers or programs, courses at accredited postsecondary institutions, independent study, special education programs in which the student's individualized education program establishes a different number of courses, continuation education classes, work experience education programs, or any other course of study authorized by the Board that is equivalent to the approved high school course of study. (Education Code 46145)

(cf. 6158 - Independent Study)

(cf. 6159 - Individualized Education Program)

Alternative Block Schedule for Secondary Schools

In order to establish a block or other alternative schedule or to accommodate career technical education and regional occupational center/program courses, the district may authorize students to attend fewer than the total number of days in which school is in session provided that students attend classes for at least 1,200 minutes during any five school day period or 2,400 minutes during any 10 school day period. (Education Code 46160)

An early college high school or middle college high school may be scheduled so that students attend classes for at least 900 minutes during any five-school day period or 1,800 minutes during any 10-school day period. (Education Code 46160)

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SCHOOL-SPONSORED TRIPS

The Governing Board recognizes that **school-sponsored field** trips **are an important component of a student's development and** supplement and enrich the classroom learning experience, **lead to increased student achievement, and foster student engagement. The Board encourages field trips to reinforce and increase learning opportunities and to enhance district programs.**

(cf. 0460 - Local Control and Accountability Plan)

School-sponsored Field trips **may shall** be conducted in connection with the district's course of study or school-related social, educational, cultural, athletic, school band-activities, or other extracurricular or cocurricular activities. A field trip to a foreign country may be permitted to familiarize students with the language, history, geography, natural science, and other studies relative to the district's course of study. **(Education Code 35330)**

(cf. 6143 - Courses of Study)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

Requests for **school-sponsored field** trips involving out-of-state, out-of-country, or overnight travel shall be submitted to the Superintendent or designee. The Superintendent or designee shall review the request and make a recommendation to the Board as to whether the request should be approved by the Board. All other **school-sponsored field** trips shall be approved in advance by the principal.

(cf. 3312.2 - Educational Travel Program Contracts)

The principal shall establish a process for approving a staff member's request to conduct a **school-sponsored field** trip. When planning trips, staff shall consider student safety, objectives of instruction, the most effective use of instructional time, the distance from school, district and student expense, and transportation and supervision requirements. Principals may exclude from the trip any student whose presence on the trip would pose a safety or disciplinary risk.

(cf. 3530 - Risk Management/Insurance)

(cf. 3541.1 - Transportation for School-Related Trips)

(cf. 5142 - Safety)

(cf. 5143 - Insurance)

(cf. 5144 - Discipline)

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

No field trip shall be authorized if any student would be excluded from participation because of a lack of sufficient funds. The Superintendent or designee shall coordinate with community groups to supply funds for students in need. **(Education Code 35330)**

(cf. 1230 - School-Connected Organizations)

(cf. 1321 - Solicitation of Funds from and by Students)
(cf. 1700 - Relations Between Private Industry and the Schools)

The Board may approve the use of district funds shall not be used to pay for student expenses for in-state, out-of-state, or out-of-country field trips or excursions when permitted by law. However, In addition, expenses of instructors, chaperones, and other personnel participating in such trips, as well as incidental expenses for the use of district equipment during the trip, may be paid from district funds. (Education Code 35330)

Legal Reference:

EDUCATION CODE

8760 Authorization of outdoor science and conservation programs

32040-32044 First aid equipment: field trips

35330 Excursions and field trips

35331 Provision for medical or hospital service for pupils (on field trips)

35332 Transportation by chartered airline

35350 Transportation of students

44808 Liability when pupils not on school property

48908 Duties of pupils; authority of teachers

BUSINESS AND PROFESSIONS CODE

~~17540 Travel promoters~~

17550-17550.9 Sellers of travel

17552-17556.5 Educational travel organizations

Management Resources:

WEB SITES

American Red Cross: <http://www.redcross.org>

California Association of Directors of Activities: <http://www.cada1.org>

U.S. Department of Homeland Security: <http://www.dhs.gov>

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TRANSITIONAL KINDERGARTEN

The Governing Board desires to offer a high-quality transitional kindergarten (TK) program for eligible children who do not yet meet the minimum age criterion for kindergarten. The **TK** program shall assist **TK-children students** in developing the academic, social, and emotional skills they need to succeed in kindergarten and beyond.

The district's TK program shall be the first year of a two-year kindergarten program. (Education Code 48000)

The Board encourages ongoing collaboration among district preschool staff, other preschool providers, elementary teachers, administrators, and parents/guardians in **program—the** development, implementation, and evaluation **of the district's TK program.**

(cf. 1220 - Citizen Advisory Committees)

(cf. 6020 - Parent Involvement)

Eligibility

The district's TK program shall admit children whose fifth birthday is from September 2 through December 2. (Education Code 48000)

Parents/guardians of eligible children shall be notified of the availability of the TK program and the age, residency, immunization, and any other enrollment requirements. Enrollment in the TK program shall be voluntary.

(cf. 5111 - Admission)

(cf. 5111.1 - District Residency)

(cf. 5141.22 - Infectious Diseases)

(cf. 5141.3 - Health Examinations)

(cf. 5141.31 - Immunizations)

(cf. 5141.32 - Health Screening for School Entry)

Upon request of a child's parents/guardians, the district may, on a case-by-case basis after the Superintendent or designee determines that it is in the child's best interest, admit into the district's TK program a child whose fifth birthday is on or before September 1 and who is therefore eligible for kindergarten.

Curriculum and Instruction

The district's TK program shall be based on a modified kindergarten curriculum that is age and developmentally appropriate. (Education Code 48000)

(cf. 6141 - Curriculum Development and Evaluation)

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

The program shall be aligned with the preschool learning foundations and preschool curriculum frameworks developed by the California Department of Education. It shall be designed to facilitate students' development in essential skills related to language and literacy,

mathematics, physical development, health, visual and performing arts, science, history-social science, English language development, and social-emotional development.

(cf. 5148.3 - Preschool/Early Childhood Education)

(cf. 6011 - Academic Standards)

(cf. 6174 - Education for English Learners)

The Board shall ~~fix~~ **establish** the length(s) of the school day in the district's TK program, **which TK programs may be maintained for different lengths of time either at the same or different school sites, as long as the school day is** ~~shall be~~ at least three hours but no more than four hours. **The Superintendent or designee shall annually report to the California Department of Education as to whether the district's TK programs are offered full day, part day, or both. (Education Code 37202, 46111, 46117, 48003)**

(cf. 6111 - School Calendar)

(cf. 6112 - School Day)

TK students may be placed in the same classrooms as kindergarten students when necessary, provided that the instructional program is differentiated to meet student needs.

Staffing

The Superintendent or designee shall ensure that teachers assigned to teach in TK classes possess a teaching credential or permit from the Commission on Teacher Credentialing (CTC) that authorizes such instruction.

(cf. 4112.2 - Certification)

A credentialed teacher who is first assigned to a TK class after July 1, 2015, shall, by August 1, 2020, have at least 24 units in early childhood education and/or child development, comparable experience in a preschool setting, and/or a child development teacher permit issued by the CTC. (Education Code 48000)

The Superintendent or designee may provide professional development as needed to ensure that TK teachers are knowledgeable about the standards and effective instructional methods for teaching young children.

(cf. 4131 - Staff Development)

Continuation to Kindergarten

Students who complete the TK program shall be eligible to continue in kindergarten the following school year. Parents/guardians of such students shall not be required to submit a signed Kindergarten Continuance Form for kindergarten attendance.

However, whenever children who would otherwise be age-eligible for kindergarten are enrolled in TK, the Superintendent or designee shall obtain a Kindergarten Continuance Form signed by the parent/guardian near the end of the TK year consenting to the child's enrollment in kindergarten the following year.

A student shall not attend more than two years in a combination of TK and kindergarten. (Education Code 46300)

(cf. 5123 - Promotion/Acceleration/Retention)

Assessment

The Superintendent or designee may develop or identify appropriate formal and/or informal assessments of TK students' development and progress. He/she shall monitor and regularly report to the Board regarding program implementation and the progress of students in meeting related academic standards.

(cf. 0500 - Accountability)

(cf. 6162.5 - Student Assessment)

Legal Reference:

EDUCATION CODE

8973 Extended-day kindergarten

37202 School calendar; equivalency of instructional minutes

44258.9 Assignment monitoring by county superintendent of schools

46111 Kindergarten, hours of attendance

46114-46119 Minimum school day, kindergarten

46300 Computation of ADA, inclusion of kindergarten and transitional kindergarten

48000 Age of admission, kindergarten and transitional kindergarten

48002 Evidence of minimum age required to enter kindergarten or first grade

48003 Kindergarten annual report

48200 Compulsory education, starting at age six

Management Resources:

CSBA PUBLICATIONS

What Boards of Education Can Do About Kindergarten Readiness, Governance Brief, May 2016

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Transitional Kindergarten FAQs

Desired Results Developmental Profile, 2015

Transitional Kindergarten Implementation Guide: A Resource for California Public School District Administrators and Teachers, 2013

California Preschool Curriculum Framework, Vol. 1, 2010

California Preschool Learning Foundations, Vol. 1, 2008

WEB SITES

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

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

California Kindergarten Association: <http://www.ckanet.org>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

Transitional Kindergarten California: <http://www.tkcalifornia.org>

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EDUCATION FOR FOSTER YOUTH**Definitions**

Foster youth means a child who has been removed from his/her home pursuant to Welfare and Institutions Code 309, is the subject of a petition filed under Welfare and Institutions Code 300 or 602, or has been removed from his/her home and is the subject of a petition filed under Welfare and Institutions Code 300 or 602 or is a nonminor who is under the transition jurisdiction of a juvenile court, as described in Welfare and Institutions Code 450, and satisfies the criteria specified in Education Code 42238.01. (Education Code 42238.01, 48853.5)

Note: In instances where the rights of the parent/guardian have been limited, the court may appoint an educational representative on a temporary or long-term basis to make educational decisions for the student.

Person holding the right to make educational decisions means a responsible adult appointed by a court pursuant to Welfare and Institutions Code 361 or 726.

School of origin means the school that the foster youth attended when permanently housed or the school in which he/she was last enrolled. If the school the foster youth attended when permanently housed is different from the school in which he/she was last enrolled, or if there is ~~some other~~ **another** school that the foster youth attended within the preceding 15 months and with which the youth is connected, the district liaison for foster youth shall determine **which school is the school of origin. This determination shall be made** in consultation with and with the agreement of the foster youth and the person holding the right to make educational decisions for the youth, and **it shall be based on** the best interests of the foster youth, ~~which school is the school of origin.~~ (Education Code 48853.5)

Note: Education Code 48850 expresses the legislative intent that the "best interests" of a foster youth include educational stability as well as placement in the least restrictive educational program, as provided below.

In addition, pursuant to 20 USC 6311, determination of a student's "best interest" requires consideration of all factors relating to the student's best interest, including the appropriateness of the current educational setting and the proximity to the school in which the student is enrolled at the time of placement.

Best interest means that, in making educational and school placement decisions for a foster youth, consideration is given to, among other factors, **the proximity to the school at the time of placement, appropriateness of the educational setting,** educational stability, the opportunity to be educated in the least restrictive educational setting necessary to achieve academic progress, and the foster youth's access to academic resources, services, and extracurricular and enrichment activities that are available to all district students. (Education Code 48850, 48853; **20 USC 6311**)

The Superintendent designates the following position as the district's liaison for foster youth: (Education Code 48853.5)

District Nurse
745 Tenth Street
Colusa, CA 95932

530.458.7791

(cf. 6173 - Education for Homeless Children)

The liaison for foster youth shall:

1. Ensure and facilitate the proper educational placement, enrollment in school, and checkout from school of students in foster care (Education Code 48853.5)
2. Ensure proper transfer of credits, records, and grades when students in foster care transfer from one school to another or from one district to another (Education Code 48645.5, 48853.5)

When a student in foster care is enrolling in a district school, the liaison shall contact the school last attended by the student to obtain, within two business days, all academic and other records. When a foster youth is transferring to a new school, the liaison shall provide the student's records to the new school within two business days of receiving the new school's request. (Education Code 48853.5)

(cf. 5125 - Student Records)

(cf. 6146.3 - Reciprocity of Academic Credit)

3. When required by law, notify the foster youth's attorney and the representative of the appropriate county child welfare agency when the foster youth is undergoing any expulsion or other disciplinary proceeding, including a manifestation determination prior to a change in the foster youth's placement, when he/she is a student with a disability. (Education Code 48853.5, 48911, 48915.5, 48918.1)

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

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

(cf. 6159.4 - Behavioral Interventions for Special Education Students)

4. As needed, make appropriate referrals to ensure that students in foster care receive necessary special education services and services under Section 504 of the federal Rehabilitation Act of 1973

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

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

5. As needed, ensure that students in foster care receive appropriate school-based services, such as counseling and health services, supplemental instruction, and after-school services

(cf. 5141.6 - School Health Services)

(cf. 5148.2 - Before/After School Programs)

(cf. 6164.2 - Guidance/Counseling Services)

(cf. 6172 - Gifted and Talented Student Program)

(cf. 6174 - Education for English Learners)

(cf. 6177 - Summer Learning Programs)

(cf. 6179 - Supplemental Instruction)

6. Develop protocols and procedures for creating awareness for district staff, including

principals, school registrars, and attendance clerks, of the requirements for the proper enrollment, placement, and transfer of foster youth

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

7. Collaborate with the county office of education, county placing agency, county child welfare agency, county probation department, juvenile court, and other appropriate agencies to help coordinate services for the district's foster youth

(cf. 1020 - Youth Services)

(cf. 5113.1 - Chronic Absence and Truancy)

8. Monitor the educational progress of foster youth and provide reports to the Superintendent or designee and the Governing Board based on indicators identified in the district's local control and accountability plan

(cf. 0460 - Local Control and Accountability Plan)

Note: The following paragraph is **optional**. Because the district's liaison for foster youth often has additional duties pertaining to other programs, CSBA's policy brief Educating Foster Youth: Best Practices and Board Considerations recommends periodic evaluation of the liaison's caseload to determine whether he/she is able to adequately fulfill his/her duties with respect to foster youth.

The Superintendent or designee shall regularly monitor the caseload of the liaison, as well as his/her additional duties outside of the foster youth program, to determine whether adequate time and resources are available to meet the needs of foster youth in the district.

Enrollment

A student placed in a licensed children's institution or foster family home within the district shall attend programs operated by the district unless one of the following circumstances applies: (Education Code 48853, 48853.5)

1. The student has an individualized education program requiring placement in a nonpublic, nonsectarian school or agency or in another local educational agency.

(cf. 6159 - Individualized Education Program)

(cf. 6159.2 - Nonpublic, Nonsectarian School and Agency Services for Special Education)

2. The parent/guardian or other person holding the right to make educational decisions for the student determines that it is in the best interest of the student to be placed in another educational program and submits a written statement to the district indicating that determination and that he/she is aware of the following:
 - a. The student has a right to attend a regular public school in the least restrictive environment.
 - b. The alternate educational program is a special education program, if applicable.

- c. The decision to unilaterally remove the student from the district school and to place him/her in an alternate education program may not be financed by the district.
- d. Any attempt to seek reimbursement for the alternate education program may be at the expense of the parent/guardian or other person holding the right to make educational decisions for the student.

(cf. 5116.1 - Intradistrict Open Enrollment)

(cf. 5117 - Interdistrict Attendance)

(cf. 6159.3 - Appointment of Surrogate Parent for Special Education Students)

- 3. At the initial placement or any subsequent change in placement, the student exercises his/her right to continue in his/her school of origin, as defined above.
 - a. The student may continue in the school of origin for the duration of the court's jurisdiction.
 - b. If the court's jurisdiction over a grade K-8 student is terminated prior to the end of a school year, the student may continue in his/her school of origin for the remainder of the school year.
 - c. If the court's jurisdiction is terminated while the student is in high school, the student may continue in his/her school of origin until he/she graduates.
 - d. If the student is transitioning between school grade levels, he/she shall be allowed to continue in the district of origin in the same attendance area to provide him/her the benefit of matriculating with his/her peers in accordance with the established feeder patterns of school districts. A student who is transitioning to a middle school or high school shall be allowed to enroll in the school designated for matriculation in another school district.

The district liaison may, in consultation with and with the agreement of the foster youth and the person holding the right to make educational decisions for the youth, recommend that the youth's right to attend the school of origin be waived and he/she be enrolled in any school that students living in the attendance area in which the foster youth resides are eligible to attend. All decisions shall be made in accordance with the foster youth's best interests. (Education Code 48853.5)

Prior to making any recommendation to move a foster youth from his/her school of origin, the liaison shall provide the youth and the person holding the right to make educational decisions for the youth with a written explanation of the basis for the recommendation and how the recommendation serves the youth's best interests. (Education Code 48853.5)

The role of the liaison shall be advisory with respect to placement decisions and determination of the school of origin. (Education Code 48853.5)

If the liaison, in consultation with the foster youth and the person holding the right to make educational decisions for the foster youth, agrees that the best interests of the youth would be served by his/her transfer to a school other than the school of origin, the principal or designee

of the new school shall immediately enroll the foster youth. The foster youth shall be immediately enrolled even if he/she: (Education Code 48853.5)

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, immunization records or other documentation

(cf. 5111.1 - *District Residency*)

(cf. 5141.26 - *Tuberculosis Testing*)

(cf. 5141.31 - *Immunizations*)

(cf. 5141.32 - *Health Screening for School Entry*)

If the foster youth or a person **with holding** the right to make educational decisions for the foster youth disagrees with the liaison's enrollment recommendation, he/she may appeal to the Superintendent. The Superintendent shall make a determination within 30 calendar days of receipt of the appeal. Within 30 calendar days of receipt of the Superintendent's decision, the parent/guardian or foster youth may appeal that decision to the Board. The Board shall consider the issue at its next regularly scheduled meeting. The Board's decision shall be final.

(cf. 9320 - *Meetings and Notices*)

If any dispute arises regarding the request of a foster youth to remain in the school of origin, the youth has the right to remain in the school of origin pending resolution of the dispute. (Education Code 48853.5)

Transportation

The Superintendent or designee shall collaborate with the local child welfare agency to determine how transportation will be provided, arranged, and funded in a cost-effective manner to enable foster youth to remain in their school of origin, for the duration of their time in foster care, when it is in their best interest to do so. Such transportation costs may be paid by either the child welfare agency or the district, or shared by both. (20 USC 6312)

(cf. 3540 - *Transportation*)

(cf. 3541 - *Transportation Routes and Services*)

Effect of Absences on Grades

The grades of a student in foster care shall not be lowered for any absence from school that is due to either of the following circumstances: (Education Code 49069.5)

1. A decision by a court or placement agency to change the student's placement, in which case the student's grades shall be calculated as of the date he/she left school
2. A verified court appearance or related court-ordered activity

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

Transfer of Coursework and Credits

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

If the foster youth 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 foster youth to retake the portion of the course completed if, in consultation with the holder of educational rights for the foster youth, the district finds that the foster youth is reasonably able to complete the requirements in time to graduate from high school. Whenever partial credit is issued to a foster youth 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 foster youth 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)

Applicability of Graduation Requirements

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

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6162.52 - High School Exit Examination)

However, when a foster youth 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 foster youth's transfer, the Superintendent or designee shall notify the foster youth, the person holding the

right to make educational decisions for him/her, and the foster youth's social worker of the availability of the exemption and whether the foster youth 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 a foster youth. (Education Code 51225.1, 60851)

To determine whether a foster youth is in his/her third or fourth year of high school, the district shall use either the number of credits the foster youth 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 foster youth 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 foster youth'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 foster youth 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 foster youth or any person acting on behalf of a foster youth. (Education Code 51225.1)

If a foster youth is exempted from local graduation requirements, the exemption shall continue to apply after the termination of the court's jurisdiction over the student while he/she is still enrolled in school or if he/she transfers to another school or school district. (Education Code 51225.1)

Upon making a finding that a foster youth is reasonably able to complete district graduation requirements within his/her fifth year of high school, the Superintendent or designee shall: (Education Code 51225.1)

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

Eligibility for Extracurricular Activities

A foster youth whose residence changes pursuant to a court order or decision of a child welfare worker 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 foster youth 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 48853, 48853.5, 49069.5, 51225.1, 51225.2)

(cf. 5145.6 - Parental Notifications)

Any complaint **alleging** that the district has not complied with requirements regarding the education of foster youth may be filed in accordance with the district's procedures in AR 1312.3 - Uniform Complaint Procedures. If the district finds merit in a complaint, the district shall provide a remedy to the affected student. A complainant not satisfied with the district's decision may appeal the decision to the California Department of Education (CDE) and shall receive a written decision regarding the appeal within 60 days of CDE's receipt of the appeal. If the CDE finds merit in an appeal, the district shall provide a remedy to the affected student. (Education Code 48853, 48853.5, 49069.5, 51225.1, 51225.2)

(cf. 1312.3 - Uniform Complaint Procedures)

(12/13 12/15) 10/17

EDUCATION OF CHILDREN OF MILITARY FAMILIES

The Governing Board recognizes ~~the challenges to the academic success of that~~ children of military families **face challenges to their academic success** caused by the frequent moves or deployments of their parents/guardians in fulfillment of military service. ~~In accordance with law, the~~ The district shall provide such students with academic resources, services, and opportunities for extracurricular and enrichment activities that are available to all district students.

(cf. 5125 - Student Records)

(cf. 6011 - Academic Standards)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

(cf. 6179 - Supplemental Instruction)

~~In making decisions about children of military families, including decisions regarding their enrollment, placement, eligibility for extracurricular activities, or waiver of any graduation requirement, the Superintendent or designee shall be flexible to the extent permitted by law and district policy.~~ **The Superintendent or designee may waive district policies or rules when necessary to facilitate the enrollment, placement, advancement, eligibility for extracurricular activities, or on-time graduation of children of military families, in accordance with the Interstate Compact on Educational Opportunity for Military Children as ratified in Education Code 49700-49704.**

(cf. 5117 - Interdistrict Attendance)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6146.3 - Reciprocity of Academic Credit)

The Superintendent or designee shall provide information and/or training to administrators, other appropriate district staff, and military families regarding the provisions of the Interstate Compact and the educational rights of children of military families.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

(cf. 5020 - Parent Rights and Responsibilities)

The Superintendent or designee shall ~~work~~ **collaborate** with parents/guardians, ~~and shall collaborate with~~ **school liaison officers from military installations, and/or local, state, and** other agencies within and outside the state to facilitate the transition of children of military families into and out of the district.

(cf. 1020 - Youth Services)

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

(cf. 6020 - Parent Involvement)

The Superintendent or designee shall ~~regularly~~ **annually** report to the Board **and the public** on the educational outcomes of children of military families, ~~enrolled in district schools, Such reports may include, including,~~ but **are** not limited to, school attendance, student achievement test results, promotion and retention rates by grade levels, ~~participation in extracurricular activities,~~ and graduation rates.

(cf. 0500 - Accountability)
(cf. 5123 - Promotion/Acceleration/Retention)
(cf. 6162.51 - State Academic Achievement Tests)
(cf. 6162.52 - High School Exit Examination)

Legal Reference:

EDUCATION CODE

35160.5 District policy rules and regulations; requirements; matters subject to regulation
35179 Interscholastic athletics; associations or consortia
35181 Students' responsibilities
35351 Assignment of students to particular schools
46600-46611 Interdistrict attendance agreements
48050-48054 Nonresidents
48200-48208 Persons included (compulsory education law)
48300-48316 Student attendance alternatives, school district of choice program
49700-49704 Education of children of military families
51225.3 Requirements for graduation
51240-51246 Exemptions from requirements
51250-51251 School-age military dependents
60850-60859 High school exit examination
66204 Certification of high school courses as meeting university admissions criteria

UNITED STATES CODE, TITLE 10

101 Definitions

1209 Transfer to inactive status list instead of separation
1211 Members on temporary disability retired list: return to active duty; promotion

UNITED STATES CODE, TITLE 20

1400-1482 Individuals with Disabilities Education Act

6311 State plan

UNITED STATES CODE, TITLE 29

794 Section 504 of the federal Rehabilitation Act

Management Resources:

CALIFORNIA CHILD WELFARE COUNCIL

Partial Credit Model Policy and Practice Recommendations

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS TASK FORCE REPORT TO THE LEGISLATURE

Compact on Educational Opportunity for Military Children: Preliminary Final Report, March 2009

Final Report to the Legislature on the Interstate Compact on Educational Opportunity for Military Children, April 2014

WEB SITES

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

California Child Welfare Council: <http://www.chhs.ca.gov/Pages/CACildWelfareCouncil.aspx>

California Department of Education, Educational Options Office: <http://www.cde.ca.gov/ls/pf/mc>

Military Interstate Children's Compact Commission: <http://www.mic3.net>

(11/09) 10/17

EDUCATION OF CHILDREN OF MILITARY FAMILIES**Definitions**

Children of military families are school-aged children in the household of: (Education Code 49701)

1. Members who are in full-time duty status in the active uniformed service of the United States, including any member of the National Guard and Reserve on active duty order pursuant to 10 USC 1209 or 1211
2. Members or veterans of the uniformed services who are severely injured and medically discharged or retired, for one year after their medical discharge or retirement
3. Members of the uniformed services who have died while on active duty or as a result of injuries sustained on active duty, for one year after their death

Enrollment

The Superintendent or designee shall facilitate the enrollment of children of military families and ensure that they are not placed at a disadvantage due to difficulty in the transfer of their records from previous school districts and/or variations in entrance or age requirements. (Education Code 49701)

A child of a military family shall be deemed to meet district residency requirements if his/her parent/guardian, while on active military duty pursuant to an official military order, is transferred or is pending transfer to a military installation within the state. The Superintendent or designee shall accept electronic submission of such a student's application for enrollment, including enrollment in a specific school or program within the district, and for course registration. (Education Code 48204.3)

(cf. 5111.1 - District Residency)

When a child of a military family is transferring into the district, the Superintendent or designee may enroll the child based on the child's placement in the previous district, pending receipt of the child's records. Upon enrollment, the Superintendent or designee shall immediately request the student's records from the student's previous district. The Superintendent or designee shall allow the student 30 days from the date of enrollment to obtain all required immunizations. (Education Code 49701)

(cf. 5111 - Admission)

(cf. 5125 - Student Records)

(cf. 5141- Health Care and Emergencies)

(cf. 5141.31- Immunizations)

A child of an active military duty parent/guardian shall not be prohibited from transferring out of the district ~~to any district that has declared itself to be a "school district of choice" pursuant to Education Code 48300-48316~~, if the ~~other~~ school district **of proposed enrollment** approves the application for transfer. (Education Code ~~46600, 48301~~ **48307**)

(cf. 5117 - Interdistrict Attendance)

When a child of a military family is transferring out of the district, the Superintendent or designee shall provide the student's parents/guardians with a complete set of the student's records or, if the official student record cannot be released, an unofficial or "hand-carried" record. Upon request from the new district, the Superintendent or designee shall provide a copy of the student's record to the new district within 10 days. (Education Code 49701)

Placement and Attendance

Whenever a student's parent/guardian is serving on active duty or has been discharged from military service within the last year and the student transfers to a new school as the direct result of the military transfer or discharge, the Superintendent or designee may, prior to the receipt of official transcript(s) or the arrival of the student, review the student's coursework to date, including any unofficial transcript(s), to determine the appropriate placement of the student in classes. The evaluation shall also include communication with school counselors and teachers at the former school by videoconferencing, email, and/or telephone calls. (Education Code 51251)

The Superintendent or designee shall initially honor the placement of any child of a military family in educational courses and programs based on the child's enrollment and/or assessment in his/her previous school. The Superintendent or designee may, to the extent permitted by Board policy, waive course or program prerequisites, preconditions, and/or application deadlines when making decisions regarding placement of children of military families and their eligibility for extracurricular academic, athletic, and social activities. (Education Code 49701)

(cf. 6141.5 - Advanced Placement)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

(cf. 6172 - Gifted and Talented Student Program)

(cf. 6174 - Education for English Learners)

When a child of a military family transferring into the district has been identified as an individual with a disability pursuant to 20 USC 1400-1482, the Superintendent or designee shall provide comparable services to the student based on his/her current individualized education program. In addition, when the child of a military family transferring into the district is eligible for services under Section 504 of the federal Rehabilitation Act, the Superintendent or designee shall make reasonable accommodations and modifications to address the needs of the student subject to the student's existing Section 504 plan. The district may authorize subsequent evaluations of the student to ensure appropriate placement. (Education Code 49701)

(cf. 6159 - Individualized Education Program)

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

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

Transfer of Coursework and Credits

When a child of a military family 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 nonpublic, nonsectarian school or agency, or a

juvenile court school and shall not require the student to retake the course. (Education Code 51225.2)

(cf. 6146.3 - Reciprocity of Academic Credit)

(cf. 6159.2 - Nonpublic, Nonsectarian School or Agency Services for Special Education)

If the student did not complete the entire course, he/she shall be issued partial credit for the coursework completed and shall be required to take only 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 student's parent/guardian, 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, the student 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.

In no event shall the district prevent a child of a military family 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)

Absences

When a student's parent/guardian is an active duty member and is called to duty **for**, is on leave from, or is immediately returned from deployment to a combat zone or to combat support posting, the Superintendent or designee may grant additional excused absences to the student to visit with his/her parent/guardian. (Education Code 49701)

(cf. 5113 - Absences and Excuses)

Graduation

~~The Superintendent or designee may also waive specific district course requirements for graduation if similar coursework has been satisfactorily completed by the student in his/her previous school. (Education Code 49701)~~

~~*(cf. 6162.52 - High School Exit Examination)*~~

~~*(cf. 6179 - Supplemental Instruction)*~~

~~The Superintendent or designee shall facilitate the on-time graduation of children of military families by providing supplemental instruction to incoming students as necessary to enable them to meet the district's graduation requirements. (Education Code 49701)~~

~~If after considering all alternatives, the Superintendent or designee believes that a student who has transferred into the district in grade 12 will not be able to satisfy the district's graduation requirements in time to graduate with his/her class, the Superintendent or~~

designee shall work with the sending district to have the sending district issue the student its diploma, provided the student satisfies that sending district's graduation requirements. (Education Code 49701)

Note: The following paragraph is **optional**.

Upon request of a school district to which a former district student has transferred, the Superintendent or designee shall issue the district's diploma of graduation to the former student, provided the student has satisfactorily completed the district's graduation requirements, including the passage of the high school exit examination.

Graduation Requirements

To obtain a high school diploma, a child of a military family 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)

However, when a child of a military family 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 student's transfer, the Superintendent or designee shall notify the student and his/her parent/guardian 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 no longer meets the definition of a child of a military family pursuant to Education Code 49701. (Education Code 51225.1)

To determine whether a child of a military family 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 child of a military family who is granted an exemption and his/her parent/guardian 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 child of a military family to transfer schools in order to qualify for an exemption, and no child of a military family or his/her parent/guardian shall be permitted to request a transfer solely to qualify for an exemption. (Education Code 51225.1)

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

If the Superintendent or designee determines that a child of a military family 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, his/her parent/guardian 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 student about transfer opportunities available through the California Community Colleges
3. Upon agreement with the student, or with the parent/guardian if the student is under 18 years of age, permit the student to stay in school for a fifth year to complete the district's graduation requirements

Notification and Complaints

Information regarding the educational rights of children of military families, 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 alleging that the district has not complied with requirements regarding the education of children of military families, 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)

(11/09 3/16) 10/17

CALL TO ORDER	The meeting was called to order at 5:15 p.m. in the District Office Board Room by Kathie Whitesell, who established a quorum was present. Attending were Charles Yerxa, Melissa Ortiz, and Kelli Griffith-Garcia. Also in attendance was Superintendent Dwayne Newman and various staff members.
PLEDGE OF ALLEGIANCE	Tiffany Bailey led the pledge of allegiance.
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	Jody Johnston recognized Jennifer Alaniz and Stephanie Archibald for their dedication to the students and staff of Egling Middle School.
PRESIDENT'S REPORT	<p>CRAF – None.</p> <p>FOM – None.</p> <p>FOA – None.</p> <p>SELPA – None.</p> <p>DELAC – None.</p> <p>Monthly Activities Report: Kelli Griffith-Garcia reported on her site visit at Burchfield Primary School. She was able to go into various rooms and grade levels and was very pleased to see teachers and students working hard.</p> <p>Kathie Whitesell attended various sporting events and a shoe-sizing event that took place at Burchfield for students who will receive a free pair of Tom's brand shoes.</p> <p>Melissa Ortiz met with Roberta James to get information on CUSD's Home School program and brainstorming ideas on how to make the student survey relevant to those students. Melissa has also been working on creating an infographic for the Local Control Accountability Plan. A draft version was provided for review. She also attended several sporting events.</p> <p>Dwayne Newman reported on the last District English Language Advisory Committee (DELAC), the shoe-sizing event at BPS, a Safe Routes to School meeting he attended with Terry Biladeau, and several other various school site events he attended. Mr. Newman also attended several sporting events.</p>

<p>SUPERINTENDENT'S REPORT IMPROVING ACHIEVEMENT</p>	<p>Improving Achievement</p> <ul style="list-style-type: none"> • Official California Assessment of Student Performance & Progress Results – Mr. Newman reviewed and compared the results for Colusa Unified students and the state. A review of achievement gaps also occurred. CUSD students are doing very well and Mr. Newman wanted to thank the teachers and staff for their current and continued efforts. • Discussion of Districtwide Assessment Systems – Mr. Newman recently held a board meeting with administrators regarding the improvement of student achievement and reviewed the presentation, which was used at that meeting. Discussion regarding districtwide assessment occurred. Further conversations are necessary before any changes are made. Mr. Newman will convene the Gap Closure Committee to further discuss this matter. • Budget – A review of the Multi-Year Projection occurred.
<p>ACTION ITEM #171852</p>	<p>Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to table agenda item F.1. – Approval of Bus Purchase.</p> <p>Whitesell – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Yerxa – Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
<p>ACTION ITEM #171853</p>	<p>Motion was made by Charles Yerxa, seconded by Melissa Ortiz to direct the Superintendent and the Board President to sign off on a letter of support for a grant application relating to the Safe Routes to School Plan.</p> <p>Whitesell – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Yerxa – Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
<p>NO FORMAL ACTION</p>	<p>Agenda item F.3. – A review of the Burchfield Primary School Safety Staff Survey Results occurred. Burchfield staff members spoke in support of keeping the gates closed and keeping the check-in process as is. Questions relating to this issue will be added to the regular fall survey and results will be shared with the board once complete.</p>

NO FORMAL ACTION	Agenda item F.4. – Warrants: Batch #10-13. This item will be brought back to a future meeting.
ACTION ITEM #171854	<p>Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to table the Agreement for Softball Fields with the Colusa County Fair Board for a future meeting.</p> <p>Whitesell – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Yerxa – Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
NO FORMAL ACTION	Agenda item F.6. – Additional District Office Staffing. Due to the lack of a motion, no formal action occurred for this item.
ACTION ITEM #171855	<p>Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve and adopt BP 0000 – Vision.</p> <p>Whitesell – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Yerxa – Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
ACTION ITEM #171856	<p>Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve and adopt BP 0100 – Philosophy.</p> <p>Whitesell – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Yerxa – Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
ACTION ITEM #171857	<p>Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve and adopt BP 2140 – Evaluation of the Superintendent.</p> <p>Whitesell – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Yerxa – Aye</p>

		Vote: (4 Ayes, 1 Absent)
ACTION ITEM #171858	<p>Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve and adopt AR 4112.2 – Certification.</p> <p>Whitesell – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Yerxa – Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>	
ACTION ITEM #171859	<p>Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve and adopt AR 4112.61, 4212.61, 4312.61 – Employment References. .</p> <p>Whitesell – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Yerxa – Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>	
ACTION ITEM #171860	<p>Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve and adopt BP 6161.1 & E 6161.1 – Selection & Evaluation of Instructional Materials.</p> <p>Whitesell – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Yerxa – Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>	
ACTION ITEM #171861	<p>Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve and adopt BP 7212 – Mello-Roos Districts.</p> <p>Whitesell – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Yerxa – Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>	

ACTION ITEM #171862	<p>Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve and adopt BB 9121 – President.</p> <p>Whitesell – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Yerxa – Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
ACTION ITEM #171863	<p>Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve and adopt BB 9220 – Governing Board Elections. The board chose option #1 as follows: Whenever a tie makes it impossible to determine which of two or more candidates has been elected to the Board, the Board shall immediately notify the candidates who received the tie votes of the time and place where the candidates or their representatives should appear before the Board. The Board at that time shall determine the winner by lot (coin flip).</p> <p>Whitesell – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Yerxa – Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
ACTION ITEM #171864	<p>Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve and adopt BB 9230 – Orientation.</p> <p>Whitesell – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Yerxa – Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
ACTION ITEM #171865	<p>Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve and adopt BB 9400 – Board Self Evaluation.</p> <p>Whitesell – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Yerxa – Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>

ACTION ITEM #171866	<p>Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve and adopt BP 6146.1 – High School Graduation Requirements.</p> <p>Whitesell – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Yerxa – Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
ACTION ITEM #171867	<p>Motion was made by Melissa Ortiz, seconded by Kelli Griffith-Garcia to approve the following consent agenda items:</p> <ol style="list-style-type: none"> 1. September 12, 2017 Board Meeting Minutes 2. September 13, 2017 Special Board Meeting Minutes 3. September 26, 2017 Special Board Meeting Minutes 4. September Payroll 5. Personnel Assignment Order 6. Memorandum of Understanding with California Educators Association 7. General Fund 01 Budget Revision 8. 2017-18 Shady Creek Agreement 9. Williams Quarterly Complaint Report 10. W.V. Alton for Multi-Zone HVAC units at EMS 11. Climate Control for 2 Multi-Zone units at EMS 12. Mitel Renewal Agreement 13. Document Tracking Services Agreement 14. B&J Concrete Contract for Ag Pavilion at Colusa High School Pending Career Technical Education Incentive Grant <p>Whitesell – Aye Griffith-Garcia – Aye Ortiz - Aye Phenicie – Absent Yerxa – Aye</p> <p>Vote: (4 Ayes, 1 Absent)</p>
HEARING OF THE PUBLIC FOR MATTERS ON THE CLOSED SESSION AGENDA	None.
	<p>The board adjourned to closed session at 7:26 PM to consider and/or take action upon the following items:</p> <ol style="list-style-type: none"> 1. Negotiations Pursuant to Government Code 54957.6 <u>Agency Representatives:</u> Dwayne Newman, Superintendent; Sheryl Parker, Chief Business Official

		<p><u>Employee Organizations:</u> California Teachers Association, California State Employees Association, and Unrepresented Employees</p> <p>Instructions to District Negotiators (<i>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</i>)</p>
		The board reconvened from Closed Session at 8:18 PM.
	ADJOURNMENT	The meeting was adjourned at 8:20 PM.

Respectfully submitted by Zeba Hone,
Executive Administrative Assistant

APPROVED BY:

Payroll totals for the month of: OCTOBER 2017

Issued 10/10/2017: (SUP)	\$ 28,540.90	Total getting paid: 48
Issued 10/31/2017: (EOM)	<u>\$ 758,631.68</u>	Total getting paid: 201
Monthly total	\$ 787,172.58	

Colusa Unified School District
Personnel Assignment Order
November 14, 2017

EMPLOYMENT, RESIGNATIONS, AND OTHER

CERTIFICATED

Employment / Appointments:

<u>Name</u>	<u>Position</u>	<u>Status</u>	<u>Salary</u>	<u>Date</u>
Retirement:				

Resignation:

<u>Name</u>	<u>Position</u>	<u>Status</u>	<u>Salary</u>	<u>Date</u>
Leaves:				
Terminated:				
Non-Reelection:				
Transfers:				

(Requests approved by Superintendent)

CLASSIFIED

Employment / Appointments:

<u>Name</u>	<u>Position</u>	<u>Wage</u>	<u>Date</u>
Luis Sanchez	BPS ASES Paraeducator	\$14.56/hr	10/6/2017
Eric Lang	BPS ASES Paraeducator	\$13.87/hr	10/17/2017
Natalie Sandidge	BPS ASES Paraeducator	\$14.56/hr	10/18/2017
Raphael Delgado	Utility Worker/Bus Driver	\$17.70/hr	11/03/2017

Retirement:

Resignation:

<u>Name</u>	<u>Position</u>	<u>Wage</u>	<u>Date</u>
Jeremy Miller	Track Assistant Coach	\$2,335.00	10/16/2017
Ryan Copeland	BPS ASES Paraeducator	\$13.87/hr	10/20/2017
Stephanie Hill	BSP Yard Duty	\$10.50/hr	12/22/2017

Leaves:

Luisana Rangel	BPS Paraeducator	\$14.56	01/08/2018
Tiessa Santana	EMS Attendance Clerk/Office Assistant	\$15.29	10/26/2017

Increase of Hours:

Job transfer:

Terminated:

COLUSA UNIFIED SCHOOL DISTRICT
2017-18 GENERAL FUND 01 BUDGET REVISION
November 14, 2017

2017-18 BEGINNING BALANCE	1,827,944
ESTIMATED INCOME	<u>15,989,959</u>
TOTAL INCOME/BEGINNING BALANCE	17,817,903

Resource Code and Program

0000 AG Donations/Barn Fees	3,000
7010 Decrease AG Incentive Grant	(83)
7220 Decrease ESA	(33,050)
REVISED TOTAL INCOME	15,959,826
REVISED TOTAL INCOME + BEGINNING BALANCE	17,787,770

EXPENDITURES

Current Expenditure Budget	16,219,401	
Reserve for Revolving Cash	30,350	
Reserves for Van/Bus/Tech/Textbooks	180,000	
Undistributed Reserve	<u>1,388,152</u>	<u>1,598,502</u>
		17,817,903

0000 AG Barn Fees	3,000
7010 Decrease AG Incentive Grant	(83)
7220 Decrease ESA	(32,861)

Revised Expenditure Budget	16,189,457	
Reserve for Revolving Cash	30,350	
Reserves for Van/Bus/Tech/Textbooks	180,000	
Undistributed Reserve	<u>1,387,963</u>	<u>1,598,313</u>
		17,787,770

PASSED AND ADOPTED this 14th Day of November, 2017 at a meeting of the Board of Trustees of Colusa Unified School District.

AYES:

NOES:

ABSENT:

Dwayne Newman, Superintendent

Multi-Year Projection Summary - November 14, 2017

INCOME	14/15 ACTUALS	15/16 ACTUALS	16/17 ACTUALS	17/18 BUDGET	18/19 BUDGET	19/20 BUDGET	20/21 BUDGET	21/22 BUDGET
8011-8089 TOTAL LCFF	10,874,660	12,397,758	13,101,675	13,565,300	14,096,329	14,451,777	14,813,071	15,183,398
TOTAL FEDERAL REVENUE	514,766	554,244	418,802	359,281	296,545	296,545	296,545	296,545
TOTAL STATE REVENUE	1,015,848	2,109,700	1,541,213	1,824,653	1,156,985	1,156,985	1,156,985	1,156,985
TOTAL LOCAL REVENUES	387,830	388,312	640,600	210,592	190,592	187,592	187,592	187,592
TOTAL REVENUES	12,793,104	15,450,014	15,702,290	15,959,826	15,740,451	16,092,899	16,454,193	16,824,520
EXPENDITURES								
TOTAL CERTIFICATED	5,939,658	6,468,062	6,364,096	6,362,055	6,403,184	6,449,966	6,512,366	6,575,389
TOTAL CLASSIFIED	1,847,681	2,047,601	2,129,828	2,298,261	2,331,102	2,355,623	2,375,339	2,400,252
TOTAL BENEFITS	<u>2,620,009</u>	<u>2,952,259</u>	<u>3,229,247</u>	<u>3,495,535</u>	<u>3,756,732</u>	<u>3,955,514</u>	<u>4,109,283</u>	<u>4,139,581</u>
SUBTOTAL SALARIES/BENEFITS	10,407,348	11,467,922	11,723,171	12,155,851	12,491,019	12,761,103	12,996,988	13,115,223
TOTAL BOOKS AND SUPPLIES	770,436	1,104,360	790,480	802,339	700,000	700,000	700,000	700,000
TOTAL TRAVEL, REPAIRS, UTILITIES, INS, OTHER	1,102,341	1,223,294	1,409,654	1,442,560	1,192,411	1,212,411	1,232,411	1,252,411
BUDGET FOR EXPENDITURES FROM SPECIAL RESERVE					40,000	185,000	40,000	110,000
TOTAL CAPITAL OUTLAY	56,177	402,140	636,702	714,461				
TOTAL SELPA, COMMUNITY SCH, DEBT PYMT	603,624	765,140	1,002,669	1,074,246	1,090,000	1,110,000	1,130,000	1,150,000
TOTAL EXPENDITURES	12,939,926	14,962,856	15,562,676	16,189,457	15,513,430	15,968,514	16,099,399	16,327,634
TOTAL REVENUES LESS EXPENDITURES	-146,822	487,158	139,614	-229,631	227,021	124,385	354,795	496,887
Notes to Rev Less Exp Line above		\$441,014 will carryover to be spent 16-17	Exp budget from 15-16 Income \$441,014	Exp budget from 16-17 Income College Readiness \$69K Plus Prop 39 \$33K=\$102K				
GENERAL FUND BEGINNING BALANCE	1,347,994	1,201,172	1,688,330	1,827,944	1,598,313	1,825,334	1,949,719	2,304,514
LESS AMOUNT ABOVE REVENUES LESS EXP	-146,822	487,158	139,614	-229,631	227,021	124,385	354,795	496,887
Less Reserve for Revolving Cash		-30,350	-30,350	-30,350	-30,350	-30,350	-30,350	-30,350
less Reserves for Van/Bus, Tech, Textbooks		-125,000	-140,000	-180,000	-220,000	-120,000	-165,000	-145,000
UNDISTRIBUTED GENERAL FUND RESERVE	1,201,172	1,532,980	1,657,594	1,387,963	1,574,984	1,799,369	2,109,164	2,626,050
% UNDISTRIBUTED RESERVE	9.28%	10.25%	10.65%	8.57%	10.15%	11.27%	13.10%	16.08%
5% UNDISTRIBUTED RESERVE IS	646,996	748,143	778,134	809,473	775,671	798,426	804,970	816,382
AMOUNT ABOVE (-BELOW) 5%	554,176	784,837	879,460	578,490	799,313	1,000,943	1,304,194	1,809,669
Percent of Budget for Personnel (includes SELPA)	84.3%	81.4%	78.0%	81.7%	87.5%	86.9%	87.7%	87.4%
TOTAL ADA	1386.33	1404.81	1402.99	1413.00	1413.00	1413.00	1413.00	1413.00
multiply x Average Amount per ADA	\$ 7,844	\$ 8,825	\$ 9,338	\$ 9,600	\$ 9,976	\$ 10,228	\$ 10,483	\$ 10,746
Total LCFF Funding Budgeted	\$ 10,874,660	\$ 12,397,756	\$ 13,101,675	\$ 13,565,300	\$ 14,096,329	\$ 14,451,777	\$ 14,813,071	\$ 15,183,398
Dollar Increase over Prior Year for LCFF Funding	\$ 1,057,310	\$ 1,523,096	\$ 703,919	\$ 463,625	\$ 531,029	\$ 355,448	\$ 361,294	\$ 370,327
% Increase over Prior Year LCFF Funding	10.77%	14.01%	5.68%	3.54%	3.91%	2.52%	2.50%	2.50%
	8.88% STRS	10.73% STRS	12.58% STRS	14.43% STRS	16.28% STRS	18.13% STRS	19.10% STRS	20.1% STRS
	11.7% PERS	11.847% PERS	13.888% PERS	15.531% PERS	18.1% PERS	20.8% PERS	23.8% PERS	25.2% PERS
	Impact of Minimum Wage Increase for Classified is not budgeted as it is unknown-must be negotiated							
	Min. Wage \$9	Min. Wage \$10	Min. Wage \$10.50	Min. Wage \$11	Min. Wage \$12	Min. Wage \$13	Min. Wage \$14	Min. Wage \$15

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: November 14, 2017

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Sheryl Parker

Telephone: 530-458-7791 x14119

Title: Chief Business Official

E-mail: sparker@colusa.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

2017-18 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,457,049.00	13,565,300.00	4,405,487.94	13,565,300.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,000.00	10,000.00	6,490.00	10,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	298,120.00	479,620.00	6,842.94	479,620.00	0.00	0.0%
4) Other Local Revenue		8600-8799	202,592.00	202,592.00	52,171.05	205,592.00	3,000.00	1.5%
5) TOTAL, REVENUES			13,967,761.00	14,257,512.00	4,470,991.93	14,260,512.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,128,988.00	6,170,011.00	1,737,462.48	6,170,011.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,714,516.00	1,790,605.00	523,745.81	1,790,605.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,791,156.00	2,855,773.00	774,843.06	2,855,773.00	0.00	0.0%
4) Books and Supplies		4000-4999	569,021.00	692,951.00	420,633.61	695,951.00	(3,000.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	1,063,244.00	1,097,055.00	534,942.64	1,097,055.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	150,000.00	8,100.00	150,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	75,045.00	75,045.00	27,522.33	75,045.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(48,068.00)	(48,068.00)	0.00	(47,879.00)	(189.00)	0.4%
9) TOTAL, EXPENDITURES			12,293,902.00	12,783,372.00	4,027,249.93	12,786,561.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,673,859.00	1,474,140.00	443,742.00	1,473,951.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,665,985.00)	(1,581,582.00)	0.00	(1,581,582.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,685,985.00)	(1,601,582.00)	0.00	(1,601,582.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,126.00)	(127,442.00)	443,742.00	(127,631.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,725,943.82	1,725,943.82		1,725,943.82	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,725,943.82	1,725,943.82		1,725,943.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,725,943.82	1,725,943.82		1,725,943.82		
2) Ending Balance, June 30 (E + F1e)			1,713,817.82	1,598,501.82		1,598,312.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,350.00	30,350.00		30,350.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,234,049.82	1,082,467.82		758,486.82		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	449,418.00	485,684.00		809,476.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	7,957,049.00	8,065,300.00	3,700,986.00	8,065,300.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,000,000.00	2,000,000.00	472,984.00	2,000,000.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	219,607.63	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	4,744.31	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	7,166.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			13,457,049.00	13,565,300.00	4,405,487.94	13,565,300.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,457,049.00	13,565,300.00	4,405,487.94	13,565,300.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

2017-18 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	10,000.00	10,000.00	6,490.00	10,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,000.00	10,000.00	6,490.00	10,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	50,000.00	55,000.00	0.00	55,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	213,120.00	213,120.00	4,452.94	213,120.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	35,000.00	211,500.00	2,390.00	211,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			298,120.00	479,620.00	6,842.94	479,620.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	9,000.00	9,000.00	2,000.00	9,000.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	6,031.58	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	28,592.00	28,592.00	5,241.51	28,592.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	160,000.00	160,000.00	38,897.96	163,000.00	3,000.00	1.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			202,592.00	202,592.00	52,171.05	205,592.00	3,000.00	1.5%
TOTAL, REVENUES			13,967,761.00	14,257,512.00	4,470,991.93	14,260,512.00	3,000.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	5,183,811.00	5,290,101.00	1,484,592.01	5,290,101.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	242,000.00	191,565.00	38,185.38	191,565.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	683,177.00	665,345.00	208,685.03	665,345.00	0.00	0.0%
Other Certificated Salaries		1900	20,000.00	23,000.00	6,000.06	23,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,128,988.00	6,170,011.00	1,737,462.48	6,170,011.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	231,443.00	221,156.00	59,610.04	221,156.00	0.00	0.0%
Classified Support Salaries		2200	659,599.00	680,589.00	223,551.59	680,589.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	209,303.00	209,303.00	69,701.52	209,303.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	469,404.00	508,595.00	137,373.09	508,595.00	0.00	0.0%
Other Classified Salaries		2900	144,767.00	170,962.00	33,509.57	170,962.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,714,516.00	1,790,605.00	523,745.81	1,790,605.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	900,856.00	896,670.00	242,292.27	896,670.00	0.00	0.0%
PERS		3201-3202	217,286.00	225,951.00	70,175.88	225,951.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	222,717.00	225,635.00	58,763.66	225,635.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,178,867.00	1,229,723.00	316,288.54	1,229,723.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,904.00	3,912.00	1,130.94	3,912.00	0.00	0.0%
Workers' Compensation		3601-3602	172,464.00	172,846.00	51,993.67	172,846.00	0.00	0.0%
OPEB, Allocated		3701-3702	95,062.00	101,036.00	34,198.10	101,036.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,791,156.00	2,855,773.00	774,843.06	2,855,773.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	124,500.00	175,640.00	188,885.55	175,640.00	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Materials and Supplies		4300	435,221.00	508,011.00	206,759.81	511,011.00	(3,000.00)	-0.6%
Noncapitalized Equipment		4400	8,300.00	8,300.00	24,988.25	8,300.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			569,021.00	692,951.00	420,633.61	695,951.00	(3,000.00)	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	27,971.00	27,971.00	6,596.04	27,971.00	0.00	0.0%
Dues and Memberships		5300	12,311.00	12,311.00	13,209.00	12,311.00	0.00	0.0%
Insurance		5400-5450	151,224.00	163,827.00	163,826.90	163,827.00	0.00	0.0%
Operations and Housekeeping Services		5500	436,000.00	436,000.00	169,696.73	436,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	73,765.00	106,765.00	37,602.03	106,765.00	0.00	0.0%
Transfers of Direct Costs		5710	(126,880.00)	(127,172.00)	(44,274.23)	(127,172.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(45,000.00)	(45,000.00)	(43,342.56)	(45,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	340,853.00	349,353.00	182,609.77	349,353.00	0.00	0.0%
Communications		5900	193,000.00	173,000.00	49,018.96	173,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,063,244.00	1,097,055.00	534,942.64	1,097,055.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	8,100.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	150,000.00	0.00	150,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	150,000.00	8,100.00	150,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	55,045.00	55,045.00	27,522.33	55,045.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			75,045.00	75,045.00	27,522.33	75,045.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(28,068.00)	(28,068.00)	0.00	(27,879.00)	(189.00)	0.7%
Transfers of Indirect Costs - Interfund		7350	(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(48,068.00)	(48,068.00)	0.00	(47,879.00)	(189.00)	0.4%
TOTAL, EXPENDITURES			12,293,902.00	12,783,372.00	4,027,249.93	12,786,561.00	(3,189.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,665,985.00)	(1,581,582.00)	0.00	(1,581,582.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,665,985.00)	(1,581,582.00)	0.00	(1,581,582.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,665,985.00)	(1,601,582.00)	0.00	(1,601,582.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	279,417.00	349,281.00	85,230.00	349,281.00	0.00	0.0%
3) Other State Revenue		8300-8599	716,205.00	1,378,166.00	434,585.75	1,345,033.00	(33,133.00)	-2.4%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000,622.00	1,732,447.00	519,815.75	1,699,314.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	192,044.00	192,044.00	61,239.81	192,044.00	0.00	0.0%
2) Classified Salaries		2000-2999	507,656.00	507,656.00	127,483.55	507,656.00	0.00	0.0%
3) Employee Benefits		3000-3999	539,762.00	639,762.00	57,655.61	639,762.00	0.00	0.0%
4) Books and Supplies		4000-4999	108,284.00	106,471.00	29,745.78	106,388.00	83.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	291,592.00	378,366.00	116,995.36	345,505.00	32,861.00	8.7%
6) Capital Outlay		6000-6999	0.00	564,461.00	130,220.44	564,461.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	999,201.00	999,201.00	505,314.00	999,201.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	28,068.00	28,068.00	0.00	27,879.00	189.00	0.7%
9) TOTAL, EXPENDITURES			2,666,607.00	3,416,029.00	1,028,654.55	3,382,896.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,665,985.00)	(1,683,582.00)	(508,838.80)	(1,683,582.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,665,985.00	1,581,582.00	0.00	1,581,582.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,665,985.00	1,581,582.00	0.00	1,581,582.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(102,000.00)	(508,838.80)	(102,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	102,000.40	102,000.40		102,000.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,000.40	102,000.40		102,000.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,000.40	102,000.40		102,000.40		
2) Ending Balance, June 30 (E + F1e)			102,000.40	0.40		0.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	102,000.40	0.40		0.40		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	200,000.00	255,333.00	63,833.00	255,333.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	40,000.00	40,292.00	10,073.00	40,292.00	0.00	0.0%

2017-18 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	1,813.00	0.00	119.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	28,766.00	44,818.00	11,205.00	44,818.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	8,838.00	8,838.00	0.00	8,838.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			279,417.00	349,281.00	85,230.00	349,281.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	76,880.00	76,880.00	5,642.75	76,880.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	250,200.00	273,218.00	0.00	273,218.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	411,668.00	411,668.00	411,668.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	110,000.00	0.00	110,000.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	389,125.00	506,400.00	17,275.00	473,267.00	(33,133.00)	-6.5%
TOTAL, OTHER STATE REVENUE			716,205.00	1,378,166.00	434,585.75	1,345,033.00	(33,133.00)	-2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, REVENUES			1,000,622.00	1,732,447.00	519,815.75	1,699,314.00	(33,133.00)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	192,044.00	192,044.00	61,239.81	192,044.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			192,044.00	192,044.00	61,239.81	192,044.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	239,725.00	239,725.00	57,812.89	239,725.00	0.00	0.0%
Classified Support Salaries		2200	148,197.00	148,197.00	33,470.31	148,197.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	119,734.00	119,734.00	36,200.35	119,734.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			507,656.00	507,656.00	127,483.55	507,656.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	327,712.00	427,712.00	7,196.77	427,712.00	0.00	0.0%
PERS		3201-3202	80,209.00	80,209.00	17,104.45	80,209.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	41,621.00	41,621.00	10,058.26	41,621.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	74,476.00	74,476.00	18,861.19	74,476.00	0.00	0.0%
Unemployment Insurance		3501-3502	350.00	350.00	94.19	350.00	0.00	0.0%
Workers' Compensation		3601-3602	15,394.00	15,394.00	4,340.75	15,394.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			539,762.00	639,762.00	57,655.61	639,762.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	119.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	108,284.00	106,471.00	29,626.78	106,388.00	83.00	0.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			108,284.00	106,471.00	29,745.78	106,388.00	83.00	0.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,527.00	17,527.00	3,176.50	17,527.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,355.00	96,355.00	45,406.67	96,355.00	0.00	0.0%
Transfers of Direct Costs		5710	126,880.00	127,172.00	44,274.23	127,172.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,993.00	136,475.00	24,137.96	103,614.00	32,861.00	24.1%
Communications		5900	837.00	837.00	0.00	837.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			291,592.00	378,366.00	116,995.36	345,505.00	32,861.00	8.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	564,461.00	130,220.44	564,461.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	564,461.00	130,220.44	564,461.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	999,201.00	999,201.00	505,314.00	999,201.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			999,201.00	999,201.00	505,314.00	999,201.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	28,068.00	28,068.00	0.00	27,879.00	189.00	0.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			28,068.00	28,068.00	0.00	27,879.00	189.00	0.7%
TOTAL, EXPENDITURES			2,666,607.00	3,416,029.00	1,028,654.55	3,382,896.00	33,133.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,665,985.00	1,581,582.00	0.00	1,581,582.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,665,985.00	1,581,582.00	0.00	1,581,582.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,665,985.00	1,581,582.00	0.00	1,581,582.00	0.00	0.0%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,457,049.00	13,565,300.00	4,405,487.94	13,565,300.00	0.00	0.0%
2) Federal Revenue		8100-8299	289,417.00	359,281.00	91,720.00	359,281.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,014,325.00	1,857,786.00	441,428.69	1,824,653.00	(33,133.00)	-1.8%
4) Other Local Revenue		8600-8799	207,592.00	207,592.00	52,171.05	210,592.00	3,000.00	1.4%
5) TOTAL, REVENUES			14,968,383.00	15,989,959.00	4,990,807.68	15,959,826.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,321,032.00	6,362,055.00	1,798,702.29	6,362,055.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,222,172.00	2,298,261.00	651,229.36	2,298,261.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,330,918.00	3,495,535.00	832,498.67	3,495,535.00	0.00	0.0%
4) Books and Supplies		4000-4999	677,305.00	799,422.00	450,379.39	802,339.00	(2,917.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	1,354,836.00	1,475,421.00	651,938.00	1,442,560.00	32,861.00	2.2%
6) Capital Outlay		6000-6999	0.00	714,461.00	138,320.44	714,461.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,074,246.00	1,074,246.00	532,836.33	1,074,246.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			14,960,509.00	16,199,401.00	5,055,904.48	16,169,457.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			7,874.00	(209,442.00)	(65,096.80)	(209,631.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,000.00)	(20,000.00)	0.00	(20,000.00)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,126.00)	(229,442.00)	(65,096.80)	(229,631.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,827,944.22	1,827,944.22		1,827,944.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,827,944.22	1,827,944.22		1,827,944.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,827,944.22	1,827,944.22		1,827,944.22		
2) Ending Balance, June 30 (E + F1e)			1,815,818.22	1,598,502.22		1,598,313.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,350.00	30,350.00		30,350.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	102,000.40	0.40		0.40		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,234,049.82	1,082,467.82		758,486.82		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	449,418.00	485,684.00		809,476.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	7,957,049.00	8,065,300.00	3,700,986.00	8,065,300.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,000,000.00	2,000,000.00	472,984.00	2,000,000.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	219,607.63	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	4,744.31	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	7,166.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			13,457,049.00	13,565,300.00	4,405,487.94	13,565,300.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,457,049.00	13,565,300.00	4,405,487.94	13,565,300.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	200,000.00	255,333.00	63,833.00	255,333.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	40,000.00	40,292.00	10,073.00	40,292.00	0.00	0.0%

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Title III, Part A, Immigrant Education Program	4201	8290	1,813.00	0.00	119.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	28,766.00	44,818.00	11,205.00	44,818.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	8,838.00	8,838.00	0.00	8,838.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,000.00	10,000.00	6,490.00	10,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			289,417.00	359,281.00	91,720.00	359,281.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	50,000.00	55,000.00	0.00	55,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	290,000.00	290,000.00	10,095.69	290,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	250,200.00	273,218.00	0.00	273,218.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	411,668.00	411,668.00	411,668.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	110,000.00	0.00	110,000.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	424,125.00	717,900.00	19,665.00	684,767.00	(33,133.00)	-4.6%
TOTAL, OTHER STATE REVENUE			1,014,325.00	1,857,786.00	441,428.69	1,824,653.00	(33,133.00)	-1.8%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	9,000.00	9,000.00	2,000.00	9,000.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	6,031.58	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	33,592.00	33,592.00	5,241.51	33,592.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	160,000.00	160,000.00	38,897.96	163,000.00	3,000.00	1.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			207,592.00	207,592.00	52,171.05	210,592.00	3,000.00	1.4%
TOTAL, REVENUES			14,968,383.00	15,989,959.00	4,990,807.68	15,959,826.00	(30,133.00)	-0.2%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,375,855.00	5,482,145.00	1,545,831.82	5,482,145.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	242,000.00	191,565.00	38,185.38	191,565.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	683,177.00	665,345.00	208,685.03	665,345.00	0.00	0.0%
Other Certificated Salaries		1900	20,000.00	23,000.00	6,000.06	23,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,321,032.00	6,362,055.00	1,798,702.29	6,362,055.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	471,168.00	460,881.00	117,422.93	460,881.00	0.00	0.0%
Classified Support Salaries		2200	807,796.00	828,786.00	257,021.90	828,786.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	329,037.00	329,037.00	105,901.87	329,037.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	469,404.00	508,595.00	137,373.09	508,595.00	0.00	0.0%
Other Classified Salaries		2900	144,767.00	170,962.00	33,509.57	170,962.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,222,172.00	2,298,261.00	651,229.36	2,298,261.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,228,568.00	1,324,382.00	249,489.04	1,324,382.00	0.00	0.0%
PERS		3201-3202	297,495.00	306,160.00	87,280.33	306,160.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	264,338.00	267,256.00	68,821.92	267,256.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,253,343.00	1,304,199.00	335,149.73	1,304,199.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,254.00	4,262.00	1,225.13	4,262.00	0.00	0.0%
Workers' Compensation		3601-3602	187,858.00	188,240.00	56,334.42	188,240.00	0.00	0.0%
OPEB, Allocated		3701-3702	95,062.00	101,036.00	34,198.10	101,036.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,330,918.00	3,495,535.00	832,498.67	3,495,535.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	124,500.00	175,640.00	189,004.55	175,640.00	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Materials and Supplies		4300	543,505.00	614,482.00	236,386.59	617,399.00	(2,917.00)	-0.5%
Noncapitalized Equipment		4400	8,300.00	8,300.00	24,988.25	8,300.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			677,305.00	799,422.00	450,379.39	802,339.00	(2,917.00)	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	45,498.00	45,498.00	9,772.54	45,498.00	0.00	0.0%
Dues and Memberships		5300	12,311.00	12,311.00	13,209.00	12,311.00	0.00	0.0%
Insurance		5400-5450	151,224.00	163,827.00	163,826.90	163,827.00	0.00	0.0%
Operations and Housekeeping Services		5500	436,000.00	436,000.00	169,696.73	436,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	170,120.00	203,120.00	83,008.70	203,120.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(45,000.00)	(45,000.00)	(43,342.56)	(45,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	390,846.00	485,828.00	206,747.73	452,967.00	32,861.00	6.8%
Communications		5900	193,837.00	173,837.00	49,018.96	173,837.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,354,836.00	1,475,421.00	651,938.00	1,442,560.00	32,861.00	2.2%

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	564,461.00	138,320.44	564,461.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	150,000.00	0.00	150,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	714,461.00	138,320.44	714,461.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,019,201.00	1,019,201.00	505,314.00	1,019,201.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	55,045.00	55,045.00	27,522.33	55,045.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,074,246.00	1,074,246.00	532,836.33	1,074,246.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			14,960,509.00	16,199,401.00	5,055,904.48	16,169,457.00	29,944.00	0.2%

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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

Resource	Description	2017-18
		Projected Year Totals
6230	California Clean Energy Jobs Act	0.40
Total, Restricted Balance		0.40

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	630,000.00	630,000.00	42,469.52	630,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	73,000.00	73,000.00	3,135.23	73,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	190,100.00	190,100.00	36,621.12	190,100.00	0.00	0.0%
5) TOTAL, REVENUES			893,100.00	893,100.00	82,225.87	893,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	300,665.00	300,665.00	81,044.99	300,665.00	0.00	0.0%
3) Employee Benefits		3000-3999	114,501.00	114,501.00	30,677.07	114,501.00	0.00	0.0%
4) Books and Supplies		4000-4999	321,500.00	321,500.00	81,933.04	321,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	54,000.00	54,000.00	49,128.51	54,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	150,000.00	141,571.54	150,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			810,666.00	960,666.00	384,355.15	960,666.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			82,434.00	(67,566.00)	(302,129.28)	(67,566.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,000.00	20,000.00	0.00	20,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			102,434.00	(47,566.00)	(302,129.28)	(47,566.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	216,130.68	216,130.68		216,130.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,130.68	216,130.68		216,130.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,130.68	216,130.68		216,130.68		
2) Ending Balance, June 30 (E + F1e)			318,564.68	168,564.68		168,564.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	318,564.68	168,564.68		168,564.68		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	630,000.00	630,000.00	42,469.52	630,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			630,000.00	630,000.00	42,469.52	630,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	73,000.00	73,000.00	3,135.23	73,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			73,000.00	73,000.00	3,135.23	73,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	3,200.68	0.00	0.00	0.0%
Food Service Sales		8634	190,000.00	190,000.00	33,047.28	190,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	373.16	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			190,100.00	190,100.00	36,621.12	190,100.00	0.00	0.0%
TOTAL, REVENUES			893,100.00	893,100.00	82,225.87	893,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	222,258.00	222,258.00	54,933.91	222,258.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	78,407.00	78,407.00	26,111.08	78,407.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			300,665.00	300,665.00	81,044.99	300,665.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	44,345.00	44,345.00	10,848.27	44,345.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	21,471.00	21,471.00	5,848.07	21,471.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	42,370.00	42,370.00	12,076.36	42,370.00	0.00	0.0%
Unemployment Insurance		3501-3502	140.00	140.00	40.35	140.00	0.00	0.0%
Workers' Compensation		3601-3602	6,175.00	6,175.00	1,864.02	6,175.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			114,501.00	114,501.00	30,677.07	114,501.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	10,000.00	17,087.95	10,000.00	0.00	0.0%
Noncapitalized Equipment		4400	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Food		4700	310,000.00	310,000.00	64,845.09	310,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			321,500.00	321,500.00	81,933.04	321,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	607.24	1,000.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	255.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,000.00	40,000.00	43,342.56	40,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,000.00	6,000.00	4,923.71	6,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,000.00	54,000.00	49,128.51	54,000.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	63,100.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	150,000.00	78,471.54	150,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	150,000.00	141,571.54	150,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, EXPENDITURES			810,666.00	960,666.00	384,355.15	960,666.00		

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

Resource	Description	2017/18
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	168,564.68
Total, Restricted Balance		168,564.68

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	1,884.80	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	1,884.80	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	75,000.00	586,464.00	168,992.53	586,464.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,000.00	586,464.00	168,992.53	586,464.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(65,000.00)	(576,464.00)	(167,107.73)	(576,464.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2017-18 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,000.00)	(576,464.00)	(167,107.73)	(576,464.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	576,463.61	576,463.61		576,463.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			576,463.61	576,463.61		576,463.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			576,463.61	576,463.61		576,463.61		
2) Ending Balance, June 30 (E + F1e)			511,463.61	(0.39)		(0.39)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	511,463.61	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.39)		(0.39)		

2017-18 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	1,884.80	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	1,884.80	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	1,884.80	10,000.00		

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

2017-18 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	75,000.00	586,464.00	168,992.53	586,464.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,000.00	586,464.00	168,992.53	586,464.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			75,000.00	586,464.00	168,992.53	586,464.00		

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

Resource	Description	2017/18 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	80,000.00	16,996.10	80,000.00	0.00	0.0%
5) TOTAL, REVENUES			80,000.00	80,000.00	16,996.10	80,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	1,883.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			108,000.00	108,000.00	1,883.00	108,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,000.00)	(28,000.00)	15,113.10	(28,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,000.00)	(28,000.00)	15,113.10	(28,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	338,252.74	338,252.74		338,252.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			338,252.74	338,252.74		338,252.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			338,252.74	338,252.74		338,252.74		
2) Ending Balance, June 30 (E + F1e)			310,252.74	310,252.74		310,252.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	310,252.74	310,252.74		310,252.74		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	562.58	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	75,000.00	75,000.00	16,433.52	75,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,000.00	80,000.00	16,996.10	80,000.00	0.00	0.0%
TOTAL, REVENUES			80,000.00	80,000.00	16,996.10	80,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	1,883.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	1,883.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			108,000.00	108,000.00	1,883.00	108,000.00		

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

Resource	Description	2017/18 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	503,500.00	503,500.00	19,670.73	503,500.00	0.00	0.0%
5) TOTAL, REVENUES			507,000.00	507,000.00	19,670.73	507,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	410,000.00	410,000.00	0.00	410,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			410,000.00	410,000.00	0.00	410,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			97,000.00	97,000.00	19,670.73	97,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			97,000.00	97,000.00	19,670.73	97,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	383,239.43	383,239.43		383,239.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			383,239.43	383,239.43		383,239.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			383,239.43	383,239.43		383,239.43		
2) Ending Balance, June 30 (E + F1e)			480,239.43	480,239.43		480,239.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	480,239.43	480,239.43		480,239.43		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2017-18 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	18,303.38	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	500.00	500.00	550.00	500.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	817.35	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			503,500.00	503,500.00	19,670.73	503,500.00	0.00	0.0%
TOTAL, REVENUES			507,000.00	507,000.00	19,670.73	507,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	410,000.00	410,000.00	0.00	410,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			410,000.00	410,000.00	0.00	410,000.00	0.00	0.0%
TOTAL, EXPENDITURES			410,000.00	410,000.00	0.00	410,000.00		

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

Resource	Description	2017/18 Projected Year Totals
Total, Restricted Balance		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,405.05	1,413.00	1,413.00	1,413.00	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,405.05	1,413.00	1,413.00	1,413.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,405.05	1,413.00	1,413.00	1,413.00	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

First Interim
2017-18 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)06 61598 0000000
Form CASH

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	September									
A. BEGINNING CASH			4,202,922.00	3,970,987.00	3,602,176.00	3,828,172.00	4,241,265.00	3,086,265.00	3,781,265.00	2,864,730.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,233,662.00	1,233,662.00	1,706,646.00	1,233,662.00			493,465.00	493,465.00
Property Taxes	8020-8079			3,284.00	1,492.00	219,576.00		1,600,000.00		
Miscellaneous Funds	8080-8099		7,166.00							
Federal Revenue	8100-8299			6,490.00	20,805.00	106,895.00		100,000.00		
Other State Revenue	8300-8599				431,333.00	13,231.00		150,000.00		200,000.00
Other Local Revenue	8600-8799		15,731.00	66,471.00	49,197.00	67,041.00				
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,256,559.00	1,309,907.00	2,209,473.00	1,640,405.00	0.00	1,850,000.00	493,465.00	693,465.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		82,426.00	577,307.00	567,649.00	571,321.00	570,000.00	570,000.00	570,000.00	570,000.00
Classified Salaries	2000-2999		110,507.00	208,259.00	198,532.00	214,976.00	195,000.00	195,000.00	195,000.00	195,000.00
Employee Benefits	3000-3999		97,225.00	260,858.00	255,690.00	249,403.00	260,000.00	260,000.00	260,000.00	260,000.00
Books and Supplies	4000-4999		78,783.00	147,558.00	219,175.00	149,114.00	30,000.00	30,000.00	30,000.00	30,000.00
Services	5000-5999		307,543.00	104,294.00	161,867.00	127,362.00	100,000.00	100,000.00	100,000.00	100,000.00
Capital Outlay	6000-6599		33,222.00	397,132.00	11,006.00	7,525.00			100,000.00	
Other Outgo	7000-7499		351,448.00	27,522.00		153,866.00			155,000.00	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,061,154.00	1,722,930.00	1,413,919.00	1,473,567.00	1,155,000.00	1,155,000.00	1,410,000.00	1,155,000.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		112,207.00	29,757.00	35,141.00	139,826.00				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	112,207.00	29,757.00	35,141.00	139,826.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		539,547.00	(14,455.00)	175,756.00	(106,429.00)				
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650				428,943.00					
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	539,547.00	(14,455.00)	604,699.00	(106,429.00)	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(427,340.00)	44,212.00	(569,558.00)	246,255.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(231,935.00)	(368,811.00)	225,996.00	413,093.00	(1,155,000.00)	695,000.00	(916,535.00)	(461,535.00)
F. ENDING CASH (A + E)			3,970,987.00	3,602,176.00	3,828,172.00	4,241,265.00	3,086,265.00	3,781,265.00	2,864,730.00	2,403,195.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim
2017-18 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)06 61598 0000000
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	September								
A. BEGINNING CASH		2,403,195.00	1,751,660.00	2,975,125.00	2,503,590.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	493,465.00	493,465.00	493,465.00	500,000.00	1,690,343.00		10,065,300.00	10,065,300.00
Property Taxes	8020-8079		1,600,000.00		75,648.00			3,500,000.00	3,500,000.00
Miscellaneous Funds	8080-8099						(7,166.00)	0.00	0.00
Federal Revenue	8100-8299		100,000.00		25,091.00			359,281.00	359,281.00
Other State Revenue	8300-8599		350,000.00	200,000.00	280,089.00	200,000.00		1,824,653.00	1,824,653.00
Other Local Revenue	8600-8799				12,152.00			210,592.00	210,592.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		493,465.00	2,543,465.00	693,465.00	892,980.00	1,890,343.00	(7,166.00)	15,959,826.00	15,959,826.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	570,000.00	570,000.00	570,000.00	573,352.00			6,362,055.00	6,362,055.00
Classified Salaries	2000-2999	195,000.00	195,000.00	195,000.00	200,987.00			2,298,261.00	2,298,261.00
Employee Benefits	3000-3999	260,000.00	300,000.00	300,000.00	732,359.00			3,495,535.00	3,495,535.00
Books and Supplies	4000-4999	20,000.00	20,000.00	20,000.00	27,709.00			802,339.00	802,339.00
Services	5000-5999	100,000.00	80,000.00	80,000.00	81,494.00			1,442,560.00	1,442,560.00
Capital Outlay	6000-6599				165,576.00			714,461.00	714,461.00
Other Outgo	7000-7499		155,000.00			211,410.00		1,054,246.00	1,054,246.00
Interfund Transfers Out	7600-7629				20,000.00			20,000.00	20,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		1,145,000.00	1,320,000.00	1,165,000.00	1,801,477.00	211,410.00	0.00	16,189,457.00	16,189,457.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				(590.00)			316,341.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	(590.00)	0.00	0.00	316,341.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599				(12,841.00)			581,578.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							428,943.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	(12,841.00)	0.00	0.00	1,010,521.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	12,251.00	0.00	0.00	(694,180.00)	
E. NET INCREASE/DECREASE (B - C + D)		(651,535.00)	1,223,465.00	(471,535.00)	(896,246.00)	1,678,933.00	(7,166.00)	(923,811.00)	(229,631.00)
F. ENDING CASH (A + E)		1,751,660.00	2,975,125.00	2,503,590.00	1,607,344.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,279,111.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	September									
A. BEGINNING CASH			1,607,344.00	1,607,344.00	1,607,344.00	1,607,344.00	1,607,344.00	1,607,344.00	1,607,344.00	1,607,344.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			1,607,344.00	1,607,344.00	1,607,344.00	1,607,344.00	1,607,344.00	1,607,344.00	1,607,344.00	1,607,344.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim
2017-18 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

06 61598 0000000
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	September								
A. BEGINNING CASH		1,607,344.00	1,607,344.00	1,607,344.00	1,607,344.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		1,607,344.00	1,607,344.00	1,607,344.00	1,607,344.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,607,344.00	

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	16,189,457.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	480,997.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,200.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	714,461.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	55,045.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	20,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	187,741.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				979,447.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		67,566.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				14,796,579.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		1,413.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,471.75
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	14,119,469.15	10,083.17
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	14,119,469.15	10,083.17
B. Required effort (Line A.2 times 90%)	12,707,522.24	9,074.85
C. Current year expenditures (Line I.E and Line II.B)	14,796,579.00	10,471.75
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 553,633.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 11,501,182.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.81%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	569,340.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	500,201.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	13,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	29,549.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	81,433.93
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,193,523.93
9. Carry-Forward Adjustment (Part IV, Line F)	394,094.09
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,587,618.02

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	9,228,505.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,091,664.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	718,619.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	209,959.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,200.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	344,700.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,611,579.07
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	790,666.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	13,997,892.07

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

8.53%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

11.34%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,193,523.93</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>36,244.32</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.97%) times Part III, Line B18); zero if negative	<u>394,094.09</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.97%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.97%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>394,094.09</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>394,094.09</u>

Approved indirect cost rate: 5.97%
Highest rate used in any program: 5.97%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	351,935.00	13,777.00	3.91%
01	3550	8,418.00	420.00	4.99%
01	6010	263,370.00	10,362.00	3.93%
01	7220	55,605.00	3,320.00	5.97%
13	5310	790,666.00	20,000.00	2.53%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,565,300.00	3.91%	14,096,329.00	2.52%	14,451,777.00
2. Federal Revenues	8100-8299	10,000.00	0.00%	10,000.00	0.00%	10,000.00
3. Other State Revenues	8300-8599	479,620.00	-43.05%	273,120.00	0.00%	273,120.00
4. Other Local Revenues	8600-8799	205,592.00	-9.73%	185,592.00	-1.62%	182,592.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,581,582.00)	-4.72%	(1,506,886.00)	6.70%	(1,607,886.00)
6. Total (Sum lines A1 thru A5c)		12,678,930.00	2.99%	13,058,155.00	1.93%	13,309,603.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,170,011.00		6,201,140.00
b. Step & Column Adjustment				31,129.00		34,782.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,170,011.00	0.50%	6,201,140.00	0.56%	6,235,922.00
2. Classified Salaries						
a. Base Salaries				1,790,605.00		1,813,446.00
b. Step & Column Adjustment				7,841.00		6,521.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				15,000.00		10,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,790,605.00	1.28%	1,813,446.00	0.91%	1,829,967.00
3. Employee Benefits	3000-3999	2,855,773.00	8.10%	3,086,970.00	4.46%	3,224,752.00
4. Books and Supplies	4000-4999	695,951.00	-0.85%	690,001.00	21.01%	835,000.00
5. Services and Other Operating Expenditures	5000-5999	1,097,055.00	-9.54%	992,411.00	2.02%	1,012,411.00
6. Capital Outlay	6000-6999	150,000.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	75,045.00	0.00%	75,045.00	0.00%	75,045.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(47,879.00)	0.00%	(47,879.00)	0.00%	(47,879.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,806,561.00	0.19%	12,831,134.00	2.76%	13,185,218.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(127,631.00)		227,021.00		124,385.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,725,943.82		1,598,312.82		1,825,333.82
2. Ending Fund Balance (Sum lines C and D1)		1,598,312.82		1,825,333.82		1,949,718.82
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	758,486.82		1,329,580.82		1,440,312.82
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	809,476.00		465,403.00		479,056.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,598,312.82		1,825,333.82		1,949,718.82

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	809,476.00		465,403.00		479,056.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		809,476.00		465,403.00		479,056.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Other Adjustments to Classified Salaries are overtime payments and hourly workers hired for short term projects						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	349,281.00	-17.96%	286,545.00	0.00%	286,545.00
3. Other State Revenues	8300-8599	1,345,033.00	-34.29%	883,865.00	0.00%	883,865.00
4. Other Local Revenues	8600-8799	5,000.00	0.00%	5,000.00	0.00%	5,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,581,582.00	-4.72%	1,506,886.00	6.70%	1,607,886.00
6. Total (Sum lines A1 thru A5c)		3,280,896.00	-18.25%	2,682,296.00	3.77%	2,783,296.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				192,044.00		202,044.00
b. Step & Column Adjustment				10,000.00		12,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	192,044.00	5.21%	202,044.00	5.94%	214,044.00
2. Classified Salaries						
a. Base Salaries				507,656.00		517,656.00
b. Step & Column Adjustment				10,000.00		8,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	507,656.00	1.97%	517,656.00	1.55%	525,656.00
3. Employee Benefits	3000-3999	639,762.00	4.69%	669,762.00	9.11%	730,762.00
4. Books and Supplies	4000-4999	106,388.00	-53.00%	50,000.00	0.00%	50,000.00
5. Services and Other Operating Expenditures	5000-5999	345,505.00	-42.11%	200,000.40	0.00%	200,000.00
6. Capital Outlay	6000-6999	564,461.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	999,201.00	1.58%	1,014,955.00	1.97%	1,034,955.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	27,879.00	0.00%	27,879.00	0.00%	27,879.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,382,896.00	-20.71%	2,682,296.40	3.77%	2,783,296.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(102,000.00)		(0.40)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		102,000.40		0.40		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.40		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.40				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.40		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,565,300.00	3.91%	14,096,329.00	2.52%	14,451,777.00
2. Federal Revenues	8100-8299	359,281.00	-17.46%	296,545.00	0.00%	296,545.00
3. Other State Revenues	8300-8599	1,824,653.00	-36.59%	1,156,985.00	0.00%	1,156,985.00
4. Other Local Revenues	8600-8799	210,592.00	-9.50%	190,592.00	-1.57%	187,592.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		15,959,826.00	-1.37%	15,740,451.00	2.24%	16,092,899.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,362,055.00		6,403,184.00
b. Step & Column Adjustment				41,129.00		46,782.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,362,055.00	0.65%	6,403,184.00	0.73%	6,449,966.00
2. Classified Salaries						
a. Base Salaries				2,298,261.00		2,331,102.00
b. Step & Column Adjustment				17,841.00		14,521.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				15,000.00		10,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,298,261.00	1.43%	2,331,102.00	1.05%	2,355,623.00
3. Employee Benefits	3000-3999	3,495,535.00	7.47%	3,756,732.00	5.29%	3,955,514.00
4. Books and Supplies	4000-4999	802,339.00	-7.77%	740,001.00	19.59%	885,000.00
5. Services and Other Operating Expenditures	5000-5999	1,442,560.00	-17.34%	1,192,411.40	1.68%	1,212,411.00
6. Capital Outlay	6000-6999	714,461.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,074,246.00	1.47%	1,090,000.00	1.83%	1,110,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,000.00)	0.00%	(20,000.00)	0.00%	(20,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		16,189,457.00	-4.18%	15,513,430.40	2.93%	15,968,514.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(229,631.00)		227,020.60		124,385.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,827,944.22		1,598,313.22		1,825,333.82
2. Ending Fund Balance (Sum lines C and D1)		1,598,313.22		1,825,333.82		1,949,718.82
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740	0.40		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	758,486.82		1,329,580.82		1,440,312.82
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	809,476.00		465,403.00		479,056.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,598,313.22		1,825,333.82		1,949,718.82

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	809,476.00		465,403.00		479,056.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		809,476.00		465,403.00		479,056.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,413.00		1,413.00		1,413.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		16,189,457.00		15,513,430.40		15,968,514.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		16,189,457.00		15,513,430.40		15,968,514.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		485,683.71		465,402.91		479,055.42
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		485,683.71		465,402.91		479,055.42
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

First Interim
2017-18 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(45,000.00)	0.00	(20,000.00)				
Other Sources/Uses Detail					0.00	20,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	40,000.00	0.00	20,000.00	0.00				
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	5,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2017-18 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	45,000.00	(45,000.00)	20,000.00	(20,000.00)	20,000.00	20,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	1,405.00	1,413.00		
Charter School	0.00	0.00		
Total ADA	1,405.00	1,413.00	0.6%	Met
1st Subsequent Year (2018-19)				
District Regular	1,405.00	1,413.00		
Charter School				
Total ADA	1,405.00	1,413.00	0.6%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	1,405.00	1,413.00		
Charter School				
Total ADA	1,405.00	1,413.00	0.6%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

At budget adoption, the assumption was to have 1405 ADA for each of the 3 years projection. Since that time, District ADA and enrollment numbers are higher.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	1,475	1,504		
Charter School				
Total Enrollment	1,475	1,504	2.0%	Met
1st Subsequent Year (2018-19)				
District Regular	1,475	1,504		
Charter School				
Total Enrollment	1,475	1,504	2.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	1,475	1,504		
Charter School				
Total Enrollment	1,475	1,504	2.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	1,377	1,456	
Charter School			
Total ADA/Enrollment	1,377	1,456	94.6%
Second Prior Year (2015-16)			
District Regular	1,400	1,462	
Charter School			
Total ADA/Enrollment	1,400	1,462	95.8%
First Prior Year (2016-17)			
District Regular	1,402	1,475	
Charter School	0		
Total ADA/Enrollment	1,402	1,475	95.1%
Historical Average Ratio:			95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	1,413	1,504		
Charter School	0			
Total ADA/Enrollment	1,413	1,504	93.9%	Met
1st Subsequent Year (2018-19)				
District Regular	1,413	1,504		
Charter School				
Total ADA/Enrollment	1,413	1,504	93.9%	Met
2nd Subsequent Year (2019-20)				
District Regular	1,413	1,504		
Charter School				
Total ADA/Enrollment	1,413	1,504	93.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	
Current Year (2017-18)	13,457,049.00	13,565,300.00	0.8%	Met
1st Subsequent Year (2018-19)	14,008,854.00	14,096,329.00	0.6%	Met
2nd Subsequent Year (2019-20)	14,414,207.00	14,451,777.00	0.3%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	9,150,341.55	10,435,418.38	87.7%
Second Prior Year (2015-16)	10,212,208.36	12,340,392.77	82.8%
First Prior Year (2016-17)	10,360,958.51	12,227,735.27	84.7%
Historical Average Ratio:			85.1%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.1% to 88.1%	82.1% to 88.1%	82.1% to 88.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	10,816,389.00	12,786,561.00	84.6%	Met
1st Subsequent Year (2018-19)	11,101,556.00	12,811,134.00	86.7%	Met
2nd Subsequent Year (2019-20)	11,290,641.00	13,165,218.00	85.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	289,417.00	359,281.00	24.1%	Yes
1st Subsequent Year (2018-19)	296,545.00	296,545.00	0.0%	No
2nd Subsequent Year (2019-20)	296,545.00	296,545.00	0.0%	No

Explanation:
(required if Yes)

District budgeted for more cuts to Federal income than what the preliminary estimates are. District is being conservative as Federal funding is VERY uncertain in the future.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	1,014,325.00	1,824,653.00	79.9%	Yes
1st Subsequent Year (2018-19)	984,325.00	1,156,985.00	17.5%	Yes
2nd Subsequent Year (2019-20)	984,325.00	1,156,985.00	17.5%	Yes

Explanation:
(required if Yes)

CTEIG funds were unearned revenues in prior year which show as revenue in current year. (400K). One time revenues of \$200K were not in original budget as proposal was to not receive the cash this fiscal year. That was changed when State adopted budget. CALSTRSONBEHALF budget was increased \$100K

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	207,592.00	210,592.00	1.4%	No
1st Subsequent Year (2018-19)	187,592.00	190,592.00	1.6%	No
2nd Subsequent Year (2019-20)	187,592.00	187,592.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	677,305.00	802,339.00	18.5%	Yes
1st Subsequent Year (2018-19)	700,000.00	740,001.00	5.7%	Yes
2nd Subsequent Year (2019-20)	740,000.00	885,000.00	19.6%	Yes

Explanation:
(required if Yes)

One Time money budgeted after adopted budget for current year. Plans changed for 2 subsequent year for additional tech supplies and textbooks

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	1,354,836.00	1,442,560.00	6.5%	Yes
1st Subsequent Year (2018-19)	1,192,411.00	1,192,411.40	0.0%	No
2nd Subsequent Year (2019-20)	1,192,411.00	1,212,411.00	1.7%	No

Explanation:
(required if Yes)

One time money budgeted after adopted budget.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	1,511,334.00	2,394,526.00	58.4%	Not Met
1st Subsequent Year (2018-19)	1,468,462.00	1,644,122.00	12.0%	Not Met
2nd Subsequent Year (2019-20)	1,468,462.00	1,641,122.00	11.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	2,032,141.00	2,244,899.00	10.5%	Not Met
1st Subsequent Year (2018-19)	1,892,411.00	1,932,412.40	2.1%	Met
2nd Subsequent Year (2019-20)	1,932,411.00	2,097,411.00	8.5%	Not Met

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

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

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

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

District budgeted for more cuts to Federal income than what the preliminary estimates are. District is being conservative as Federal funding is VERY uncertain in the future.

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

CTEIG funds were unearned revenues in prior year which show as revenue in current year. (400K). One time revenues of \$200K were not in original budget as proposal was to not receive the cash this fiscal year. That was changed when State adopted budget. CALSTRONBEHALF budget was increased \$100K

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

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

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

One Time money budgeted after adopted budget for current year. Plans changed for 2 subsequent year for additional tech supplies and textbooks

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

One time money budgeted after adopted budget.

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	299,610.18	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		0.00	

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

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

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

District does do a 2% RRMA in Resource 8100. Leroy Greene program was for 40 years...Last funding for District was 1974.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(127,631.00)	12,806,561.00	1.0%	Met
1st Subsequent Year (2018-19)	227,021.00	12,831,134.00	N/A	Met
2nd Subsequent Year (2019-20)	124,385.00	13,185,218.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

--

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	1,598,313.22	Met
1st Subsequent Year (2018-19)	1,825,333.82	Met
2nd Subsequent Year (2019-20)	1,949,718.82	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund (Form CASH, Line F, June Column)			Status
Fiscal Year			
Current Year (2017-18)	1,607,344.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA	
5% or \$66,000 (greater of)	0	to 300
4% or \$66,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,413	1,413	1,413
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	16,189,457.00	15,513,430.40	15,968,514.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	16,189,457.00	15,513,430.40	15,968,514.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	485,683.71	465,402.91	479,055.42
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	485,683.71	465,402.91	479,055.42

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)		Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)		0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)		809,476.00	465,403.00	479,056.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)		0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)		0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)		0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)		0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)		809,476.00	465,403.00	479,056.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)		5.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):		485,683.71	465,402.91	479,055.42
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(1,665,985.00)	(1,581,582.00)	-5.1%	(84,403.00)	Not Met
1st Subsequent Year (2018-19)	(1,811,302.00)	(1,506,886.00)	-16.8%	(304,416.00)	Not Met
2nd Subsequent Year (2019-20)	(1,964,302.00)	(1,607,886.00)	-18.1%	(356,416.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	20,000.00	20,000.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	20,000.00	20,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The District budgets whatever is necessary for contributions. At budget adoption, District anticipated less funding for programs that required a contribution. Since funding estimates are up, contributions are lower.

- 1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(Required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
-
- b. OPEB unfunded actuarial accrued liability (UAAL)
-
- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
-
- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
295,974.00	295,974.00
	0.00

Data must be entered.

Estimated	Estimated

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
-
- Current Year (2017-18)
-
- 1st Subsequent Year (2018-19)
-
- 2nd Subsequent Year (2019-20)

Budget Adoption (Form 01CS, Item S7A)	First Interim
	0.00
	0.00
	0.00

Data must be entered.

Data must be entered.

Data must be entered.

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
-
- Current Year (2017-18)
-
- 1st Subsequent Year (2018-19)
-
- 2nd Subsequent Year (2019-20)

95,062.00	101,036.00
70,000.00	70,000.00
70,000.00	70,000.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
-
- Current Year (2017-18)
-
- 1st Subsequent Year (2018-19)
-
- 2nd Subsequent Year (2019-20)

	65,973.75
	70,000.00
	70,000.00

Data must be entered.

Data must be entered.

Data must be entered.

- d. Number of retirees receiving OPEB benefits
-
- Current Year (2017-18)
-
- 1st Subsequent Year (2018-19)
-
- 2nd Subsequent Year (2019-20)

9	9
7	7
7	7

4. Comments:

District has not done actuarial study but we know the exact liability as each retiree's benefit is defined and capped.

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

Budget Adoption (Form 01CS, Item S7B)	First Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	72.0	73.0	73.0	73.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

65,837

7. Amount included for any tentative salary schedule increases

Current Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)

0

0

0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)

Yes

Yes

Yes

hard cap

hard cap

hard cap

2500.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)

Yes

Yes

Yes

30,000

30,000

30,000

1.5%

1.5%

1.5%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)

Yes

No

No

Yes

Yes

Yes

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	72.0	72.0	72.0	72.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

23,098

7. Amount included for any tentative salary schedule increases

Current Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)

0

0

0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
hard cap	hard cap	hard cap

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
10,000	10,000	10,000
1.5%	1.5%	1.5%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	13.4	13.4	13.4	13.4

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year
(may enter text, such as "Reopener")

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
0	0	0

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
hard cap	hard cap	hard cap

**Management/Supervisor/Confidential
Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
5,000	5,000	5,000

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

- A2. Is the system of personnel position control independent from the payroll system?

Yes

- A3. Is enrollment decreasing in both the prior and current fiscal years?

No

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

- A7. Is the district's financial system independent of the county office system?

No

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2017ALL Financial Reporting Software - 2017.2.0
10/31/2017 8:11:59 AM

06-61598-0000000

First Interim
2017-18 Original Budget
Technical Review Checks

Colusa Unified

Colusa County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
10/31/2017 8:12:09 AM

06-61598-0000000

First Interim
2017-18 Board Approved Operating Budget
Technical Review Checks

Colusa Unified

Colusa County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
10/31/2017 8:12:19 AM

06-61598-0000000

First Interim
2017-18 Projected Totals
Technical Review Checks

Colusa Unified

Colusa County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
10/31/2017 8:12:30 AM

06-61598-0000000

First Interim
2017-18 Actuals to Date
Technical Review Checks

Colusa Unified

Colusa County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.



WIKE RESTORATION
1282 Hassett Ave. #1
Yuba City, CA 95991 US
wikerestoration.com

Estimate 000772E

DATE
09/29/2017

TOTAL
\$3,000.00

ADDRESS

Colusa Unified School District
745 Tenth St.
Colusa, CA 95932 USA

PROJECT NAME

Engling School

DISCRIPTION OF WORK

Remove mold from kitchen office

DESCRIPTION

QTY

RATE

AMOUNT

Mold Abatement

Removal of mold on 12x12 tile, 2x4 boards, and plywood in the kitchen office

1

3,000.00

3,000.00

Lic: 947957 B, C-22, ASB, DOSH 1040

DIR: 1000013851

Thank you for your business!

TOTAL

\$3,000.00

THANK YOU.

Accepted By

Accepted Date

9-29-17

10/9/17
T. Wayne

Service Order

[Print Form](#)

This Service Order specifies the specific amount of, and associated cost for, the services ordered by "Customer." By executing this Service Order, Customer agrees to purchase and Shoutpoint, Inc. ("Shoutpoint") agrees to provide the ordered services in accordance with this Service Order and Shoutpoint for Schools Terms of Use in effect from time to time, a current copy of which is attached hereto. This Service Order replaces all prior Service Orders between the parties.

County of Service Address:

Colusa

Payment Method:	Prepaid - Due before In Service Date	Order Date:	Jun 2, 2017
Customer Name:	Colusa Unified School District	In Service Date:	Jul 1, 2017
Physical Address:	745 10th Street	Renewal Type:	Campus Messenger
City, State	Colusa, CA	Zip: 95932	Renewal Start Date: Jul 1, 2018
Technical Contact:	Jeremy Miller	Billing Contact:	Sheryl Parker
Technical Email:	jmliller@colusa.k12.ca.us	Billing Email:	sparker@colusa.k12.ca.us
Phone: +1 (530) 701-4005	Fax:	Phone: +1 (530) 458-7791	Fax:

Service Type	Service Description	Current Student Count	Qty	Annual Unit Cost	Annual Recurring	Prorated Fee	Non-recurring
Enhanced Service	Shoutpoint for Schools Infinite Campus Integrated Messaging Platform	1,435	5	\$345.00	\$1,725.00	\$0.00	\$0.00
Enhanced Service	SMS Messenger		1				\$500.00
Other Service							
				Totals	\$1,725.00	\$0.00	\$500.00

Expanded Description of Service Types:

1. Shoutpoint for Schools Infinite Campus Integrated Messaging Platform

SP will allocate capacity for unlimited messaging based on School District's Current Student Count (shown above). Shoutpoint will provision service in batches of 300 students based on Student Count. Customer will update Student Count annually and submit to Shoutpoint to ensure the proper and adequate capacity. The Service may be used for an unlimited number of voice and SMS messages as long as messages are directly related to school business. Notwithstanding the preceding sentence, after the first year of Service, Shoutpoint reserves the right to institute a monthly limitation on usage (e.g., 4,000 total messages per batch of 300 students) for subsequent school seasons (i.e., contract years) by providing School District with written notice at least ninety (90) days prior to the expiration of the then-current term.

In emergency circumstances defined as circumstances when School District's authorized personnel reasonably and in good faith, believe communication will assist in the elimination or mitigation of physical harm to School District's students, faculty, employees, or invitees (e.g., a school shooting, an earthquake, tornado or other natural disaster, or similar exigent circumstance), the subscribed capacity can burst to ten voice paths, which incrementally increases the speed that the messages are disseminated.

2. SMS Provisioning

A non-recurring set-up fee to provision SMS messaging service and the unique SMS nickname for the School District

Shoutpoint, Inc.:

James Christiano

Signed by

Date

President

Signature

Title

Colusa Unified School District

Customer

Dwayne Newman

Signed by

Date

11/3/17

Dwayne K. Newman

Signature

Title

Supt.

-Confidential- Shoutpoint, Inc.

4695 MacArthur Ct. Suite 930 · Newport Beach · CA 92660 · Sales: 877-746-8878 · Support: 949-309-2821 · Accounting: 949-596-4638 · Fax: 949-660-0531
schools@shoutpoint.com www.Shoutpoint.com

Order Provisioning Form

As part of your service agreement with Shoutpoint for Schools, the district will receive a phone number. The number provisioned for the district will be within the same area code (NPA) and every effort will be made to match the first three digits (NXX) of the district's central office. For example (770) 534-xxxx. The number will appear on the recipient's caller-id display when the district uses the Shoutpoint service.

1. The phone number will be assigned to your account.
2. In order for the recipients to call the school back we need the main number where they can reach you. Shoutpoint will make sure that all calls are forwarded to your main number. List your main number in the box below.
3. In the box below, for the number provisioned for the district, please provide a name or tag to be displayed on the recipients caller-id screen. For example: 770-534-xxx1, Hall County Schools (HCS Attendance). The maximum characters allowed are 15 alphanumeric meaning both letters and numbers (no hyphens, commas, etc).

1. Phone Number	2. Forwarding Number	3. Caller ID Name
To Be Assigned	+1 (530) 458-7793	Colusa USD

Provisioning Time: Allow 12-14 business days from Shoutpoint receiving the Purchase Order, Service Order and Agreement.

SMS Messenger

SMS nickname enables you to register a unique nickname and use it as identification when sending SMS messages. The SMS nickname should have at least 3 and not more than 11 characters. When choosing the nickname, use only lower case and capital letters of English alphabet, numbers (up to 3 in a sequence) and you have an option to use an underscore (_) as a character. The nickname cannot be registered if you have used a space.

SMS Nickname

-Confidential- Shoutpoint, Inc.

4695 MacArthur Ct. Suite 930 · Newport Beach · CA 92660 · Sales: 877-746-8878 · Support: 949-309-2821 · Accounting: 949-596-4638 · Fax: 949-660-0531
schools@shoutpoint.com www.Shoutpoint.com

Telecommunications Terms of Use

THESE TELECOMMUNICATIONS TERMS OF USE (this "Agreement") govern the various services, (the "SP Services"), provided by SHOUTPOINT, INC., a California corporation ("SP"), pursuant to one or more active Service Orders (each a "Service Order") between SP and the subscribing school district on behalf of itself and each of its constituent schools (collectively, the "School District").

1. SP Services. SP shall provide one or more of the following services to School District in accordance with one or more Service Orders:
 - a. Telecommunications Services. Unless set forth differently in an applicable Service Order, the following shall apply to the provisioning and service limitations of SP's Interconnected Voice over Internet Protocol ("VoIP") for use over SP's VoIP telecommunications network:
 - i. SP will provision telephone lines and phone numbers in the amount designated in the applicable Service Order.
 - ii. Service Limitations: 911 Service. As an interconnected VoIP provider, Shoutpoint is required to provide 911 service to its customers. However, Shoutpoint's 911 service operates differently than traditional 911. Shoutpoint must transmit all 911 calls, a callback number and the caller's registered physical location to the underlying carrier. Therefore, Shoutpoint must collect that information from you, and you must update Shoutpoint with any changes. Further, it takes up to 14 days before the 911 service or any change thereto becomes operational. Remember that our 911 Dialing service will not function in the event of a broadband or power outage or if your broadband, ISP or ShoutPoint service is terminated. Complete Shoutpoint 911 information is contained in the Service Order and at <http://shoutpoint.com/911-access>.
 - b. Enhanced Services. SP shall provide School District with non-exclusive and non-transferable licensed access to SP's Telephony Engine, which includes an application programming interface accessed through Infinite Campus's SIS that provides a means to create, manage and send telephone messages to students, student parents and legal guardians, school faculty and school district personnel (cumulatively, the "Enhanced Services").
 - c. Other Services. SP may from time to time provide ancillary, additional or new services to its school customers that are not governed by Sections 1.a. or 1.b. above. These services shall be considered "Other Services" and will be governed by the other provisions of this Agreement and one or more Service Orders.
2. Term; Pricing.
 - a. Term. The initial term of this Agreement shall commence on the "In Service Date" set forth in the Service Order, which shall typically be July 1st of each given calendar year (or, in the initial year, such later start date as contemplated in Section 2.b. below, being the "In Service Date") and shall end on June 30th of the following calendar year (e.g. July 1, 2016 through June 30, 2017). However, the term shall automatically be renewed for one (1) year periods, unless either party provides the other with written notice of termination at least thirty (30) days, but no more than ninety (90) days, prior to the termination of the then current term. The term may terminate earlier upon the occurrence of one or more of the events described in Section 8 below.
 - b. Fees. School District shall pay to SP on or before the In Service Date (and each subsequent In Service Date should the term be renewed) an amount as set forth in the applicable Service Order. For contracts not commencing on July 1st of any given calendar year, the annual fee shall be reduced in a pro rata manner based on the following formula: (i) the number of days or partial days that the service shall be effective within such period ending on the next occurring June 30th, divided by (ii) 365. Except to the extent expressly modified in any Service Order, following the initial term and upon thirty (30) days prior written notice, SP may increase applicable charges, effective as of July 1st of such year (the "Adjustment Date"), by one hundred percent (100%) of the percentage change, if any, shown by the Consumer Price Index - Urban Wage Earners and Clerical Workers, U.S. City Average (published by the U.S. Department of Labor - Bureau of Labor Statistics) for the month immediately preceding the Adjustment Date as compared with the month immediately preceding the initial In Service date or most recent preceding date on which such charges were previously adjusted hereunder, as the case may be.
3. Customer Service. SP shall provide Customer Service relating directly and solely to the SP Services. School District shall establish a customer service point of contact with SP for such purposes. The parties acknowledge that School District may utilize the services provided hereunder in conjunction with other hardware, software and other applications. The providers of such third party hardware, software and applications shall be solely responsible for all customer service related to usage with such third party products and services.
4. Confidentiality. "Confidential Information" means (a) the terms and conditions of this Agreement; (b) any and all information governed by any now-existing or future non-disclosure agreement (specifically including any such agreement or provision of any agreement between SP and School District), contractual provision, or law binding the parties; (c) any other information relating to either party that has been clearly marked or labeled as confidential, including without limitation information about either party's personnel, products, customers, or services; and (d) all aspects of the services provided hereunder, and any underlying software, including without limitation all source code, object code, algorithms or logic contained therein, and any other form of written or recorded material relating thereto, which the parties acknowledge is owned by and confidential to SP. Notwithstanding the foregoing, the term "Confidential Information" specifically excludes (i) information that is now in the public domain or subsequently enters the public domain through no action or fault of the other party; (ii) information that is known to either party without restriction prior to receipt from the other party; (iii) information that either party receives from any third party having a legal right to transmit such information, and not under any obligation to keep such information confidential; and (iv) information independently developed by either party without using the other party's Confidential Information. The party relying on any of the above exclusions has the burden of proving the presence of such exclusion. Each party also understands and agrees that misuse and/or disclosure of that information could adversely affect the other party's business. Accordingly, the parties agree that each party, (i) shall use and reproduce the other party's Confidential Information only for purposes of this Agreement and only to the extent necessary for such purpose, (ii) shall restrict disclosure of the other party's Confidential Information to its employees or agents with a need to know and who have agreed in writing to be bound by the terms of this Agreement, (iii) shall not disclose the other party's Confidential Information to any third party without the prior written approval of the other party, and (iv) shall maintain and protect the other party's Confidential Information with at least that degree of care that such party utilizes to maintain and protect its own most confidential information, but in any event using at least a commercially reasonable degree of care. Notwithstanding the foregoing, it shall not be a breach of this Agreement for either party to disclose Confidential Information of the other party if compelled by law to do so, provided the other party has been given prior written notice to permit such other party a reasonable opportunity to object to the legal requirement to disclose. The parties acknowledge and agree that violation of this paragraph may cause irreparable harm, and the total

amount of monetary damages for injury to such party will be impossible to calculate and, therefore, an inadequate remedy. Accordingly, the non-breaching party may (a) seek injunctive relief against the breaching party or (b) exercise any other rights and seek any other remedies to which the non-breaching party may be entitled at law, in equity and/or under this Agreement.

5. No Conveyance. School District shall not assign, transfer, sublicense, or otherwise convey its right to use the SP Services hereunder, or any part thereof, to any person, by operation of law or otherwise, without SP's prior written consent, which may be given or withheld in SP's sole discretion. Any breach or attempted breach of this provision shall be null and void and shall entitle SP to immediately terminate this Agreement without any cure period.
6. Limited Warranty; Limitation of Damages. SP warrants that, during the ninety (90) day period (the "Warranty Period") commencing on the In Service Date of the initial term, the SP Services will operate in substantial conformity with industry standards when used in strict compliance therewith. If a material defect occurs, SP's sole obligation under this warranty is to remedy such defect in a commercially reasonable manner.
 - a. THE LIMITED WARRANTY SET FORTH ABOVE IS THE ONLY WARRANTY MADE BY SP, AND SP DOES NOT MAKE, AND SCHOOL DISTRICT HEREBY EXPRESSLY WAIVES, ALL OTHER WARRANTIES, WHETHER EXPRESSED OR IMPLIED. SP HEREBY EXPRESSLY DISCLAIMS ALL WARRANTIES OF MERCHANTABILITY AND/OR FITNESS FOR A PARTICULAR PURPOSE. IN PERFORMING THE SERVICES CONTEMPLATED BY THIS AGREEMENT, SP SHALL HAVE NO LIABILITY (INCLUDING WITHOUT LIMITATION ANY LOST BUSINESS PROFITS OR ANY LOSS, DAMAGE OR DESTRUCTION OF DATA) TO SCHOOL DISTRICT, ITS AGENTS, EMPLOYEES OR CONTRACTORS, FOR PERSONAL INJURY OR PROPERTY DAMAGE UNLESS SUCH DAMAGE IS CAUSED BY SP'S GROSS NEGLIGENCE OR WILLFUL MISCONDUCT. SP SHALL HAVE NO LIABILITY WITH RESPECT TO ITS OBLIGATIONS UNDER THIS AGREEMENT OR OTHERWISE FOR CONSEQUENTIAL, EXEMPLARY, INCIDENTAL OR PUNITIVE DAMAGES, EVEN IF IT HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN ANY EVENT, THE LIABILITY OF SP TO SCHOOL DISTRICT FOR ANY REASON AND UPON ANY CAUSE OF ACTION WHATSOEVER SHALL BE LIMITED TO THE LESSER OF (i) \$100,000 OR (ii) FEES ACTUALLY PAID BY SCHOOL DISTRICT TO SP FOR THE APPLICABLE SP SERVICES FOR THE TERM (OR EXTENSION PERIOD) DURING WHICH THE UNDERLYING DAMAGES AROSE. SP'S OBLIGATIONS UNDER THIS AGREEMENT, BUT NOT THE EXCLUSIONS AND WAIVERS OF WARRANTY CONTAINED HEREIN, SHALL TERMINATE AND BECOME NULL AND VOID IF ANY MODIFICATIONS ARE MADE TO THE SP SERVICES BY ANY PARTY OTHER THAN SP.
 - b. School District acknowledges that SP exercises no control whatsoever over the content of information passing through School District's equipment, or through equipment or facilities used by SP to provide the SP Services. School District will, at all times, use the SP Services in compliance with all applicable laws and regulations. It is School District's sole responsibility to ensure that the information it transmits or otherwise processes with use of the SP Services complies with all applicable laws and regulations.
7. Indemnification.
 - a. SP will defend, hold harmless and indemnify School District against any damages finally awarded or amounts paid in settlement as a result of any claim or threat of claim brought by a third party against School District to the extent based on an allegation that the SP Services infringe any U.S. patent, copyright, trademark, trade secret or other proprietary right of a third party. The foregoing obligation is subject to the Limitation of Damages provision set forth in Section 6 above
 - b. Except to the extent limited by applicable law, School District shall indemnify and hold harmless SP and SP's officers, directors, employees, and agents, and shall defend, at its expense, and pay the cost of any damages, settlement or award (including reasonable attorneys' fees and costs) for all claims resulting from (i) School District's breach of this Agreement; (ii) School District's violation or alleged violation of any law or regulation; or (iii) School District's other acts or omissions.
 - c. If either party seeks indemnification provided for in this Section, the party seeking indemnification will cooperate with and provide reasonable assistance in the defense or settlement of any claim or legal proceeding. School District and SP will not make public any terms, or the mere existence, of any settlements. If the indemnifying party fails to promptly investigate and defend or settle any claim of which it is notified in writing by the indemnified party, then the indemnified party has the right to have sole control of the defense of the claim and all negotiations for its settlement or compromise, and the indemnifying party shall pay, as they become due, all of the reasonable costs and expenses (including reasonable attorneys' fees) reasonably incurred by the indemnified party in its defending or negotiating settlement of the claim, and the indemnifying party shall satisfy any resulting settlement, award, or judgment.
8. Termination. Upon the occurrence of one or more of the following events by one party (the "Breaching Party"), then the other party (the "Non-breaching Party") may terminate this Agreement immediately (except as specifically set forth the contrary) upon providing written notice of termination to the Breaching Party:
 - a. If a party commits a breach of this Agreement and fails to cure that breach within thirty (30) days after receiving written notice from the Non-breaching Party stating the nature of the breach with reasonable particularity;
 - b. If a party terminates its business;
 - c. If, voluntarily or involuntarily, a bankruptcy petition or similar proceeding under state law is filed with respect to a party; and
 - d. If a party becomes insolvent or makes a general assignment for the benefit of creditors.

In the event School District terminates this Agreement for SP's uncured breach, School District shall be reimbursed a pro rata portion of the fees paid for services to be rendered following such termination. In the event that SP terminates this Agreement for School District's uncured breach, SP shall be entitled to keep all fees paid to SP prior to such date. The foregoing remedies are in addition to any other legal or equitable remedies available to such party under the circumstance. In the event that School District makes any payment required under this Agreement more than five (5) days late, then in addition to the amount past due School District shall owe SP (i) a penalty in the amount of 5% of such past due amount and (ii) interest in the amount of twelve percent (12%) per annum or, if lesser, the maximum interest rate allowed under applicable law.

-2-

-Confidential- Shoutpoint, Inc.

4695 MacArthur Ct. Suite 930 · Newport Beach · CA 92660 · Sales: 877-746-8878 · Support: 949-309-2821 · Accounting: 949-596-4638 · Fax: 949-660-0531
schools@shoutpoint.com www.Shoutpoint.com

9. **Force Majeure.** Neither party shall be liable to the other for any delay or failure in performance of any part of this Agreement to the extent that such delay or failure is caused by a Force Majeure Event (defined below). The Party claiming relief under this Section shall notify the other in writing of the existence of the Force Majeure Event relied on and shall be excused on a day-by-day basis to the extent of such prevention, restriction or interference until the cessation or termination of said Force Majeure Event. "Force Majeure Event" means an unforeseeable event caused by any of the following conditions: act of God; fire; flood; labor strike; sabotage; material shortages or unavailability or other delay not resulting from the responsible party's failure to timely place orders; lack of or delay in transportation; government codes, ordinances, laws, rules, regulations or restrictions; war or civil disorder; or any other cause beyond the reasonable control of such party. This paragraph shall not apply to any payment obligation of either party.
10. **Miscellaneous.**
- a. **Modifications to Manner of Use.** The services provided hereunder are subject to evolving regulation, technology and related industry standards. As such, it is possible that changes to the technical or operational requirements of one or more services may occur during the term of this Agreement. In the event of such a change, SP will notify Customer via email and post the changes at <http://shoutpoint.com/terms/schools/>.
 - b. **Interpretation.** These Terms of Use, together with all mutually executed Service Orders or other documents referenced herein, evidences the complete understanding and Agreement of the parties with respect to the subject matter hereof and supersedes and merges any prior understandings or agreements. The captions, headings, and articles contained herein are solely for convenience of reference and shall not affect the construction or interpretation of this Agreement. Both parties acknowledge that they have read and understand the terms of this Agreement. This Agreement shall be interpreted fairly, and shall not be interpreted more or less favorably for either party.
 - c. **Governing Law; Attorneys' Fees.** This Agreement shall be governed by and construed in accordance with the laws of the State in which School District, or the applicable constituent school, is located. In the event of a dispute arising out of this Agreement, the prevailing party shall be entitled to recover its costs and reasonable attorneys' fees incurred in connection with such action.
 - d. **Severability; Waivers.** If any provision, or any part thereof, of this Agreement shall be invalid or unenforceable under applicable law, said provision shall be ineffective to the extent of such invalidity only, without in any way affecting the remaining parts of said provision or the remaining provisions of this Agreement. The failure of either party to give a notice of default or to enforce strict performance of any provision of this Agreement shall not be construed as a waiver of its right to assert or rely upon such provision or any other provision of this Agreement.
 - e. **Authority.** Each person executing any Service Order represents and warrants that he or she have/they have the authority to enter into this Agreement on behalf of such party, and that the entity they represent has been duly formed, is validly existing, and is qualified to do business in the jurisdictions in which they conduct business.
 - f. **Counterparts.** Each Service Order may be executed in one or more counterparts (including by facsimile or other electronic means), each of which shall be deemed to be an original and all of which, when taken together, will be deemed to constitute one and the same Agreement.
 - g. **Taxes.** Each party shall be fully responsible for the payment of any and all taxes required by law to be paid by that party. Neither party shall be responsible for the payment of taxes imposed on or against the net income of the other party.
 - h. **No Agency.** This Agreement does not render either party the agent or legal representative of the other, nor does it create a partnership or joint venture between the parties. Neither party shall have any authority to bind the other party in any manner whatsoever.
 - i. **Remedies Cumulative.** The rights and remedies afforded to the Parties herein are, unless otherwise noted, cumulative rather than exclusive. Notwithstanding the preceding, in no event shall School District's remedies exceed the limitation of SP's liability set forth in paragraph 8.a. above.
 - j. **Survival.** The rights and obligations of the parties under Sections 2 (but only to the extent of charges due and owing that remain unpaid as of the effective date of termination), 4, 6, 7, 8, and 10 of this Agreement shall survive the expiration or earlier termination of this Agreement.
 - k. **Successors; Assigns.** This Agreement shall be binding upon and inure to the benefit of School District's permitted successors and assigns. Upon providing notice to School District, SP may assign part or all of this Agreement to another party. The Agreement shall be binding upon and inure to the benefit of SP's successors and assigns.
 - l. **Notices.** All notices, consents, waivers and other communications under this Agreement must be in writing and will be deemed to have been duly given when (i) delivered by hand (with written confirmation of receipt), (ii) sent by fax (with written confirmation of receipt), provided that a copy is mailed by certified or registered mail, return receipt requested, or (iii) when received by the addressees if sent by a nationally recognized express delivery service (which delivery confirmed by tracking number), in each case to the appropriate addresses and fax numbers set forth below, or to such other addresses or fax numbers as a party may designate by notice to the other party:

SP:

Shoutpoint, Inc.
4695 MacArthur Court, Suite 930
Newport Beach, CA 92660
Attn: Jamie Christiano
Fax (949) 660-0531

SCHOOL DISTRICT:

Colusa Unified School District

Set forth in Service Order



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

Agreed Upon Procedures

Sheryl Parker
Chief Business Official
Colusa Unified School District
745 10th Street
Colusa, California 95532

October 23, 2017

Re: Agreed-upon Procedures

This letter is to confirm and specify the terms of our engagement and to clarify the nature and extent of the services we will provide.

Our engagement to apply agreed-upon procedures will be performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Our engagement will be designed to perform the following agreed-upon procedures: Assist with the reconciliation of Long-term debt and conversion entries procedures agreed to between you and the final users.

Our engagement for these procedures is limited in scope and will be confined to our agreed-upon procedures. We have an engagement separate to the audit financial statements of Colusa Unified School District. This engagement is not an audit or a review.

The objectives of the engagement is to assist in the reconciliation of the long-term debt and calculation of the conversion entries from Governmental Fund Accounting to Government Wide Financial Statements.

Services to be provided:

1. Reconciliation of long-term debt. This involves rolling over the principal and interest payments and scheduling the payments, calculation of the Net Pension Liability, Deferred Inflows, Deferred Outflows and Pension Expense. It also involves adding any new debt to the schedule.
2. Assist in the preparation of conversion entries in compliance with GASB 34.

Management's Responsibilities:

Management will review the nature and methodology of the reconciliations and proposed conversion entries and take responsibility for these amounts calculated and recorded.

Auditor's Responsibilities:

The auditor will provide to management all schedules and review with management the adjustments related to this agreed upon procedures.

At the end of our engagement, we will present the results of applying the agreed-upon procedures in the form of: debt reconciliation schedules, fixed asset schedule and conversion entries.

David Becker is the engagement partner for the services specified in this letter. His responsibilities include supervising James Marta & Company's services performed as part of this engagement.

Our engagement cannot be relied upon to disclose errors, irregularities, or illegal acts, including fraud or defalcations that may exist. However, we will inform you of any such matters that come to our attention. We however, have a separate engagement to audit the financial statement of Colusa Unified School District and the limitation above does not impact the responsibilities in conjunction with that engagement.

By your signature below, you acknowledge that you are responsible for management decisions and functions. That responsibility includes designating qualified individuals with the necessary expertise to be responsible and accountable for overseeing all the services we perform (e.g., agreed-upon procedures, bookkeeping services, payroll services, tax services, prospective financial statements, profit-sharing plan services, etc.) as part of this engagement, as well as evaluating the adequacy and results of the services performed. You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

Our fees for this work will be \$1,500 for June 30, 2017 and the district can opt to have our firm perform the work for fiscal year June 30, 2018 at the same rate. Payment for service is due when rendered, and interim billings may be submitted as work progresses and expenses are incurred. Billings become delinquent if not paid within 30 days of the invoice date.

It is our policy to keep records related to this engagement for seven years. However, James Marta & Company, LLP does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the seven-year period James Marta & Company, LLP shall be free to destroy our records related to this engagement.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

If the preceding is in accordance with your understanding, please sign the enclosed copy of this letter and return it to us with your retainer in the envelope provided.

We are looking forward to working with you on this engagement.

Very truly yours,

James Marta & Company LLP

James Marta & Company LLP
Sacramento, California

APPROVED AND AUTHORIZED:

Sheryl Parker
Sheryl Parker
Chief Business Official
Colusa Unified School District

October 23, 2017

NEW EMPLOYEE ORIENTATION
MEMORANDUM OF UNDERSTANDING BETWEEN THE CALIFORNIA SCHOOL
EMPLOYEES ASSOCIATION AND ITS COLUSA RIVERBENDERS CHAPTER 574
(CSEA) AND THE COLUSA UNIFIED SCHOOL DISTRICT
OCTOBER 20, 2017

COMMENTS

AB 119 (2017) adds sections 3555-3559 to the Government Code and amends the Public Records Act at Government Code Section 6254.3. It requires that, absent a waiver by CSEA, the District is required to (1) give CSEA 10 days' notice of every orientation session absent an urgent critical unforeseen need, (2) provide CSEA with access to new hires during any orientation session, (3) provide CSEA with contact information on new hires within 30 days of hire or the first pay period of the month after the employee is hired, whichever is later, and (4) also provide CSEA with a list of all employees' names and contact information every 120 days.

Please note: Newly hired employees may, in accordance with the Public Records Act (PRA), request not to have their home address, home telephone number, personal cellular telephone number, and birth date provided to their exclusive representative. Under the PRA, this personal information is *not* open to *public* disclosure, but *is* open to the exclusive representative, unless the employee affirmatively requests otherwise. (*County of Los Angeles v. Los Angeles County Employee Relations Commission* (2013) 56 Cal.4th 905.) The employer may not encourage employees to make such a request.

1. DISTRICT NOTICE TO CSEA OF NEW HIRES

- a) The District shall provide CSEA notice of any newly hired employee, within ten (10) days of date of hire, via an electronic mail. Please include the following information: full legal name, date of hire, classification, and site.

2. EMPLOYEE INFORMATION

- a) "Newly hired employee" or "new hire" means any employee, whether permanent, full time, part time, hired by the District, and who is still employed as of the date of the new employee orientation. It also includes all employees who are or have been previously employed by the District and whose current position has placed them in the bargaining unit represented by CSEA. For those latter employees, for purposes of this article only, the "date of hire" is the date upon which the employee's employee status changed such that the employee was placed in the CSEA unit.
- b) The District shall provide CSEA with contact information on the new hires. The information will be provided to CSEA electronically via a mutually agreeable secure FTP site or service, on the last working day of the month in which they were hired. This contact information shall include the following items, with each field in its own column:

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OCTOBER 20, 2017

- i. First Name;
- ii. Middle initial;
- iii. Last name;
- iv. Suffix (e.g. Jr., III)
- v. Job Title;
- vi. Department;
- vii. Primary worksite name;
- viii. Work telephone number;
- ix. Home Street address (incl. apartment #)
- x. City
- xi. State
- xii. ZIP Code (5 or 9 digits)
- xiii. Home telephone number (10 digits);
- xiv. Personal cellular telephone number (10 digits);
- xv. Personal email address of the employee;
- xvi. Last four numbers of the social security number;
- xvii. Birth date;
- xviii. Employee ID;
- xix. CalPERS status (Y/N);
- xx. Hire date.

This information shall be provided to CSEA regardless of whether the newly hired employee was previously employed by the District.

In the event no one is hired on any particular month, the District shall send an e-mail to CSEA confirming they did not hire any new staff that month.

- c) Periodic Update of Contact Information: The District shall provide CSEA with a list of all bargaining unit members names and contact information on the last working day of September, January, and May. The information will be provided to CSEA electronically via a mutually agreeable secure FTP site or service. This contact information shall also include the following information, with each field listed in its own column:

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- i. First Name;
- ii. Middle initial;
- iii. Last name;
- iv. Suffix (e.g. Jr., III)
- v. Job Title;
- vi. Department;
- vii. Primary worksite name;
- viii. Work telephone number;
- ix. Home Street address (incl. apartment #)
- x. City
- xi. State
- xii. ZIP Code (5 or 9 digits)
- xiii. Home telephone number (10 digits);
- xiv. Personal cellular telephone number (10 digits);
- xv. Personal email address of the employee;
- xvi. Last four numbers of the social security number;
- xvii. Birth date;
- xviii. Employee ID;
- xix. CalPERS status (Y/N);
- xx. Hire date.

3. NEW EMPLOYEE ORIENTATION

- a) “New employee orientation” means the onboarding process of a newly hired public employee, whether in person, online, or through other means or mediums, in which employees are advised of their employment status, rights, benefits, duties and responsibilities, or any other employment-related matters.
- b) The District shall provide CSEA mandatory access to its new employee orientations. CSEA shall receive not less than ten (10) days’ notice in advance of an orientation, except that a shorter notice may be provided in a specific instance where there is an urgent need critical to the District’s operations that was not reasonably foreseeable.
 - i. In the event the District conducts a group orientation, CSEA shall have one (1) hour of paid release time for two (2) CSEA representatives, including the Chapter President or designee, to conduct the orientation session. Said release time shall not be counted against the total release time contained elsewhere in the collective bargaining agreement. The CSEA Labor Relations Representative may also attend the orientation session.
 - ii. In the event the District conduct one-on-one orientations with new employees, CSEA shall have thirty (30) minutes of paid release time for one (1) CSEA

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representative to conduct the orientation session. Said release time shall not be counted against the total release time contained elsewhere in the collective bargaining agreement. The CSEA Labor Relations Representative may also attend the orientation session.

- c) The District shall include the CSEA membership application and a CSEA provided link for an electronic application, in any employee orientation packet of District materials provided to any newly hired employee. CSEA shall provide the copies of the CSEA membership applications to the District for distribution.
- d) The orientation session shall be held on District property during the workday of the employee(s), who shall be on paid time.
- e) During CSEA's orientation session, no District manager or supervisor or non-unit employee shall be present.

3. DURATION OF AGREEMENT

- a) Term: This Agreement shall remain in full force and effect from the date this Agreement is signed, through June 30, 2020 and shall be automatically renewed from year to year unless either party serves written notice upon the other between March 1 and April 1, 2019, or any subsequent anniversary date, of its desire to modify the Agreement. If negotiations for a subsequent Agreement continue after June 30, 2020, the provisions of this Agreement shall remain in effect until the negotiation of a new Agreement is completed. In the event an agreement is not reached within sixty (60) days after the demand to negotiation, either party can make a demand for interest arbitration.
 - i. Unless mutually agreed to by the Parties, there shall be no reopening of negotiations on this during the life of the Agreement from the date this Agreement is signed, through June 30, 2020.
- b) Savings Clause: If during the life of the Agreement there exists any applicable law, rule, regulation or order issued by governmental authority, other than the District, which shall render invalid or restrain compliance with or enforcement of any provision contained within this Agreement, it shall not invalidate any unaffected remaining portion(s). The remaining portion(s) shall continue in full force and effect. Upon written notification by one of the Parties to the other, any portion of the Agreement that is invalidated in accordance with this Article shall be opened for negotiations within thirty (30) days of the invalidation.

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Wayne K. Musman

DISTRICT

CSEA

10/31/17

DATE

DATE

CSEA LRR

DATE