

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 18, 2014

6:00 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.]

6:00 P.M. OPEN SESSION

- A. Call to Order
- B. Pledge of Allegiance
- C. Hearing of Public for items on the Agenda

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

- D. Hearing of Public for items not on the Agenda

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

- E. Reports:

- 1. Student's Report
- 2. Recognitions & Celebrations
- 3. President's Report
 - a. Board of Trustee Time – *this is the time for individual Trustees to report on their Committee's activities and to specify any items they would like to see on the agenda for the next meeting*
- 4. Superintendent's Report
 - a. Improving Achievement (*standing item*)
 - 1. LCAP Needs Assessment Process
 - 2. BPS Achievement Data

- b. Management (*standing item*)
 - 1. SELPA Update
 - 2. FRA Update
 - 3. Emergency Response Plan Updates
 - 4. Crosswalk Safety Update
 - 5. BPS Portable Update
 - c. Budget (*standing item*)
 - 1. Enrollment
 - 5. Principal's Report (*standing item*)
 - a. EMS Report – Jody Johnston
- F. CSEA (California School Employees Assn.) Representative's Report
- G. CEA (Colusa Educators Association) Representative's Report
- H. Information/Discussion/Possible Action Items
 - 1. 2013-2014 Audit Report
 - 2. Modernization Bond
 - 3. Consider approval of Board Policies and Administrative Regulations:
 - a. First Reading of BP 1312.3-Uniform Complaint Procedures
 - b. First Reading of AR 1312.3-Uniform Complaint Procedures
 - c. First Reading of BP 5131.2-Bullying
 - d. First Reading of BP 5145.3-Nondiscrimination/Harassment
 - e. First Reading of AR 5145.3-Nondiscrimination/Harassment
 - f. First Reading of BP 5145.7-Sexual Harassment
 - g. First Reading of AR 5145.7-Sexual Harassment
 - 4. BPS Refrigerator Placement (item added by Jamie Myers)
- I. Motion to Approve Items on the Consent Action Agenda
 - 1. Consider Approval of Consent Agenda: Regular and Customary Business Items:
 - a. Minutes of October 21, 2014 Regular Board Meeting
 - b. October Payroll
 - c. Approval of Budget Revision
 - d. Personnel Assignment Order #2014-2015 #4
 - e. Associated Student Body Fund
 - f. Warrants: Batch #16-19
 - g. Accept and Approve 13-14 Audit Report
 - h. Approval of Resolution #2014-15.03 – Increase Revolving Cash
 - i. Approval of 1st Interim Report
 - j. Williams Uniform Complaint Procedure for July 1, 2014-September 30, 2014
 - k. Approval of Shady Creek Outdoor School Program Agreement
 - l. Approval of Medi-Cal Administrative Claiming Agreement
 - m. Resolution #2014-15.04 – Don Bransford
- J. Hearing of Public for Matters on Closed Session Agenda
- K. Adjourn to Closed Session to consider and/or take action upon any of the following items:
 - 1. Student Matters:
 - a. Out-of-School Suspensions

- b. Inter-District Transfers
- 2. Personnel Matters:
 - a. Public Employment
 - 1. New Hires 2014/2015
 - b. Public Employee Discipline/Dismissal/Release/Resignations
- 3. Negotiations:
 - a. Instructions to District Negotiators (*Executive Session of School Board and its designated representatives for the purpose of discussing its position regarding matters within the scope of representation and instructing its designated representatives.*)
- L. Reconvene to Open Session
 - 1. Information/Discussion/Possible Action Items
 - a. 13-14 Classified Management Salary Schedule
- M. Adjournment of the Meeting

Community Relations

BP 1312.3(a)

UNIFORM COMPLAINT PROCEDURES

BP 1312.3(b)

UNIFORM COMPLAINT PROCEDURES (continued)

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages the early, informal resolution of complaints whenever possible and appropriate. To resolve complaints which cannot be resolved through such informal process, the Board shall adopt a uniform system of complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation.

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve the following complaints:

1. Any complaint alleging district violation of applicable state or federal law or regulations governing adult education programs, consolidated categorical aid programs, migrant education, career technical and technical education and training programs, child care and development programs, child nutrition programs, and special education programs (5 CCR 4610)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 3555 - Nutrition Program Compliance)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

(cf. 5148 - Child Care and Development)

(cf. 6159 - Individualized Education Program)

(cf. 6171 - Title I Programs)

(cf. 6174 - Education for English Language Learners)

(cf. 6175 - Migrant Education Program)

(cf. 6178 - Career Technical Education)

(cf. 6178.1 - Work-Based Learning)

(cf. 6178.2 - Regional Occupational Center/Program)

(cf. 6200 - Adult Education)

2. Any complaint alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, in district programs and activities against any person based on his/her actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on his/her association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

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

(cf. 4030 - Nondiscrimination in Employment)

(cf. 4031 - Complaints Concerning Discrimination in Employment)

(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)

BP 1312.3(c)

UNIFORM COMPLAINT PROCEDURES (continued)

3. Any complaint alleging bullying in district programs and activities, regardless of whether the bullying is based on a person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on his/her association with a person or group with one or more of these actual or perceived characteristics

(cf. 5131.2 - Bullying)

4. Any complaint alleging district violation of the prohibition against requiring students to pay fees, deposits, or other charges for participation in educational activities (5 CCR 4610)

(cf. 3260 - Fees and Charges)

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

5. Any complaint alleging that the district has not complied with legal requirements related to the implementation of the local control and accountability plan (Education Code 52075)

(cf. 0460 - Local Control and Accountability Plan)

6. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy
7. Any other complaint as specified in a district policy

BP 1312.3(d)

UNIFORM COMPLAINT PROCEDURES (continued)

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process to reach a resolution to the complaint that is agreeable to all parties. One type of ADR is mediation, which shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

In filing and investigating complaints, the confidentiality of the parties involved shall be protected as required by law. As appropriate for any complaint alleging retaliation, unlawful discrimination, or bullying, the Superintendent or designee shall keep confidential the identity of the complainant and/or the subject of the complaint, if he/she is different from the complainant, as long as the integrity of the complaint process is maintained.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5125 - Student Records)
(cf. 9011 - Disclosure of Confidential/Privileged Information)

When an allegation that is not subject to the UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall resolve the UCP-related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and related requirements, including the steps and timelines specified in this policy and the accompanying administrative regulation.

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

The Superintendent or designee shall maintain records of all UCP complaints and the investigations of those complaints. All such records shall be destroyed in accordance with applicable state law and district policy.

(cf. 3580 - District Records)

BP 1312.3(e)

UNIFORM COMPLAINT PROCEDURES (continued)

Non-UCP Complaints

The following complaints shall not be subject to the district's UCP but shall be referred to the specified agency: (5 CCR 4611)

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services, the County Protective Services Division, and the appropriate law enforcement agency.
2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services and shall, for licensing-exempt facilities, be referred to the appropriate Child Development regional administrator.

3. Any complaint alleging employment discrimination shall be sent to the California Department of Fair Employment and Housing and the compliance officer shall notify the complainant by first class mail of the transfer.
4. Any complaint alleging fraud shall be referred to the California Department of Education.

In addition, the district's Williams Uniform Complaint Procedures, AR 1312.4, shall be used to investigate and resolve any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments. (Education Code 35186)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

Legal Reference: (see next page)

BP 1312.3(f)

UNIFORM COMPLAINT PROCEDURES (continued)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

8200-8498 Child care and development programs

8500-8538 Adult basic education

18100-18203 School libraries

32289 School safety plan, uniform complaint procedures

35186 Williams uniform complaint procedures

48985 Notices in language other than English

49010-49013 Student fees

49060-49079 Student records

49490-49590 Child nutrition programs

52060-52077 Local control and accountability plan, especially

52075 Complaint for lack of compliance with local control and accountability plan requirements

52160-52178 Bilingual education programs

52300-52490 Career technical education

52500-52616.24 Adult schools

52800-52870 School-based program coordination

54400-54425 Compensatory education programs

54440-54445 Migrant education

54460-54529 Compensatory education programs

56000-56867 Special education programs

59000-59300 Special schools and centers

64000-64001 Consolidated application process

GOVERNMENT CODE

11135 Nondiscrimination in programs or activities funded by state

12900-12996 Fair Employment and Housing Act

PENAL CODE

422.55 Hate crime; definition
422.6 Interference with constitutional right or privilege
CODE OF REGULATIONS, TITLE 5
3080 Application of section
4600-4687 Uniform complaint procedures
4900-4965 Nondiscrimination in elementary and secondary education programs
UNITED STATES CODE, TITLE 20
1221 Application of laws
1232g Family Educational Rights and Privacy Act
1681-1688 Title IX of the Education Amendments of 1972
6301-6577 Title I basic programs
6801-6871 Title III language instruction for limited English proficient and immigrant students
7101-7184 Safe and Drug-Free Schools and Communities Act
7201-7283g Title V promoting informed parental choice and innovative programs
7301-7372 Title V rural and low-income school programs
12101-12213 Title II equal opportunity for individuals with disabilities
UNITED STATES CODE, TITLE 29
794 Section 504 of Rehabilitation Act of 1973

Legal Reference continued: (see next page)

BP 1312.3(g)

UNIFORM COMPLAINT PROCEDURES (continued)

Legal Reference: (continued)

UNITED STATES CODE, TITLE 42
2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended
2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964
6101-6107 Age Discrimination Act of 1975
CODE OF FEDERAL REGULATIONS, TITLE 28
35.107 Nondiscrimination on basis of disability; complaints
CODE OF FEDERAL REGULATIONS, TITLE 34
99.1-99.67 Family Educational Rights and Privacy
100.3 Prohibition of discrimination on basis of race, color or national origin
104.7 Designation of responsible employee for Section 504
106.8 Designation of responsible employee for Title IX
106.9 Notification of nondiscrimination on basis of sex
110.25 Notification of nondiscrimination on the basis of age

Management Resources:

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS
Questions and Answers on Title IX and Sexual Violence, April 2014
Dear Colleague Letter: Bullying of Students with Disabilities, August 2013
Dear Colleague Letter: Sexual Violence, April 2011
Dear Colleague Letter: Harassment and Bullying, October 2010
Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other Students, or Third Parties, January 2001
WEB SITES
CSBA: <http://www.csba.org>
California Department of Education: <http://www.cde.ca.gov>
U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

Policy
adopted:
Community Relations

CSBA MANUAL MAINTENANCE SERVICE
October 2014
AR 1312.3(a)

UNIFORM COMPLAINT PROCEDURES

Except as the Governing Board may otherwise specifically provide in other district policies, these general uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in BP 1312.3.

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 1312.2 - Complaints Concerning Instructional Materials)
(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 4031 - Complaints Concerning Discrimination in Employment)

Compliance Officers

The district designates the individual(s) identified below as the employee(s) responsible for coordinating the district's response to complaints and for complying with state and federal civil rights laws. The individual(s) also serve as the compliance officer(s) specified in AR 5145.3 - Nondiscrimination/Harassment as the responsible employee to handle complaints regarding sex discrimination. The individual(s) shall receive and coordinate the investigation of complaints and shall ensure district compliance with law.

(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)

AR 1312.3(b)

UNIFORM COMPLAINT PROCEDURES (continued)

Dwayne Newman, Superintendent
(title or position)
745 10th Street
Colusa, CA 95932
(address)
530.458.7791
(telephone number)
dnewman@colusa.k12.ca.us
(email)

The compliance officer who receives a complaint may assign another compliance officer to investigate the complaint. The compliance officer shall promptly notify the complainant if another compliance officer is designated to investigate the complaint.

In no instance shall a compliance officer be designated to investigate a complaint if he/she is mentioned in the complaint or has a conflict of interest that would prohibit him/her from fairly investigating the complaint. Any complaint filed against or implicating a compliance officer may be filed with the Superintendent or designee.

The Superintendent or designee shall ensure that employees designated to investigate complaints receive training and are knowledgeable about the laws and programs which they are assigned to investigate. Training provided to such designated employees shall include current state and federal laws and regulations governing the program, applicable processes for investigating complaints, including those involving alleged discrimination, applicable standards for reaching decisions on complaints, and appropriate corrective measures. Designated employees may have access to legal counsel as determined by the Superintendent or designee.

(cf. 4331 - Staff Development)

(cf. 9124 - Attorney)

The compliance officer or, if necessary, any appropriate administrator shall determine whether interim measures are necessary during and pending the results of an investigation. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent, the Superintendent's designee, or, if appropriate, the

AR 1312.3(c)

UNIFORM COMPLAINT PROCEDURES (continued)

site principal to implement, if possible, one or more of the interim measures. The interim measures may remain in place until the compliance officer determines that they are no longer necessary or until the district issues its final written decision, whichever occurs first.

Notifications

The district's UCP policy and administrative regulation shall be posted in all district schools and offices, including staff lounges and student government meeting rooms. (Education Code 234.1)

The Superintendent or designee shall annually provide written notification of the district's UCP to students, employees, parents/guardians, the district advisory committee, school advisory committees, appropriate private school officials or representatives, and other interested parties. (Education Code 262.3, 49013, 52075; 5 CCR 4622)

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committees)

(cf. 3260 - Fees and Charges)

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

(cf. 5145.6 - Parental Notifications)

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the district's policy, regulation, forms, and notices concerning the UCP.

AR 1312.3(d)

UNIFORM COMPLAINT PROCEDURES (continued)

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's policy, regulation, forms, and notices concerning the UCP shall be translated into that language, in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

The notice shall:

1. Identify the person(s), position(s), or unit(s) responsible for receiving complaints
2. Advise the complainant of any civil law remedies that may be available to him/her under state or federal discrimination laws, if applicable
3. Advise the complainant of the appeal process, including, if applicable, the complainant's right to take a complaint directly to the California Department of Education (CDE) or to pursue remedies before civil courts or other public agencies, such as the U.S. Department of Education's Office for Civil Rights (OCR) in cases involving unlawful discrimination.
4. Include statements that:
 - a. The district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs.
 - b. The complaint review shall be completed within 60 calendar days from the date of receipt of the complaint unless the complainant agrees in writing to an extension of the timeline.
 - c. A complaint alleging retaliation, unlawful discrimination, or bullying must be filed not later than six months from the date it occurred, or six months from the date the complainant first obtained knowledge of the facts of the alleged discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension.
 - d. A student enrolled in a public school shall not be required to pay a fee for his/her participation in an educational activity that constitutes an integral

AR 1312.3(e)

UNIFORM COMPLAINT PROCEDURES (continued)

fundamental part of the district's educational program, including curricular and extracurricular activities.

- e. The Board is required to adopt and annually update a local control and accountability plan (LCAP), in a manner that includes meaningful engagement of parents/guardians, students, and other stakeholders in the development and/or review of the LCAP.

(cf. 0460 - Local Control and Accountability Plan)

- f. The complainant has a right to appeal the district's decision to the CDE by filing a written appeal within 15 calendar days of receiving the district's decision.
- g. The appeal to the CDE must include a copy of the complaint filed with the district and a copy of the district's decision.
- h. Copies of the district's UCP are available free of charge.

District Responsibilities

All UCP-related complaints shall be investigated and resolved within 60 calendar days of the district's receipt of the complaint unless the complainant agrees in writing to an extension of the timeline. (5 CCR 4631)

The compliance officer shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

AR 1312.3(f)

UNIFORM COMPLAINT PROCEDURES (continued)

All parties involved in the allegations shall be notified when a complaint is filed and when a decision or ruling is made. However, the compliance officer shall keep all complaints or allegations of retaliation, unlawful discrimination, or bullying confidential except when disclosure is necessary to carry out the investigation, take subsequent corrective action, conduct ongoing monitoring, or maintain the integrity of the process. (5 CCR 4630, 4964)

Filing of Complaint

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp.

All complaints shall be filed in accordance with the following:

1. A written complaint alleging district violation of applicable state or federal law or regulations governing adult education programs, consolidated categorical aid programs, migrant education, career technical and technical education and training programs, child care and development programs, child nutrition programs, and special education programs may be filed by any individual, public agency, or organization. (5 CCR 4630)
2. Any complaint alleging noncompliance with law regarding the prohibition against requiring students to pay student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance. (Education Code 49013, 52075)
3. A complaint alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may be filed only by a person who alleges that he/she personally suffered unlawful discrimination or by a person who believes that an individual or any specific class of individuals has been subjected to it. The complaint

AR 1312.3(g)

UNIFORM COMPLAINT PROCEDURES (continued)

shall be initiated no later than six months from the date when the alleged discrimination occurred, or six months from the date when the complainant first obtained knowledge of the facts of the alleged discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)

4. When a complaint alleging unlawful discrimination or bullying is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.
5. When the complainant or alleged victim of unlawful discrimination or bullying requests confidentiality, the compliance officer shall inform him/her that the request may limit the district's ability to investigate the conduct or take other necessary action. When honoring a request for confidentiality, the district will nevertheless take all reasonable steps to investigate and respond to the complaint consistent with the request.

6. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist him/her in the filing of the complaint.
(5 CCR 4600)

Mediation

Within three business days after the compliance officer receives the complaint, he/she may informally discuss with all the parties the possibility of using mediation. Mediation shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving an allegation of a sexual assault or where there is a reasonable risk that a party to the mediation would feel

AR 1312.3(h)

UNIFORM COMPLAINT PROCEDURES (continued)

compelled to participate. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging retaliation, unlawful discrimination, or bullying, the compliance officer shall ensure that all parties agree to make the mediator a party to relevant confidential information. The compliance officer shall also notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with his/her investigation of the complaint.

The use of mediation shall not extend the district's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the district shall take only the actions agreed to through the mediation. If mediation is unsuccessful, the district shall then continue with subsequent steps specified in this administrative regulation.

Investigation of Complaint

Within 10 business days after the compliance officer receives the complaint, the compliance officer shall begin an investigation into the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or his/her representative with the opportunity to present the information contained in complaint to the compliance officer and shall notify the complainant and/or his/her representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the

AR 1312.3(i)

UNIFORM COMPLAINT PROCEDURES (continued)

investigation, shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. To resolve a complaint alleging retaliation, unlawful discrimination, or bullying, the compliance officer shall interview the alleged victim(s), any alleged offenders, and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or engagement in any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation. (5 CCR 4631)

In accordance with law, the district shall provide the investigator with access to records and other information related to the allegation in the complaint and shall not in any way obstruct the investigation. Failure or refusal of the district to cooperate in the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

The compliance officer shall apply a "preponderance of the evidence" standard in determining the veracity of the factual allegations in a complaint. This standard is met if the allegation is more likely to be true than not.

Report of Findings

Note: Pursuant to 5 CCR 4631, the district's written decision must be sent to the complainant within 60 calendar days of receiving the complaint. Option 1 below is for districts that do not allow complainants to appeal the compliance officer's decision to the Governing Board. Option 2 is for districts that allow appeals to the Board, and it requires the compliance officer's decision within 30 calendar days so that the Board's decision can still be given within the 60-day time limit.

AR 1312.3(j)

UNIFORM COMPLAINT PROCEDURES (continued)

Unless extended by written agreement with the complainant, a final decision shall be sent to the complainant within 60 calendar days of the district's receipt of the complaint. Within 30 calendar days of receiving the complaint, the compliance officer shall prepare and send to the complainant a written report of the district's investigation and decision, as described in the section "Final Written Decision" below. If the complainant is dissatisfied with the compliance officer's decision, he/she may, within five business days, file his/her complaint in writing with the Board.

The Board may consider the matter at its next regular Board meeting or at a special Board meeting convened in order to meet the 60-day time limit within which the complaint must be answered. The Board may decide not to hear the complaint, in which case the compliance officer's decision shall be final.

If the Board hears the complaint, the compliance officer shall send the Board's decision to the complainant within 60 calendar days of the district's initial receipt of the complaint or within the time period that has been specified in a written agreement with the complainant. (5 CCR 4631)

Final Written Decision

The district's decision shall be in writing and shall be sent to the complainant. (5 CCR 4631)

In consultation with district legal counsel, information about the relevant part of a decision may be communicated to a victim who is not the complainant and to other parties that may be involved in implementing the decision or affected by the complaint, as long as the privacy of the parties is protected.

AR 1312.3(k)

UNIFORM COMPLAINT PROCEDURES (continued)

If the complaint involves a limited-English-proficient student or parent/guardian and the student involved attends a school at which 15 percent or more of the students speak a single primary language other than English, then the decision shall also be translated into that language. In other all other instances, the district shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

For all complaints, the decision shall include: (5 CCR 4631)

1. The findings of fact based on the evidence gathered. In reaching a factual determination, the following factors may be taken into account:
 - a. Statements made by any witnesses
 - b. The relative credibility of the individuals involved
 - c. How the complaining individual reacted to the incident
 - d. Any documentary or other evidence relating to the alleged conduct
 - e. Past instances of similar conduct by any alleged offenders
 - f. Past false allegations made by the complainant
2. The conclusion(s) of law

3. Disposition of the complaint
4. Rationale for such disposition

For complaints of retaliation or unlawful discrimination, including discriminatory harassment, intimidation, or bullying, the disposition of the complaint shall include a determination for each allegation as to whether retaliation or unlawful discrimination has occurred.

The determination of whether a hostile environment exists may involve consideration of the following:

- a. How the misconduct affected one or more students' education

AR 1312.3(l)

UNIFORM COMPLAINT PROCEDURES (continued)

- b. The type, frequency, and duration of the misconduct
- c. The relationship between the alleged victim(s) and offender(s)
- d. The number of persons engaged in the conduct and at whom the conduct was directed
- e. The size of the school, location of the incidents, and context in which they occurred
- f. Other incidents at the school involving different individuals
5. Corrective action(s), including any actions that have been taken or will be taken to address the allegations in the complaint and including, with respect to a student fees complaint, a remedy that comports with Education Code 49013 and 5 CCR 4600

For complaints of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, the notice may, as required by law, include:

- a. The corrective actions imposed on the individual found to have engaged in the conduct that relate directly to the subject of the complaint
- b. Individual remedies offered or provided to the subject of the complaint
- c. Systemic measures the school has taken to eliminate a hostile environment and prevent recurrence

UNIFORM COMPLAINT PROCEDURES (continued)

6. Notice of the complainant's right to appeal the district's decision within 15 calendar days to the CDE and procedures to be followed for initiating such an appeal

The decision may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

For complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, and bullying, based on state law, the decision shall also include a notice to the complainant that:

1. He/she may pursue available civil law remedies outside of the district's complaint procedures, including seeking assistance from mediation centers or public/private interest attorneys, 60 calendar days after the filing of an appeal with the CDE. (Education Code 262.3)
2. The 60 days moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law. (Education Code 262.3)
3. Complaints alleging discrimination based on race, color, national origin, sex, gender, disability, or age may also be filed with the U.S. Department of Education, Office for Civil Rights at www.ed.gov/ocr within 180 days of the alleged discrimination.

Corrective Actions

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. Appropriate corrective actions that focus on the larger school or district environment may include, but are not limited to, actions to reinforce district policies, training for faculty, staff, and students, updates to school policies, or school climate surveys.

For complaints involving retaliation, unlawful discrimination, or bullying, appropriate corrective actions that focus on the victim may include, but are not limited to, the following:

1. Counseling
2. Academic support
3. Health services

UNIFORM COMPLAINT PROCEDURES (continued)

4. Assignment of an escort to allow the victim to move safely about campus
5. Information regarding available resources and how to report similar incidents or retaliation
6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim
7. Restorative justice
8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation
9. Determination of whether any past actions of the victim that resulted in discipline were related to the treatment the victim received and described in the complaint

For complaints involving retaliation, unlawful discrimination, or bullying, appropriate corrective actions that focus on a student offender may include, but are not limited to, the following:

1. Transfer from a class or school as permitted by law
2. Parent/guardian conference
3. Education regarding the impact of the conduct on others
4. Positive behavior support
5. Referral to a student success team
6. Denial of participation in extracurricular or co-curricular activities or other privileges as permitted by law
7. Disciplinary action, such as suspension or expulsion, as permitted by law

The district may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination, including discriminatory harassment, intimidation, or bullying, that the district does not tolerate it, and how to report and respond to it.

AR 1312.3(o)

UNIFORM COMPLAINT PROCEDURES (continued)

If a complaint alleging noncompliance with the laws regarding student fees, deposits, and other charges or any requirement related to the LCAP is found to have merit, the district shall

provide a remedy to all affected students and parents/guardians. (Education Code 49013, 52075)

For complaints alleging noncompliance with the laws regarding student fees, such remedies, where applicable, shall include reasonable efforts to ensure full reimbursement to affected students and parents/guardians. (Education Code 49013; 5 CCR 4600)

Appeals to the California Department of Education

Any complainant who is dissatisfied with the district's final written decision may file an appeal in writing with the CDE within 15 calendar days of receiving the district's decision. (Education Code 49013, 52075; 5 CCR 4632)

The complainant shall specify the basis for the appeal of the decision and whether the facts are incorrect and/or the law has been misapplied. The appeal shall be accompanied by a copy of the locally filed complaint and a copy of the district's decision. (5 CCR 4632)

Upon notification by the CDE that the complainant has appealed the district's decision, the Superintendent or designee shall forward the following documents to the CDE: (5 CCR 4633)

1. A copy of the original complaint
2. A copy of the decision
3. A summary of the nature and extent of the investigation conducted by the district, if not covered by the decision

AR 1312.3(p)

UNIFORM COMPLAINT PROCEDURES (continued)

4. A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
5. A report of any action taken to resolve the complaint
6. A copy of the district's uniform complaint procedures
7. Other relevant information requested by the CDE

approved:
Students

October 2014
BP 5131.2(a)

BULLYING

The Governing Board recognizes the harmful effects of bullying on student learning and school attendance and desires to provide safe school environments that protect students from physical and emotional harm. District employees shall establish student safety as a high priority and shall not tolerate bullying of any student.

No individual or group shall, through physical, written, verbal, or other means, harass, sexually harass, threaten, intimidate, retaliate, cyberbully, cause bodily injury to, or commit hate violence against any student or school personnel.

(cf. 5131 - Conduct)
(cf. 5136 - Gangs)

BP 5131.2(b)

BULLYING (continued)

(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)
(cf. 5145.9 - Hate-Motivated Behavior)

Cyberbullying includes the creation or transmission of harassing communications, direct threats, or other harmful texts, sounds, or images on the Internet, social media, or other technologies using a telephone, computer, or any wireless communication device. Cyberbullying also includes breaking into another person's electronic account and assuming that person's identity in order to damage that person's reputation.

(cf. 5145.2 - Freedom of Speech/Expression)

Strategies for addressing bullying in district schools shall be developed with involvement of key stakeholders, including students, parents/guardians, and staff, and may be incorporated into the comprehensive safety plan, the local control and accountability plan, and other applicable district and school plans.

(cf. 0420 - School Plans/Site Councils)
(cf. 0450 - Comprehensive Safety Plan)
(cf. 0460 - Local Control and Accountability Plan)
(cf. 1220 - Citizen Advisory Committees)
(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)
(cf. 6020 - Parent Involvement)

BP 5131.2(c)

BULLYING (continued)

As appropriate, the Superintendent or designee may collaborate with law enforcement, courts, social services, mental health services, other agencies, and community organizations in the development and implementation of joint strategies to promote safety in schools and the community and to provide services for alleged victims and perpetrators of bullying.

(cf. 1020 - Youth Services)

Bullying Prevention

To the extent possible, district schools shall focus on the prevention of bullying by establishing clear rules for student conduct and implementing strategies to promote a positive, collaborative school climate. Students shall be informed, through student handbooks and other appropriate means, of district and school rules related to bullying, mechanisms available for reporting incidents or threats, and the consequences for engaging in bullying.

(cf. 5137 - Positive School Climate)

As appropriate, the district shall provide students with instruction, in the classroom or other educational settings, that promotes effective communication and conflict resolution skills, social skills, character/values education, respect for cultural and individual differences, self-esteem development, assertiveness skills, and appropriate online behavior.

(cf. 6142.8 - Comprehensive Health Education)

(cf. 6142.94 - History-Social Science Instruction)

(cf. 6163.4 - Student Use of Technology)

BP 5131.2(d)

BULLYING (continued)

Staff shall receive related professional development, including information about early warning signs of harassing/intimidating behaviors and effective response.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Based on an assessment of bullying incidents at school, the Superintendent or designee may increase supervision and security in areas where bullying most often occurs, such as classrooms, playgrounds, hallways, restrooms, and cafeterias.

Intervention

Students are encouraged to notify school staff when they are being bullied or suspect that another student is being victimized. In addition, the Superintendent or designee shall develop means for students to report threats or incidents confidentially and anonymously.

School staff who witness an act of bullying shall immediately intervene to stop the incident when it is safe to do so. (Education Code 234.1)

When appropriate based on the severity or pervasiveness of the bullying, the Superintendent or designee shall notify the parents/guardians of victims and perpetrators and may contact law enforcement.

The Superintendent, principal, or principal's designee may refer a victim, witness, perpetrator, or other student affected by an act of bullying to a school counselor, school psychologist, social worker, child welfare attendance personnel, school nurse, or other school support service personnel for case management, counseling, and/or participation in a restorative justice program as appropriate. (Education Code 48900.9)

(cf. 6164.2 - Guidance/Counseling Services)

Complaints and Investigation

BP 5131.2(e)

BULLYING (continued)

Any student, parent/guardian, or other individual who believes that a student has been subjected to bullying or who has witnessed bullying may report the incident to a teacher, the principal, a compliance officer, or any other available school employee. Within one business day of receiving such a report, a staff member shall notify the principal of the report, whether or not a uniform complaint is filed. Within two business days of receiving a report of bullying, the principal shall notify a district compliance officer identified in AR 1312.3. In addition, any school employee who observes an incident of bullying involving a student shall, within one business day, report his/her observation to the principal or a district compliance officer, whether or not the alleged victim files a complaint.

When the circumstances involve cyberbullying, individuals with information about the activity shall be encouraged to save and print any electronic or digital messages that they feel

BP 5131.2(f)

BULLYING (continued)

constitute cyberbullying and to notify a teacher, the principal, or other employee so that the matter may be investigated. When a student uses a social networking site or service to bully or harass another student, the Superintendent or designee may file a request with the

networking site or service to suspend the privileges of the student and to have the material removed.

When a report of bullying is submitted, the principal or a district compliance officer shall inform the student or parent/guardian of the right to file a formal written complaint in accordance with AR 1312.3. The student who is the alleged victim of the bullying shall be given an opportunity to describe the incident, identify witnesses who may have relevant information, and provide other evidence of bullying.

Discipline

Corrective actions for a student who commits an act of bullying of any type may include counseling, behavioral intervention and education, and, if the behavior is severe or pervasive as defined in Education Code 48900, may include suspension or expulsion in accordance with district policies and regulations.

(cf. 5138 - Conflict Resolution/Peer Mediation)

(cf. 5144 - Discipline)

(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)

Any employee who permits or engages in bullying or retaliation related to bullying shall be subject to disciplinary action, up to and including dismissal.

(cf. 4117.3 - Dismissal)

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4119.21/4219.21/4319.21 - Professional Standards)

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

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

32282 Comprehensive safety plan

32283.5 Bullying; online training

35181 Governing board policy on responsibilities of students

35291-35291.5 Rules

48900-48925 Suspension or expulsion

48985 Translation of notices

52060-52077 Local control and accountability plan

PENAL CODE

422.55 Definition of hate crime

647 Use of camera or other instrument to invade person's privacy; misdemeanor

647.7 Use of camera or other instrument to invade person's privacy; punishment

653.2 Electronic communication devices, threats to safety

CODE OF REGULATIONS, TITLE 5

4600-4687 Uniform complaint procedures

UNITED STATES CODE, TITLE 47

254 Universal service discounts (e-rate)

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 Nondiscrimination on basis of disability; complaints

Legal Reference continued: (see next page)

BP 5131.2(h)

BULLYING (continued)

Legal Reference: (continued)

CODE OF FEDERAL REGULATIONS, TITLE 34

104.7 Designation of responsible employee for Section 504

106.8 Designation of responsible employee for Title IX

110.25 Notification of nondiscrimination on the basis of age

COURT DECISIONS

Wynar v. Douglas County School District, (2013) 728 F.3d 1062

J.C. v. Beverly Hills Unified School District, (2010) 711 F.Supp.2d 1094

Lavine v. Blaine School District, (2002) 279 F.3d 719

Management Resources:

CSBA PUBLICATIONS

Final Guidance: AB 1266, Transgender and Gender Nonconforming Students, Privacy, Programs, Activities & Facilities, Legal Guidance, March 2014

Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014 Addressing the Conditions of Children: Focus on Bullying, Governance Brief, December 2012

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

Building Healthy Communities: A School Leaders Guide to Collaboration and Community Engagement, 2009

Cyberbullying: Policy Considerations for Boards, Policy Brief, July 2007

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Health Education Content Standards for California Public Schools: Kindergarten Through Grade Twelve, 2008

Bullying at School, 2003

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

Dear Colleague Letter: Bullying of Students with Disabilities, August 2013

Dear Colleague Letter: Harassment and Bullying, October 2010

WEB SITES

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

California Department of Education, Safe Schools Office: <http://www.cde.ca.gov/lss>

Common Sense Media: <http://www.common Sense Media.org>

National School Safety Center: <http://www.schoolsafety.us>

ON[the]LINE, digital citizenship resources: <http://www.onthelineca.org>

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

Policy
adopted:
Students

CSBA MANUAL MAINTENANCE SERVICE
October 2014
BP 5145.3(a)

NONDISCRIMINATION/HARASSMENT

The Governing Board desires to provide a safe school environment that allows all students equal access and opportunities in the district's academic and other educational support

programs, services, and activities. The Board prohibits, at any district school or school activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying of any student based on the student's actual or perceived race, color, ancestry, national origin, nationality, ethnicity, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, or gender expression or association with a person or group with one or more of these actual or perceived characteristics.

BP 5145.3(b)

NONDISCRIMINATION/HARASSMENT (continued)

This policy shall apply to all acts related to school activity or to school attendance occurring within a district school. (Education Code 234.1)

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

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5145.9 - Hate-Motivated Behavior)

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

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

Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, includes physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Unlawful discrimination also shall include the creation of a hostile environment when the prohibited conduct is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in school programs or activities or the provision or receipt of educational benefits or services.

The Board also prohibits any form of retaliation against any individual who files or otherwise participates in the filing or investigation of a complaint or report regarding an incident of discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint procedures to

BP 5145.3(c)

NONDISCRIMINATION/HARASSMENT (continued)

students, parents/guardians, and employees. He/she shall provide training and information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. The Superintendent or designee shall regularly review the implementation of the district's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the educational program. He/she shall report his/her findings and recommendations to the Board after each review.

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 1330 - Use of Facilities)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

(cf. 6164.2 - Guidance/Counseling Services)

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequence or discipline, which may include suspension or expulsion for behavior that is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4119.21/4219.21/4319.21 - Professional Standards)

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

(cf. 5144 - Discipline)

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

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

(cf. 5145.2 - Freedom of Speech/Expression)

Legal Reference: (see next page)

BP 5145.3(d)

NONDISCRIMINATION/HARASSMENT (continued)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

48900.3 Suspension or expulsion for act of hate violence

48900.4 Suspension or expulsion for threats or harassment

48904 Liability of parent/guardian for willful student misconduct

48907 Student exercise of free expression

48950 Freedom of speech

48985 Translation of notices

49020-49023 Athletic programs

51500 Prohibited instruction or activity

51501 Prohibited means of instruction

60044 Prohibited instructional materials

CIVIL CODE

1714.1 Liability of parents/guardians for willful misconduct of minor
PENAL CODE
422.55 Definition of hate crime
422.6 Crimes, harassment
CODE OF REGULATIONS, TITLE 5
432 Student record
4600-4687 Uniform complaint procedures
4900-4965 Nondiscrimination in elementary and secondary education programs
UNITED STATES CODE, TITLE 20
1681-1688 Title IX of the Education Amendments of 1972
12101-12213 Title II equal opportunity for individuals with disabilities
UNITED STATES CODE, TITLE 29
794 Section 504 of Rehabilitation Act of 1973
UNITED STATES CODE, TITLE 42
2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended
2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964
6101-6107 Age Discrimination Act of 1975
CODE OF FEDERAL REGULATIONS, TITLE 28
35.107 Nondiscrimination on basis of disability; complaints
CODE OF FEDERAL REGULATIONS, TITLE 34
100.3 Prohibition of discrimination on basis of race, color or national origin
104.7 Designation of responsible employee for Section 504
106.8 Designation of responsible employee for Title IX
106.9 Notification of nondiscrimination on basis of sex
COURT DECISIONS
Donovan v. Poway Unified School District, (2008) 167 Cal.App.4th 567
Flores v. Morgan Hill Unified School District, (2003) 324 F.3d 1130

Management Resources:

CSBA PUBLICATIONS
Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014
Final Guidance Regarding Transgender Students, Privacy, and Facilities, March 2014
Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

Management Resources continued: (see next page)

BP 5145.3(e)

NONDISCRIMINATION/HARASSMENT (continued)

Management Resources: (continued)

FIRST AMENDMENT CENTER PUBLICATIONS
Public Schools and Sexual Orientation: A First Amendment Framework for Finding Common Ground, 2006
NATIONAL SCHOOL BOARDS ASSOCIATION PUBLICATIONS
Dealing with Legal Matters Surrounding Students' Sexual Orientation and Gender Identity, 2004
U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS
Dear Colleague Letter: Harassment and Bullying, October 2010
Notice of Non-Discrimination, January 1999
WEB SITES
CSBA: <http://www.csba.org>
California Department of Education: <http://www.cde.ca.gov>
California Safe Schools Coalition: <http://www.casafeschools.org>
First Amendment Center: <http://www.firstamendmentcenter.org>
National School Boards Association: <http://www.nsba.org>
U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

Policy
adopted:
Students

CSBA MANUAL MAINTENANCE SERVICE

October 2014

AR 5145.3(a)

NONDISCRIMINATION/HARASSMENT

The district designates the individual(s) identified below as the employee(s) responsible for coordinating the district's efforts to comply with state and federal civil rights laws, including Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act, and the Age Discrimination Act of 1975, and to answer inquiries regarding the district's nondiscrimination policies. The individual(s) shall also serve as the compliance officer(s) specified in AR 1312.3 - Uniform Complaint Procedures as the responsible employee to handle complaints regarding unlawful discrimination, including discriminatory harassment, intimidation, or bullying, based on actual race, color, ancestry, national origin, nationality, ethnicity, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or any other legally protected status; the

AR 5145.3(b)

NONDISCRIMINATION/HARASSMENT (continued)

perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics. The coordinator/compliance officer(s) may be contacted at: (Education Code 234.1; 5 CCR 4621)

Dwayne Newman, Superintendent

(title or position)

745 10th Street

Colusa, CA 95932

(address)

530.458.7791

(telephone number)

dnewman@colusa.k12.ca.us

(email)

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 1312.3 - Uniform Complaint Procedures)

Measures to Prevent Discrimination

To prevent unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying, of students at district schools or in school activities and to ensure equal access of all students to the educational program, the Superintendent or designee shall implement the following measures:

1. Publicize the district's nondiscrimination policy and related complaint procedures to students, parents/guardians, employees, volunteers, and the general public and post them on the district's web site and other locations that are easily accessible to students. (Education Code 234.1)

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

AR 5145.3(c)

NONDISCRIMINATION/HARASSMENT (continued)

2. Provide to students a handbook that contains age-appropriate information that clearly describes the district's nondiscrimination policy, procedures for filing a complaint, and resources available to students who feel that they have been the victim of any such behavior. (Education Code 234.1)
3. Annually notify all students and parents/guardians of the district's nondiscrimination policy. The notice shall inform students and parents/guardians of the possibility that students will participate in a sex-segregated school program or activity together with another student of the opposite biological sex, and that they may inform the compliance officer if they feel such participation would be against the student's religious beliefs and/or practices or a violation of his/her right to privacy. In such a case, the compliance officer shall meet with the student and/or parent/guardian who raises the objection to determine how best to accommodate that student. The notice shall inform students and parents/guardians that the district will not typically notify them of individual instances of transgender students participating in a program or activity.

(cf. 5145.6 - Parental Notifications)

4. The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, are notified of how to access the relevant information provided in the district's nondiscrimination policy and related complaint procedures, notices, and forms in a language they can understand.

If 15 percent or more of students enrolled in a particular district school speak a single

AR 5145.3(d)

NONDISCRIMINATION/HARASSMENT (continued)

primary language other than English, the district's policy, regulation, forms, and notices concerning nondiscrimination shall be translated into that language in accordance with Education Code 234.1 and 48985. In all other instances, the district

shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

5. Provide to students, employees, volunteers, and parents/guardians age-appropriate training and information regarding the district's nondiscrimination policy; what constitutes prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying; how and to whom a report of an incident should be made; and how to guard against segregating or stereotyping students when providing instruction, guidance, supervision, or other services to them. Such training and information shall include guidelines for addressing issues related to transgender and gender-nonconforming students.

(cf. 1240 - Volunteer Assistance)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

6. At the beginning of each school year, inform school employees that any employee who witnesses any act of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, against a student is required to intervene if it is safe to do so. (Education Code 234.1)
7. At the beginning of each school year, inform each principal or designee of the district's responsibility to provide appropriate assistance or resources to protect students' privacy rights and ensure their safety from threatened or potentially discriminatory behavior.

Enforcement of District Policy

The Superintendent or designee shall take appropriate actions to reinforce BP 5145.3 - Nondiscrimination/Harassment. As needed, these actions may include any of the following:

1. Removing vulgar or offending graffiti

AR 5145.3(e)

NONDISCRIMINATION/HARASSMENT (continued)

(cf. 5131.5 - Vandalism and Graffiti)

2. Providing training to students, staff, and parents/guardians about how to recognize unlawful discrimination and how to respond
3. Disseminating and/or summarizing the district's policy and regulation regarding unlawful discrimination
4. Consistent with the laws regarding the confidentiality of student and personnel records, communicating the school's response to students, parents/guardians, and the community

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

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

(cf. 5125 - Student Records)

5. Taking appropriate disciplinary action against perpetrators and anyone determined to have engaged in wrongdoing, including any student who is found to have made a complaint of discrimination that he/she knew was not true

(cf. 4118 - Suspension/Disciplinary Action)

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

(cf. 5144 - Discipline)

(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)

Process for Initiating and Responding to Complaints

AR 5145.3(f)

NONDISCRIMINATION/HARASSMENT (continued)

Any student who feels that he/she has been subjected to unlawful discrimination described above or in district policy is strongly encouraged to immediately contact the compliance officer, principal, or any other staff member. In addition, any student who observes any such incident is strongly encouraged to report the incident to the compliance officer or principal, whether or not the alleged victim files a complaint.

Any school employee who observes an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, or to whom such an incident is reported shall report the incident to the compliance officer or principal within a school day, whether or not the alleged victim files a complaint.

Any school employee who witnesses an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall immediately intervene to stop the incident when it is safe to do so. (Education Code 234.1)

When any report of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, is submitted to or received by the principal or compliance officer, he/she shall inform the student or parent/guardian of the right to file a formal complaint pursuant to the provisions in AR 1312.3 - Uniform Complaint Procedures. Any report of unlawful discrimination involving the principal, compliance officer, or any other person to whom the complaint would ordinarily be reported or filed shall instead be submitted to the Superintendent or designee. Even if the student chooses not to file a formal complaint, the principal or compliance officer shall implement immediate measures necessary to stop the discrimination and to ensure all students have access to the educational program and a safe school environment.

Upon receiving a complaint of discrimination, the compliance officer shall immediately investigate the complaint in accordance with the district's uniform complaint procedures specified in AR 1312.3.

(cf. 5141.4 - Child Abuse Prevention and Reporting)

Transgender and Gender-Nonconforming Students

AR 5145.3(g)

NONDISCRIMINATION/HARASSMENT (continued)

Gender identity means a student's gender-related identity, appearance, or behavior, whether or not that gender-related identity, appearance, or behavior is different from that traditionally associated with the student's physiology or assigned sex at birth.

Gender expression means a student's gender-related appearance and behavior, whether stereotypically associated with the student's assigned sex at birth. (Education Code 210.7)

Gender transition refers to the process in which a student changes from living and identifying as the sex assigned to the student at birth to living and identifying as the sex that corresponds to the student's gender identity.

Gender-nonconforming student means a student whose gender expression differs from stereotypical expectations.

Transgender student means a student whose gender identity or gender expression is different from that traditionally associated with the assigned sex at birth.

Acts of verbal, nonverbal, or physical aggression, intimidation, or hostility that are based on sex, gender identity, or gender expression, regardless of whether they are sexual in nature, where the act has the purpose or effect of having a negative impact on the student's academic performance or of creating an intimidating, hostile, or offensive educational environment are prohibited under state and federal law. Examples of types of conduct which are prohibited in the district and which may constitute gender-based harassment include, but are not limited to:

1. Refusing to address a student by a name and the pronouns consistent with his/her gender identity
2. Disciplining or disparaging a transgender student because his/her mannerisms, hairstyle, or style of dress correspond to his/her gender identity, or a non-transgender student because his/her mannerisms, hairstyle, or style of dress do not conform to stereotypes for his/her gender or are perceived as indicative of the other sex
3. Blocking a student's entry to the bathroom that corresponds to his/her gender identity because the student is transgender or gender-nonconforming
4. Taunting a student because he/she participates in an athletic activity more typically

avored by a student of the other sex

AR 5145.3(h)

NONDISCRIMINATION/HARASSMENT (continued)

5. Revealing a student's transgender status to individuals who do not have a legitimate need for the information
6. Use of gender-specific slurs
7. Physical assault of a student motivated by hostility toward him/her because of his/her gender, gender identity, or gender expression

The district's uniform complaint procedures (AR 1312.3) shall be used to report and resolve complaints alleging discrimination against transgender and gender-nonconforming students. Examples of bases for complaints include, but are not limited to, the above list as well as improper rejection by the district of a student's asserted gender identity, denial of access to facilities that correspond with a student's gender identity, improper disclosure of a student's transgender status, discriminatory enforcement of a dress code, and other instances of gender-based harassment.

To ensure that transgender and gender-nonconforming students are afforded the same rights, benefits, and protections provided to all students by law and Board policy, the district shall address each situation on a case-by-case basis, in accordance with the following guidelines:

1. Right to privacy: A student's transgender or gender-nonconforming status is his/her private information and the district will only disclose the information to others with the student's prior written consent, except when the disclosure is otherwise required by law or when the district has compelling evidence that disclosure is necessary to preserve the student's physical or mental well-being. In the latter instance, the district shall limit disclosure to individuals reasonably believed to be able to protect the student's well-being. Any district employee to whom a student discloses his/her transgender or gender-nonconforming status shall seek the student's permission to notify the compliance officer. If the student refuses to give permission, the employee shall keep the student's information confidential, unless he/she is required to disclose or report the student's information pursuant to this procedure, and shall inform the student that honoring the student's request may limit the district's ability to meet the student's needs related to his/her status as a transgender or gender-nonconforming student. If the student permits the employee to notify the compliance officer, the employee shall do so within three school days.

As appropriate given the physical, emotional, and other significant risks to the student, the compliance officer may consider discussing with the student any need to disclose the student's transgender or gender-nonconformity status to his/her

parents/guardians and/or others, including other students, teacher(s), or other adults

AR 5145.3(i)

NONDISCRIMINATION/HARASSMENT (continued)

on campus. The district shall offer support services, such as counseling, to students who wish to inform their parents/guardians of their status and desire assistance in doing so.

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

2. **Determining a Student's Gender Identity:** The compliance officer shall accept the student's assertion unless district personnel present a credible basis for believing that the student's assertion is for an improper purpose. In such a case, the compliance officer shall document the improper purpose and, within seven school days of receiving notification of the student's assertion, shall provide a written response to the student and, if appropriate, to his/her parents/guardians.
3. **Addressing a Student's Transition Needs:** The compliance officer shall arrange a meeting with the student and, if appropriate, his/her parents/guardians to identify potential issues, including transition-related issues, and to develop strategies for addressing them. The meeting shall discuss the transgender or gender-nonconforming student's rights and how those rights may affect and be affected by the rights of other students and shall address specific subjects related to the student's access to facilities and to academic or educational support programs, services, or activities, including, but not limited to, sports and other competitive endeavors. In addition, the compliance officer shall identify specific school site employee(s) to whom the student may report any problem related to his/her status as a transgender or gender-nonconforming individual, so that prompt action could be taken to address it. Alternatively, if appropriate and desired by the student, the school may form a support team for the student that will meet periodically to assess whether the student's arrangements are meeting his/her educational needs and providing equal access to programs and activities, educate appropriate staff about the student's transition, and serve as a resource to the student to better protect the student from gender-based discrimination.
4. **Accessibility to Sex-Segregated Facilities, Programs, and Activities:** The district may maintain sex-segregated facilities, such as restrooms and locker rooms, and sex-segregated programs and activities, such as physical education classes, intermural sports, and interscholastic athletic programs. A student shall be entitled to access facilities and participate in programs and activities consistent with his/her gender identity. If available and requested by any student, regardless of the underlying reason, the district shall offer options to address privacy concerns in sex-segregated facilities, such as a gender-neutral or single-use restroom or changing area, a bathroom stall with a door, an area in the locker room separated by a curtain or screen, access to a staff member's office, or use of the locker room before or after the

other students. However, the district shall not require a student to utilize these options

AR 5145.3(j)

NONDISCRIMINATION/HARASSMENT (continued)

because he/she is transgender or gender-nonconforming. In addition, a student shall be permitted to participate in accordance with his/her gender identity in other circumstances where students are separated by gender, such as for class discussions, yearbook pictures, and field trips. A student's right to participate in a sex-segregated activity in accordance with his/her gender identity shall not render invalid or inapplicable any other eligibility rule established for participation in the activity.

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

(cf. 6153 - School-Sponsored Trips)

(cf. 7110 - Facilities Master Plan)

5. Student Records: A student's legal name or gender as entered on the mandatory student record required pursuant to 5 CCR 432 shall only be changed pursuant to a court order. However, at the written request of a student or, if appropriate, his/her parents/guardians, the district shall use the student's preferred name and pronouns consistent with his/her gender identity on all other district-related documents.

(cf. 5125 - Student Records)

(cf. 5125.1 - Release of Directory Information)

6. Names and Pronouns: If a student so chooses, district personnel shall be required to address the student by a name and the pronouns consistent with his/her gender identity, without the necessity of a court order or a change to his/her official district record. However, inadvertent slips or honest mistakes by district personnel in the use of the student's name and/or consistent pronouns shall not constitute a violation of this administrative regulation or the accompanying district policy.
7. Uniforms/Dress Code: A student has the right to dress in a manner consistent with his/her gender identity, subject to any dress code adopted on a school site.

(cf. 5132 - Dress Code)

Regulation
approved:
Students

CSBA MANUAL MAINTENANCE SERVICE
October 2014
BP 5145.7(a)

SEXUAL HARASSMENT

BP 5145.7(b)

SEXUAL HARASSMENT (continued)

The Governing Board is committed to maintaining a safe school environment that is free from harassment and discrimination. The Board prohibits sexual harassment of students at school or at school-sponsored or school-related activities. The Board also prohibits retaliatory behavior or action against any person who reports, files a complaint or testifies about, or otherwise supports a complainant in alleging sexual harassment.

The district strongly encourages any student who feels that he/she is being or has been sexually harassed on school grounds or at a school-sponsored or school-related activity by another student or an adult to immediately contact his/her teacher, the principal, or any other available school employee. Any employee who receives a report or observes an incident of sexual harassment shall notify the principal or a district compliance officer.

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 5131 - Conduct)
(cf. 5131.2 - Bullying)
(cf. 5137 - Positive School Climate)
(cf. 5141.4 - Child Abuse Prevention and Reporting)
(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

BP 5145.7(c)

SEXUAL HARASSMENT (continued)

Complaints regarding sexual harassment shall be investigated and resolved in accordance with law and district procedures specified in AR 1312.3 - Uniform Complaint Procedures. Principals are responsible for notifying students and parents/guardians that complaints of sexual harassment can be filed under AR 1312.3 and where to obtain a copy of the procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

The Superintendent or designee shall take appropriate actions to reinforce the district's sexual harassment policy.

Instruction/Information

The Superintendent or designee shall ensure that all district students receive age-appropriate information on sexual harassment. Such instruction and information shall include:

1. What acts and behavior constitute sexual harassment, including the fact that sexual harassment could occur between people of the same sex and could involve sexual violence
2. A clear message that students do not have to endure sexual harassment under any circumstance
3. Encouragement to report observed incidents of sexual harassment even where the alleged victim of the harassment has not complained
4. A clear message that student safety is the district's primary concern, and that any separate rule violation involving an alleged victim or any other person reporting a sexual harassment incident will be addressed separately and will not affect the manner in which the sexual harassment complaint will be received, investigated, or resolved

BP 5145.7(d)

SEXUAL HARASSMENT (continued)

5. Information about the district's procedure for investigating complaints and the person(s) to whom a report of sexual harassment should be made
6. Information about the rights of students and parents/guardians to file a civil or criminal complaint, as applicable

Disciplinary Actions

Any student who engages in sexual harassment or sexual violence at school or at a school-sponsored or school-related activity is in violation of this policy and shall be subject to disciplinary action. For students in grades 4-12, disciplinary action may include suspension and/or expulsion, provided that, in imposing such discipline, the entire circumstances of the incident(s) shall be taken into account.

(cf. 5144 - Discipline)

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

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

Any staff member found to have engaged in sexual harassment or sexual violence toward any student shall be subject to discipline up to and including dismissal in accordance with applicable policies, laws, and/or collective bargaining agreements.

(cf. 4117.4 - Dismissal)

(cf. 4117.7 - Employment Status Report)

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)
(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)

BP 5145.7(e)

SEXUAL HARASSMENT (continued)

Record-Keeping

The Superintendent or designee shall maintain a record of all reported cases of sexual harassment to enable the district to monitor, address, and prevent repetitive harassing behavior in district schools.

(cf. 3580 - District Records)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex

48900 Grounds for suspension or expulsion

48900.2 Additional grounds for suspension or expulsion; sexual harassment

48904 Liability of parent/guardian for willful student misconduct

48980 Notice at beginning of term

CIVIL CODE

51.9 Liability for sexual harassment; business, service and professional relationships

1714.1 Liability of parents/guardians for willful misconduct of minor

GOVERNMENT CODE

12950.1 Sexual harassment training

CODE OF REGULATIONS, TITLE 5

4600-4687 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1221 Application of laws

1232g Family Educational Rights and Privacy Act

1681-1688 Title IX, discrimination

UNITED STATES CODE, TITLE 42

1983 Civil action for deprivation of rights

2000d-2000d-7 Title VI, Civil Rights Act of 1964

2000e-2000e-17 Title VII, Civil Rights Act of 1964 as amended

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy

106.1-106.71 Nondiscrimination on the basis of sex in education programs

COURT DECISIONS

Donovan v. Poway Unified School District, (2008) 167 Cal.App.4th 567

Flores v. Morgan Hill Unified School District, (2003, 9th Cir.) 324 F.3d 1130

Reese v. Jefferson School District, (2001, 9th Cir.) 208 F.3d 736

Davis v. Monroe County Board of Education, (1999) 526 U.S. 629

Gebser v. Lago Vista Independent School District, (1998) 524 U.S. 274

Oona by Kate S. v. McCaffrey, (1998, 9th Cir.) 143 F.3d 473

Doe v. Petaluma City School District, (1995, 9th Cir.) 54 F.3d 1447

Management Resources: (see next page)

BP 5145.7(f)

SEXUAL HARASSMENT (continued)

Management Resources:

CSBA PUBLICATIONS

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

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

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

Questions and Answers on Title IX and Sexual Violence, April 2014

Dear Colleague Letter: Sexual Violence, April 4, 2011

Sexual Harassment: It's Not Academic, September 2008

Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other Students, or Third Parties, January 2001

WEB SITES

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

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

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

Policy
adopted:
Students

CSBA MANUAL MAINTENANCE SERVICE
October 2014
AR 5145.7(a)

SEXUAL HARASSMENT

The district designates the following individual(s) as the responsible employee(s) to coordinate its efforts to comply with Title IX of the Education Amendments of 1972 and California Education Code 234.1, as well as to investigate and resolve sexual harassment complaints under AR 1312.3 - Uniform Complaint Procedures. The coordinator/compliance officer(s) may be contacted at:

Dwayne Newman, Superintendent

(title or position)

745 10th Street

Colusa, CA 95932

(address)

530.458.7791

(telephone number)

dnewman@colusa.k12.ca.us

(email)

(cf. 1312.3 - Uniform Complaint Procedures)

Prohibited sexual harassment includes, but is not limited to, unwelcome sexual advances, unwanted requests for sexual favors, or other unwanted verbal, visual, or physical conduct of a sexual nature made against another person of the same or opposite sex in the educational setting, under any of the following conditions: (Education Code 212.5; 5 CCR 4916)

SEXUAL HARASSMENT (continued)

1. Submission to the conduct is explicitly or implicitly made a term or condition of a student's academic status or progress.
2. Submission to or rejection of the conduct by a student is used as the basis for academic decisions affecting the student.
3. The conduct has the purpose or effect of having a negative impact on the student's academic performance or of creating an intimidating, hostile, or offensive educational environment.
4. Submission to or rejection of the conduct by the student is used as the basis for any decision affecting the student regarding benefits and services, honors, programs, or activities available at or through any district program or activity.

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5145.3 - Nondiscrimination/Harassment)

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

Examples of types of conduct which are prohibited in the district and which may constitute sexual harassment include, but are not limited to:

1. Unwelcome leering, sexual flirtations, or propositions
2. Unwelcome sexual slurs, epithets, threats, verbal abuse, derogatory comments, or sexually degrading descriptions
3. Graphic verbal comments about an individual's body or overly personal conversation
4. Sexual jokes, derogatory posters, notes, stories, cartoons, drawings, pictures, obscene gestures, or computer-generated images of a sexual nature
5. Spreading sexual rumors
6. Teasing or sexual remarks about students enrolled in a predominantly single-sex class
7. Massaging, grabbing, fondling, stroking, or brushing the body
8. Touching an individual's body or clothes in a sexual way

SEXUAL HARASSMENT (continued)

9. Impeding or blocking movements or any physical interference with school activities when directed at an individual on the basis of sex
10. Displaying sexually suggestive objects
11. Sexual assault, sexual battery, or sexual coercion

Reporting Process and Complaint Investigation and Resolution

Any student who believes that he/she has been subjected to sexual harassment or who has witnessed sexual harassment is strongly encouraged to report the incident to his/her teacher, the principal, or any other available school employee. Within one school day of receiving such a report, the school employee shall forward the report to the principal or the district's compliance officer identified in AR 1312.3. In addition, any school employee who observes an incident of sexual harassment involving a student shall, within one school day, report his/her observation to the principal or a district compliance officer. The employee shall take these actions, whether or not the alleged victim files a complaint.

In any case of sexual harassment involving the principal, compliance officer, or any other person to whom the incident would ordinarily be reported or filed, the report may instead be submitted the Superintendent or designee.

(cf. 5141.4 - Child Abuse Prevention and Reporting)

When a report of sexual harassment is submitted, the principal or compliance officer shall inform the student or parent/guardian of the right to file a formal written complaint in accordance with the district's uniform complaint procedures.

If a complaint of sexual harassment is initially submitted to the principal, he/she shall, within two school days, forward the report to the compliance officer to initiate investigation of the complaint. The compliance officer shall contact the complainant and investigate and resolve the complaint in accordance with law and district procedures specified in AR 1312.3.

AR 5145.7(d)

SEXUAL HARASSMENT (continued)

Confidentiality

All complaints and allegations of sexual harassment shall be kept confidential except as necessary to carry out the investigation or take other subsequent necessary action. (5 CCR 4964)

However, when a complainant or victim of sexual harassment notifies the district of the harassment but requests confidentiality, the compliance officer shall inform him/her that the

request may limit the district's ability to investigate the harassment or take other necessary action. When honoring a request for confidentiality, the district will nevertheless take all reasonable steps to investigate and respond to the complaint consistent with the request.

AR 5145.7(e)

SEXUAL HARASSMENT (continued)

When a complainant or victim of sexual harassment notifies the district of the harassment but requests that the district not pursue an investigation, the district will determine whether or not it can honor such a request while still providing a safe and nondiscriminatory environment for all students.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5125 - Student Records)

Response Pending Investigation

When an incident of sexual harassment is reported, the principal or designee, in consultation with the compliance officer, shall determine whether interim measures are necessary pending the results of the investigation. The principal/designee or compliance officer shall take immediate measures necessary to stop the harassment and protect students and/or ensure their access to the educational program. Such measures may include placing the individuals involved in separate classes or transferring a student to a class taught by a different teacher, in accordance with law and Board policy. The school should notify the individual who was harassed of his/her options to avoid contact with the alleged harasser and allow the complainant to change academic and extracurricular arrangements as appropriate. The school should also ensure that the complainant is aware of the resources and assistance, such as counseling, that are available to him/her. As appropriate, such actions shall be considered even when a student chooses to not file a formal complaint or the sexual harassment occurs off school grounds or outside school-sponsored or school-related programs or activities.

Notifications

A copy of the district's sexual harassment policy and regulation shall:

1. Be included in the notifications that are sent to parents/guardians at the beginning of each school year (Education Code 48980; 5 CCR 4917)

(cf. 5145.6 - Parental Notifications)

AR 5145.7(f)

SEXUAL HARASSMENT (continued)

2. Be displayed in a prominent location in the main administrative building or other area where notices of district rules, regulations, procedures, and standards of conduct are posted, including school web sites (Education Code 231.5)

(cf. 1113 - District and School Web Sites)

3. Be provided as part of any orientation program conducted for new students at the beginning of each quarter, semester, or summer session (Education Code 231.5)
4. Appear in any school or district publication that sets forth the school's or district's comprehensive rules, regulations, procedures, and standards of conduct (Education Code 231.5)
5. Be included in the student handbook
6. Be provided to employees and employee organizations

Regulation
approved:

CSBA MANUAL MAINTENANCE SERVICE
October 2014

COLUSA UNIFIED SCHOOL DISTRICT
 745 Tenth Street
 Colusa, CA 95932

UNOFFICIAL MINUTES
 Board of Trustees Regular Board Meeting

October 21, 2014

CALL TO ORDER	The meeting was called to order at 6:00 p.m. in the CUSD Conference Room by Board President Charles Yerxa, who established a quorum was present. Attending were Lincoln Forry, Terry Bressler, Charles Yerxa, and Kelli Griffith-Garcia. Also in attendance were Superintendent Dwayne Newman, staff, community members, and parents.
PLEDGE OF ALLEGIANCE	Board President, Charles Yerxa led the Pledge of Allegiance.
HEARING OF THE PUBLIC FOR ITEMS ON THE AGENDA	None
HEARING OF THE PUBLIC FOR ITEMS NOT ON THE AGENDA	None
STUDENT'S REPORT	ASB President, Jordan Helmer, provided information on the Homecoming Parade, rallies, sports, and the upcoming Winterfest.
RECOGNITIONS	Darren Brown, CHS Principal recognized Gay Seaver for her efforts with the upcoming Career Day and College Fair.
PRESIDENTS REPORT	None
SUPERINTENDENTS REPORT IMPROVING ACHIEVEMENT	<ul style="list-style-type: none"> • Program Improvement Status – Mr. Newman reported out that the CUSD Program Improvement status remains the same. • Teacher Survey Results – Mr. Newman stated that the survey results indicated a concern among teachers regarding the implementation of Common Core and technology. Some of the positive feedback included: the level of respect in the district, the process involving student discipline/consistency, and safety. • LCAP Improvement Action Item Update – No district wide consultant is currently in place. Conversations between Mr. Newman and the Leadership Team are ongoing and a systemic approach towards completion of LCAP Action Items will continue.
SUPERINTENDENTS REPORT MANAGEMENT UPDATE	<ul style="list-style-type: none"> • Board & Staff Communication – Mr. Newman proposed a training workshop for the Board given by Fagen, Friedman & Fulfroost. The dates and time are currently pending. • SELPA Update – The situation with the SELPA was discussed briefly. • Crosswalks – Mr. Newman presented a letter from a community member that expressed a concern regarding the crosswalks. Currently, there are mobile crosswalk signs with flashing lights at the crosswalks. The district is looking at purchasing additional safety equipment for crosswalks. Mr.

Board of Trustees Regular Meeting
October 21, 2014

Newman is working closely with City officials in developing long term solution to the safety concern.

- Facilities Update – The portable at Burchfield Primary School is near completion. As per the inspector, the final item to be completed is the paving. Upon the completion of the paving, the inspector will sign off and the portable will become accessible to students. Mr. Forry suggested a solution to the problem created when trees are planted near asphalt. Mr. Forry also wanted some assurance that the artwork on the pavement would be replaced once the modifications occur. BPS staff indicated that the stencils are all in storage.

**SUPERINTENDENTS REPORT
BUDGET**

- State Revenue Reports – State revenues were up in areas of state sales tax, personal income tax, and business income tax. Both CUSD and state budgets look very good.
- Enrollment – Enrollment and ADA are both up.

PRINCIPAL'S REPORT

- Summer School – Erika Lemenager made a presentation to the Board about Summer School. She reported on student academic growth, provided clarifying information on the selection process and attendance.
- CHS Report - Darren Brown provided information on the upcoming 2nd Annual Career Day and College Fair. CHS students will gain knowledge on a wide variety of career pathways and also get familiarized with various colleges and institutions. Many of the presenters are CUSD graduates.

**CSEA REPRESENTATIVE'S
REPORT**

Rosemary Hicks reported that negotiations have taken place and some reclassifications have been agreed upon. The CSEA regional representative was on campuses throughout the district.

**CEA REPRESENTATIVE'S
REPORT**

Pam Giuliano reported that they have met in negotiations and will meet again after the election.

**INFORMATION/DISCUSSION
/POSSIBLE ACTION ITEMS
ACTION ITEM #141515**

Motion was made by Terry Bressler, seconded by Lincoln Forry to approve and adopt BP 3312 (Contracts) as amended to reflect that the Superintendent is authorized to sign contracts which obligate the District to less than \$5,000.00, and the Chief Business Official is authorized to sign contracts which obligate the District to less than \$1,000.00 if those items are not already included in the approved budget.

Vote: Ayes – 4
Noes – 0
Absent – 1 (Bransford)

Board of Trustees Regular Meeting
October 21, 2014

ACTION ITEM #141516 Motion was made by Kelli Griffith-Garcia, seconded by Terry Bressler to approve and adopt BP 3452 – Fundraising (Student Activity Funds).

Vote: Ayes – 4
 Noes – 0
 Absent - 1 (Bransford)

ACTION ITEM #141517 Motion was made by Terry Bressler, seconded by Kelli Griffith-Garcia to approve the 2014-2015 FFA travel requests.

Vote: Ayes – 4
 Noes – 0
 Absent - 1 (Bransford)

ACTION ITEM #141518 Motion was made by Terry Bressler, seconded by Kelli Griffith-Garcia to approve the 2014-2015 FBLA travel requests.

Vote: Ayes – 4
 Noes – 0
 Absent - 1 (Bransford)

ACTION ITEM #141519 Motion was made by Lincoln Forry, seconded by Terry Bressler to approve the 13-14 Administrative Salary Schedule.

Vote: Ayes – 4
 Noes – 0
 Absent - 1 (Bransford)

ACTION ITEM #141520 Motion was made by Lincoln Forry, seconded by Kelli Griffith-Garcia and carried that the attached contract with the Trustees of the California State University, whereby the University may assign students to the schools in the School District for practice teaching, be approved; and the Clerk/Secretary is hereby authorized to execute the same.

Vote: Ayes – 4
 Noes – 0
 Absent - 1 (Bransford)

ACTION ITEM #141521 Motion was made by Terry Bressler, seconded by Lincoln Forry to approve all consent agenda items.

The following Consent Agenda items were approved:

- a. Minutes of September 16, 2014 Regular Board Meeting
- b. September Payroll
- c. Budget Revision
- d. Personnel Assignment Order #2014-2015 #3
- e. Associated Student Body Funds

Board of Trustees Regular Meeting
October 21, 2014

- f. Warrants: Batch #11-15
- g. Document Tracking Services – Licensing Agreement

Vote: Ayes – 4
Noes – 0
Absent - 1 (Bransford)

ADJOURN TO CLOSED
SESSION

The Board adjourned to Closed Session at 7:30 p.m. to consider and/or take action upon any of the following items:

1. Student Matters:
 - a. Out of School Suspensions
 - b. Inter-District Transfers
2. Personnel Matters:
 - a. Public Employment
 1. New Hires 2014-2015
 2. CTA Letter Regarding Nurse Salary
 - b. Public Employee Discipline/Dismissal/Release/Resignations
3. Negotiations:
 - a. Instruction to District Negotiators (*Executive Session of School Board and its designated representatives for the purpose of discussing its position regarding matters within the scope of representation and instructing its designated representatives.*)
 1. CSEA Tentative Agreement

RECONVENE FROM CLOSED
SESSION

The Board reconvened from Closed Session at 7:40 p.m. Board President, Charles Yerxa reported out that the Board reviewed the Out of School Suspensions and Inter-District Transfers. The Board directed Mr. Newman to comply with the request from CTA regarding Nurse Salary.

ACTION ITEM #141522

Motion was made by Kelli Griffith-Garcia, seconded by Terry Bressler to approve CSEA Tentative Agreement.

Vote: Ayes – 4
Noes – 0
Absent - 1 (Bransford)

ADJOURNMENT

The meeting adjourned at 8:40

Respectfully submitted by Zeba Hone,
Executive Administrative Assistant

Board of Trustees Regular Meeting
October 21, 2014

APPROVED BY:

I. I. C.

COLUSA UNIFIED SCHOOL DISTRICT
2014-15 BUDGET REVISION
November 18, 2014

2014-15 BEGINNING BALANCE	1,347,994
ESTIMATED INCOME	<u>12,452,801</u>
TOTAL INCOME/BEGINNING BALANCE	13,800,795

Resource Code and Program

4201 Decrease Title III Immigrant	(595)
4126 Add Title VI	25,860
REVISED TOTAL INCOME	12,478,066
REVISED TOTAL INCOME + BEGINNING BALANCE	13,826,060

EXPENDITURES

Current Expenditure Budget	12,294,436	
Reserve for Revolving Cash	20,350	
Reserve for Textbook Adoption	75,000	
Reserve for Bus/Van Replacement	25,000	
Undistributed Reserve	<u>1,386,009</u>	<u>1,506,359</u>
		13,800,795
4201 Add Title III Immigrant		1,405
0000 Salary Benefit changes for Added Position/Column Changes/Position Adjustments		30,806
6500 Reduce SELPA Deficit		(15,998)
0000 Salary / Benefit for error on position from Original Budget		29,241
Revised Expenditure Budget	12,339,890	
Reserve for Revolving Cash	20,350	
Reserve for Textbook Adoption	75,000	
Reserve for Bus/Van Replacement	25,000	
Undistributed Reserve	<u>1,340,555</u>	<u>1,460,905</u>
		13,800,795

PASSED AND ADOPTED this 18th Day of November, 2014 at a meeting of the Board of Trustees of Colusa Unified School District.

AYES:

NOES:

ABSENT:

Dwayne Newman, Superintendent

I.l.d.

Colusa Unified School District
Personnel Assignment Order
2014-2015 #4

EMPLOYMENT, RESIGNATIONS, AND OTHER

CERTIFICATED

Employment / Appointments:

<u>Name</u>	<u>Position</u>	<u>Status</u>	<u>Salary</u>	<u>Date</u>
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Retirement:

Resignation:

Leaves:

Terminated:

Non-Reelection:

Transfers:

(Requests approved by Superintendent)

CLASSIFIED

Employment / Appointments:

<u>Name</u>	<u>Position</u>	<u>Date</u>
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Leaves:

Lesha Duron

CHS Café II

8/11/2014

Resignation:

Retirement:

Increase of Hours:

Job transfer:

Termination:

I. l. e

Associated Student Body Fund

Egling Middle School and Colusa High School
as of November 10, 2014

Colusa High School

Account	Name of Club	Balance
800	Colusa HS ASB	\$ 4,358.38
801	ASB Football Concessions	\$ 8,204.23
802	ASB Student Store	\$ 2,072.48
811	Art Club	\$ 737.44
812	Ashland Shakespeare Trip	\$ 41.23
820	Block C - Other	\$ -
821	Block C - Baseball	\$ 5,989.49
822	Block C - Boys Basketball	\$ 858.59
823	Block C - Boys Soccer	\$ 150.49
824	Block C - Boys Tennis	\$ 521.00
825	Block C - Cross Country	\$ (18.73)
826	Block C - Football	\$ 2,064.63
827	Block C - Girls Basketball	\$ 1,326.64
828	Block C - Girls Soccer	\$ 261.84
829	Block C - Girls Tennis	\$ 389.04
830	Block C - Golf	\$ -
832	Block C - Softball	\$ 2,176.46
833	Block C - Track and Field	\$ 1,416.67
834	Block C - Volleyball	\$ 4,537.66
835	Block C - Wrestling	\$ 25.00
835	Block C - Weight Room	\$ (54.15)
836	Block C - JV Boys Basketball	\$ 5.00
846	Class of 2015	\$ 10,113.01
847	Class of 2016	\$ 887.97
848	Class of 2017	\$ (240.18)
849	Class of 2018	\$ 203.38
860	COLUS Yearbook	\$ 16,832.02
863	CSF	\$ 1,333.54
865	FBLA	\$ 3,678.92
870	FFA	\$ (80.39)
876	Drama Club	\$ 104.88
885	Friday Night Live	\$ 1,441.57
887	Spanish Club	\$ 144.81
888	Spirit Club	\$ 1,554.42
890	Cooking Club	\$ 257.16
892	Science Club	\$ 91.52
TOTAL CHS		\$ 71,386.02
Egling Middle School		
950	Egling MS ASB	\$ 295.85
955	Club Live	\$ 1,000.92
960	Kids Can Save	\$ 228.89
965	Library	\$ 890.51
985	Sweatshirts	\$ 101.96
990	Yearbook	\$ 784.57
995	8th Grade	\$ 1.80
TOTAL EMS		\$ 3,304.50
TOTAL FUND 95 ASB		\$ 74,690.52

I.1-f.

COLUSA UNIFIED SCHOOL DISTRICT		WARRANTS TO BE RELEASED OCTOBER 24, 2014			BATCH 16
REF #	VENDOR	AMOUNT	FUND	LOC	DESCRIPTION
371	ACCESS	\$ 40.00	01	DO	SHREDDING DOCUMENTS
378	SUE BARRETT	\$ 417.69	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
392	BIG T'S TREES	\$ 3,100.00	01	MOT	TREE TRIMMING/REMOVAL
391	BOGG'S EQUIPMENT/ENGINEERING	\$ 549.53	01	MOT	MAINTENANCE SUPPLIES/REPAIRS
372	CA BOARD OF EQUALIZATION	\$ 1,137.00	01	ALL	QUARTERLY SALES TAX DUE
RC35	CUSD EMER FD-DMV	\$ 70.00	01	MOT	BUS DRIVER LICENSE FEE
RC35	CUSD EMER FD-AMERICAN FIDELITY	\$ 349.54	01	DO	DISABILITY INSURANCE
RC35	CUSD EMER FD-CMEA NORTHERN SECTION	\$ 100.00	01	CHS	MUSIC ENTRY FEE
RC35	CUSD EMER FD-WEST VALLEY HIGH SCHOOL	\$ 60.00	01	SPORTS	CROSS COUNTRY ENTRY FEE
RC35	CUSD EMER FD-BONNIE DAVIES	\$ 930.38	01	CHS	ESA REIMBURSE FOR SUPPLIES PURCHASED
RC35	CUSD EMER FD-DSA	\$ 500.00	01	MOT	RE-OPEN PROJECT WITH DSA
RC35	CUSD EMER FD-TAYLOR DAVIES	\$ 238.00	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
385	CONTINENTAL ATHLETIC SUPPLY	\$ 595.13	01	SPORTS	SUPPLIES
386	TIM CRABTREE	\$ 74.14	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
377	ELLSWORTH PUBLISHING	\$ 678.00	01	CHS	TEXTBOOKS
389	BARBARA HANKINS	\$ 53.13	01	DO	REIMBURSE FOR SUPPLIES PURCHASED
376	MARIBEL HUGHES	\$ 10.32	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
380	JIM IMHOFF	\$ 42.95	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
383	DEANNA JARRETT	\$ 132.32	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
381	JODY JOHNSTON	\$ 45.36	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
374	KELSEYVILLE HIGH SCHOOL	\$ 325.00	01	SPORTS	ENTRY FEE FOR BASKETBALL
396	LIVE OAK HIGH SCHOOL	\$ 25.53	01	SPORTS	AWARDS FOR TOURNAMENT
373	MIDVALLEY LEAGUE	\$ 148.92	01	SPORTS	ENTRY FEE
375	NORTH STATE SCREENPRINT	\$ 38.38	01	CHS	SUPPLIES
398	PG & E	\$ 30,417.13	01	ALL	ELECTRIC BILLING
397	PSAT/NMSQT	\$ 952.00	01	CHS	TESTING FEE
393	SELOVER'S PAINT & BODY	\$ 202.90	01	MOT	BUS REPAIR
382	MELISSA SLOCUM	\$ 82.58	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
384	LINDA THOMSEN	\$ 54.88	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
370	US BANK EQUIPMENT FINANCE	\$ 2,101.63	01	ALL	COPIER LEASE PAYMENT
RC37	US BANK CALCARD VISA	\$ 37,980.04	01	ALL	SEE ATTACHED
369	VANDERBILT UNIVERSITY	\$ 44.00	01	EMS	BOOK ON CURRICULUM
390	VOLTAGE SPECIALISTS	\$ 990.00	01	MOT	ELECTRIC REPAIRS
		\$ 82,486.48			
387	LEASA HILL	\$ 263.76	13	CAFET	REIMBURSE MILEAGE
	CAFETERIA FUND 13	\$ 263.76			
399	SCHMIDT CONSTRUCTION	\$ 3,785.00	25	DEV FEE	GRADING BLACKTOP FOR DSA COMPLIANCE NEW BLDG
	CAPITAL FACILITIES FUND 25	\$ 3,785.00			
379	SUE BARRETT	\$ 845.34	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC36	CUSD EMER FD-HYATT REGENCY SANTA CLARA	\$ 1,624.00	95	CHS	FBLA HOTEL ROOMS
RC36	CUSD EMER FD-CAI DUNHAM	\$ 32.53	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC36	CUSD EMER FD-JAMIE LOPEZ	\$ 19.88	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC36	CUSD EMER FD-ANNIE JARRETT	\$ 114.17	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC36	CUSD EMER FD-CA FBLA	\$ 810.00	95	CHS	FBLA REGISTRATION FEE
RC36	CUSD EMER FD-JOHN ASCENCION	\$ 1,572.18	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC36	CUSD EMER FD-PAM KALISUCH	\$ 49.30	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC36	CUSD EMER FD-LILLY DYE	\$ 16.09	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC36	CUSD EMER FD-JASON HELMER	\$ 39.12	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC36	CUSD EMER FD-ANN KALISUCH	\$ 77.72	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC36	CUSD EMER FD-JASON HELMER	\$ 16.00	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC36	CUSD EMER FD-JACK ZHAO	\$ 75.36	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC36	CUSD EMER FD-KIM ROPER	\$ 150.46	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
388	BARBARA HANKINS	\$ 39.65	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
395	BOB KIRKMAN	\$ 21.44	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC38	US BANK CALCARD VISA	\$ 2,319.22	95	CHS	SEE ATTACHED
	STUDENT BODY FUND 95	\$ 7,822.46			
	TOTAL ACCOUNTS PAYABLE	\$ 94,357.70			

US BANK CALCARD VISA

Sheryl Parker

FD01-RC37

FD95-RC38

20-Oct	PROGRESS PUBLICATIONS	\$432.00	\$432.00		BPS STUDENT FOLDERS
16-Oct	HILLYARD INC SACRAMENTO	\$4,729.10	\$4,729.10		MOT CUSTODIAL SUPPLIES
15-Oct	RSD 52	\$5,678.34	\$5,678.34		MOT MAINTENANCE SUPPLIES
15-Oct	VIRCO INC.	\$5,096.26	\$5,096.26		EMS CLASSROOM FURNITURE
15-Oct	ALIBRIS BOOKS	\$69.11	\$69.11		HMS BOOKS
14-Oct	SCHOLASTIC BOOK FAIRS	\$2,764.55	\$2,764.55		BPS LIBRARY BOOKS
13-Oct	JW WOOD CO INC	\$801.97	\$801.97		MOT MAINTENANCE SUPPLIES
13-Oct	SCHOOL HEALTH CORP	\$231.93	\$231.93		DO HEALTH SUPPLIES
13-Oct	IN *CLIMATE CONTROL, INC.	\$4,232.84	\$4,232.84		MOT HVAC REPAIRS
13-Oct	RECOLOGY BUTTE COLUSA	\$390.24	\$390.24		ALL GARBAGE FEES
13-Oct	RECOLOGY BUTTE COLUSA	\$2,567.37	\$2,567.37		ALL GARBAGE FEES
13-Oct	MESSICK ACE HARDWARE	\$859.43	\$859.43		MOT MAINTENANCE SUPPLIES
13-Oct	CLOSE LUMBER - SUTTER	\$291.43	\$291.43		MOT MAINTENANCE SUPPLIES
13-Oct	ADVANCED DOCUMENT CONC	\$2,397.05	\$2,397.05		ALL COPIER MAINT COSTS
13-Oct	STAPLES 00102863	\$25.26	\$25.26		DO SUPPLIES
13-Oct	MJB WELDING SUPPLY, INC.	\$85.54	\$85.54		CHS AG SHOP SUPPLIES
10-Oct	STU*SHINDIGZ DECORATIO	\$124.95	\$124.95		DO HEALTH SUPPLIES
9-Oct	FLORA FRESH	\$116.53	\$116.53		CHS FLORAL DESIGN SUPPLIES

Maria Espinoza

20-Oct	DISCOUNTMUGS.COM	\$821.55	\$821.55		BPS SUPPLIES
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Jeremy Miller

16-Oct	WWW.NEWEGG.COM	\$37.61	\$37.61		BPS TECH SUPPLIES
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Darren Brown

20-Oct	QUILL CORPORATION	\$354.64	\$354.64		CHS SUPPLIES
25-Sep	OREGON SHAKESPEARE FESTIV	\$22.00		\$22.00	CHS OREGON TRIP TICKET
20-Oct	COLUMBIA HOTEL	\$810.69		\$810.69	CHS OREGON TRIP HOTEL
17-Oct	SHOPTRN*AMACO	\$92.44		\$92.44	CHS ASB SUPPLIES
16-Oct	BAUER PER SPORTS UNIFORM	\$2,882.54	\$2,882.54		CHS SOCCER UNIFORMS (TO BE PD BY CRAF)
14-Oct	SPORTDECALS	\$236.28		\$236.28	CHS SHIRTS
15-Oct	QUILL CORPORATION	\$98.47	\$98.47		CHS SUPPLIES
14-Oct	QUILL CORPORATION	\$49.88	\$49.88		CHS S
13-Oct	MONEYBALL SPORTSWEAR	\$1,050.00		\$1,050.00	CHS SHIRTS
6-Oct	SAV-MOR FOODS	\$50.26		\$50.26	CHS SUPPLIES
2-Oct	1ST PLACE VOLLEYBALL	\$57.55		\$57.55	CHS VB SUPPLIES

Dwayne Newman

20-Oct	UCD CAP-ED REG	\$145.00	\$145.00		DO WORKSHOP REGISTRATION
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Jim LaGrone

20-Oct	SAFETYSIGN.COM	\$771.13	\$771.13		EMS SAFETY SIGNS
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Nic Schantz

20-Oct	HD SUPPLY FACILITIES MTNC	\$279.46	\$279.46		MOT MAINTENANCE SUPPLIES
16-Oct	WW GRAINGER	\$288.48	\$288.48		MOT MAINTENANCE SUPPLIES
15-Oct	CLASSROOM TECHNOLOGY SO	\$986.00	\$986.00		MOT MAINTENANCE SUPPLIES

Mike Phenicie

10-Oct	J W PEPPER	\$73.31	\$73.31		CHS MUSIC SUPPLIES
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Rosemary Hicks

13-Oct	JONES SCHOOL SUPPLY	\$48.75	\$48.75		BPS SUPPLIES
13-Oct	CLASSROOM SUPPLY MART	\$249.32	\$249.32		BPS SUPPLIES

\$40,299.26 \$37,980.04 \$2,319.22

COLUSA UNIFIED SCHOOL DISTRICT		WARRANTS TO BE RELEASED OCTOBER 31, 2014			BATCH 17
REF #	VENDOR	AMOUNT	FUND	LOC	DESCRIPTION
411	ALHAMBRA WATER	\$ 164.16	01	DO/BPS	WATER
426	CHRISTINA BAILEY	\$ 16.89	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
420	BAXTER AUTO PARTS	\$ 250.11	01	MOT	VEHICLE MAINTENANCE/REPAIR SUPPLIES
424	JILL BOEGER	\$ 131.16	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
408	CVT	\$ 98,660.32	01	ALL	NOVEMBER HEALTH PREMIUMS
405	CHEVRON & TEXACO	\$ 1,244.03	01	MOT	FUEL
418	COLUSA MOTOR SALES	\$ 259.15	01	MOT	VEHICLE MAINTENANCE/REPAIR SUPPLIES
400	CUSD CAFETERIA FUND	\$ 55.00	01	CHS	COOKIES FOR MEETING
RC40	CUSD EMER FD-US BANK CALCARD VISA	\$ 16,253.20	01	ALL	SEE ATTACHED
416	EPS	\$ 375.00	01	HMS	ONLINE CURRICULUM SUBSCRIPTION
407	FAGEN, FRIEDMAN & FULFROST	\$ 360.95	01	DO	SELPA LEGAL FEES
410	MARIBEL HUGHES	\$ 36.52	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
404	JOHNSON PRINTING	\$ 132.23	01	CHS	SUPPLIES
412	JEREMY MILLER	\$ 178.92	01	DO	REIMBURSE MILEAGE
421	PLATT ELECTRIC	\$ 1,521.65	01	MOT	MAINTENANCE SUPPLIES
401	BARBARA REECE	\$ 243.13	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
417	STANDARD INSURANCE	\$ 1,700.07	01	DO	INCOME PROTECTION INSURANCE PREMIUMS
409	SUTTER BUTTES COMMUNICATIONS	\$ 47.63	01	BPS	SUPPLIES
406	TERRY WELDON	\$ 21.00	01	DO	REIMBURSE FOR SUPPLIES PURCHASED
		\$ 121,651.12			
414	CUSD GENERAL FUND	\$ 54,038.66	13	CAFET	13-14 HEALTH BENEFITS DUE TO GENERAL FUND
	CAFETERIA FUND 13	\$ 54,038.66			
	CAPITAL FACILITIES FUND 25	\$ -			
425	JILL BOEGER	\$ 186.78	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC39	CUSD EMER FD-US BANK CALCARD VISA	\$ 603.29	95	CHS	SUPPLIES
402	CSF/CJSF	\$ 75.00	95	CHS	DUES
413	GENERATIONS	\$ 480.20	95	CHS	FBLA SHIRTS
427	BOBBY KIRKMAN	\$ 78.31	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
416	SAM'S CLUB DIRECT	\$ 1,582.08	95	CHS	CONCESSION SUPPLIES
403	SPORTSMENS DEN	\$ 293.43	95	CHS	SUPPLIES
428	US FOOD SERVICE	\$ 1,425.20	95	CHS	CONCESSION SUPPLIES
	STUDENT BODY FUND 95	\$ 4,724.29			
	TOTAL ACCOUNTS PAYABLE	\$ 180,414.07			

COLUSA USD EMERGENCY FUND - US BANK CALCARD VISA

Sheryl Parker

FD01

FD95

20-Oct	ALL METALS SUPPLY INC	\$493.47	\$493.47		CHS AG SHOP SUPPLIES
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Jody Johnston

22-Oct	UCD CAP-ED REG	\$145.00	\$145.00		EMS WORKSHOP REGISTRATION
21-Oct	OLD FASHION CANDY	\$326.61		\$326.61	EMS ASB SUPPLIES
20-Oct	LITTLE CAESARS 1363 0001	\$43.00	\$43.00		EMS ASES SNACK
16-Oct	ACSA/FOUNDATION FOR EDUC	\$465.00	\$465.00		EMS WORKSHOP REGISTRATION

Jeremy Miller

22-Oct	CDW GOVERNMENT	\$2,150.00	\$2,150.00		BPS PARENT CLUB PURCHASE OF "COW"
21-Oct	CDW GOVERNMENT	\$900.00	\$900.00		BPS PARENT CLUB PURCHASE OF "COW"
21-Oct	CDW GOVERNMENT	\$8,541.44	\$8,541.44		BPS PARENT CLUB PURCHASE OF "COW"

Rosemary Hicks

22-Oct	DISCOUNT SCHOOL SUPPLY	\$214.95	\$214.95		BPS SUPPLIES
22-Oct	DISCOUNT SCHOOL SUPPLY	\$417.98	\$417.98		BPS SUPPLIES
22-Oct	DISCOUNT SCHOOL SUPPLY	\$46.19	\$46.19		BPS SUPPLIES
22-Oct	DISCOUNT SCHOOL SUPPLY	\$46.19	\$46.19		BPS SUPPLIES

Nic Schantz

22-Oct	WW GRAINGER	\$185.40	\$185.40		MOT MAINTENANCE SUPPLIES
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Darren Brown

22-Oct	QUILL CORPORATION	\$276.68		\$276.68	CHS ASB SUPPLIES
21-Oct	QUILL CORPORATION	\$13.53	\$13.53		CHS SUPPLIES
21-Oct	QUILL CORPORATION	\$38.69	\$38.69		CHS SUPPLIES

Jim LaGrone

21-Oct	HILLYARD INC SACRAMENTO	\$2,552.36	\$2,552.36		MOT CUSTODIAL SUPPLIES
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\$16,856.49 \$16,253.20 \$603.29

COLUSA UNIFIED SCHOOL DISTRICT		WARRANTS TO BE RELEASED NOVEMBER 7, 2014			BATCH 18
REF #	VENDOR	AMOUNT	FUND	LOC	DESCRIPTION
431	A&P FLOOR CO	\$ 1,128.00	01	MOT	CARPET
439	ALHAMBRA WATER	\$ 23.06	01	MOT	WATER
452	AMERICAN FIDELITY	\$ 331.54	01	DO	DISABILITY INS. PREMIUMS
449	CITY OF COLUSA	\$ 7,648.30	01	ALL	WATER, SEWER BILLING
436	CLOSE LUMBER	\$ 111.97	01	MOT	MAINTENANCE SUPPLIES
429	CUSD CAFETERIA FUND	\$ 530.09	01	ALL	MEALS FOR MEETINGS, FOM SPAGHETTI DINNER
448	DAVISON DRUGS	\$ 17.67	01	BPS	SUPPLIES
454	EAGLE SOFTWARE	\$ 1,100.00	01	DO	WORKSHOP REGISTRATION FOR 2
432	GOLDEN BEAR ALARMS	\$ 157.50	01	ALL	ALARM MONITORING FEE
447	MARIBEL HUGHES	\$ 66.06	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
430	JOHNSON PRINTING	\$ 448.28	01	EMS	PRINT FORMS
440	KELLEHER PAINT	\$ 1,932.42	01	MOT	MAINTENANCE SUPPLIES
451	YVONNE PHENICIE	\$ 118.80	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
438	PLEASANT AIR CO	\$ 830.65	01	MOT	MAINTENANCE SUPPLIES
433	STAN'S ELECTRIC	\$ 301.75	01	MOT	ELECTRIC REPAIR
446	SUPERIOR TIRE SERVICE	\$ 343.70	01	MOT	TIRES
441	SUTTER BUTTES FIRE EXTINGUISHER	\$ 67.48	01	MOT	SERVICE
443	TEACHER'S BOOK CONNECTION	\$ 147.28	01	EMS	BOOKS
445	IPROMOTE U BENTO'S	\$ 3,601.05	01	BPS	TSHIRTS
		\$ 18,905.60			
	CAFETERIA FUND 13	\$ -			
437	SEMINGSON ARCHITECTS	\$ 2,394.00	25	DEVFEE	NEW PORTABLE
	CAPITAL FACILITIES FUND 25	\$ 2,394.00			
435	COCA COLA	\$ 155.52	95	EMS	SUPPLIES
440	KELLEHER PAINT	\$ 173.34	95	CHS	SUPPLIES
450	BOBBY KIRKMAN	\$ 197.83	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
434	ERIKA LEMENAGER	\$ 436.14	95	EMS	REIMBURSE FOR SUPPLIES PURCHASED
444	IPROMOTE U BENTO'S	\$ 661.33	95	EMS	SHIRTS
416	SAM'S CLUB DIRECT	\$ 1,582.08	95	CHS	CONCESSION SUPPLIES
	STUDENT BODY FUND 95	\$ 1,624.16			
	TOTAL ACCOUNTS PAYABLE	\$ 22,923.76			

COLUSA UNIFIED SCHOOL DISTRICT		WARRANTS TO BE RELEASED NOVEMBER 14, 2014			BATCH 19
REF #	VENDOR	AMOUNT	FUND	LOC	DESCRIPTION
459	APPEAL DEMOCRAT	\$ 90.00	01	DO	HELP WANTED AD
483	BEELE TRACTOR	\$ 7,444.22	01	MOT	MOWERS & GATORS REPAIR OF SEVERAL ITEMS
479	CENTRAL DRUG SYSTEM	\$ 135.00	01	DO	BUS DRIVER DRUG TESTING SUPERVISOR TRAINING
486	CCOE	\$ 14,069.00	01	DO	WORKER'S COMP PREMIUMS
RC44	CUSD EMER FD-VOID CHECK	\$ (92.48)	01	CHS	VOID CHECK FOR RENTAL CAR FFA CONVENTION
RC44	CUSD EMER FD-SHANNON LAUX	\$ 239.68	01	DO	REIMBURSE MILEAGE AND SUPPLIES PURCHASED
RC44	CUSD EMER FD-CODA	\$ 80.00	01	CHS	FOM WORKSHOP REGISTRATION
RC44	CUSD EMER FD-COCA COLA BOTTLING	\$ 205.03	01	CHS	BEVERAGE MACHINES
456	BETTY ANN CORONADO	\$ 26.88	01	BPS	REIMBURSE MILEAGE
484	DAVIES OIL	\$ 2,653.92	01	MOT	FUEL FOR VEHICLES
467	GRIFF'S FEED AND SEED	\$ 114.87	01	MOT	GROUPS SUPPLIES
470	LUCILLE IMHOFF	\$ 37.53	01	HMS	REIMBURSE FOR SUPPLIES PURCHASED
473	JEFF SAVAGE PLUMBING	\$ 588.26	01	MOT	PLUMBING REPAIRS
485	BOB KIRKMAN	\$ 209.71	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
457	ERIKA LEMENAGER	\$ 106.40	01	EMS	REIMBURSE MILEAGE TO WORKSHOP
487	EPS	\$ 253.77	01	HMS	WORKBOOKS
488	FRONTIER	\$ 8,402.97	01	ALL	MONTHLY PHONE BILLING
474	MARINE MAMMAL CENTER	\$ 450.00	01	CHS	PRESENTATION FOR STUDENTS
477	MITEL LEASING	\$ 1,838.43	01	ALL	PHONE SYSTEM LEASE
455	MJB WELDING	\$ 63.00	01	CHS	SUPPLIES FOR AG CLASS
480	SHERYL PARKER	\$ 265.19	01	DO	REIMBURSE MILEAGE
475	PLATT	\$ 224.46	01	MOT	SUPPLIES
466	RON RADER	\$ 18.00	01	MOT	REIMBURSE BUS DRIVER MEAL
482	BARBARA REECE	\$ 245.00	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
481	SIERRA SCHOOL EQUIPMENT	\$ 3,225.00	01	CHS	DESKS
469	SORENSEN PEST CONTROL	\$ 258.00	01	MOT	PEST CONTROL SERVICE
478	SPURR	\$ 1,510.31	01	ALL	NATURAL GAS BILLING
476	SUMMIT SUPPLY CORPORATION OF COLORADO	\$ 298.00	01	EMS/BPS	SUPPLIES
460	THREE B'S TOILET RENTALS	\$ 161.25	01	ALL	PORTABLE TOILET RENTALS
RC41	US BANK CALCARD VISA	\$ 103,926.93	01	ALL	SEE ATTACHED
458	VALLEY TRUCK & TRACTOR	\$ 21.99	01	MOT	SUPPLIES
468	YUBA SAFE & LOCK	\$ 387.78	01	MOT	LOCK REPAIR/REPLACE
	GENERAL FUND 01	\$ 147,458.10			
RC43	CUSD EMER FD-LORA FUSARO	\$ 33.96	13	CAFÉ	REIMBURSE FOR SUPPLIES PURCHASED
490	CRYSTAL DAIRY	\$ 4,445.71	13	CAFÉ	FOOD
462	DANIELSEN	\$ 7,909.62	13	CAFÉ	FOOD
461	ED JONES FOOD SERVICE	\$ 9,854.01	13	CAFÉ	FOOD
463	GAGER DISTRIBUTING	\$ 290.96	13	CAFÉ	SUPPLIES
465	GENERAL PRODUCE	\$ 4,204.35	13	CAFÉ	FOOD
464	O'CONNELL RANCH	\$ 126.00	13	CAFÉ	FOOD
489	SYSCO	\$ 1,603.20	13	CAFÉ	FOOD
	CAFETERIA FUND 13	\$ 28,467.81			
473	JEFF SAVAGE PLUMBING	\$ 695.80	25	DEVFEE	PLUMBING FOR NEW PORTABLE
	CAPITAL FACILITIES FUND 25	\$ 695.80			
RC42	CUSD EMER FD-VOID CHECK	\$ (92.47)	95	CHS	VOID CHECK FOR RENTAL CAR FFA CONVENTION
RC42	CUSD EMER FD-JOHN ASCENSION	\$ 296.41	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC42	CUSD EMER FD-GRACE BOEGER	\$ 37.31	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC42	CUSD EMER FD-SILIVIA PADILLA	\$ 15.00	95	EMS	REFUND YEARBOOK
RC42	CUSD EMER FD-JORDON HELMER	\$ 31.00	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC42	CUSD EMER FD-KIM MCARTY	\$ 55.18	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
472	CUSD GENERAL FUND	\$ 180.88	95	CHS	FBLA USE OF DISTRICT VAN
471	US FOOD SERVICE	\$ 622.73	95	CHS	CONCESSION SUPPLIES
	STUDENT BODY FUND 95	\$ 1,146.04			
	TOTAL ACCOUNTS PAYABLE	\$ 177,767.75			

US BANK CALCARD VISA

Sheryl Parker

RC 41

7-Nov	RECOLOGY BUTTE COLUSA	\$2,567.37	ALL GARBAGE BILLING
7-Nov	RECOLOGY BUTTE COLUSA	\$769.36	MOT EXTRA DUMPSTER GARBAGE
7-Nov	ADVANCED DOCUMENT CONC	\$2,156.92	ALL COPIER MAINTENANCE AGREEMENTS
6-Nov	JW WOOD CO INC	\$1,841.55	MOT MAINTENANCE SUPPLIES
6-Nov	ZENNI OPTICAL	\$52.80	NURSE - GLASSES FOR NEEDY STUDENT
6-Nov	HILLYARD INC SACRAMENTO	\$637.05	MOT CUSTODIAL SUPPLIES
5-Nov	ARC*SERVICES/TRAINING	\$133.00	NURSE - FIRST AID /CPR CARDS
3-Nov	QUILL CORPORATION	\$67.51	DO OFFICE SUPPLIES
29-Oct	SCHOOL SERVICES OF CALIFO	\$195.00	DO WORKSHOP REGISTRATION
29-Oct	ALL AMERICAN LAWN, INC	\$4,132.00	MOT SPRINKLER/IRRIGATION REPAIR
28-Oct	HILLYARD INC SACRAMENTO	\$116.12	MOT CUSTODIAL SUPPLIES
27-Oct	USPS.COM CLICK66100611	\$18.11	DO POSTAGE
24-Oct	RMH COLLECTIONS	\$473.35	BPS RISO MAINTENANCE AGREEMENT
24-Oct	QUILL CORPORATION	\$3,029.16	BPS SUPPLIES
30-Oct	FLORA FRESH	\$59.29	CHS FLORAL DESIGN SUPPLIES
23-Oct	FLORA FRESH	\$93.42	CHS FLORAL DESIGN SUPPLIES

Mike Phenicie

4-Nov	WORLDSTRIDES	(\$190.00)	FOM CREDIT FOR REGISTRATION CANCELLED
4-Nov	WORLDSTRIDES	(\$190.00)	FOM CREDIT FOR REGISTRATION CANCELLED
23-Oct	CASCIO *INTERSTATEMUSC	\$32.75	FOM MUSIC SUPPLIES

Jeremy Miller

6-Nov	CDW GOVERNMENT	\$850.00	TECH SUPPLIES FOR WIRELESS NETWORK
6-Nov	CDW GOVERNMENT	\$1,700.00	TECH SUPPLIES FOR WIRELESS NETWORK
6-Nov	CDW GOVERNMENT	\$779.38	TECH SUPPLIES FOR WIRELESS NETWORK
5-Nov	CDW GOVERNMENT	\$8,035.63	TECH SUPPLIES FOR WIRELESS NETWORK
4-Nov	CDW GOVERNMENT	\$44,323.33	TECH SUPPLIES FOR WIRELESS NETWORK
4-Nov	CDW GOVERNMENT	\$20,145.50	TECH SUPPLIES FOR WIRELESS NETWORK
23-Oct	CDW GOVERNMENT	\$622.99	TECH SUPPLIES FOR WIRELESS NETWORK

Maria Espinoza

24-Oct	FEA	\$465.00	BPS WORKSHOP REGISTRATION
23-Oct	WM SUPERCENTER #1903	\$17.60	BPS SUPPLIES

Rosemary Hicks

3-Nov	RPSI ENTERPRISES INC	\$755.13	BPS SUPPLIES
3-Nov	GBC*ECOMMERCE	\$623.17	BPS SUPPLIES
30-Oct	BISHOPS PUMPKIN FARM	\$1,328.00	BPS FIELD TRIP
29-Oct	DISCOUNT SCHOOL SUPPLY	\$32.24	BPS SUPPLIES
28-Oct	DISCOUNT SCHOOL SUPPLY	(\$32.24)	BPS RETURN SUPPLIES
27-Oct	BSN*SPORT SUPPLY GROUP	\$50.86	BPS SUPPLIES
27-Oct	ORIENTAL TRADING CO	\$76.46	BPS SUPPLIES
30-Oct	S&S WORLDWIDE	\$21.49	BPS SUPPLIES
24-Oct	S&S WORLDWIDE	\$658.73	BPS SUPPLIES
24-Oct	FITNESS FINDERS INC	\$223.11	BPS SUPPLIES
24-Oct	KAPLAN EARLY LEARN	\$1,131.88	BPS SUPPLIES
23-Oct	CLASSROOM SUPPLY MART	\$307.03	BPS SUPPLIES

Zeba Hone

3-Nov	OFFICE DEPOT #2287	\$36.54	DO SUPPLIES
3-Nov	HOBBY-LOBBY #491	\$12.89	DO SUPPLIES

27-Oct	VISTAPR*VISTAPRINT.COM	\$70.29	DO SUPPLIES
27-Oct	USPS 05172809334414268	\$5.95	DO POSTAGE

Nic Schantz

4-Nov	WWW.NEWEGG.COM	\$137.56	MOT MAINTENANCE SUPPLIES
31-Oct	AMAZON MKTPLACE PMTS	\$36.44	MOT MAINTENANCE SUPPLIES
27-Oct	SAFETYSIGN.COM	\$134.86	MOT MAINTENANCE SUPPLIES
24-Oct	WW GRAINGER	\$52.19	MOT MAINTENANCE SUPPLIES

Jody Johnston

4-Nov	REI*GREENWOODHEINEMANN	\$110.46	EMS SUPPLIES
4-Nov	BESTBUYCOM681273031184	\$496.15	EMS SUPPLIES
30-Oct	STORYBOARD THAT	\$65.95	EMS SUPPLIES
29-Oct	ADVANCED DOCUMENT CONC	\$193.50	EMS COPIER SUPPLIES
27-Oct	RITE AID STORE 6094	\$50.87	EMS SUPPLIES
27-Oct	BIG 5 SPORTING GOODS 097	\$59.08	EMS SUPPLIES

Darren Brown

3-Nov	STARBUCKS #14071 YUBA CIT	\$29.90	CHS SUPPLIES
3-Nov	DONUT WHEEL	\$19.28	CHS SUPPLIES
30-Oct	STARBUCKS #14071 YUBA CIT	\$29.90	CHS SUPPLIES
29-Oct	QUILL CORPORATION	\$605.93	CHS SUPPLIES
28-Oct	QUILL CORPORATION	\$41.91	CHS SUPPLIES
27-Oct	SCANTRON CORPORATION	\$75.37	CHS SUPPLIES
27-Oct	PHYSICAL EDUCATION EQU	\$89.63	CHS SUPPLIES

Jim LaGrone

6-Nov	STAPLES DIRECT	\$47.92	MOT SUPPLIES
31-Oct	AUTOZONE #3710	\$21.47	MOT VEHICLE MAINT. SUPPLIES
30-Oct	HILLYARD INC SACRAMENTO	\$108.61	MOT CUSTODIAL SUPPLIES
27-Oct	STAPLES DIRECT	\$128.98	MOT SUPPLIES
24-Oct	ALL AMERICAN LAWN, INC	\$1,941.75	MOT SPRINKLER/IRRIGATION REPAIR
24-Oct	ALL AMERICAN LAWN, INC	\$1,213.50	MOT SPRINKLER/IRRIGATION REPAIR

103926.93

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COLUSA UNIFIED SCHOOL DISTRICT

**COUNTY OF COLUSA
COLUSA, CALIFORNIA**

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

COLUSA UNIFIED SCHOOL DISTRICT

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COLUSA UNIFIED SCHOOL DISTRICT

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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, 2014, 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, 2014, 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 and budgetary comparison information on pages 4-8 and page 31-32, respectively 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.

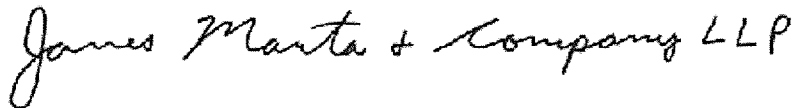
Other Information

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 Office of Management and Budget Circular A-133, 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 September 30, 2014 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
September 30, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

COLUSA UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2014

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 in to 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, 2014

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, 2014, was \$4,709,889 reflecting an increase of 1.5% since June 30, 2013.

Change in Net Position

The District's total revenues increased 10% to \$12,596,984. The District's expenses are predominantly related to educating and caring for students (75%). The purely administrative activities of the District accounted for 6.7% of total costs.

Governmental Activities

As reported in the Statement of Activities on page 10, the cost of all of our governmental activities was \$12,528,486 and \$11,737,148 for June 30, 2014 and 2013, 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, 2014

Condensed Statement of Net Position				
	June 30, 2013	June 30, 2014	Change	Percentage Change
Assets				
Current assets	\$ 3,410,848	\$ 3,464,110	\$ 53,262	1.6%
Capital assets	2,699,719	2,605,414	(94,305)	-3.5%
Total assets	<u>6,110,567</u>	<u>6,069,524</u>	<u>(41,043)</u>	<u>-0.7%</u>
Liabilities				
Current liabilities	585,362	646,561	61,199	10.5%
Long-term liabilities	883,814	713,074	(170,740)	-19.3%
Total liabilities	<u>1,469,176</u>	<u>1,359,635</u>	<u>(109,541)</u>	<u>-7.5%</u>
Net Position				
Invested in capital assets, net of related debt	2,434,153	2,383,427	(50,726)	-2.1%
Restricted	40,292	227,366	187,074	464.3%
Unrestricted	2,166,946	2,099,096	(67,850)	-3.1%
Total net position	<u>\$ 4,641,391</u>	<u>\$ 4,709,889</u>	<u>\$ 68,498</u>	<u>1.5%</u>

COLUSA UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2014

Condensed Statement of Activities for the Fiscal Years Ended June 30

	2013	2014	Change	Percentage Change
Revenues				
Charges for services	\$ 143,537	\$ 135,233	\$ (8,304)	-5.8%
Operating grants and contributions	1,739,894	1,856,269	116,375	6.7%
Taxes levied for general purposes	2,797,891	2,785,234	(12,657)	-0.5%
Federal and state aid not restricted for specific purposes	6,220,989	7,280,259	1,059,270	17.0%
Interest and investment earnings	65,192	17,280	(47,912)	-73.5%
Interagency revenues	239,881	236,809	(3,072)	-1.3%
Miscellaneous	197,304	285,900	88,596	44.9%
Total revenues	<u>11,404,688</u>	<u>12,596,984</u>	<u>1,192,296</u>	<u>10.5%</u>
Expenses				
Instruction	6,537,935	7,077,778	539,843	8.3%
Instruction-related services	911,316	915,522	4,206	0.5%
Pupil services	1,295,176	1,341,337	46,161	3.6%
General administration	713,784	838,861	125,077	17.5%
Plant services	1,172,273	1,326,798	154,525	13.2%
Ancillary services	189,089	199,459	10,370	5.5%
Community services	2,163	2,277	114	5.3%
Interest on long-term debt	13,363	11,466	(1,897)	-14.2%
Other outgo	704,813	620,595	(84,218)	-11.9%
Depreciation (unallocated)	197,236	194,393	(2,843)	-1.4%
Total expenses	<u>11,737,148</u>	<u>12,528,486</u>	<u>791,338</u>	<u>6.7%</u>
Change in net position	<u>\$ (332,460)</u>	<u>\$ 68,498</u>	<u>\$ 400,958</u>	<u>-120.6%</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the school year, the governmental funds reported a combined fund balance of \$2,817,549 which is a decrease of \$7,937 from last year.

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, 2014

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Capital assets, net of depreciation, decreased \$94,305 due to acquisitions and improvements growing at a lower rate than accumulated depreciation, asset disposals, and adjustments.

Long-Term Liabilities

Total long-term liabilities decreased by \$170,740.

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

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

- Student enrollment and attendance are primary factors in the computation of most funding formulas for public schools in the State of California. Enrollment is expected to increase in fiscal year 2014-15.
- The State's economic and budget situation has made a positive turn for 2013-14 and 2014-15 but negatively impacted the District in years prior going back to 2008-2009.
- 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, 2014

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 2,290,756
Receivables	1,140,123
Stores inventories	33,231
Capital assets, net of accumulated depreciation	<u>2,605,414</u>
Total Assets	<u>6,069,524</u>
LIABILITIES	
Accounts payable and other current liabilities	640,522
Unearned revenue	6,039
Long-term liabilities:	
Due within one year	199,092
Due in more than one year	<u>513,982</u>
Total Liabilities	<u>1,359,635</u>
NET POSITION	
Invested in capital assets, net of related debt	2,383,427
Restricted	227,366
Unrestricted	<u>2,099,096</u>
Total Net Position	<u>\$ 4,709,889</u>

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

COLUSA UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

		Program Revenues		Net (Expense) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	\$ 7,077,778	\$ 7,920	\$ 948,091	\$ (6,121,767)
Instruction-related services:				
Instructional supervision	15,226	-	1,282	(13,944)
Instructional library, media and technology	122,274	-	-	(122,274)
School site administration	778,022	-	65,717	(712,305)
Pupil Services:				
Home-to-school transportation	138,707	-	-	(138,707)
Food services	652,486	116,381	529,427	(6,678)
All other pupil services	550,144	-	108,152	(441,992)
General administration:				
Centralized data processing	148,827	-	-	(148,827)
All other general administration	690,034	3,542	169,981	(516,511)
Plant services	1,326,798	7,390	33,619	(1,285,789)
Ancillary services	199,459	-	-	(199,459)
Community services	2,277	-	-	(2,277)
Interest on long-term debt	11,466	-	-	(11,466)
Other outgo	620,595	-	-	(620,595)
Depreciation (unallocated)	194,393	-	-	(194,393)
Total governmental activities	<u>\$ 12,528,486</u>	<u>\$ 135,233</u>	<u>\$ 1,856,269</u>	<u>(10,536,984)</u>
General Revenues				
Taxes and subventions:				
Taxes levied for general purposes				2,785,234
Federal and state aid not restricted to specific purposes				7,280,259
Interest and investment earnings				17,280
Interagency revenues				236,809
Miscellaneous				285,900
		Total general revenues		<u>10,605,482</u>
		Change in net position		68,498
		Net Position, July 1, 2013		<u>4,641,391</u>
		Net Position, June 30, 2014		<u>\$ 4,709,889</u>

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

COLUSA UNIFIED SCHOOL DISTRICT

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2014

	<u>General Fund</u>	<u>Capital Facilities Fund</u>	<u>Cafeteria Fund</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	\$ 825,313	\$ 1,454,012	\$ 11,431	\$ 2,290,756
Accounts receivable	1,074,990	2,000	63,133	1,140,123
Due from other funds	54,039	-	-	54,039
Inventory	-	-	33,231	33,231
	<u>-</u>	<u>-</u>	<u>33,231</u>	<u>33,231</u>
Total Assets	<u>\$ 1,954,342</u>	<u>\$ 1,456,012</u>	<u>\$ 107,795</u>	<u>\$ 3,518,149</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 600,309	\$ 19,773	\$ 20,440	\$ 640,522
Unearned revenue	6,039	-	-	6,039
Due to other funds	-	-	54,039	54,039
	<u>-</u>	<u>-</u>	<u>54,039</u>	<u>54,039</u>
Total Liabilities	<u>606,348</u>	<u>19,773</u>	<u>74,479</u>	<u>700,600</u>
Fund balances				
Nonspendable	20,350	-	33,231	53,581
Restricted	227,281	-	85	227,366
Committed	747,003	1,436,239	-	2,183,242
Unassigned	353,360	-	-	353,360
	<u>353,360</u>	<u>-</u>	<u>-</u>	<u>353,360</u>
Total Fund Balances	<u>1,347,994</u>	<u>1,436,239</u>	<u>33,316</u>	<u>2,817,549</u>
Total Liabilities and Fund Balances	<u>\$ 1,954,342</u>	<u>\$ 1,456,012</u>	<u>\$ 107,795</u>	<u>\$ 3,518,149</u>

COLUSA UNIFIED SCHOOL DISTRICT

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

JUNE 30, 2014

Total fund balances - governmental funds	\$	2,817,549
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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	\$	10,882,548	
Accumulated depreciation		<u>(8,277,134)</u>	
Net			2,605,414

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:

Supplemental Employee Retirement Program	183,452	
Compensated absences payable	50,788	
Capital leases payable	221,987	
Other general long-term debt	<u>256,847</u>	
		<u>(713,074)</u>

Total net position - governmental activities	\$	<u><u>4,709,889</u></u>
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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, 2014

	General Fund	Capital Facilities Fund	Cafeteria Fund	Total
REVENUES				
LCFF sources:				
State apportionment	\$ 7,021,121	\$ -	\$ -	\$ 7,021,121
Local sources	2,790,704	-	-	2,790,704
Total LCFF Revenues	9,811,825	-	-	9,811,825
Federal revenue	513,251	-	537,461	1,050,712
Other state revenues	1,022,997	-	41,745	1,064,742
Other local revenues	443,253	99,190	127,265	669,708
Total revenues	11,791,326	99,190	706,471	12,596,987
EXPENDITURES				
Certificated salaries	5,486,681	-	-	5,486,681
Classified salaries	1,655,182	-	246,341	1,901,523
Employee benefits	2,264,817	-	92,803	2,357,620
Books and supplies	659,731	-	286,324	946,055
Services and other operating expenditures	1,000,080	76,519	47,902	1,124,501
Capital outlay	34,666	23,714	32,452	90,832
Other outgo	677,514	-	20,198	697,712
Total expenditures	11,778,671	100,233	726,020	12,604,924
Net change in fund balances	12,655	(1,043)	(19,549)	(7,937)
Fund balances, July 1, 2013	1,335,339	1,437,282	52,865	2,825,486
Fund balances, June 30, 2014	\$ 1,347,994	\$ 1,436,239	\$ 33,316	\$ 2,817,549

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, 2014

Total net change in fund balances - governmental funds	\$	(7,937)
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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:	\$ 119,201	
Depreciation expense:	<u>(194,393)</u>	(75,192)

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:	43,579
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Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain is:	(19,113)
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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:	(3,334)
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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:	96,955
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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	<u>33,540</u>
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Total change in net position - governmental activities	\$	<u>68,498</u>
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COLUSA UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
STUDENT BODY FUNDS
JUNE 30, 2014

Assets:	
Cash in county treasury	\$ 53,978
Total Assets	<u>\$ 53,978</u>
Liabilities:	
Due to student groups	53,978
Total Liabilities	<u>\$ 53,978</u>

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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, 2014

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, 2014

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

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

F. FUND ACCOUNTING (CONTINUED)

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.

I. DEPOSITS AND INVESTMENTS

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

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq.

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

I. DEPOSITS AND INVESTMENTS (CONTINUED)

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.

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.

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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. 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.

P. 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.

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

P. FUND BALANCE (CONTINUED)

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.

Q. 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.

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.

R. 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.

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

2. CASH AND INVESTMENTS

Cash and investments as of June 30, 2014 consist of the following:

	<u>Governmental Activities</u>	<u>Fiduciary Activities</u>
Cash in County Treasury	\$ 2,270,406	\$ 53,978
Cash in revolving fund	<u>20,350</u>	<u>-</u>
	<u>\$ 2,290,756</u>	<u>\$ 53,978</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. COUNTY POOL INVESTMENTS

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 232 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.

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

3. INTERFUND TRANSACTIONS

Interfund transactions are reported as either 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.

As of June 30, 2014, the interfund balances were as follows:

Major Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 54,039	\$ -
Cafeteria Fund	-	54,039
Total	<u>\$ 54,039</u>	<u>\$ 54,039</u>

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

4. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2014, was as follows:

	Balance July 1, 2013	Additions and Transfers	Deductions and Transfers	Balance June 30, 2014
Non-depreciable assets:				
Land	\$ 801,813	\$ -	\$ -	\$ 801,813
Depreciable assets:				
Sites and improvements	818,669	-	(19,113)	799,556
Building and improvements	8,292,375	77,597	-	8,369,972
Furniture and equipment	869,603	41,604	-	911,207
	<u>9,980,647</u>	<u>119,201</u>	<u>(19,113)</u>	<u>10,080,735</u>
Totals, at cost	<u>10,782,460</u>	<u>119,201</u>	<u>(19,113)</u>	<u>10,882,548</u>
Accumulated depreciation:				
Sites and improvements	(604,958)	(19,652)	-	(624,610)
Building and improvements	(6,868,795)	(146,039)	-	(7,014,834)
Furniture and equipment	(608,988)	(28,702)	-	(637,690)
	<u>(8,082,741)</u>	<u>(194,393)</u>	<u>-</u>	<u>(8,277,134)</u>
Depreciable assets, net	<u>1,897,906</u>	<u>(75,192)</u>	<u>(19,113)</u>	<u>1,803,601</u>
Capital assets, net	<u>\$ 2,699,719</u>	<u>\$ (75,192)</u>	<u>\$ (19,113)</u>	<u>\$ 2,605,414</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, 2014

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, 2014, is shown below:

	Balance July 1, 2013	Additions	De du ctions	Balance June 30, 2014	Due Within One Year
Capital Leases	\$ 265,566	\$ -	\$ 43,579	\$ 221,987	\$ 45,562
Golden Handshake STRS	290,387	-	33,540	256,847	36,791
Compensated Absences	47,454	3,334	-	50,788	50,788
Supplemental Employer Retirement Program	280,407	-	96,955	183,452	65,951
	<u>\$ 883,814</u>	<u>\$ 3,334</u>	<u>\$ 174,074</u>	<u>\$ 713,074</u>	<u>\$ 199,092</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.

Capital Leases

The leases have minimum payments as follows:

Year Ended June 30,	Lease Payment
2015	\$ 55,045
2016	55,045
2017	55,045
2018	55,045
2019	27,521
Totals	247,701
Less: Amount Representing Interest	(25,714)
Present value of minimum lease payments	<u>\$ 221,987</u>

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

6. FUND BALANCES

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

	<u>General Fund</u>	<u>Capital Facilities Fund</u>	<u>Cafeteria Fund</u>	<u>Total</u>
Nonspendable:				
Inventory	\$ -	\$ -	\$ 33,231	\$ 33,231
Revolving Cash	<u>20,350</u>	<u>-</u>	<u>-</u>	<u>20,350</u>
Total Nonspendable	<u>20,350</u>	<u>-</u>	<u>33,231</u>	<u>53,581</u>
Restricted:				
Unspent Categorical Revenues	<u>227,281</u>	<u>-</u>	<u>85</u>	<u>227,366</u>
Committed:				
Board Designated	<u>747,003</u>	<u>1,436,239</u>	<u>-</u>	<u>2,183,242</u>
Unassigned:				
Reserve for Economic Uncertainties	<u>353,360</u>	<u>-</u>	<u>-</u>	<u>353,360</u>
Total Fund Balances	<u>\$ 1,347,994</u>	<u>\$ 1,436,239</u>	<u>\$ 33,316</u>	<u>\$ 2,817,549</u>

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

7. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer contributory retirement 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).

A. State Teachers' Retirement System (STRS)

Plan Description

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.

Funding Policy

Active plan members are required to contribute 8% of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2013-14 was 8.25% of annual payroll. The contribution requirements of the plan members are established by state statute. The District's contributions to STRS for the fiscal years ended June 30, 2014, 2013, and 2012 were \$447,271, \$414,198, and \$428,147, respectively, and equal 100% of the required contributions for each year.

B. California Public Employees' Retirement System (CalPERS)

Plan Description

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.

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

B. California Public Employees' Retirement System (CalPERS) (Continued)

Funding Policy

Active plan members are required to contribute 7.0% of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2013-14 was 11.442%.

The contribution requirements of the plan members are established by State statute. The District's contributions to CalPERS for the fiscal years ended June 30, 2014, 2013, and 2012 were \$180,976, \$165,938, and \$175,447, respectively, and equal 100% of the required contributions for each year.

Social Security

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

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, 2013	NVSIG June 30, 2013	SELF June 30, 2013
Total Assets	\$ 23,516,814	\$ 3,056,858	\$ 166,243,000
Total Liabilities	10,830,643	1,816,387	129,963,000
Net Position	12,686,171	1,240,471	36,280,000
Total Liabilities and Net Position	<u>\$ 23,516,814</u>	<u>\$ 3,056,858</u>	<u>\$ 166,243,000</u>
Revenues	\$ 59,239,629	\$ 9,592,647	\$ 11,589,000
Expenditures	61,063,082	9,355,272	14,165,000
Change in Net Position	<u>\$ (1,823,453)</u>	<u>\$ 237,375</u>	<u>\$ (2,576,000)</u>

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2014

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, 2014 financial statements for subsequent events through September 30, 2014, 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
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET (NON-GAAP) AND ACTUAL

GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Budget			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
LCFF sources:				
State apportionment	\$ 4,042,776	\$ 5,492,999	\$ 7,021,121	\$ 1,528,122
Local sources	4,000,000	4,000,000	2,790,704	(1,209,296)
Total LCFF revenues	8,042,776	9,492,999	9,811,825	318,826
Federal revenue	440,030	570,427	513,251	(57,176)
Other state revenues	2,324,615	1,395,176	1,022,997	(372,179)
Other local revenues	326,655	352,817	443,253	90,436
Total revenues	11,134,076	11,811,419	11,791,326	(20,093)
EXPENDITURES				
Certificated salaries	4,801,938	5,512,459	5,486,681	25,778
Classified salaries	1,459,498	1,655,868	1,655,182	686
Employee benefits	2,092,981	2,467,111	2,264,817	202,294
Books and supplies	730,261	667,107	659,731	7,376
Services and other operating expenditures	998,892	1,023,222	1,000,080	23,142
Capital outlay	-	35,000	34,666	334
Other outgo	743,361	727,085	677,514	49,571
Total expenditures	10,826,931	12,087,852	11,778,671	309,181
Excess (deficiency) of revenues over expenditures	307,145	(276,433)	12,655	289,088
Fund balances, July 1, 2013	1,335,339	1,335,339	1,335,339	-
Fund balances, June 30, 2014	\$ 1,642,484	\$ 1,058,906	\$ 1,347,994	\$ 289,088

COLUSA UNIFIED SCHOOL DISTRICT

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

CAFETERIA FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Budget			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
Federal revenue	\$ 550,000	\$ 550,000	537,461	\$ (12,539)
Other state revenues	43,000	43,000	41,745	(1,255)
Other local revenues	170,100	180,535	127,265	(53,270)
Total revenues	763,100	773,535	706,471	(67,064)
EXPENDITURES				
Classified salaries	257,116	265,437	246,341	19,096
Employee benefits	76,571	98,319	92,803	5,516
Books and supplies	371,500	320,500	286,324	34,176
Services and other operating expenditures	54,000	54,000	47,902	6,098
Capital outlay	-	32,452	32,452	-
Other outgo	-	21,000	20,198	802
Total expenditures	759,187	791,708	726,020	65,688
Excess (deficiency) of revenues over expenditures	3,913	(18,173)	(19,549)	(1,376)
Fund balances, July 1, 2013	52,865	52,865	52,865	-
Fund balances, June 30, 2014	\$ 56,778	\$ 34,692	\$ 33,316	\$ (1,376)

SUPPLEMENTARY INFORMATION

COLUSA UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Student Body Funds	<u>Balance July 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2014</u>
Assets:				
Cash in County Treasury				
Colusa High School	\$ 60,768	\$ 174,346	\$ (183,677)	\$ 51,437
Egling Middle School	6,689	23,900	(28,048)	2,541
Total Assets	<u>\$ 67,457</u>	<u>\$ 198,246</u>	<u>\$ (211,725)</u>	<u>\$ 53,978</u>
Liabilities:				
Due to student groups	\$ 67,457	\$ -	\$ (13,479)	\$ 53,978
Total Liabilities	<u>\$ 67,457</u>	<u>\$ -</u>	<u>\$ (13,479)</u>	<u>\$ 53,978</u>

COLUSA UNIFIED SCHOOL DISTRICT

ORGANIZATION

JUNE 30, 2014

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>
Mr. Charles Yerxa	President	2014
Donald Bransford, Ed.D.	Clerk	2014
Mr. Terry Bressler	Trustee	2016
Mrs. Kelli Griffith-Garcia	Trustee	2016
Mr. Lincoln Forry	Trustee	2016

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, 2014

	Second Period Report	Annual Report
Elementary		
TK-3	455	454
Fourth through Sixth	315	315
Seventh to Eight	203	202
Special Education	<u>10</u>	<u>11</u>
	<u>983</u>	<u>982</u>
Secondary		
Regular Classes	378	377
Special Education	2	1
Continuation Education	<u>25</u>	<u>25</u>
	<u>405</u>	<u>403</u>
	<u><u>1,388</u></u>	<u><u>1,385</u></u>

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Grade Level</u>	<u>Standard Minutes Requirement</u>	<u>Reduced Minutes Requirement</u>	<u>2013-14 Actual Minutes</u>	<u>Instructional Days</u>	<u>Status</u>
Kindergarten	36,000	35,000	47,445	180	In compliance
Grade 1	50,400	49,000	52,362	180	In compliance
Grade 2	50,400	49,000	52,362	180	In compliance
Grade 3	50,400	49,000	52,362	180	In compliance
Grade 4	54,000	52,500	52,862	180	In compliance
Grade 5	54,000	52,500	53,742	180	In compliance
Grade 6	54,000	52,500	52,862	180	In compliance
Grade 7	54,000	52,500	59,537	180	In compliance
Grade 8	54,000	52,500	59,537	180	In compliance
Grade 9	64,800	63,000	65,007	180	In compliance
Grade 10	64,800	63,000	65,007	180	In compliance
Grade 11	64,800	63,000	65,007	180	In compliance
Grade 12	64,800	63,000	65,007	180	In compliance

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR FISCAL YEAR ENDED JUNE 30, 2014

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, 2014

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, 2014

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, Basic Grants Low	14329	\$ 280,665
84.010A	NCLB: Title I, Program Improvement Corrective Action Resources	14957	75,464
84.048	Carl Perkins Career and Technical Education	14894	9,674
84.367	NCLB: Title II, Part A, Improving Teacher Quality	14334	80,898
84.365	NCLB: Title III Limited English Proficiency (LEP)	10084	<u>40,990</u>
Total U.S. Department of Education			<u>487,691</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	13524	<u>537,461</u>
Total U.S. Department of Agriculture			<u>537,461</u>
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through Sutter County Office of Education</i>			
93.778	Medi-Cal administrative activities	10060	<u>25,560</u>
Total U.S. Department of Health and Human Services			<u>25,560</u>
Total Federal Programs			<u>\$ 1,050,712</u>

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Adopted Budget 2014/2015	Actuals 2013/2014	Actuals 2012/2013	Actuals 2011/2012
<u>General Fund</u>				
Revenues and Other Financial Sources	\$ 12,161,576	\$ 11,791,326	\$ 10,608,383	\$ 10,691,260
Expenditures	11,986,977	11,778,671	10,709,792	11,312,210
Total Outgo	11,986,977	11,778,671	10,709,792	11,312,210
Change in Fund Balance	174,599	12,655	(101,409)	(620,950)
Ending Fund Balance	\$ 1,522,593	\$ 1,347,994	\$ 1,335,339	\$ 1,436,748
Available Reserves	\$ 359,610	\$ 353,360	\$ 321,294	\$ 339,366
Reserve for Economic Uncertainties	\$ 359,610	\$ 353,360	\$ 321,294	\$ 339,366
Unappropriated Fund Balance	\$ -	\$ -	\$ -	\$ -
Available Reserves as a Percentage of Total Outgo	3.0%	3.0%	3.0%	3.0%
Total Long-Term Debt	\$ 513,982	\$ 713,074	\$ 883,814	\$ 741,348
Average Daily Attendance at P-2	1,385	1,388	1,349	1,342

The general fund balance has decreased by \$709,704 over the past three years. The fiscal year 2014-15 budget projects an increase of \$174,599. 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 has incurred an operating deficit during two of the past three fiscal years.

Total long-term liabilities have decreased by \$28,274 over the past two years.

Average Daily Attendance (ADA) has increased by 46 over the past two years and attendance is budgeted to decrease for the fiscal year 2014-2015.

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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. OMB Circular A-133 requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with Circular A-133 and state requirements. Therefore, some amounts presented in this schedule may differ from amounts used in the preparation of the general purpose financial statements.

6. Schedule of Financial Trends And Analysis

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

OTHER INDEPENDENT AUDITOR'S REPORTS



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting and Tax

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

Board of Trustees
Colusa Unified School District
Colusa, California

Report on Compliance for Each State Program

We have audited the compliance of Colusa Unified School District (the "District") with the types of compliance requirements described in the State of California's *Standards and Procedures for Audits of California K-12 Local Educational Agencies* (the "Audit Guide") to the state laws and regulations listed below for the year ended June 30, 2014.

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 Standards and Procedures for Audits of California K-12 Local Educational Agencies, prescribed in the California Code of Regulations, Title 5, Section 19810 and following. 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	Audit Guide Procedures	Procedures Performed
Attendance Reporting	6	Yes
Teacher Certification and Misassignments	3	Yes
Kindergarten Continuance	3	Yes
Independent Study	23	Yes
Continuation Education	10	Yes
Instructional Time for School Districts	10	Yes
Instructional Materials		
General Requirements	8	Yes
Ratio of Administrative Employees to Teachers	1	Yes
Classroom Teacher Salaries	1	Yes
Early Retirement Incentive Program	4	No, see below
Gann Limit Calculation	1	Yes

Description	Audit Guide Procedures	Procedures Performed
School Accountability Report Card	3	Yes
Juvenile Court Schools	8	No, see below
Local Control Funding Formula Certification	1	Yes
California Clean Energy Jobs Act	3	Yes
After Schools Education and Safety Program		
General requirements	4	Yes
After School	5	Yes
Before School	6	No, see below
Education Protection Account Funds	1	Yes
Common Core Implementation Funds	3	Yes
Unduplicated Local Control Funding Formula Pupil Counts	3	Yes
Contemporaneous Records of Attendance,		
for Charter Schools	8	No, see below
Mode of Instruction, for Charter Schools	1	No, see below
Nonclassroom-Based Instruction/Independent Study,		
for Charter Schools	15	No, see below
Determination of Funding for Nonclassroom-Based		
Instruction, for Charter Schools	3	No, see below
Annual Instructional Minutes - Classroom Based,		
for Charter Schools	4	No, see below
Charter School Facility Grant Program	1	No, see below

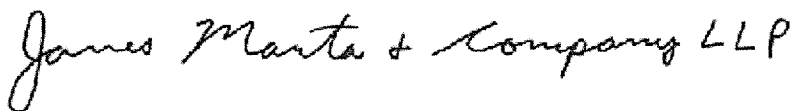
We did not perform any procedures related to Early Retirement Incentive Program and Juvenile Court Schools because the District did not participate in these programs.

We did not perform any procedures related to Before School requirements for the After School Education and Safety because the District did not offer this program.

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, and Annual Instructional Minutes-Classroom-Based for Charter Schools, 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, 2014.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
September 30, 2014



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, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 30, 2014.

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.

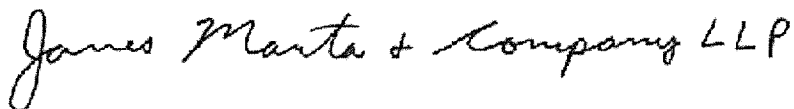
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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
September 30, 2014



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting and Tax

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

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 Circular A-133 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, 2014. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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, 2014.

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 OMB Circular A-133, 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.

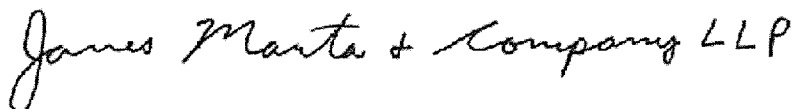
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the District as of and for the year ended June 30, 2014, and have issued our report thereon dated September 30, 2014, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
September 30, 2014

FINDINGS AND RECOMMENDATIONS

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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
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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 OMB Circular A-133, Section 510(a)?

_____ Yes	<u> X </u> No
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Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?

<u> X </u> Yes	_____ No
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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, 2014

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, 2014

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, 2014

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, 2014

2013-1 Segregation of Duties

Finding

Due to the limited size of the business office staff, an appropriate segregation of duties cannot always be maintained.

Recommendation

Management should develop alternative procedures which may help to mitigate the financial reporting risk of the District.

Current Status

Implemented.



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Tax, and Consulting

**COMMUNICATION WITH THOSE CHARGED
WITH GOVERNANCE**

September 30, 2014

To the Board of Education
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, 2014, and have issued our report thereon dated September 30, 2014. 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 April 23, 2013, 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 Colusa Unified School 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 Colusa Unified School 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 fiscal year ended June 30, 2014. 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.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users.

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 Colusa Unified School 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 September 30, 2014.

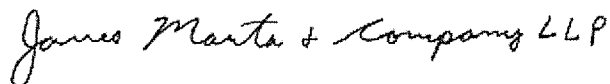
Management's Consultations with Other Accountants

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, 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's auditors.

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
Certified Public Accountants
September 30, 2014

Attachment A – Upcoming Changes in Accounting Standards

As of June 30, 2014

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 67 Financial Reporting for Pension Plans

Effective for fiscal years beginning after 06/15/2014 (your FY 2015)

This standard establishes the requirements for pension plans administered by trusts to report on their operations, including setting new uniform requirements for actuarial valuations of the total pension liability, and reporting various 10-year trend data as required supplementary information. The financial statements of pension plans will not change substantially as a result of GASB 67, though the additional note disclosures and required supplementary information will be significant. Additionally, actuarial valuations conducted in accordance with GASB 67 will have to match the government’s fiscal year, or be rolled forward to that date by the actuary.

Because the Colusa Unified School District does not maintain its own pension trust fund, we do not expect GASB 67 to have any significant impact on the District at this time.

GASB 68 Accounting and Financial Reporting for Pensions

Effective for fiscal years beginning after 06/15/2014 (your FY 2015)

This standard establishes new requirements for governments to report a “net pension liability” for the unfunded portion of its pension plan. Governments that maintain their own pension plans (either single employer or agent multiple-employer) will report a liability for the difference between the total pension liability calculated in accordance with GASB 67 and the amount held in the pension trust fund. Governments that participate in a cost sharing plan will report a liability for their “proportionate share” of the net pension liability of the entire system.

Historically, governments have only been required to report a net pension obligation 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 pension liability based on the current funded status of their pension plans. This liability would be limited to the government-wide financial statements. 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 67 and 68 are only applicable to pension plans. However, the GASB has announced its intent to issue similar standards for other postemployment benefits (e.g., retiree healthcare) on a two year delay from these standards.

GASB 69 Government Combinations and Disposals of Government Operations

Effective for fiscal years beginning after 12/15/2013 (your FY 2015)

This standard provides detailed requirements for the accounting and disclosure of various types of government combinations, such as mergers, acquisitions, and transfers of operations. The guidance available previously was limited to nongovernmental entities, and therefore did not provide practical examples for situations common in government-specific combinations and disposals. The accounting and disclosure requirements for these events vary based on whether a significant payment is made, the continuation or termination of services, and the legal structure of the new or continuing entity.

Given the infrequent nature of these types of events, we do not expect this standard to have any impact on the Colusa Unified School District at this time.

GASB 70 Nonexchange Financial Guarantees

Effective for fiscal years beginning after 06/15/2013 (your FY 2014)

This standard addresses the accounting and disclosure of situations in which one government offers a financial guarantee on behalf of another government, not-for-profit organization, private entity, or individual without directly receiving equal or approximately equal value in exchange (a nonexchange transaction). A government that extends a nonexchange financial guarantee will be required to recognize a liability when qualitative factors and/or historical data indicate that it is “more likely than not” that the government will be required to make a payment on the guarantee. It further requires governments to disclose any outstanding financial guarantees in the notes to the financial statements.

We do not expect GASB 70 to have any significant impact on the Colusa Unified School District at this time.

GASB 71 Pension Transition for Contributions Made Subsequent to the Measurement Date

Effective with the Implementation of GASB 68

This standard is an amendment to GASB 68, and seeks to clarify certain implementation issues related to amounts that are deferred and amortized at the time GASB 68 is first adopted. It applies to situations in which the measurement date of an actuarial valuation differs from the government's fiscal year.

COLUSA UNIFIED SCHOOL DISTRICT

TRUSTEES:
DR. DONALD R. BRANSFORD
MR. TERRY BRESSLER
MR. LINCOLN FORRY
MRS. KELLI GRIFFITH-GARCIA
MR. CHARLES YERXA

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

DWAYNE NEWMAN
DISTRICT SUPERINTENDENT

MANAGEMENT REPRESENTATION LETTER



September 30, 2014

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, 2014 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 Circular A-133.

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 September 30, 2014:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated April 23, 2013, 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.
- 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 Standards and Procedures for Audits of California K-12 Local Educational Agencies, prescribed in the California Code of Regulations, Title 5, Section 19810 and following; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.
- 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 Standards and Procedures for Audits of California K-12 Local Educational Agencies, prescribed in the California Code of Regulations, Title 5, Section 19810 and following; and the OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

- 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.

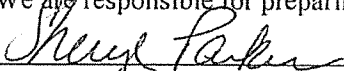
Federal Award Programs

With respect to federal award programs:

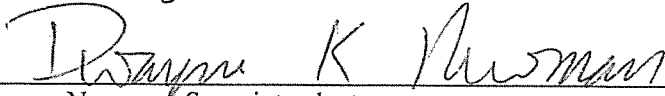
- We are responsible for understanding and complying with and have complied with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, including requirements relating to preparation of the schedule of expenditures of federal awards.
- We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of OMB Circular A-133 Section 310.b, and we believe the SEFA, including its form and content, is fairly presented in accordance with OMB Circular A-133 Section 310.b. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and 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 identified and disclosed to you all of our government programs and related activities subject to OMB Circular A-133 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 understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of 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 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 have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- We have received no requests from a federal agency to audit one or more specific programs as a major program.
- We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Circular A-133 Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of 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.
- Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, and OMB's *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.
- We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- 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.
- 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.
- 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.

- 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 have charged costs to federal awards in accordance with applicable cost principles.
- We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by OMB Circular A-133 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 OMB Circular A-133.
- We are responsible for preparing and implementing a corrective action plan for each audit finding.



Sheryl Parker, Chief Business Official



Dwayne Newman, Superintendent

I. I. h.

RESOLUTION OF THE GOVERNING BOARD OF THE
COLUSA UNIFIED SCHOOL DISTRICT

RESOLUTION #2014-15.03

Increase Revolving Cash

WHEREAS, Education Code allows for Districts to have cash accounts outside of the County Treasury; and

WHEREAS, Colusa Unified School District currently has Revolving Cash totaling \$20,350 in the following places:

Emergency Fund Checking Account	Umqua Bank	\$20,000
District Office Petty Cash	Sheryl Parker, Custodian	\$125
Colusa High School Petty Cash	Lorie Meyers, Custodian	\$200
Egling Middle School Petty Cash	Barbara Reece, Custodian	<u>\$25</u>
TOTAL		\$20,350

WHEREAS, the District has found a need to increase the Revolving Cash to accommodate payments needed for Associated Student Body (ASB) funds and other school district business. Many times throughout the month, manual checks need to be written within the day. The breakdown will now be;

Emergency Fund Checking Account	Umqua Bank	\$30,000
District Office Petty Cash	Sheryl Parker, Custodian	\$125
Colusa High School Petty Cash	Lorie Meyers, Custodian	\$200
Egling Middle School Petty Cash	Barbara Reece, Custodian	<u>\$25</u>
TOTAL		\$30,350

NOW, THEREFORE, BE IT RESOLVED the Colusa Unified School District shall increase their Revolving Cash by \$20,350 for a total of \$30,350.

PASSED AND ADOPTED by the Governing Board of the Colusa Unified School District this 18th day of November, 2014 by the following vote:

AYES:

NOES:

ABSENT:

Dwayne Newman, Secretary to Board

Date _____

Colusa Unified School District

745 10th Street

Colusa, California 95932

2014-15 1st Interim Report

November 18, 2014

Entire report prepared with State of California SACS Software is available for inspection at District Office
and on the District Website: www.colusa.k12.ca.us

Departments/Business Services/Budget Reports

Multi-Year Projection Summary - November 18, 2014

	13/14 ACTUALS	14/15 BUDGET	15/16 BUDGET	16/17 BUDGET
TOTAL REVENUES	11,791,322	12,478,066	12,767,655	13,331,434
TOTAL EXPENSES & TRANSFERS OUT	11,778,667	12,339,890	12,199,771	12,411,370
TOTAL REVENUES LESS EXPENDITURES	12,655	138,176	567,884	920,063
GENERAL FUND BEGINNING BALANCE	1,335,339	1,347,994	1,486,170	2,054,054
LESS AMOUNT ABOVE REVENUES LESS EXP	12,655	138,176	567,884	920,063
<i>Less Restricted Fund Balance Prop 39/Common Core</i>	<i>-227,281</i>			
<i>Less Restricted Fund Balance Bus/Vehicle Replacement</i>		<i>-25,000</i>	<i>-50,000</i>	<i>-75,000</i>
<i>Less Special Reserve for Textbook Replacement</i>		<i>-75,000</i>	<i>-150,000</i>	<i>-225,000</i>
UNDISTRIBUTED GENERAL FUND RESERVE	1,120,713	1,386,170	1,854,054	2,674,117
% UNDISTRIBUTED RESERVE	9.51%	11.23%	15.20%	21.55%
3% UNDISTRIBUTED RESERVE IS	353,360	370,197	365,993	372,341
AMOUNT ABOVE (-BELOW) 3%	767,353	1,015,973	1,488,061	2,301,776
5% UNDISTRIBUTED RESERVE IS	588,933	616,995	609,989	620,569
AMOUNT ABOVE (-BELOW) 5%	531,780	769,176	1,244,066	2,053,549

RECOMMENDED RESERVE 3% Plus one Year LCFF Growth				
LCFF Growth Amount over Prior Year	\$ 483,946	\$ 1,132,411	\$ 581,931	\$ 643,779
Plus 3% Reserve	\$ 353,360	\$ 370,197	\$ 365,993	\$ 372,341
Total Recommended Reserve	\$ 837,306	\$ 1,502,608	\$ 947,924	\$ 1,016,120
AMOUNT ABOVE (-BELOW) RECOMMENDED RESERVE	\$ 283,407	\$ (116,438)	\$ 906,130	\$ 1,657,998

LCFF FUNDING ESTIMATE:

TOTAL ADA	1395.63	1405.63	1405.63	1405.63
multiply x SSC Calculated recommended amount per ADA	\$ 7,034	\$ 7,786	\$ 8,200	\$ 8,658
Total LCFF Funding Budgeted	\$ 9,817,350	\$ 10,944,235	\$ 11,526,166	\$ 12,169,945
% Increase over Prior Year	4.60%	11.48%	5.32%	5.59%
CUSD P-2 ADA	1387.81	1397.81	1400.09	1400.09
Adult Transition Class Reported by CCOE	5.54	5.54	5.54	5.54
Community School ADA Reported by CCOE	<u>2.28</u>	<u>2.28</u>	<u>0</u>	<u>0</u>
TOTAL ADA CUSD LCFF	1395.63	1405.63	1405.63	1405.63
			-80K ROP	-160K ROP

NOTE: 13-14 Deficit Sending \$214,393 does not reflect above due to accounting for Common Core and Prop 39 funds

Colusa Unified School District - November 18, 2014

INCOME	13/14 ACTUALS	14/15 BUDGET	15/16 BUDGET	16/17 BUDGET
8011-8089 TOTAL LCFF	9,817,350	10,944,235	11,526,166	12,169,945
8019 PRIOR YEAR ADJUSTMENTS	-5,526			
TOTAL REVENUE LIMIT SOURCES	9,811,824	10,944,235	11,526,166	12,169,945
TOTAL FEDERAL REVENUE	513,251	513,095	395,753	395,753
STATE REVENUES				
8550 MANDATED COSTS	49,128	154,208	59,208	59,208
8560 LOTTERY	234,017	217,776	217,776	217,776
8590 OTHER STATE	<u>739,852</u>	<u>347,401</u>	<u>347,401</u>	<u>347,401</u>
TOTAL STATE REVENUE	1,022,997	719,385	624,385	624,385
OTHER LOCAL REVENUES				
8650 LEASES AND RENTALS	12,108	9,000	9,000	9,000
8660 INTEREST	7,906	5,000	5,000	5,000
8677 INTERAGENCY REVENUES	244,730	248,851	168,851	88,851
8699 OTHER LOCAL INCOME	<u>178,506</u>	<u>38,500</u>	<u>38,500</u>	<u>38,500</u>
TOTAL LOCAL REVENUES	443,250	301,351	221,351	141,351
TOTAL REVENUES	11,791,322	12,478,066	12,767,655	13,331,434
EXPENDITURES				
1100 TEACHER'S SALARIES	4,627,859	4,728,135	4,799,057	4,822,048
1200 PUPIL SUPPORT SALARIES	294,042	242,030	244,450	246,895
1300 SUPERVISOR/ADMIN. SALARIES	564,779	677,268	592,625	592,625
1900 OTHER CERTIFICATED SALARIES	0	0	0	0
TOTAL CERTIFICATED	5,486,680	5,647,433	5,636,132	5,661,567
2100 INSTRUCTIONAL AIDES	324,984	350,097	355,697	360,959
2200 CLASSIFIED SUPPORT	508,314	522,796	528,565	530,025
2300 CLASSIFIED ADMINISTRATORS	266,938	289,761	295,590	295,590
2400 CLERICAL AND OFFICE	448,589	446,075	435,000	440,258
2900 OTHER CLASSIFIED SALARIES	<u>106,358</u>	<u>123,165</u>	<u>125,000</u>	<u>125,000</u>
TOTAL CLASSIFIED	1,655,183	1,731,894	1,739,852	1,751,832
3100 STRS	447,106	503,477	604,757	712,225
3200 PERS	155,558	174,248	211,256	255,356
3300 SOCIAL SECURITY	189,285	216,856	206,354	206,354
3400 HEALTH	1,168,885	1,195,295	1,174,724	1,174,724
3500 UNEMPLOYMENT INSURANCE	4,425	3,635	5,000	5,000
3600 WORKER'S COMPENSATION	157,340	175,318	180,000	180,000
3900 OTHER BENEFITS	<u>142,214</u>	<u>100,539</u>	<u>100,538</u>	<u>93,155</u>
TOTAL BENEFITS	2,264,813	2,369,368	2,482,629	2,626,814
4100 TEXTBOOKS	20,379	40,000	40,000	40,000
4300 INSTRUCTIONAL SUPPLIES	639,353	701,083	530,050	530,050
TOTAL BOOKS AND SUPPLIES	659,732	741,083	570,050	570,050
5200 TRAVEL AND CONFERENCE	38,020	29,402	24,681	24,681
5300 DUES AND MEMBERSHIPS	10,626	12,061	12,061	12,061
5400 INSURANCE	114,095	110,000	110,000	110,000
5500 UTILITIES	432,480	410,000	420,000	430,000
5600 CONTRACTS, RENTS, LEASES	200,231	195,436	195,436	195,436
5750 DIRECT COSTS FOR CAFETERIA FD	-44,838	-45,000	-45,000	-45,000
5800 OTHER SERV. & OPERATING EXP.	231,065	366,760	248,047	248,047
5900 COMMUNICATIONS	<u>18,399</u>	<u>20,837</u>	<u>20,837</u>	<u>20,837</u>
TOTAL CONTRACTS/OTHER EXPENSE	1,000,078	1,099,496	986,062	996,062
6500 EQUIPMENT REPLACEMENT	<u>34,666</u>			
TOTAL CAPITAL OUTLAY	34,666	0	0	0
7142 COMMUNITY SCHOOL/SELPA	642,668	715,571	750,000	770,000
7350 Interfund Indirect Costs (from Cafeteria)	-20,198	-20,000	-20,000	-20,000
7649 OTHER LOAN PAYMENTS	<u>55,045</u>	<u>55,045</u>	<u>55,045</u>	<u>55,045</u>
TOTAL 7000 OTHER OUTGO	677,515	750,616	785,045	805,045
TOTAL EXPENDITURES & TRANSFERS OUT	11,778,667	12,339,890	12,199,771	12,411,370

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WILLIAMS UNIFORM COMPLAINT PROCEDURE
QUARTERLY REPORT
COLUSA UNIFIED SCHOOL DISTRICT

July 1, 2014 TO September 30, 2014

Education Code 35186(d) requires that a district report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and the governing board of the school district.

☒ No complaints have been received this quarter.

The following complaints have been received this quarter.

Education Code 35186(e)(1) requires that districts investigate and resolve complaints when a complainant alleges that (a) students do not have standards-aligned instructional materials to use in class; or (b) for use at home or after school in order to complete required homework assignments; or (c) are in poor or unusable condition.

☐ Complaints have been received regarding insufficient instructional materials.

District Resolutions:

Education Code 36186(e)(1) requires that districts investigate and resolve complaints when a complainant alleges that (a) students do not have standards-aligned textbooks or state- or district-adopted textbooks required for use in class; or (b) for use at home or after school in order to complete required homework assignments; or (c) are in poor or unusable condition.

☐ Complaints have been received regarding insufficient textbooks.

District Resolutions:

Education Code 35186(e)(3) requires that districts investigate and resolve complaints when a complainant alleges that facilities have conditions that pose an emergency or urgent threat to the health or safety of students or staff.

☐ Complaints have been received that facilities have emergency/urgent threat conditions.

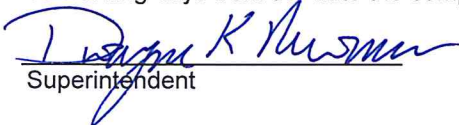
District Resolutions:

Education Code 35186(e)(2) requires that districts investigate and resolve complaints when a complainant alleges that (a) a qualified certificated teacher has not been assigned to a vacant position to a class for an entire year; (b) a teacher who lacks credentials or training to teach English learners is assigned to teach a class with more than 20 percent English learner students in the class; or (c) a teacher is assigned to teach a class for which the teacher lacks subject matter competency.

☐ Complaints have been received regarding unqualified teachers.

District Resolutions:

The district investigated and remedied any valid complaint within a reasonable time period not exceeding 30 working days from the date the complaint was received. EC 35186 (b)


Superintendent

11/3/14
Date

SHADY CREEK OUTDOOR SCHOOL PROGRAM
 Management Services Provided By
 SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE
 Bill Cornelius, Superintendent
 970 Klamath Lane, Yuba City, CA 95993
 (530) 822-2949

ENVIRONMENTAL EDUCATION AGREEMENT 2014/2015

THIS AGREEMENT ("Agreement") is entered into between the Sutter County Superintendent of Schools ("Superintendent") Egling Middle School ("District"). Collectively Superintendent and District shall be referred to as "Parties."

WHEREAS, Superintendent owns an outdoor education facility known as Shady Creek Outdoor School ("Shady Creek"), which is located at 18601 Pathfinder Way, Nevada City, CA, and thereon operates the Shady Creek Outdoor School Program ("Program"), an outdoor educational program for the benefit of public school students; and

WHEREAS, District desires its students to participate in the Program and stay at Shady Creek on the terms and conditions set forth in this Agreement.

The Parties agree as follows:

1. Participation Fee: District will participate in the Shady Creek Outdoor School Program on the terms and conditions set forth in this agreement. District desires to reserve space for 100 pupils and agrees to pay an amount **equal to \$224.00 per pupil** if scheduled for a five-day week and **\$203.00 per pupil** if scheduled for a four-day week to participate in the Shady Creek Program (Participation Fee). *There will be no adjustment to the per pupil fee for students arriving late or leaving early.* This contractual reserved space is based on numbers supplied by your school administrator. If there is a discrepancy with these numbers contact the Shady Creek office immediately. **Final Payment will be due no later than June 15, 2015.**
2. Deposit. This Participation Fee shall also cover the cost of lodging, food and recreational activities for the adult participants and cabin counselors provided by the District as required by sections 3 and 4 of this Agreement. District shall pay fifty percent (50%) of the Participation Fee for the number of Students identified in Section 1 as a nonrefundable deposit ("Deposit"). The Deposit shall be received by the Superintendent by ***September 1, 2014 for fall scheduled schools and January 2, 2015 for spring scheduled schools*** to reserve participation in the program. The District shall pay the balance of the Participation Fee once actual attendance is computed and final billing received by District. Final billing will be based on actual Student attendance, but in no event shall be less than Eight-five Percent (85%) of the number of Students identified in Section 1.
3. Adult Participation Requirements. District shall require the following adult participants, who shall stay at Shady Creek with the Students.
 - a. Program Coordinator. District shall designate one Program Coordinator who is responsible for coordinating the District's participation in the Program, including payment of the Participation Fee and coordination of Program activities. The Program Coordinator may be a teacher or administrator otherwise attending the Program. The Program Coordinator shall be responsible for communicating with the Shady

Creek Resident Director or designee to ensure that all requirements of this Agreement have been fulfilled prior to the arrival of the District at Shady Creek.

b. Teachers. District shall provide one teacher for each class of 20 or more Students at no additional cost. Districts with less than 20 students will have a prorated fee for the teachers food and lodging.

c. Administrator: District's attending shall coordinate to provide one administrator for each week Students are in attendance. If more than one district is participating in the Program during the Program Term, Districts shall provide an administrator on a rotating basis. The Shady Creek Director or designee shall be responsible for coordinating the rotation of the Administrator.

d. Nurse. If all Students for the Program Term are from the same District, District shall provide one school nurse or health technician. If more than one district is participating in the Program during the Program Term, Districts shall provide a nurse or health technician on a rotating basis. The Shady Creek Director shall be responsible for coordinating the rotation of the school nurse. The Superintendent will pay the district a \$500.00 stipend for providing a School Nurse or a \$360.00 stipend for providing a Health Technician.

It is understood that small districts may wish to combine pupils or classes and jointly provide the required instructional and administrative personnel. The Program Coordinator for the District shall work with the Shady Creek Resident Director to confirm that adequate adult supervision is available in the event the District wishes to combine classes or supervision with another participating district.

4. Cabin Counselors. In addition to the adult supervision required in Section 3, District shall provide cabin counselors at a ratio of 1 to 7 for the girls and a ratio of 1 to 9 for the boys and no less than one counselor per cabin and shall establish a selection procedure which ensures competent and responsible counselors. The cabin counselors are not required to be over the age of 18. However, in the event that the cabin counselors are minors, District shall require a parent or guardian of the cabin counselor to sign the release on the counselor health form. Signed release shall be submitted to the Shady Creek Director or designee upon arrival at camp.

5. Transportation. District shall be responsible for providing transportation of all employees, students, counselors and staff to and from Shady Creek.

6. Safety. District shall be solely and completely responsible for the safety of all persons and property during times when District, its employees, volunteers and students access the Shady Creek. District, its employees, volunteers and students shall fully comply with all state, federal and other laws, rules, regulations, and orders relating to safety, and any rules posted at Shady Creek. Failure of the District, any Student or any other Program participant to comply with this section may result in the District, Student or Program participant being removed from the Program or the District not being allowed to participate in the Program in the future. Superintendent shall not be obligated to refund any Participation Fee to the District in the event any Student or other Program participant is removed from the Program as a result of violating this Section.

7. Health Forms and Waiver of Liability: District shall be responsible for collecting a health form including the Waiver of Liability for each student, counselor, and teacher attending camp and submitting to the Shady Creek Director or designee upon arrival.

8. Indemnity. District agrees to indemnify, defend and hold harmless the Superintendent, its officers, agents and employees, from and against any and all claims and losses whatsoever accruing or resulting in connection with performance of this Agreement, and from all claims and losses accruing or resulting to a person, firm, or corporation for damages, injury or death arising out of or connected with this Agreement and participation in the Program and access to Shady Creek. Without limiting the District's indemnification, the District shall maintain in force at all times while participating in the Program a policy or policies of insurance covering such participation including but not limited to the following coverages, and in the minimum limits of liability as stated herein: Comprehensive general liability, including personal injury in combined single limit of \$1,000,000.00 (one million dollars).

All such policies shall provide an endorsement naming the Superintendent, his officers, agents, employees, *as additional insured*. The above described coverage shall be maintained throughout District's participation in the Program. **District shall file with the Superintendent a certificate of insurance evidencing that the insurance coverage as required herein has been obtained and is currently in effect.**

9. Waiver and Release of Liability. No board member, officer, employee, representative, or agent of Superintendent, shall be personally liable in any manner or to any extent under or in connection with this Agreement District, its employees and participants hereby waive any and all claims of such personal liability.

10. Interpretation. This Agreement is made and entered into in the State of California and shall in all respects be interpreted, enforced and governed under the laws of the State of California. Any action or proceeding seeking any relief under or with respect to this Agreement shall be brought solely in the Superior Court of the State of California for the County of Sutter. The language in all parts of this Agreement shall be in all cases construed as a whole according to their fair meaning and not strictly for or against either the District or Superintendent. Any headings in this Agreement are included only as a matter of convenience and for reference and in no way define the scope or extent of this Agreement or the construction of any provision.

11. Severability. If any term, provision, condition or covenant of this Agreement or its application to any party or circumstance shall be held, to any extent, invalid or unenforceable, then the remainder of this Agreement shall not be affected.

14. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be an original, but all of which shall, together, constitute one and the same instrument.

15. Entire Agreement; Amendments. This Agreement and the documents referred to in this Agreement constitutes the entire agreement of the Parties hereto with respect to the matters contained herein, and prior or contemporaneous agreements or understandings, oral or written, pertaining to any such matters are merged herein and shall not be effective for any purpose. No provision of this Agreement may be amended or added to except by an agreement in writing which is signed by the Parties hereto or their respect successors-in-interest and indicates that it is an amendment of this Agreement. Neither party shall assign or transfer any or all of its rights, burdens, duties or obligations under this Agreement without the prior written consent of the other party.

16. Authority. Superintendent has delegated authority to enter into this Agreement with District to the Shady Creek Resident Director.

Solusa United School District

By: Deanne K Newman
(Authorized signature)

Dated: 10/27/14

Sutter County Superintendent of Schools

By: Shannon Govea
Sutter County Superintendent of Schools

Dated: 9/23/14

NOTE: Please sign and return one copy to Shady Creek Outdoor School, Sutter County Superintendent of Schools by **July 15, 2014**.

The District designates as Program Coordinator:

Name: _____

From: _____
(school or office)

Phone: _____

Please provide us with an email address for further correspondence:

Email: _____

Sutter County Superintendent of Schools

MEDI-CAL ADMINISTRATIVE CLAIMING AGREEMENT

This Agreement is made and entered into this 1st day of July, 2014, by and between the Colusa Unified School District (hereinafter referred to as “local educational agency” or “LEA”) having an address at 745 10th Street, Colusa, CA 95932 and the Sutter County Superintendent of Schools, Region 3 Local Educational Consortium (hereinafter referred to as “LEC”) having an address at 970 Klamath Lane, Yuba City, CA 95993; (hereinafter referred to individually, the “Party” and collectively, the “Parties”).

RECITALS

- A. The Department of Health Care Services (“DHCS”) is the single State agency responsible for administering the California Medical Assistance Program (“Medi-Cal”) and the School-based Medi-Cal Administrative Activities Program (“SMAA”) for Local Educational Consortia, Region 3, in accordance with California Welfare and Institutions Code Section 14132.4(c)(1). The catalog of Federal Domestic Assistance (“CFDA”) number for this federal program is 93.778, Medical Assistance Program (“Medi-Cal”).
- B. LEC in accordance with California Welfare and Institutions Code Section 14132.47, subdivision (q)(1), is the agency responsible for coordination of SMAA for the California County Superintendents Educational Services Association (“CCSEA”) LEC Region 3.
- C. LEC has entered into that certain Agreement (Contract # 14-90203) with DHCS for Administrative Services Related to Medi-Cal Administrative Activities, dated July 1, 2014, and effective through June 30, 2017.
- D. Pursuant to the DHCS Contract, LEC has agreed to act as the administrative agency for matters on behalf of the local educational agencies claiming reimbursement of federal monies for Medi-Cal Administrative Activities (“MAA”) services in accordance with California Welfare & Institutions Code Section 14132.47.
- E. LEA is located within the LEC Region 3 and regularly makes claims under Medi-Cal. LEC and LEA desire to enter into an agreement memorializing the respective obligations of the Parties in connection with the submission of the Medi-Cal invoices to the DHCS for reimbursement from the Federal government.
- F. Four regional Local Educational Consortia formed the Central California SMAA Consortia (hereinafter referred to “CCSC”) to share the duties associated with the preparation of quarterly time studies using the RMTS (Random Moment Time Study) methodology. The CCSC is comprised of the following Regional Local Educational Consortia:
 - Region 3 (Sutter County Superintendent of Schools)
 - Region 4 (Contra Costa County Office of Education)
 - Region 5 (Santa Cruz County Office of Education)
 - Region 6 (Stanislaus County Office of Education)

G. While the CCSC will combine Local Educational Consortiums for the purpose of creating a viable sample pool that can create a statistically valid random sample of moments, the claiming units will continue to individually invoice DHCS through their respective Local Educational Consortiums. DHCS will continue to enter into signed agreements with the individual Local Educational Consortiums and not enter into any agreement(s) with any consortia as a whole.

- Each quarter's survey moments will be randomly distributed among the consortia's claiming unit participants. All of the claiming units within the consortia that have satisfied the established participant standards will use the quarter's RMTS results for calculation on their individual invoice to be submitted to DHCS.

NOW, THEREFORE, in consideration of the foregoing Recitals, and the terms and conditions contained herein, the Parties hereby agree as follows:

1. COMMENCEMENT, DURATION AND TERMINATION OF SERVICES

This Agreement shall be effective for twelve (12) consecutive months commencing July 1st, 2014 for preparing SMAA claims for LEA on a quarterly basis. The quarters are the three-month periods of July through September, October through December, January through March, and April through June. The first claim shall be submitted for the July through September quarter, 2014.

This Agreement shall automatically renew for additional periods of twelve (12) months unless one Party has provided written notice of cancellation to the other Party not less than ninety (90) days prior to the renewal date.

LEA may terminate this agreement, with or without cause, ninety (90) days prior to the beginning of any RMTS applicable quarter as defined above. However, once the LEA has submitted a "Time Study Participant Roster Report" according to the DHCS SMAA manual guidelines and requirements, they may not terminate until the next quarter survey period. The LEA will be responsible for maintaining participation during these quarters. If the LEA terminates on or before July 1st of any fiscal school year, the LEA will be responsible for the LEC fees for the next averaged quarter. Written notice must be sent to LEC and the LEA agrees to pay all LEC fees for services provided by the LEC through the effective date of termination.

2. OPERATING PROCEDURES/SERVICES PROVIDED

LEC shall be responsible for supporting the processing of all those RMTS claims for services rendered by LEA and its employees or agents as incorporated in this agreement as Exhibit A.

- A. Services Provided: LEC will provide the following services to LEA's. The LEC shall:
- (1) Coordinate, schedule, and provide necessary training to representatives of each LEA according to the DHCS SMAA RMTS requirements.
 - (2) Review and code all SMAA RMTS "moments", reviewing the moments to ensure they are complete and assist participating LEA's to finalize the

“moments”.

- (3) Process RMTS moments for invoicing.
- (4) Provide the required SMAA documents for operational plans and give direction to LEA’s for gathering necessary audit materials for each claiming unit for each quarter.
- (5) Prepare invoices for submittal to the Department of Health Care Services for each participating LEA for each survey quarter.
- (6) Provide the LEA a “hard copy” RMTS methodology to capture the moments for those Time Survey Participants (TSP) who cannot access the SSP for completing the assigned moment.
- (7) Provide the “tape match percentage” from data submitted by LEA’s.
- (8) Assist LEAs to prepare for Center for Medicare and Medicaid Services and Department of Health Care Services site reviews and audits.
- (9) Perform all aspects of the Random Moment Time Study (RMTS) methodology processing and provide all necessary support, programs and processes for LEA participation.
- (10) LEC reserves the right to not certify invoices that do not comply with LEC, State and Federal SMAA requirements.
- (11) LEC shall certify to DHCS the amount of LEA general funds or other funds allowed under Federal law and regulation expended on the allowable SMAA activities.
- (12) LEC shall be the exclusive service provider for all SMAA Claiming Activities within Region 3 LEC Service Region, including but not limited to the administration of the State-approved time survey methodology, participant training, invoice preparation, program monitoring and audit compliance.
- (13) LEC shall delegate certain administrative activities to vendors to assist with the administration of the program.
- (14) LEC shall certify to DHCS:
 - a. The availability and expenditure of funds for all non-Federal share costs of performing Program activities.
 - b. The expenditures of LEA that represent costs eligible for Federal financial participation in the fiscal year.
- (15) Issue reimbursement to District on claims approved and paid by DHCS within 30 days of receipt.
- (16) Maintain LEC SMAA Audit Binder, pursuant to the State-approved SMAA Claiming Plan.
- (17) LEC will act as the liaison between LEA and DHCS.

B. LEA shall provide the following and as incorporated in this agreement as Exhibit A.

- (1) Adhere to all timelines established by LEC and DHCS. Submit all forms, documentation, and fiscal data in a manner prescribed by LEC and as required for the successful preparation and submission of SMAA RMTS claims pursuant to California law.
- (2) Initially and for every quarter thereafter, provide a list of participants with job titles and standardized work hours or “shifts” as defined for the RMTS System Software Platform (SSP) uploads and updates.

- (3) Yearly and quarterly, provide the LEC approved school calendars and notify the LEC of any changes in the approved school calendar throughout the school year.
- (4) Arrange for LEA Time Survey Participant (TSP) staff to have access to the SSP Vendor website for moment completion or provide a hard copy version to satisfy the moments.
- (5) Arrange for the LEA MAA Coordinator(s) or Designee to attend required training sessions related to the SSP and RMTS methodology and oversees the completion of the RMTS process.
- (6) Provide a contact person who shall serve as coordinator for all programmatic and fiscal LEA SMAA RMTS activities.
- (7) Notify LEC of any errors and/or omissions in information sent to LEC so that LEC may process a claim adjustment for submission to Medi-Cal.
- (8) During each time study quarter, the LEA will be required to maintain a minimum response rate of 85% of the moments assigned the LEA TSP's. If the LEA is unable to maintain a return rate of 85% of valid moments assigned, the LEA will have sanctions applied according to Section 11, SANCTIONS of this agreement.
- (9) Federal regulations require that a LEA maintain all records in support of allowable MAA activities for a minimum of five (5) fiscal years after the end of the quarter in which the LEC receives reimbursement from DHCS for the expenditures incurred. If an audit is in progress, or is identified as forthcoming, all records relevant to the audit must be retained throughout the audit's duration or final resolution of all audit exceptions, deferrals, and/or disallowances whichever is greater. All records retained must be stored ready-to-review in an Audit file: these files must be available to LEC, State, and Federal reviewers and auditors upon request in accordance with record retention requirements set forth under Title 42 of the Code of Federal Regulations (CFR), Section 433.32. Similarly, the documents that support the construction of a MAA claim must be kept five years after the last claim revision.
- (10) LEA will ensure that invoice claims conform to all DHCS requirements at the time such claims are processed.
- (11) In the event an LEA reimbursement is disallowed after disbursement, the LEA must repay the disallowed amount to DHCS via the LEC and develop a revised invoice for LEC's review and submittal to DHCS. LEC will submit the revised invoice and repayment to DHCS for reconsideration pursuant to California Welfare & Institutions Code Section 14132.47, subsection (k). Should LEC take action to collect disallowed costs not paid by the LEA, the LEA shall reimburse LEC for all costs associated with such action, including, but not limited to any attorney's fees.

3. FEE SCHEDULE

LEA shall pay the LEC a quarterly fee according to the following structure:

1. LEA shall pay to LEC, a fee equivalent to 9% of the SMAA RMTS quarterly invoices paid by the Department of Health Care Services (DHCS) to the LEA. This fee includes the DHCS Participation Fee and all the services outlined above in the agreement. LEA fees will be deducted by the LEC from the DHCS reimbursements prior to disbursement to the LEA.
2. The DHCS administrative fee, including the LEC obligation to DHCS, may be reviewed and/or adjusted on a yearly basis so that the fees collected cover both the LEC and DHCS obligations.
3. LEA acknowledges that, as a result of this fee arrangement, the LEA **will not be entitled** to recover any of the fees charged by the LEC as SMAA reimbursable costs on the LEA invoices.

4. OWNERSHIP OF PROGRAMS AND CONFIDENTIALITY OF REPORTS

All computer hardware supplied by LEC, operating system software, application software, programs, documentation, specifications, tapes, instruction manuals and similar material utilized and/or developed solely by LEC in connection with its systems and all patents, trade secrets, copyrights, trademarks, and other intellectual property rights are, as between LEC and LEA, the sole and exclusive property of LEC. LEA agrees to make no unauthorized use of these materials and systems and to preserve these materials and maintain the confidentiality of any and all of these materials in its possession. All such material developed jointly with LEC and LEA shall remain the property of LEC.

LEC is the licensee of certain software and billing tools including, but not limited to, a web-site from a third-party contractor ("SSP Vendor"). In an agreement with the Vendor ("SSP Vendor Agreement") LEC, as the licensee, has agreed not to interfere with SSP Vendor's proprietary rights, to maintain the confidentiality of certain information and to restrictions on use of the SSP Vendor's product. LEC shall allow the LEA to use the licensed software and/or tools on the condition that the LEA also agrees to be bound by and comply with the licensee's obligations as set forth in Section 8 of the SSP Vendor Agreement. Section 8 of the SSP Vendor Agreement is attached hereto and incorporated herein as Exhibit "C."

5. CONFIDENTIALITY OF DATA

The Parties agree that, because of the sensitive nature of data and in view of the proprietary nature of medical information, it is essential that all information, data and materials, whether transmitted in hard copy or in electronic media form, be maintained in each Party's confidence. Each Party agrees for itself, its employees, agents and independent contractors, that all information and/or data and/or materials received from the other Party shall be held in confidence to the extent held by law and each Party agrees not to reproduce, disclose, or relinquish any data, information or materials to any party other than an authorized representative of the other Party except as required by law.

The Parties agree that, because of the unique nature of the data and/or information and/or materials to be transmitted that money damages for breach of the foregoing provision shall be wholly inadequate to fully compensate the aggrieved Party and therefore the aggrieved Party shall be entitled to full temporary and/or permanent injunctive relief against any breach or threat of breach of the foregoing provisions.

6. INPUT DATA

Accurate, complete, and correct data necessary for LEC to perform its services hereunder shall be the sole responsibility of LEA. LEC shall not be responsible for any delays or failure to prepare a claim because of incomplete, inaccurate, or incorrect data provided by LEA.

LEC shall be responsible for the input of all information given to LEC by LEA in a reasonably accurate, complete and correct form provided same is provided to LEC by LEA. Any errors, mistakes or liability in connection with the failure of LEC to input such data, provided such data has been accurately, completely and correctly transmitted to LEC, shall be the sole responsibility of LEC and shall be corrected by LEC.

7. DESIGNATION AND RESPONSIBILITIES OF LEA FOR IT'S AUTHORIZED USERS.

LEA shall designate those employees and other personnel ("Users") who shall be given access to the LEC approved SSP web-site for completion of the RMTS moments. LEA shall ensure that its Users are familiar with and will comply with the terms and conditions for use of the web-site as set forth in this Agreement. LEA shall be responsible for any unauthorized use by its employees and other personnel. LEA agrees that unauthorized use of passwords issued by LEC or SSP vendor is prohibited. LEA understands that Users and the LEA may be held liable for any unauthorized use and distribution of passwords.

8. LIMITATION OF LIABILITY ARISING FROM DEFAULT IN SERVICES

LEC shall not be liable or deemed to be in default for any delays or failure in performance or non-performance or interruption of service under this agreement resulting from any cause beyond the reasonable control of LEC. LEC's liability, under this agreement, is limited to the amount paid by LEA for the services under this agreement. LEC shall not be liable for any indirect, consequential, or incidental damages arising out of this agreement.

9. WORKERS' COMPENSATION

For the purpose of workers' compensation coverage, LEC shall be the employer and shall bear the responsibility of providing workers' compensation insurance or coverage for any person providing services covered by this Agreement.

10. HOLD HARMLESS AND MUTUAL INDEMNIFICATION

LEC and LEA shall each defend, indemnify, and hold the other Parties and their officials, officers, employees, consultants, subcontractors, volunteers, and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, to the extent arising out or incident to any negligent acts, omissions, or willful misconduct of the indemnifying Party or its officials, officers, employees, consultants, subcontractors, volunteers, and agents arising out of or in connection with the performance of this Agreement, including without limitation, the payment of consequential damages and attorney's fees and other related costs and expenses.

11. SANCTIONS

The SMAA RMTS methodology requires that the overall pool of moments have at least an 85% return rate of valid moments. If the return rate of valid moments is less than 85%, then all non-returned moments will be coded as non-allowable (Code 1).

To ensure that enough moments are met for the entire pool of moments, the moments assigned each LEA must have a minimum of 85% compliance. If the LEA has non-returns greater than 15% of the total moments assigned for a quarter, the claiming unit will receive a warning letter. The LEA's Superintendent or equivalent will be copied on all warning letters sent to the LEA Coordinator. If the LEA is in default the next quarter after being warned, they will not be able to participate for the remainder of that fiscal year.

12. GENERAL

- A. ENTIRE AGREEMENT - This Agreement constitutes the entire Agreement between the Parties pertaining to the subject matter hereof, and supersedes all prior and contemporaneous agreements and understandings of the Parties in connection therewith.
- B. SUCCESSORS - This Agreement shall be binding upon and inure to the benefit of the successors, assigns and legal representatives of the respective Parties hereto. Each Party agrees that there are no third party beneficiaries to this Agreement except to the extent provided herein. Neither Party may assign this Agreement in whole or in part, without the prior written consent of the non-assigning Party except in connection with the sale of all or substantially all of its assets or outstanding capital stock.
- C. SEVERABILITY - In the event that any term or provision of this Agreement is held to be illegal, invalid or unenforceable under the laws, regulations or ordinances of the federal, state or local government, such term or provision shall be deemed severed from this Agreement and the remaining terms and provisions shall remain unaffected thereby.
- D. NOTICES - Any notice sent pursuant to this Agreement shall be sent by certified mail to the Parties at their respective addresses.
- E. STATE LAW - This Agreement shall be governed by and construed in accordance with the laws of California.
- F. ANTI-FRAUD AND ABUSE - Notwithstanding anything to the contrary herein, this Agreement shall be subject to all applicable federal, state and local laws, regulations and directives concerning the Medicare and Medicaid and other medical reimbursement fraud and abuse limitations. To the extent anything contained herein purportedly or actually violates or is challenged as violating any of the above laws, statutes, regulations or interpretations, then the provision in question or this entire Agreement, if necessary, shall be automatically void and of no effect whatsoever.
- G. DESCRIPTIVE HEADINGS - The descriptive headings in this Agreement are for convenience and reference only and in no way affect or alter the intent or effect of this Agreement.

- H. DEFINITIONS OF SUBRECIPIENTS AND VENDORS – Pursuant to Department of Health Care Services, PPL No. 13-004, dated May 17, 2013, *Notification of Contractual Agreement Language changes to add the Catalog of Federal Domestic Assistance Number 93.778 and Definitions of Subrecipients and Vendors*, attached as Exhibit B and incorporated into this agreement.
- I. INTEGRATION – This agreement, including all exhibits and other documents incorporated herein or made applicable by reference, contains the complete and final understanding of the Parties’ rights, duties and obligations with respect to the transaction discussed in the agreement and supersedes all prior Contracts, understandings and commitments, whether written or oral.

13. CONTRACTS WITH THIRD PARTY FOR SOFTWARE

- A. Pursuant to California Welfare & Institutions Code Section 14132.47, subdivision (d), the LEC may subcontract with one or more third-party vendors for the provision of administrative activities necessary for the proper and efficient administration of the Medi-Cal program. These services may include software and/or tools including, but not limited to, a web-site, which can be used by LEC and LEA for the collection of data, records and information, for the maintenance of the data, records and information, and for other SMAA RMTS services provided pursuant to this Agreement.
- B. LEA understands and acknowledges that the LEC has heretofore entered into a license agreement with a third-party vendor (“Vendor”) for the provision of software and/or tools including, but not limited to, a web-site, which may be utilized by both Parties to transmit and store information in connection with this Agreement. Notwithstanding the foregoing, LEC shall not be in breach of this Agreement in the event that the current Vendor Agreement is terminated for any reason.
- C. If LEC enters into another third-party contract for the provision of software and/or tools and that third-party contractor will have access to LEA’s student records or be required to maintain the student records of LEA, LEC shall include in the third-party contract the same provisions, or provisions substantially similar to those set forth in Exhibit “C” attached hereto and incorporated herein.

14. WARRANTY LIMITATION

LEC makes no representation or warranties expressed or implied, including, but not limited to, the warranties of merchantability and fitness for a particular purpose, arising by operation of law or otherwise, except as expressly stated herein.

15. LEA GOVERNING BOARD AUTHORIZATION

If applicable, the LEA affirms that this Agreement has been approved by the Governing Board of the LEA at its meeting of November 18, 2014 and that the individual signing on behalf of the LEA below is authorized by the Governing Board to execute this Agreement.

IN WITNESS WHEREOF, the Parties hereto have set their hands and seals the day and year below written.

LEA: **SCHOOL DISTRICT**

LEC: **SUTTER COUNTY
SUPERINTENDENT OF SCHOOLS**

By:

By:

Name: Dwayne Newman

Name: Bill Cornelius

Title: Superintendent

Title: Superintendent

Date: _____

Date: _____

EXHIBIT A – Medi-Cal Administrative Claiming Agreement

Task

Operating Procedures with LEC as Invoicing facilitator		LEC Coordinator	LEA Coordinator
1.	Evaluate LEA MAA program to ensure appropriate participation	✓	✓
2.	Develop and review audit files	✓	
3.	Maintain audit files and store data required to support operational plan		✓
4.	Review operational plan for quality assurance and compliance	✓	✓
5.	Provide and/or ensure RMTS training for coordinators	✓	
6.	Provide web-based RMTS Software System Platform (SSP) for RMTS moment completion	✓	
7.	Provide 100% coding of moments and clarification of moments if necessary	✓	
8.	Provide "Best Practices" - Hard Copy RMTS Moment (if applicable)	✓	✓
9.	Provide LEC an Approved School Calendar annually and every quarter thereafter as changes occur or upon request. Certify calendar in system after it has been entered by LEC		✓
10.	Input LEA Calendar into SSP, update periodically and certify	✓	
11.	Rosters: First period of RMTS implementation: TSP roster, including staff schedules must be uploaded using a template.	✓	
12.	Rosters: All subsequent quarters TSP roster/schedules must be updated quarterly		✓

13.	LEA/LEC to certify Coding Report	✓	✓
14.	Offer support both programmatically and fiscally	✓	
15.	Supply RMTS results for invoice process	✓	
16.	Generate/provide LEA Medi-Cal percentage (tape match)	✓	
17.	Provide fiscal training, materials and forms	✓	
18.	Review and provide all fiscal data necessary to process RMTS invoice	✓	
19.	Review LEA fiscal data and prepare invoice for reimbursement	✓	
20.	Prepare and submit invoice to DHCS for payment	✓	
21.	Process DHCS invoice reimbursements send reimbursement payments to LEAs	✓	

EXHIBIT B – Medi-Cal Administrative Claiming Agreement

Revised Contractual Agreement Language for Subrecipients and Vendors in Accordance with the Catalog of Federal Domestic Assistance Number 93.778 for School Based Medi-Cal Administrative Activities Program and Definitions for Subrecipients and Vendors incorporated into the contract between Sutter County Superintendent of Schools and Department of Health Care Services.

Definitions

A. The following definitions are applicable to this Contract.

- 1) “CFDA number” means the number assigned to a federal program in the Catalog of Federal Domestic Assistance (CFDA).
- 2) “Federal award” means federal financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.
- 3) “Federal awarding agency” means the federal agency that provides an award directly to the recipient.
- 4) “Federal program” means all federal awards to a non-federal entity assigned to a single number in the CFDA.
- 5) “Pass-through entity” means a non-federal entity that provided a federal award to a subrecipient to carry out a federal program.
- 6) “Recipient” means a non-federal entity that expends federal awards received directly from a federal awarding agency to carry out a federal program.
- 7) “Subrecipient” means a non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary of such a program. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency. Guidance on distinguishing between a subrecipient and a vendor is provided in OMB Circular A-133.

A. “Vendor” means a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a federal program. These goods or services may be for an organization’s own use or for the use of beneficiaries of the federal program. Additional guidance on distinguishing between a subrecipient and a vendor is provided in OMB Circular A-133.

B. The definitions in Section 8, Item 8.A. shall be included in all of Contractor’s contracts with subrecipients and vendors.

EXHIBIT C – Medi-Cal Administrative Claiming Agreement

PROPRIETARY RIGHTS; PROTECTION OF CONFIDENTIAL INFORMATION; DATA STORAGE.

1.1. Ownership. LEA and LEC acknowledges that PCG owns the System Service, that the System Service is not generally published, and that the System Service embodies the Confidential Information of PCG. All right, title, and interest in and to the System Service, including, without limitation, all copyrights, trade secret rights, and other intellectual property rights pertaining in and to the System Service shall remain vested in PCG and its third-party licensors. PCG acknowledges that LEA and LEC owns all of the data inputted by each LEA and LEC User and any and all reports produced as a result of using the System Service. LEA and LEC acknowledge that PCG shall have the right to aggregate any data input by LEA and LEC Users for PCG's own purposes, but shall not use or disclose personal or individual identifying information.

1.2. Confidentiality Obligations. Each Party agrees that: (i) neither Party will disclose to any third party any of the other Party's Confidential Information except to the receiving Party's employees and contractors with a need to know and who have agreed in writing to confidentiality obligations substantially the same as those set forth herein; (ii) each Party will use the same degree of care it uses to maintain the confidentiality of its own information of similar importance in its possession or control, but in no event less than a reasonable degree of care; and (iii) neither Party will use or authorize the use of Confidential Information for any purpose other than to fulfill such Party's obligations hereunder. Each Party agrees that neither Party will disclose to any third party any of the terms of this Agreement, which will be treated as Confidential Information, except to the receiving Party's employees, contractors, and advisors with a need to know and who have agreed in writing to confidentiality obligations substantially the same as those set forth herein, and neither Party will use the terms of this Agreement for any purpose other than to fulfill such Party's obligations under this Agreement, except as either Party is otherwise required by law. The Parties may modify these obligations through express written agreements.

This section is referenced in Section 13.

Colusa Unified School District

Board of Trustees,
County of Colusa, State of California

Resolution #2014-15.04

Whereas, the Governing Board of Colusa Unified School District is responsible for ensuring the highest quality education for all of its students, and desires to acknowledge and honor the contributions of **Dr. Donald Bransford** for service to the students of the Colusa Unified School District;

Whereas, the Governing Board wishes to thank **Dr. Donald Bransford** for dedicating 34 years to serving the needs of the district's students;

Whereas, by word and deed, your presence has enriched the lives of our students, and served as an example to all;

Whereas, as a school Board Member you have provided valuable services to the schools and students, and contributed to the establishment and promotion of a positive instructional environment;

Whereas, in recognition of your efforts, caring and commitment to the students of the district;

Now, Therefore, Be It Resolved, that the Governing Board of the Colusa Unified School District, in passage of this resolution hereby gives its sincerest thanks and appreciation in honor of the service of **Dr. Donald Bransford** to the education of our children.

Passed and Adopted this 18th day of November, 2014 by the following vote:

Ayes:

Charles Yerxa, Board President

Terry Bressler, Board Member

Lincoln Forry, Board Member

Kelli Griffith-Garcia, Board Member

Dwayne Newman, Superintendent

L. I. a

Colusa Unified School District

745 10th Street
Colusa, CA 95932
(530) 458-7791

13-14 Classified Management Salary Schedule

6% Effective 7/1/013, Adopted 12/17/13

5% Effective 7/1/07, Adopted 6/26/07

	Business Manager (CBO)		Director of Maintenance, Operations & Transportation Director of Technology		Director of Food Service	
	Annual	Hourly	Annual	Hourly	Annual	Hourly
Step 1	\$74,558	\$35.67	\$52,525	\$25.13	\$45,704	\$21.87
Step 2	\$78,286	\$37.46	\$55,151	\$26.39	\$47,989	\$22.96
Step 3	\$82,201	\$39.33	\$57,909	\$27.71	\$50,389	\$24.11
Step 4	\$86,311	\$41.30	\$60,804	\$29.09	\$52,908	\$25.31
Step 5	\$90,626	\$43.36	\$63,845	\$30.55	\$55,554	\$26.58
Step 6	\$95,157	\$45.53	\$67,037	\$32.08	\$58,331	\$27.91
Step 7	\$99,915	\$47.81	\$70,389	\$33.68	\$61,248	\$29.31

12 Month employees exempt from Overtime

Annual Salary is based upon 2090 hours per year

Employees on this schedule receive 20 days vacation annually

Director of Food Service 12 months beginning 7/1/13

Director of Technology added 12/2013

Current Top CSEA Salary (Computer Technician & Account Clerk)	\$	51,581
Current Top Confidential (Payroll/Personnel & Exec. Admin. Asst.)	\$	63,160

These 2 positions do not supervise anyone or manage budget

Current Food Service Director	\$	61,248
Current MOT Director	\$	70,389

Districts that pay MOT & Food Service Same Schedule:

Marysville Jt. USD

Paradise USD

Fall River Jt. USD

Live Oak USD

Western Placer USD

Sacramento City USD

District that pay Food Service HIGHER than MOT:

Willows USD

Elk Grove USD