

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 10, 2015

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 – Anne Kalisuch

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*

1. CRAF – Charles Yerxa

2. Friends of Music – Terry Bressler

3. Friends of Ag –Kathie Whitesell & Kelli Griffith-Garcia

4. SELPA – Terry Bressler & Kathie Whitesell

5. Grounds – Lincoln Forry & Terry Bressler

4. Superintendent's Report
 - a. Improving Achievement (*standing item*)
 1. 15-16 LCAP Activities Update
 - a. Curriculum Implementation
 - b. Parent Surveys
 - c. Staff Surveys
 - d. Professional Development Plan
 - e. Community Meetings
 - b. Management (*standing item*)
 1. Bond Projects Update
 - a. Citizens' Bond Oversight Committee
 2. District Management Software Update
 3. Winter Cheerleading Request
 - c. Budget (*standing item*)
 1. Enrollment
5. Principal's Report (*standing item*) – Clair Toth
- F. CSEA (California School Employees Assn.) Representative's Report
- G. CEA (Colusa Educators Association) Representative's Report
- H. Public Hearing and Discussion on Educator Effectiveness Funds Expenditure Plan
- I. Information/Discussion/Possible Action Items
 1. Approval of 2014-15 Audit Report (Presentation by Jesse Deol of James Marta & Co.)
 2. Discussion of Potential for a Second Bond Election (Presentation by Lori Raineri of Government Financial Strategies)
 3. Williams Settlement Visits and CCOE Activities (Presentation by County Superintendent, Mike West)
 4. Consider Approval of Substitute Teacher Pay to be Increased from \$110/day to \$140/day Effective 11/2/15.
 5. Consider Approval of Budget Allocation for Music Program Department
 6. Warrants: Batch # 15-18
 7. Consider Approval of Board Policies and Administrative Regulations:
 - a. First Reading of BP 3270 – Sale & Disposal of Books, Equipment & Supplies
 - b. First Reading of AR 3270 – Sale & Disposal of Books, Equipment & Supplies
 - c. First Reading of AR 3512 – Equipment
 - d. First Reading of AR 4112.23 – Qualifications/Assignment of Special Ed. Teachers
 - e. First Reading of AR 4119.11, 4219.11, 4319.11 – Sexual Harassment
 - f. First Reading of BP 4154, 4254, 4354 – Health & Welfare Benefits
 - g. First Reading of AR 4154, 4254, 4354 – Health & Welfare Benefits
 - h. First Reading of AR 5112.2 – Exclusions from Attendance
 - i. First Reading of BP 5141.31 – Immunizations
 - j. First Reading of AR 5141.31 – Immunizations
 - k. First Reading of BP 6190 – Evaluation of the Instructional Program
 - l. First Reading of BP 0200 – Goals for the School District
 - m. First Reading of AR 0420.4 – Charter School Authorization
 - n. First Reading of AR 0460 – Local Control & Accountability Plan
 - o. First Reading of BP 0500 – Accountability

- p. First Reading of BP 3100 – Budget
- q. First Reading of AR 3100 – Budget
- r. First Reading of AR 4161.11, 4261.11, 4361.11 – Industrial Accident/Illness Leave
- s. First Reading of AR 6145.2 – Athletic Competition
- t. First Reading of BP 6151 – Class Size
- u. First Reading of AR 6158 – Independent Study
- v. First Reading of BP 6170.1 – Transitional Kindergarten

J. Motion to Approve Items on the Consent Action Agenda

1. Consider Approval of Consent Agenda: Regular and Customary Business Items:

- a. October 13, 2015 Board Meeting Minutes
- b. October 27, 2015 Board Meeting Minutes
- c. Approval of 2015-16 Interim Report
- d. Approval of 2015-16 General Fund 01 Budget Revision
- e. October Payroll
- f. Personnel Assignment Order #5
- g. ASB Fund Statement
- h. Resolution #2015-16.03 – Application for Modernization Funds

K. Hearing of Public for Matters on Closed Session Agenda

L. Adjourn to Closed Session to consider and/or take action upon any of the following items:

1. Student Matters:

- a. Out-of-School Suspensions (*Standing item-information*)
- b. Inter-District Transfers (*Standing item-information*)
- c. Consider approval of AHP Recommendation for EH# 2015-16.03

2. Personnel Matters:

- a. Public Employment
 - 1. New Hires
- b. Public Employee Discipline/Dismissal/Release/Resignations

3. Negotiations:

Instructions to District Negotiators (*Executive Session of School Board and its designated representatives for the purpose of discussing its position regarding matters within the scope of representation and instructing its designated representatives*)

M. Reconvene Open Session

- 1. Announce possible action taken regarding AHP Recommendation of EH# 2015-16.03

N. Adjournment of the Meeting

Educator Effectiveness Spending Plan For the 2015-16, 2016-17 and 2017-18 Fiscal Years

Background

On September 22, 2015, Governor Brown signed SB103, the Education Trailer Bill, into law, which contained revised appropriation language for the \$490 million to be disbursed to local educational agencies for purposes of enhancing the effectiveness of teachers and administrators. There are a number of activities that we have already undertaken, and continue to undertake, to improve teacher and administrator effectiveness. This new funding is provided specifically to support these activities:

- ☐ Beginning teacher and administrator support and mentoring, including, but not limited to, programs that support new teacher and administrator ability to teach or lead effectively and to meet induction requirements adopted by the Commission on Teacher Credentialing and pursuant to Section 44259 of the Education Code.
- ☐ Professional Development, coaching, and support services for teachers who have been identified as needing improvement or additional support by local educational agencies
- ☐ Professional development for teachers and administrators that is aligned to the state content standards adopted pursuant to Sections 51226, 60605, 60605.1, 60605.2, 60605.3, 60605.08, 60605.11, 60605.85, as that section read on June 30, 2014, and 60811.3, as that section read on June 30, 2013, of the Education Code.
- ☐ To promote educator quality and effectiveness, including, but not limited to, training on mentoring and coaching certificated staff and training certificated staff to support effective teaching and learning.

The funds must be spent by July 1, 2018. As a condition of receiving the funds, a spending plan for the funds must be presented at a public meeting of the governing board and then approved at a subsequent public meeting of the governing board. What follows is the proposed spending plan for the Educator Effectiveness funding that we will be receiving.

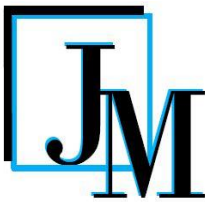
Funding

The estimated amount of one-time funds to be received for this purpose is \$111,740

Uses

We plan to use the funds to:

- ☐ Provide training on mentoring and coaching certificated staff
- ☐ Training certificated staff and para-professional support staff to support effective teaching and learning.
- ☐ Provide beginning teacher and administrator support and mentoring
- ☐ Provide professional development for teachers and administrators that is aligned with the state content standards.



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting and Tax

I.1.

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

October 30, 2015

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, 2015, and have issued our report thereon dated October 30, 2015. 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. As described in Note 1 to the financial statements, during the year, the entity changed its method of accounting for net pension liability by adopting Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. Accordingly, the cumulative effect of the accounting change as of the beginning of the year has been reported in the Statement of Activities. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. However, there are new Governmental Accounting Standards that may affect the District in 2015-16. See Attachment A.

Significant Accounting Estimates

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

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

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

Financial Statement Disclosures

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

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

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to 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 October 30, 2015 (Attachment B).

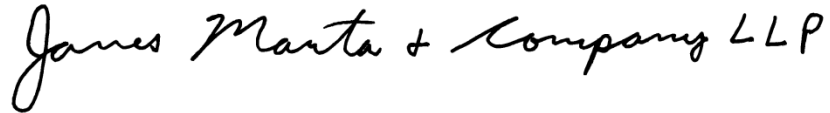
Management's Consultations with Other Accountants

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.

A handwritten signature in black ink that reads "James Marta & Company LLP". The script is fluid and cursive, with the letters "J", "M", and "C" being particularly large and stylized.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 30, 2015

Attachment A – Upcoming Changes in Accounting Standards

For the year ended June 30, 2015

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 Authority. 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 72 - Fair Value Measurement and Application

Effective for the fiscal year ending June 30, 2016

This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.

GASB 73 - Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68

Effective for the fiscal year ending June 30, 2017

This Statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68 for pension plans and pensions that are within their respective scopes.

The requirements of this Statement extend the approach to accounting and financial reporting established in Statement 68 to all pensions, with modifications as necessary to reflect that for accounting and financial reporting purposes, any assets accumulated for pensions that are provided through pension plans that are not administered through trusts that meet the criteria specified in Statement 68 should not be considered pension plan assets. It also requires that information similar to that required by Statement 68 be included in notes to financial statements and required supplementary information by all similarly situated employers and nonemployer contributing entities.

GASB 74 - Financial Reporting for Postemployment Benefits Other Than Pension Plans (OPEB)

Effective for the fiscal year ending June 30, 2017

This standard establishes the requirements for other postemployment benefit plans administered by trusts to report on their operations, including setting new uniform requirements for actuarial valuations of the total OPEB 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 74, though the additional note disclosures and required supplementary information will be significant. Additionally, actuarial valuations conducted in accordance with GASB 74 will have to match the government’s fiscal year, or be rolled forward to that date by the actuary.

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

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

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

GASB 76 - The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments
Effective for the fiscal year ending June 30, 2016

The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

This Statement supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.

GASB 77 - Tax Abatement Disclosures
Effective for the fiscal year ending June 30, 2016

This Statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements:

- Brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients
- The gross dollar amount of taxes abated during the period
- Commitments made by a government, other than to abate taxes, as part of a tax abatement agreement.

Attachment B – Management Representation Letter

COLUSA UNIFIED SCHOOL DISTRICT

TRUSTEES:
MR. LINCOLN FORRY
MR. TERRY BRESSLER
MR. CHARLES YERXA
MRS. KELLI GRIFFITH-GARCIA
MRS. KATHIE WHITESELL

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

DWAYNE NEWMAN
DISTRICT SUPERINTENDENT



MANAGEMENT REPRESENTATION LETTER

October 30, 2015

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, 2015 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 October 30, 2015:

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

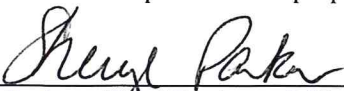
- We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- We are unable to determine the possibility of a withdrawal liability in a multiemployer benefit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

COLUSA UNIFIED SCHOOL DISTRICT

**COUNTY OF COLUSA
COLUSA, CALIFORNIA**

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

COLUSA UNIFIED SCHOOL DISTRICT

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements	
Balance Sheet – Governmental Funds	11
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	12
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	13
Reconciliation of the Governmental Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	14
Statement of Fiduciary Net Position	15
Notes to the Basic Financial Statements	16
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP) and Actual - General Fund	40
Schedule of Proportionate Share of Net Pension Liability	41
Schedule of Pension Contributions	42
Notes to Required Supplementary Information	43

COLUSA UNIFIED SCHOOL DISTRICT

TABLE OF CONTENTS

SUPPLEMENTARY INFORMATION

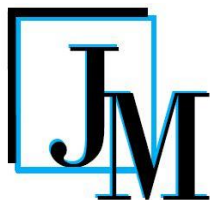
Combining Balance Sheet – All Non-major Funds	44
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – All Non-major Funds	45
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	46
Organization	47
Schedule of Average Daily Attendance	48
Schedule of Instructional Time	49
Schedule of Charter Schools	50
Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements	51
Schedule of Expenditures of Federal Awards	52
Schedule of Financial Trends and Analysis	53
Notes to Supplementary Information	54

OTHER INDEPENDENT AUDITOR’S REPORTS

Independent Auditor's Report on Compliance with State Laws and Regulations	55
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	57
Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133	59

FINDINGS AND RECOMMENDATIONS

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



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting and Tax

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Colusa Unified School District
Colusa, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Colusa Unified School District (the "District"), as of and for the year ended June 30, 2015, 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, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The accompanying supplementary information as listed in the table of contents, including the schedule of expenditures of federal awards, as required by 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.

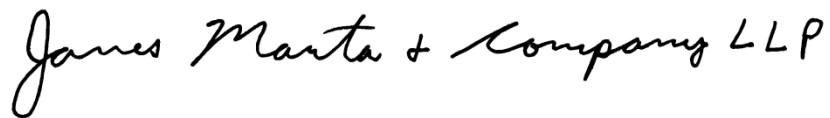
Change in Accounting Principle

As discussed in Note 1 to the financial statements, the District adopted new accounting guidance, GASB Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27, and GASB Statement No. 71, Pension Transition for Contribution Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68. The District has not restated the actual and pro forma effect of the Statements on the financial statements as of and for the year ended June 30, 2014. This data is not readily available due to an actuary study not being prepared in accordance with GASB 68 for measurement dates prior to June 30, 2014. Our opinion is not modified with respect to this matter.

The effects of this restatement are described in Note 6 to the basic financial statements. The implementation of GASB 68 required the District to recognize its unfunded net pension liability resulting in the District having a negative net position in the current year. The District currently funds this obligation on a pay-as-you go basis. The District anticipates that its ongoing funding and current resources are sufficient to meet its obligations as they come due.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2015 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
October 30, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

COLUSA UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2015

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The financial statements presented herein include all of the activities of the District and its component units using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The *Government -Wide Financial Statements* present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the District (including capital assets), as well as all liabilities (including long-term obligations). Additionally, certain eliminations have occurred as prescribed by the Statement in regards to interfund activity, payables, and receivables.

The *Fund Financial Statements* include statements for each of the two categories of activities: governmental and fiduciary.

The *Governmental Activities* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

The *Fiduciary Activities* only report a balance sheet and do not have a measurement focus.

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

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

GOVERNMENT-WIDE STATEMENTS

The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include all assets and liabilities of the District using the accrual basis of accounting which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. Net position is the difference between assets and liabilities, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The relationship between revenues and expenses is the District's *operating results*. Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

COLUSA UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2015

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, 2015, was (\$5,456,685) reflecting a decrease of 215.9%. The large decrease is due to the recognition of the current year net pension liability and a prior period restatement of net pension liability of \$10,737,428 with the implementation of GASB 68 (Note 1).

Change in Net Position

The District's total revenues increased 8.6% to \$13,680,823. The District's expenses are predominantly related to educating and caring for students (72.3%). 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 \$13,109,969 and \$12,528,486 for June 30, 2015 and 2014, 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, 2015

Condensed Statement of Net Position				
	June 30, 2014	June 30, 2015	Change	Percentage Change
Assets				
Current assets	\$ 3,464,110	\$ 9,314,642	\$ 5,850,532	168.9%
Capital assets	2,605,414	2,718,271	112,857	4.3%
Total assets	6,069,524	12,032,913	5,963,389	98.3%
Deferred Outflows of Resources	-	1,017,325	1,017,325	N/A
Liabilities				
Current liabilities	646,561	680,910	34,349	5.3%
Long-term liabilities	713,074	15,175,276	14,462,202	2028.1%
Total liabilities	1,359,635	15,856,186	14,496,551	1066.2%
Deferred Inflows of Resources	-	2,650,737	2,650,737	N/A
Net Position				
Invested in capital assets, net of related debt	2,383,427	2,443,675	60,248	2.5%
Restricted	227,366	7,190,434	6,963,068	3062.5%
Unrestricted	2,099,096	(15,090,794)	(17,189,890)	-818.9%
Total net position	\$ 4,709,889	\$ (5,456,685)	\$ (10,166,574)	-215.9%

COLUSA UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2015

Condensed Statement of Activities for the Fiscal Years Ended June 30

	2014	2015	Change	Percentage Change
Revenues				
Charges for services	\$ 135,233	\$ 126,709	\$ (8,524)	-6.3%
Operating grants and contributions	1,856,269	1,808,914	(47,355)	-2.6%
Taxes levied for general purposes	2,785,234	2,854,910	69,676	2.5%
Federal and state aid not restricted for specific purposes	7,280,259	8,344,342	1,064,083	14.6%
Interest and investment earnings	17,280	24,311	7,031	40.7%
Interagency revenues	236,809	255,362	18,553	7.8%
Miscellaneous	285,900	135,302	(150,598)	-52.7%
Special and extraordinary items	-	130,973	130,973	100%
Total revenues	<u>12,596,984</u>	<u>13,680,823</u>	<u>1,083,839</u>	<u>8.6%</u>
Expenses				
Instruction	7,077,778	7,259,547	181,769	2.6%
Instruction-related services	915,522	816,229	(99,293)	-10.8%
Pupil services	1,341,337	1,400,988	59,651	4.4%
General administration	838,861	882,675	43,814	5.2%
Plant services	1,326,798	1,446,922	120,124	9.1%
Ancillary services	199,459	175,626	(23,833)	-11.9%
Community services	2,277	1,935	(342)	-15.0%
Interest on long-term debt	11,466	332,404	320,938	2799.0%
Other outgo	620,595	602,689	(17,906)	-2.9%
Depreciation (unallocated)	194,393	190,954	(3,439)	-1.8%
Total expenses	<u>12,528,486</u>	<u>13,109,969</u>	<u>581,483</u>	<u>4.6%</u>
Change in net position	<u>\$ 68,498</u>	<u>\$ 570,854</u>	<u>\$ 502,356</u>	<u>733.4%</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the school year, the governmental funds reported a combined fund balance of \$8,633,732 which is an increase of \$5,816,183 from last year due mainly to the addition of Measure A School Bond in Fund 21.

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, 2015

The District incurred unanticipated expenditures in excess of appropriations for employee benefits of the general fund due to unbudgeted STRS on behalf payment expense of \$285,111.

Other than the aforementioned instance, the District did not incur unanticipated expenditures in excess of appropriations in expenditure classifications for which the budget was not revised.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Capital assets, net of depreciation, increased \$112,857 due to current year acquisitions and improvements growing at a higher rate than accumulated depreciation. There were no disposals in the current year.

Long-Term Liabilities

Total long-term liabilities increased dramatically in 14-15.

GASB 68 was implemented in the current year which required the net pension liability to be recognized. Previous pension liability of \$10,737,428 has been shown as a restatement of net assets as of June 30, 2014 on the Statement of Activities. A reduction in the net pension liability of \$1,999,241 was recognized in the current year.

A General Obligation Bond was approved by the District's voters November 2014. The District is planning on spending the \$5,800,000 on facility improvements. The Bond Repayment is \$5,900,000 which includes \$100,000 cost of issuance leaving \$5,800,000 for facility improvement projects.

The implementation of GASB 68 resulted in deferred outflows of \$1,017,325 and deferred inflows of \$2,318,333 related to the net pension liability. The current year bond issuance led to a deferred inflow of \$332,404.

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 2015-16.
- The State's economic and budget situation has made a positive turn for 2013-14 and 2014-15 and 2015-16 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, 2015

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 8,894,199
Receivables	392,537
Prepaid expenses	7,580
Stores inventories	20,326
Capital assets, net of accumulated depreciation	<u>2,718,271</u>
Total Assets	<u>12,032,913</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows on pensions (note 6)	<u>1,017,325</u>
LIABILITIES	
Accounts payable and other current liabilities	664,438
Unearned revenue	16,472
Long-term liabilities:	
Due within one year	401,905
Due in more than one year	<u>14,773,371</u>
Total Liabilities	<u>15,856,186</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred bond premium revenue	332,404
Deferred inflows on pensions (note 6)	<u>2,318,333</u>
Total deferred inflows	<u>2,650,737</u>
NET POSITION	
Invested in capital assets, net of related debt	2,443,675
Restricted	7,190,434
Unrestricted	<u>(15,090,794)</u>
Total Net Position	<u>\$ (5,456,685)</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, 2015

		Program Revenues		Net (Expense) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	\$ 7,259,547	\$ 9,979	\$ 956,475	\$ (6,293,093)
Instruction-related services:				
Instructional supervision	12,870	-	-	(12,870)
Instructional library, media and technology	44,265	-	-	(44,265)
School site administration	759,094	-	87,439	(671,655)
Pupil Services:				
Home-to-school transportation	134,502	-	-	(134,502)
Food services	638,117	105,698	560,168	27,749
All other pupil services	628,369	-	115,924	(512,445)
General administration:				
Centralized data processing	175,872	-	-	(175,872)
All other general administration	706,803	3,402	48,500	(654,901)
Plant services	1,446,922	7,630	38,147	(1,401,145)
Ancillary services	175,626	-	2,261	(173,365)
Community services	1,935	-	-	(1,935)
Interest on long-term debt	332,404	-	-	(332,404)
Other outgo	602,689	-	-	(602,689)
Depreciation (unallocated)	190,954	-	-	(190,954)
Total governmental activities	<u>\$ 13,109,969</u>	<u>\$ 126,709</u>	<u>\$ 1,808,914</u>	<u>(11,174,346)</u>
General Revenues				
Taxes and subventions:				
Taxes levied for general purposes				2,854,910
Federal and state aid not restricted to specific purposes				8,344,342
Interest and investment earnings				24,311
Interagency revenues				255,362
Miscellaneous				135,302
Special and extraordinary items				130,973
Total general revenues				<u>11,745,200</u>
Change in net position				<u>570,854</u>
Net Position - beginning, as originally reported				4,709,889
Prior period adjustment (note 1)				<u>(10,737,428)</u>
Net Position - beginning, As restated				<u>(6,027,539)</u>
Net Position, June 30, 2015				<u>\$ (5,456,685)</u>

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

COLUSA UNIFIED SCHOOL DISTRICT

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2015

	General Fund	Capital Facilities Fund	Building Fund	All Non-Major Funds	Total
ASSETS					
Cash and cash equivalents	\$ 1,489,587	\$ 1,322,305	\$ 5,758,919	\$ 323,388	\$ 8,894,199
Accounts receivable	318,886	2,000	6,000	65,651	392,537
Prepaid Expenses	7,580	-	-	-	7,580
Due from other funds	76,769	9,562.00	-	67,337	153,668
Inventory	-	-	-	20,326	20,326
Total Assets	<u>\$ 1,892,822</u>	<u>\$ 1,333,867</u>	<u>\$ 5,764,919</u>	<u>\$ 476,702</u>	<u>\$ 9,468,310</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 607,841	\$ 8,805	\$ 47,529	\$ 263	\$ 664,438
Unearned revenue	16,472	-	-	-	16,472
Due to other funds	67,337	-	9,562	76,769	153,668
Total Liabilities	<u>691,650</u>	<u>8,805</u>	<u>57,091</u>	<u>77,032</u>	<u>834,578</u>
Fund balances					
Nonspendable	37,930	-	-	20,327	58,257
Restricted	112,836	1,325,062	5,707,828	44,708	7,190,434
Committed	662,208	-	-	334,635	996,843
Unassigned	388,198	-	-	-	388,198
Total Fund Balances	<u>1,201,172</u>	<u>1,325,062</u>	<u>5,707,828</u>	<u>399,670</u>	<u>8,633,732</u>
Total Liabilities and Fund Balances	<u>\$ 1,892,822</u>	<u>\$ 1,333,867</u>	<u>\$ 5,764,919</u>	<u>\$ 476,702</u>	<u>\$ 9,468,310</u>

COLUSA UNIFIED SCHOOL DISTRICT

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

JUNE 30, 2015

Total fund balances - governmental funds	\$	8,633,732
--	----	-----------

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	\$ 11,186,359	
Accumulated depreciation	<u>(8,468,088)</u>	
Net		2,718,271

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

(332,404)

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

General obligation bonds payable	\$ 5,900,000	
Net Pension Liability	8,738,187	
Supplemental Employee Retirement Program	116,572	
Compensated absences payable	60,821	
Capital leases payable	176,425	
Golden Handshake STRS	<u>183,271</u>	
		<u>(15,175,276)</u>

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

Deferred outflows of resources relating to pensions	1,017,325
---	-----------

Deferred inflows of resources relating to pensions	(2,318,333)
--	-------------

Total net position - governmental activities	\$	<u>(5,456,685)</u>
--	----	--------------------

COLUSA UNIFIED SCHOOL DISTRICT

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

GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	General Fund	Capital Facilities Fund	Building Fund	All Non-Major Funds	Total
REVENUES					
LCFF sources	\$ 10,874,659	\$ -	\$ -	\$ -	\$ 10,874,659
Federal revenue	514,766	-	-	571,311	1,086,077
Other state revenues	1,015,848	-	-	44,158	1,060,006
Other local revenues	387,832	18,695	5,999	116,582	529,108
Total revenues	12,793,105	18,695	5,999	732,051	13,549,850
EXPENDITURES					
Certificated salaries	5,939,658	-	-	-	5,939,658
Classified salaries	1,847,681	-	-	275,228	2,122,909
Employee benefits	2,620,009	-	-	103,587	2,723,596
Books and supplies	770,436	-	-	279,212	1,049,648
Services and other operating expenditures	1,102,341	12,121	100,000	56,486	1,270,948
Capital outlay	56,177	117,751	98,171	31,710	303,809
Other outgo	536,288	-	-	21,446	557,734
Total expenditures	12,872,590	129,872	198,171	767,669	13,968,302
Excess (deficiency) of revenues over expenditures	(79,485)	(111,177)	(192,172)	(35,618)	(418,452)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	67,337	67,337
Operating transfers out	(67,337)	-	-	-	(67,337)
Proceeds from bond issue	-	-	5,900,000	334,635	6,234,635
Total other financing sources (uses)	(67,337)	-	5,900,000	401,972	6,234,635
Net change in fund balances	(146,822)	(111,177)	5,707,828	366,354	5,816,183
Fund balances, July 1, 2014	1,347,994	1,436,239	-	33,316	2,817,549
Fund balances, June 30, 2015	\$ 1,201,172	\$ 1,325,062	\$ 5,707,828	\$ 399,670	\$ 8,633,732

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, 2015

Total net change in fund balances - governmental funds	\$	5,816,183
--	----	-----------

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:	\$	303,811	
Depreciation expense:		<u>(190,954)</u>	112,857

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:	45,562
--	--------

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount were:	(6,234,635)
--	-------------

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measure by the amounts earned. The difference between compensated absences paid and compensated absences earned was:	(10,033)
---	----------

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:	66,880
---	--------

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	73,576
---	--------

Pensions: In government funds, pension costs are recognized when employer contributions are made in the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	698,233
--	---------

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

2,231

Total change in net position - governmental activities	\$	<u>570,854</u>
--	----	----------------

COLUSA UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
STUDENT BODY FUNDS
JUNE 30, 2015

Assets:	
Cash in county treasury	\$ 59,973
Total Assets	<u>\$ 59,973</u>
Liabilities:	
Due to student groups	59,973
Total Liabilities	<u>\$ 59,973</u>

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

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, 2015

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, 2015

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (CONTINUED)

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

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

F. FUND ACCOUNTING

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

Governmental Funds

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

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

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

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

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

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

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

F. FUND ACCOUNTING (CONTINUED)

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

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

Fiduciary Funds

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

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

G. BUDGETS AND BUDGETARY ACCOUNTING

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

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

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

H. ENCUMBRANCES

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

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2015

I. DEPOSITS AND INVESTMENTS

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

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

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies; certificates of participation; obligations with first priority security; and collateralized mortgage obligations.

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost.

J. PREPAID EXPENSES/EXPENDITURES

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

K. INVENTORY

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

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

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2015

L. CAPITAL ASSETS

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

M. UNEARNED REVENUE

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

N. COMPENSATED ABSENCES

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

O. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

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

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

P. RESTRICTED NET POSITION

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

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

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

Q. FUND BALANCE

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

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

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

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

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

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

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

R. LOCAL CONTROL FUNDING FORMULA/PROPERTY TAX

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

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

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

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2015

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

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

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

S. USE OF ESTIMATES

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

T. PENSIONS

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

U. CHANGE IN ACCOUNTING PRINCIPLE

In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities.

This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2015

U. CHANGE IN ACCOUNTING PRINCIPLE (CONTINUED)

The scope of this Statement addresses accounting and financial reporting for pensions that are provided to the employees of state and local governmental employers through pension plans that are administered through trusts that have the following characteristics: contributions from employers and nonemployer contributing entities to the pension plan and earnings on those contributions are irrevocable; pension plan assets are dedicated to providing pensions to plan members in accordance with the benefit terms; and pension plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the pension plan administrator. If the plan is a defined benefit pension plan, plan assets also are legally protected from creditors of the plan members.

This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

For defined benefit pensions, this Statement requires the liability of employers and nonemployer contributing entities to employees for defined benefit pensions (net pension liability) to be measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service (total pension liability), less the amount of the pension plan's fiduciary net position.

As of June 30, 2015, according to GASB 68, the District's total pension liability must be recognized. Therefore, the previous pension liability as of June 30, 2014 in the amount of \$10,737,428 has been shown as a restatement of net assets on the Statement of Activities as a separate line item.

In November 2013, GASB issued Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the governments' beginning net pension liability. This Statement amends paragraph 137 of Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability.

Statement No. 68, as amended, continues to require that beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts. The provisions of this Statement are required to be applied simultaneously with the provisions of Statement No. 68 and are effective for the District's fiscal year ending June 30, 2015

As of June 30, 2015, according to GASB 71, the District had subsequent contributions to the measurement date. As a result of the contributions, in the current year the District had deferred outflows of \$1,017,325 and deferred inflows of \$2,318,333 resulting from the implementation of GASB 71.

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2015 consist of the following:

	<u>Governmental Activities</u>	<u>Fiduciary Activities</u>
Cash in County Treasury	\$ 8,863,593	\$ 59,973
Cash in revolving fund	<u>30,606</u>	<u>-</u>
	<u>\$ 8,894,199</u>	<u>\$ 59,973</u>

A. CASH IN REVOLVING FUNDS

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

B. CASH IN COUNTY TREASURY

County pool investments consist of District cash held by the Colusa County Treasury that is invested in the county investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts that are based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The weighted average maturity of the pool is 239 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, 2015

3. INTERFUND TRANSACTIONS

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

Interfund Receivables/Payables

As of June 30, 2015, the interfund receivable and payable balances were as follows:

	Interfund Receivable	Interfund Payable
Major Funds		
General Fund	\$ 76,769	\$ 67,337
Building Fund	-	9,562
Capital Facilities Fund	9,562	-
Nonmajor Fund		
Cafeteria Fund	67,337	76,769
Total	<u>\$ 153,668</u>	<u>\$ 153,668</u>

Interfund Transfers

For the year ended June 30, 2015, the interfund transfers were as follows:

Transfer from General Fund to the Cafeteria Fund for Direct Program Support	<u>\$ 67,337</u>
Total Transfers	<u>\$ 67,337</u>

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

4. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2015, was as follows:

	Balance July 1, 2014	Additions and Transfers	Deductions and Transfers	Balance June 30, 2015
Non-depreciable assets:				
Land	\$ 801,813	\$ -	\$ -	\$ 801,813
Work in progress	-	98,171	-	98,171
	<u>801,813</u>	<u>98,171</u>	<u>-</u>	<u>899,984</u>
Depreciable assets:				
Sites and improvements	799,556	-	-	799,556
Building and improvements	8,369,972	124,512	-	8,494,484
Furniture and equipment	911,207	81,128	-	992,335
	<u>10,080,735</u>	<u>205,640</u>	<u>-</u>	<u>10,286,375</u>
Totals, at cost	<u>10,882,548</u>	<u>303,811</u>	<u>-</u>	<u>11,186,359</u>
Accumulated depreciation:				
Sites and improvements	(624,610)	(17,878)	-	(642,488)
Building and improvements	(7,014,834)	(139,398)	-	(7,154,232)
Furniture and equipment	(637,690)	(33,678)	-	(671,368)
	<u>(8,277,134)</u>	<u>(190,954)</u>	<u>-</u>	<u>(8,468,088)</u>
Depreciable assets, net	<u>1,803,601</u>	<u>14,686</u>	<u>-</u>	<u>1,818,287</u>
Capital assets, net	<u>\$ 2,605,414</u>	<u>\$ 112,857</u>	<u>\$ -</u>	<u>\$ 2,718,271</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, 2015

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, 2015, is shown below:

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015	Due Within One Year
Capital Leases	\$ 221,987	\$ -	\$ 45,562	\$ 176,425	\$ 47,635
Golden Handshake STRS	256,847	-	73,576	183,271	37,498
Compensated Absences	50,788	10,033	-	60,821	60,821
G.O. Bonds	-	5,900,000	-	5,900,000	190,000
Net Pension Liability	10,737,428	-	1,999,241	8,738,187	-
Supplemental Employer Retirement Program	183,452	-	66,880	116,572	65,951
	<u>\$ 11,450,502</u>	<u>\$ 5,910,033</u>	<u>\$ 2,185,259</u>	<u>\$ 15,175,276</u>	<u>\$ 401,905</u>

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

General Obligation Bonds

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

The annual requirements to amortize the bonds as of June 30, 2015 are as follows:

Year Ended June 30,	Principal	Interest	Total
2016	\$ 190,000	\$ 216,517	\$ 406,517
2017	-	213,250	213,250
2018	100,000	213,250	313,250
2019	120,000	210,250	330,250
2020	120,000	206,650	326,650
2021-2025	765,000	972,800	1,737,800
2026-2030	1,080,000	827,300	1,907,300
2031-2035	1,505,000	581,200	2,086,200
2036-2040	2,020,000	239,600	2,259,600
Totals	<u>\$ 5,900,000</u>	<u>\$ 3,680,817</u>	<u>\$9,580,817</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2015

5. LONG-TERM LIABILITIES (CONTINUED)

Capital Leases

In October 2003, the district entered into a 15 year capital lease agreement to provide financing for a project for the acquisition and installation of a mechanical retrofit and energy management project in the amount of \$595,730 at 4.5% annual percentage rate. The leases have minimum payments as follows:

Year Ended June 30,	Lease Payment
2016	\$ 55,045
2017	55,045
2018	55,045
2019	27,521
Totals	192,656
Less: Amount Representing Interest	(16,231)
Present value of minimum lease payments	<u>\$ 176,425</u>

6. EMPLOYEE RETIREMENT SYSTEMS

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

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, 2015

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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.

The Plans' provisions and benefits in effect at June 30, 2015, are summarized as follows:

	CalPERS		STRS	
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	2% @ 55	2% @ 60	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	60	60	62
Monthly benefits, as a % of eligible compensation	2.0%	2.0%	2.0%	2.0%
Required employee contribution rates	7%	6%	8.15%	8.15%
Required employer contribution rates	11.771%	11.771%	8.88%	8.88%

Contributions

CalPERS

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

STRS

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

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

For the year ended June 30, 2015, the contributions recognized as part of pension expense for the Plan were:

	<u>CalPERS</u>	<u>STRS</u>	<u>Total Deferred Outflows</u>
Contributions - employer	\$ 208,122	\$ 524,093	\$ 732,215
Oh behalf contributions - state	-	285,111	285,111
Total	<u>\$ 208,122</u>	<u>\$ 809,204</u>	<u>\$ 1,017,326</u>

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

As of June 30, 2015, Colusa Unified School District reported net pension liabilities for its proportionate share of the net pension liability of the Plans' of:

	<u>Proportionate Share of Net Pension Liability</u>
CalPERS	\$ 1,710,826
STRS	7,027,361
Total Net Pension Liability	<u>\$ 8,738,187</u>

Colusa Unified School District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2014, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. Colusa Unified School District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2013 and 2014 was as follows:

	<u>CalPERS</u>	<u>STRS</u>
Proportion - June 30, 2013	0.00905%	0.01136%
Proportion - June 30, 2014	0.01507%	0.01203%
Change - Increase (Decrease)	<u>0.00602%</u>	<u>0.00067%</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2015

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

For the year ended June 30, 2015, the District recognized pension expense of \$56,064 and \$642,169 for CalPERS and STRS, respectively. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	CalPERS		STRS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 208,122	\$ -	\$ 809,204	\$ -
Net differences between projected and actual earnings on plan investments	-	587,859	-	1,730,474
Total	<u>\$ 208,122</u>	<u>\$ 587,859</u>	<u>\$ 809,204</u>	<u>\$ 1,730,474</u>

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	CalPERS	STRS
	Deferred Outflows/(Inflows) of Resources	Deferred Outflows/(Inflows) of Resources
2016	\$ 146,965	\$ 432,619
2017	146,965	432,619
2018	146,965	432,619
2019	146,965	432,619

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2015

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Actuarial Assumptions

The total pension liabilities in the June 30, 2013 actuarial valuations were determined using the following actuarial assumptions:

	<u>CalPERS</u>	<u>STRS</u>
Valuation Date	June 30, 2013	June 30, 2013
Measurement Date	June 30, 2014	June 30, 2014
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	7.50%	7.60%
Inflation	2.75%	3.00%
Payroll Growth Rate	3.00%	3.75%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return (1)	7.50%	7.60%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

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

Discount Rate

CalPERS

The discount rate used to measure the total pension liability was 7.50% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 section.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2015

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Discount Rate

CalPERS

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

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

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

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

Asset Class	CalPERS		
	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	12.0%	6.83%	6.95%
Real Estate	11.0%	4.50%	5.13%
Infrastructure and Forestland	3.0%	4.50%	5.09%
Liquidity	2.0%	-0.55%	-1.05%
	<u>100.0%</u>		

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

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

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Discount Rate

STRS

The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60 percent) and assuming that contributions, benefit payments and administrative expense occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

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

Asset Class	STRS	
	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global Equity	47.0%	4.50%
Private Equity	12.0%	6.20%
Real Estate	15.0%	4.35%
Inflation Sensitive	5.0%	3.20%
Fixed Income	20.0%	0.20%
Cash/Liquidity	1.0%	0.00%
Total	100%	

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2015

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

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

CalPERS			
	Discount Rate - 1% (6.50%)	Current Discount Rate (7.50%)	Discount Rate + 1% (8.50%)
Plan's Net Pension Liability	\$ 3,001,180	\$ 1,710,826	\$ 632,606

STRS			
	Discount Rate - 1% (6.60%)	Current Discount Rate (7.60%)	Discount Rate + 1% (8.60%)
Plan's Net Pension Liability	\$ 10,953,818	\$ 7,027,361	\$ 3,753,410

Pension Plan Fiduciary Net Position

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

Payable to the Pension Plan

At June 30, 2015, the District had no outstanding amount of contributions to the pension plans required for the year ended June 30, 2015.

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2015

7. FUND BALANCES

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

	General Fund	Capital Facilities Fund	Building Fund	All Non-Major Funds	Total
Nonspendable:					
Inventory	\$ -	\$ -	\$ -	\$ 20,327	\$ 20,327
Prepaid Expenses	7,580	-	-	-	7,580
Revolving Cash	30,350	-	-	-	30,350
Total Nonspendable	<u>37,930</u>	<u>-</u>	<u>-</u>	<u>20,327</u>	<u>58,257</u>
Restricted:					
Unspent Categorical Revenues	112,836	1,325,062	-	44,708	1,482,606
Restricted for Bond Projects	-	-	5,707,828	-	5,707,828
Total Restricted	<u>112,836</u>	<u>1,325,062</u>	<u>5,707,828</u>	<u>44,708</u>	<u>7,190,434</u>
Committed:					
Board Designated	662,208	-	-	-	662,208
Other Commitments	-	-	-	334,635	334,635
Total Committed	<u>662,208</u>	<u>-</u>	<u>-</u>	<u>334,635</u>	<u>996,843</u>
Unassigned:					
Reserve for Economic Uncertainties	388,198	-	-	-	388,198
Total Fund Balances	<u>\$ 1,201,172</u>	<u>\$ 1,325,062</u>	<u>\$ 5,707,828</u>	<u>\$ 399,670</u>	<u>\$ 8,633,732</u>

COLUSA UNIFIED SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2015

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, 2014	NVSIG June 30, 2014	SELF June 30, 2014
Total Assets	\$ 16,472,909	\$ 3,022,400	\$ 162,746,000
Total Liabilities	12,371,637	1,448,227	118,853,000
Net Position	4,101,272	1,574,173	43,893,000
Total Liabilities and Net Position	\$ 16,472,909	\$ 3,022,400	\$ 162,746,000
Revenues	\$ 61,147,199	\$ 10,329,745	\$ 11,812,000
Expenditures	69,732,098	9,996,043	4,199,000
Change in Net Position	\$ (8,584,899)	\$ 333,702	\$ 7,613,000

9. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

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

Excess of expenditures over appropriations for the year ended June 30, 2015 were as follows:

	Excess Expenditures
General Fund	
Employee benefits	\$ 195,853

The excess is not in accordance with Education Code 42600. The excess expenditures for employee benefits is due to the recognition of the state on-behalf payments for STRS, which are not included in the adopted budget.

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2015

10. COMMITMENTS AND CONTINGENCIES

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

11. SUBSEQUENT EVENTS

The District's management evaluated its June 30, 2015 financial statements for subsequent events through October 30, 2015, the date the financial statements were available to be issued. Management is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

COLUSA UNIFIED SCHOOL DISTRICT

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

GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Budget			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
LCFF sources	\$10,773,278	\$10,794,752	\$10,874,659	\$79,907
Federal revenue	395,753	554,117	514,766	(39,351)
Other state revenues	691,194	720,555	1,015,848	295,293
Other local revenues	301,351	331,303	387,832	56,529
	<u>12,161,576</u>	<u>12,400,727</u>	<u>12,793,105</u>	<u>392,378</u>
EXPENDITURES				
Certificated salaries	5,514,924	5,971,357	5,939,658	31,699
Classified salaries	1,750,685	1,875,731	1,847,681	28,050
Employee benefits	2,384,083	2,424,156	2,620,009	(195,853)
Books and supplies	570,050	816,935	770,436	46,499
Services and other operating expenditures	980,621	1,137,166	1,102,341	34,825
Capital outlay	-	57,306	56,177	1,129
Other outgo	786,614	641,526	536,288	105,238
	<u>11,986,977</u>	<u>12,924,177</u>	<u>12,872,590</u>	<u>51,587</u>
Excess (deficiency) of revenues over expenditures	174,599	(523,450)	(79,485)	443,965
OTHER FINANCING SOURCES (USES)				
Operating transfers out	-	(63,306)	(67,337)	(4,031)
	<u>-</u>	<u>(63,306)</u>	<u>(67,337)</u>	<u>(4,031)</u>
Net change in fund balances	174,599	(586,756)	(146,822)	439,934
Fund balances, July 1, 2014	1,347,994	1,347,994	1,347,994	-
Fund balances, June 30, 2015	<u>\$ 1,522,593</u>	<u>\$ 761,238</u>	<u>\$ 1,201,172</u>	<u>\$ 439,934</u>

COLUSA UNIFIED SCHOOL DISTRICT

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

CalPERS

	June 30, 2014 ⁽¹⁾
Proportion of the net pension liability	0.01507%
Proportionate share of the net pension liability	\$ 1,710,826
Covered-employee payroll (2)	\$ 1,582,126
Proportionate Share of the net pension liability as percentage of covered-employee payroll	108.13%
Plans fiduciary net position as a percentage of the total pension liability	83.38%
Proportionate share of aggregate employer contributions (3)	\$ 208,122

STRS

	June 30, 2014 ⁽¹⁾
Proportion of the net pension liability	0.01203%
Proportionate share of the net pension liability	\$ 7,027,361
Covered-employee payroll (2)	\$ 5,356,206
Proportionate Share of the net pension liability as percentage of covered-employee payroll	131.20%
Plans fiduciary net position as a percentage of the total pension liability	76.52%
Proportionate share of aggregate employer contributions (3)	\$ 524,093

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

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

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

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

CalPERS	
	Fiscal Year 2013-14 ⁽¹⁾
Actuarially Determined Contribution (2)	\$ 181,011
Contributions in relation to the actuarially determined contributions	(180,976)
Contribution deficiency (excess)	<u>\$ 35</u>
Covered-employee payroll (3)	\$ 1,582,126
Contributions as a percentage of covered-employee payroll (3)	11.441%
STRS	
	Fiscal Year 2013-14 ⁽¹⁾
Actuarially Determined Contribution (2)	\$ 441,887
Contributions in relation to the actuarially determined contributions	(447,271)
Contribution deficiency (excess)	<u>\$ (5,384)</u>
Covered-employee payroll (3)	\$ 5,356,206
Contributions as a percentage of covered-employee payroll (3)	8.250%

- (1) Historical information is required only for measurement periods for which GASB 68 is applicable.
- (2) Employers are assumed to make contributions equal to the actuarially determined contributions (which is the actuarially determined contribution). However, some employers may choose to make additional contributions towards their side fund or their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions. CalPERS has determined that employer obligations referred to as "side funds" do not conform to the circumstances described in paragraph 120 of GASB 68, therefore are not considered separately financed specific liabilities.
- (3) Covered-Employee Payroll represented above is based on pensionable earnings provided by the employer.

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

1. PURPOSE OF SCHEDULES

A - Budgetary Comparison Schedule

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

B - Schedule of Proportionate Share of the Net Pension Liability

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

Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown.

C - Schedule of Contributions

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

Valuation date: 6/30/2013

Methods and assumptions used to determine contribution rates:

Single and Agent Employers' Example	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years
Asset valuation method	5-year smoothed market
Inflation	3.00%
Salary increases	3.75% average, including inflation of 3.0%
Investment rate of return	7.60%, net of pension plan investment expense, including inflation
Retirement age	57 yrs.
Mortality	RP-2000 Healthy Annuitant Morality Table

SUPPLEMENTARY INFORMATION

COLUSA UNIFIED SCHOOL DISTRICT

COMBINING BALANCE SHEET

ALL NON-MAJOR FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Cafeteria Fund	Bond Interest and Redemption Fund	Total
ASSETS			
Cash and cash equivalents	\$ (11,247)	\$ 334,635	\$ 323,388
Accounts receivable	65,651	-	65,651
Due from other funds	67,337	-	67,337
Inventory	20,326	-	20,326
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 142,067</u>	<u>\$ 334,635</u>	<u>\$ 476,702</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 263	\$ -	\$ 263
Due to other funds	76,769	-	76,769
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>77,032</u>	<u>-</u>	<u>77,032</u>
Fund balances			
Nonspendable	20,327	-	20,327
Restricted	44,708	-	44,708
Committed	-	334,635	334,635
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balance	<u>65,035</u>	<u>334,635</u>	<u>399,670</u>
Total liabilities and fund balances	<u>\$ 142,067</u>	<u>\$ 334,635</u>	<u>\$ 476,702</u>

COLUSA UNIFIED SCHOOL DISTRICT

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

ALL NON-MAJOR FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Cafeteria Fund	Bond Interest and Redemption Fund	Totals
REVENUES			
Federal revenue	\$ 571,311	\$ -	\$ 571,311
Other state revenues	44,158	-	44,158
Other local revenues	116,582	-	116,582
Total revenues	<u>732,051</u>	<u>-</u>	<u>732,051</u>
EXPENDITURES			
Classified salaries	275,228	-	275,228
Employee benefits	103,587	-	103,587
Books and supplies	279,212	-	279,212
Services and other operating expenditures	56,486	-	56,486
Capital outlay	31,710	-	31,710
Other outgo	21,446	-	21,446
Total expenditures	<u>767,669</u>	<u>-</u>	<u>767,669</u>
Excess (deficiency) of revenues over expenditures	<u>(35,618)</u>	<u>-</u>	<u>(35,618)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	67,337	-	67,337
All other financing sources	<u>-</u>	<u>334,635</u>	<u>334,635</u>
Total other financing sources (uses)	<u>67,337</u>	<u>334,635</u>	<u>401,972</u>
Net change in fund balances	31,719	334,635	366,354
Fund balances, July 1, 2014	<u>33,316</u>	<u>-</u>	<u>33,316</u>
Fund balances, June 30, 2015	<u><u>\$ 65,035</u></u>	<u><u>\$ 334,635</u></u>	<u><u>\$ 399,670</u></u>

COLUSA UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Student Body Funds	<u>Balance July 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2015</u>
Assets:				
Cash in County Treasury				
Colusa High School	\$ 51,437	\$ 200,566	\$ (196,174)	\$ 55,829
Egling Middle School	2,541	35,267	(33,664)	4,144
Total Assets	<u>\$ 53,978</u>	<u>\$ 235,833</u>	<u>\$ (229,838)</u>	<u>\$ 59,973</u>
Liabilities:				
Due to student groups	\$ 53,978	\$ 5,995	\$ -	\$ 59,973
Total Liabilities	<u>\$ 53,978</u>	<u>\$ 5,995</u>	<u>\$ -</u>	<u>\$ 59,973</u>

COLUSA UNIFIED SCHOOL DISTRICT

ORGANIZATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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

ADMINISTRATION

Dwayne Newman
Superintendent

Sheryl Parker
Chief Business Official

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Second Period Report	Annual Report
Elementary		
TK-3	461	460
Fourth through Sixth	283	282
Seventh to Eight	215	214
Special Education	-	1
	<u>959</u>	<u>957</u>
Secondary		
Ninth through Twelfth	400	395
Special Education	1	1
Continuation Education	19	19
	<u>420</u>	<u>415</u>
	<u><u>1,379</u></u>	<u><u>1,372</u></u>

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Grade Level	Standard Minutes Requirement	Reduced Minutes Requirement	2014-15 Actual Minutes	Instructional Days	Status
Kindergarten	36,000	35,000	47,358	180	In compliance
Grade 1	50,400	49,000	50,602	180	In compliance
Grade 2	50,400	49,000	50,602	180	In compliance
Grade 3	50,400	49,000	50,602	180	In compliance
Grade 4	54,000	52,500	54,622	180	In compliance
Grade 5	54,000	52,500	54,622	180	In compliance
Grade 6	54,000	52,500	54,622	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	64,874	180	In compliance
Grade 10	64,800	63,000	64,874	180	In compliance
Grade 11	64,800	63,000	64,874	180	In compliance
Grade 12	64,800	63,000	64,874	180	In compliance

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR FISCAL YEAR ENDED JUNE 30, 2015

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, 2015

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, 2015

Federal Catalog Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education</u>			
<i>Passed through California Department of Education</i>			
84.010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	14329	\$ 279,098
84.010A	NCLB: Title I, Part A, Program Improvement LEA Corrective Action, Minor Performance Problems	14957	35,564
84.048	Carl D. Perkins Career and Technical Education: Secondary, Section 131 (Vocational Education)	14894	50,277
84.367	NCLB: Title II, Part A, Improving Teacher Quality	14334	81,061
84.365	NCLB: Title III, Limited English Proficient (LEP) Student Program	14346	41,509
84.365	NCLB: Title III, Immigrant Education Program	15146	1,397
84.358	NCLB: Title VI, Part B, Rural & Low Income School Program	14356	<u>25,860</u>
Total U.S. Department of Education			<u>514,766</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 *	539,601
10.579	Child Nutrition: NSLP Equipment Assistance Grants	14906	<u>31,710</u>
Total U.S. Department of Agriculture			<u>571,311</u>
Total Federal Programs			<u>\$ 1,086,077</u>
* Tested as a major program			

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Adopted Budget 2015/2016	Actuals 2014/2015	Actuals 2013-2014	Actuals 2012-2013
<u>General Fund</u>				
Revenues and Other Financial Sources	\$ 14,270,298	\$ 12,793,105	\$ 11,791,326	\$ 10,608,383
Expenditures	14,173,079	12,872,590	11,778,671	10,709,792
Other Uses and Transfers Out	35,000	67,337	-	-
Total Outgo	14,208,079	12,939,927	11,778,671	10,709,792
Change in Fund Balance	62,219	(146,822)	12,655	(101,409)
Ending Fund Balance	\$ 1,263,391	\$ 1,201,172	\$ 1,347,994	\$ 1,335,339
Available Reserves	\$ 426,242	\$ 388,198	\$ 353,360	\$ 321,294
Reserve for Economic Uncertainties	\$ 426,242	\$ 388,198	\$ 353,360	\$ 321,294
Unappropriated Fund Balance	\$ -	\$ -	\$ -	\$ -
Available Reserves as a Percentage of Total Outgo	3.0%	3.0%	3.0%	3.0%
Total Long-Term Debt	\$ 14,773,371	\$ 15,175,276	\$ 11,450,502	\$ 883,814
Average Daily Attendance at P-2	1,384	1,379	1,388	1,349

The general fund balance has decreased by \$235,576 over the past three years. The fiscal year 2015-16 budget projects an increase of \$62,219. For a District this size, the State of California recommends available reserves of at least 3 percent of total general fund expenditures, transfers out, and other uses (total outgo). The District met this requirement.

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

Total long-term liabilities have increased by \$14,291,462 over the past two years due to the addition of the net pension liability with the implementation of GASB 68 and issuance of bonds.

Average Daily Attendance (ADA) has increased by 30 over the past two years and ADA is budgeted to increase for the fiscal year 2015-16.

COLUSA UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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



**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 2014-15 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting (the "Audit Guide") to the state laws and regulations listed below for the year ended June 30, 2015.

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 2014-15 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state laws and regulations listed below occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

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

Description	Procedures Performed
Middle or Early College High School	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Regional Occupational Centers or Programs	
Maintenance of Effort	Yes
Adult Education Maintenance of Effort	No, see below
California Clean Energy Jobs Act	No, see below
After Schools Education and Safety Program	Yes
General requirements	Yes
After School	Yes
Before School	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Common Core Implementation Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Attendance Reporting, for Charter Schools	No, see below
Mode of Instruction, for Charter Schools	No, see below
Nonclassroom-Based Instruction/Independent Study, for Charter Schools	No, see below
Determination of Funding for Nonclassroom-Based Instruction, for Charter Schools	No, see below
Annual Instructional Minutes - Classroom Based, for Charter Schools	No, see below
Charter School Facility Grant Program	No, see below

We did not perform any procedures related to Continuation Education because ADA for this program is below the materiality threshold.

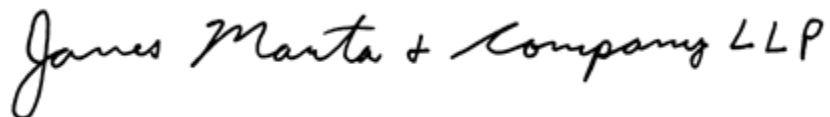
We did not perform any procedures related to Adult Education Maintenance of Effort, Juvenile Court Schools, Early Retirement Incentive Program and Middle or Early College College High School because the District did not offer these programs.

We did not perform any procedures related to California Clean Energy Jobs Act because the District did not have any California Clean Energy Jobs Act expenditures in the current year.

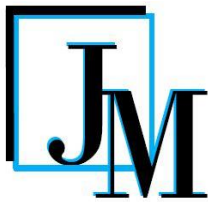
We did not perform any procedures related to Contemporaneous Records of Attendance for Charter Schools, Mode of Instruction for Charter Schools, Nonclassroom-Based Instruction/Independent Study for Charter Schools, Determination of Funding for Nonclassroom-Based Instruction for Charter Schools, Annual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

Opinion on Compliance with State Laws and Regulations

In our opinion, Colusa Unified School District complied, in all material respects, with the state laws and regulations referred to above for the year ended June 30, 2015.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 30, 2015



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, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 30, 2015.

Internal Control Over Financial Reporting

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

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

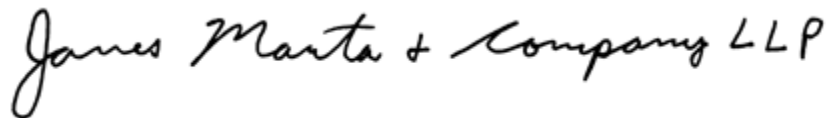
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

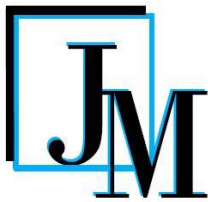
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

Purpose of this Report

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

A handwritten signature in black ink that reads "James Marta & Company LLP". The script is cursive and fluid, with the letters "J", "M", and "C" being particularly large and stylized.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 30, 2015



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, 2015. 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, 2015.

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.

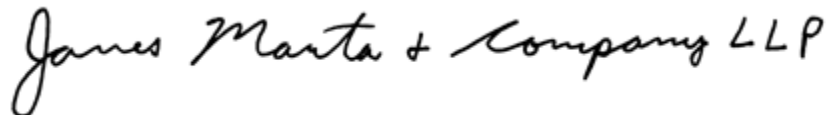
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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 governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 30, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 30, 2015

FINDINGS AND RECOMMENDATIONS

COLUSA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Section I – Summary of Audit Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

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

Federal Awards

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section 510(a)?

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

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
------------------	----------

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, 2015

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, 2015

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, 2015

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, 2015

No matters were reported.

Colusa Unified School District



Measure A Update and Consideration of Another Bond Measure



Presented by Lori Raineri
November 10, 2015

Our Agenda for Today

- ◆ Review of Measure A

- ◆ Funding Additional Facilities Needs

 - ▶ Potential New Bond Measure



- ◆ For Reference

 - ▶ Assessed Value Assumptions – Historical Tests

 - ▶ Additional Information about General Obligation Bonds

Summary of Measure A

- ◆ Approved by 63% of voters in November 2014
- ◆ \$5.9 million of general obligation bonds authorized
 - ▶ Original plan was to issue in two series, but due to higher than assumed tax base growth and lower than assumed interest rates, bonds were issued in one series.
 - This resulted in both *more* and *faster* funding.
- ◆ Accountability requirements being implemented
 - ▶ Citizens' Oversight Committee
 - ▶ Annual independent performance and financial audits

2015-16 Tax Levy is \$37.30 per \$100,000

- ◆ Pre-Election estimated tax maximum tax levy was \$48 per \$100,000 of AV
 - ▶ 2015-16 Tax Levy is \$37.30

COLUSA COUNTY 2015 - 2016 PROPERTY TAX BILL
Dan W. A. Charter, Treasurer/Tax Collector
Colusa, CA

PROPERTY INFORMATION - TAX YEAR: 2015
FEE NUMBER: 001-251-002-000
LOCATION: 240 LAFAYETTE ST
CURRENT OWNER: PARKER SHERYL L TRUSTEE PARKER FAMILY TR
140 RIVER OAKS DRIVE
YUBA CITY CA 95991

PROPERTY TAXES
COUNTY VALUES, EXEMPTIONS AND TAXES
LAND
STRUCTURAL IMPROVEMENTS
NET TAXABLE VALUE
1,340.00

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS
ASSIGNED TO: 1.000000
TOTAL TAXES: 1,623.50

1ST INSTALLMENT \$811.75
DELINQUENT AFTER 12/10/2015

2ND INSTALLMENT \$811.75
DELINQUENT AFTER 04/10/2016

3RD INSTALLMENT \$811.75
DELINQUENT AFTER 04/10/2016

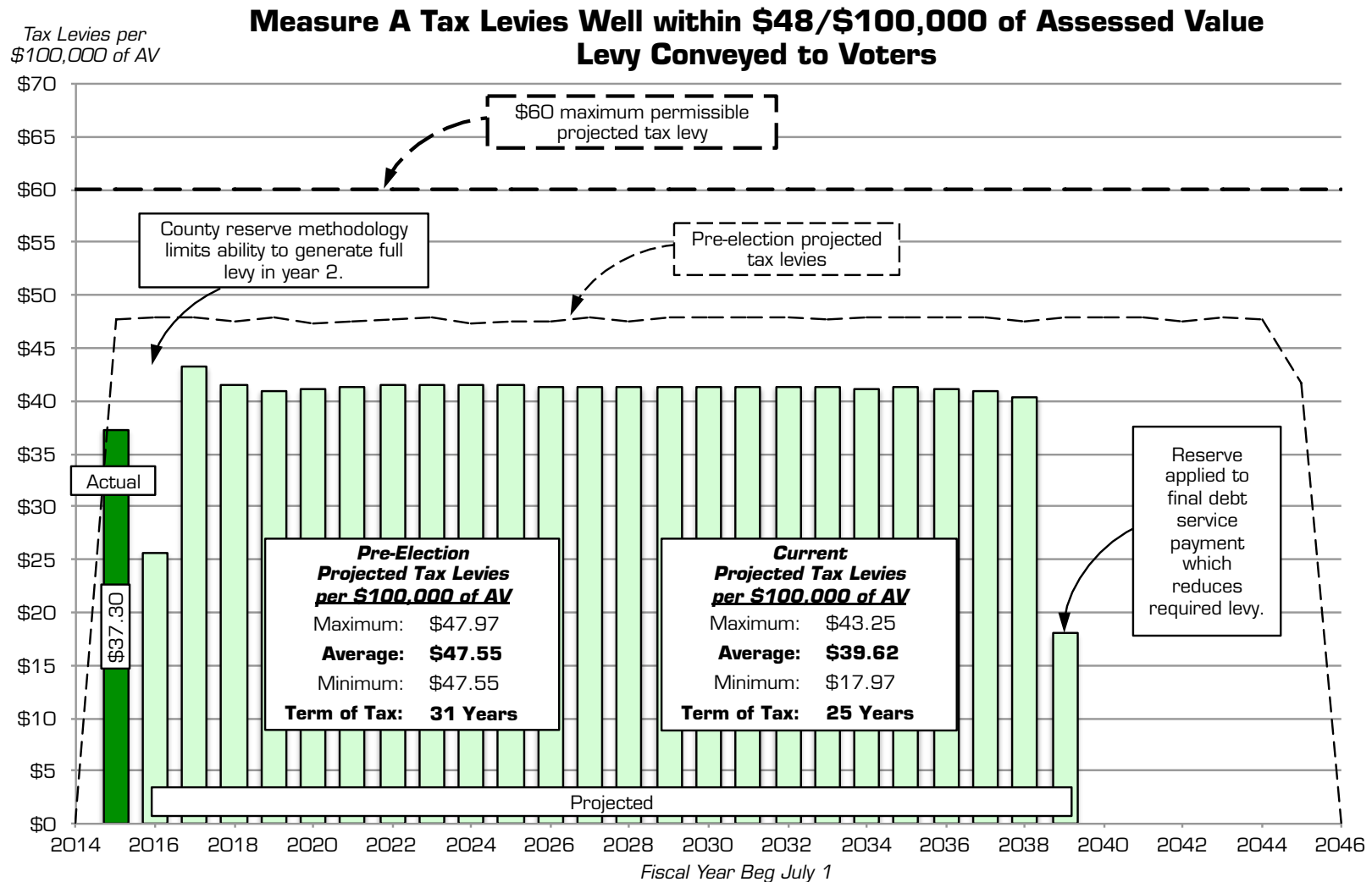
TOTAL TAXES \$1,623.50

IF PAID BY 12/10/2015
TOTAL \$1,623.50

IF PAID BY 04/10/2016
TOTAL \$1,623.50

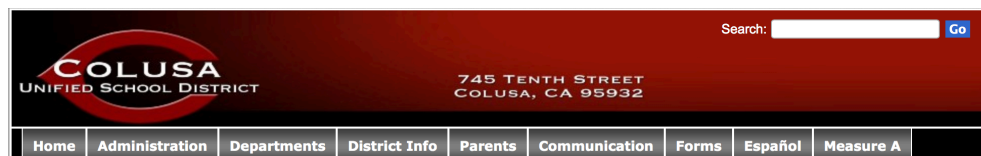
IF PAID BY 04/10/2016
TOTAL \$1,623.50

Measure A: Lower Projected Tax Levies & for Less Years Than Original Plan



Tax levies based on assumed AV increases of 2% annually for net local secured, while all other AV types are assumed to remain unchanged.

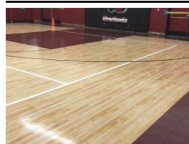
Track Record of Transparency



Measure A

Measure A
[Measure A](#)

ALMOST DONE!



EMS GYM BEFORE



EMS GYM FLOOR

PROP 39 ENERGY SAVINGS INFORMATION

Click on the link to get information on the Prop 39 Energy Savings Calculations.

Request for Proposal (RFP) for Construction of Ag Barn

[Ag Barn RFP.pdf](#)

Request for Qualifications/Proposal (RFQ/P) for Lease-Leaseback Construction Services

[CUSD LLB Construction Services RFQ_P - Addendum No 1 \(4-17-15\).pdf](#)
[CUSD LLB Construction Services RFQ_P \(4-6-15\).pdf](#)

Board Presentation on Delivery Methods

[CUSD Implementation Plan Update \(6-16-15\) pptx.pdf](#)
[Delivery Methods Presentation \(3-17-15\).pdf](#)

Request for Qualifications (RFQ) for Professional Design Services

CITIZENS' BOND OVERSIGHT COMMITTEE

[CUSD CBOC Agenda \(10-28-15\)](#)

- [Measure A Financial Reports.pdf](#)
- [Committed Cost Summary Report.pdf](#)
- [Committed Cost Detail Report.pdf](#)

School district to get \$5.8 million from bond sale for renovations

Colusa County Sun-Herald | Posted: Wednesday, June 3, 2015 12:00 am

A combination of quality planning and good luck will benefit the students and taxpayers of Colusa Unified School District.

Bonds authorized by an overwhelming majority of the voters back in November went to market on April 16. The sale resulted in higher-than-expected funding for the district, lower-than-expected costs and significant savings for the district's taxpayers, Colusa officials said.

Lorie Raineri, president of Government Financial Strategies, presented the final numbers to the school board at a regular meeting last month.

GFS was hired by the Board in 2013 to guide the district through the process of analyzing, preparing for, and executing a successful bond program.

The district sold \$5.9 million in bonds to an investment bank, Piper Jaffray, after a highly competitive bid sale, officials said.

GFS oversaw bidding from six different investment firms, an unusually high number of bidders for a relatively small amount of bonds. The fierce competition for these bonds drove the bidding to unusually low rates, which resulted in significant savings for the taxpayers. The Piper Jaffray bid was \$17,000 lower than the next closest bid, \$280,000 below the highest bid.

"Those numbers represent savings to the taxpayers and reflect the success of GFS' efforts to create a high demand, competitive bid process," Raineri said in a statement.

Piper's low bid of 3.35 percent was actually below the market index, a measure of the average interest on current market bonds, officials said.

Assessed value of properties in the school district turned out to be higher than expected due to the rate of the nationwide economic recovery. Shortening the term of the bonds by seven years resulted in \$3.9 million in savings to taxpayers.

"Decreasing the term of a bond saves taxpayers money, just as shortening the term of a mortgage saves money for a homeowner," Raineri said.

Additionally, the amount of tax per \$100,000 of assessed value dropped from an early estimate of \$47.55 to \$42.90, which means that taxpayers will pay less than they expected to pay at the time

THE BOND BUYER

Friday, June 5, 2015 1 as of 10:11 PM ET

Regional News

School District to Get \$5.8 Million from Bond Sale for Renovations

JUN 3, 2015 2:59pm ET

A combination of quality planning and good luck will benefit the students and taxpayers of Colusa Unified School District.

Bonds authorized by an overwhelming majority of the voters back in November went to market on April 16. The sale resulted in higher-than-expected funding for the district, lower-than-expected costs and significant savings for the district's taxpayers, Colusa officials said.

Lorie Raineri, president of Government Financial Strategies, presented the final numbers to the school board at a regular meeting last month.

GFS was hired by the Board in 2013 to guide the district through the process of analyzing, preparing for, and executing a successful bond program.

The district sold \$5.9 million in bonds to an investment bank, Piper Jaffray, after a highly competitive bid sale, officials said.

GFS oversaw bidding from six different investment firms, an unusually high number of bidders for a relatively small amount of bonds. The fierce competition for these bonds drove the bidding to unusually low rates, which resulted in significant savings for the taxpayers. The Piper Jaffray bid was \$17,000 lower than the next closest bid, \$280,000 below the highest bid.

"Those numbers represent savings to the taxpayers and reflect the success of GFS' efforts to create a high demand, competitive bid process," Raineri said in a statement.

Piper's low bid of 3.35 percent was actually below the market index, a measure of the average interest on current market bonds, officials said.

Assessed value of properties in the school district turned out to be higher than expected due to the rate of the nationwide economic recovery. Shortening the term of the bonds by seven years resulted in \$3.9 million in savings to taxpayers.

"Decreasing the term of a bond saves taxpayers money, just as shortening the term of a mortgage saves money for a homeowner," Raineri said.

Debt Portfolio & Ongoing Monitoring

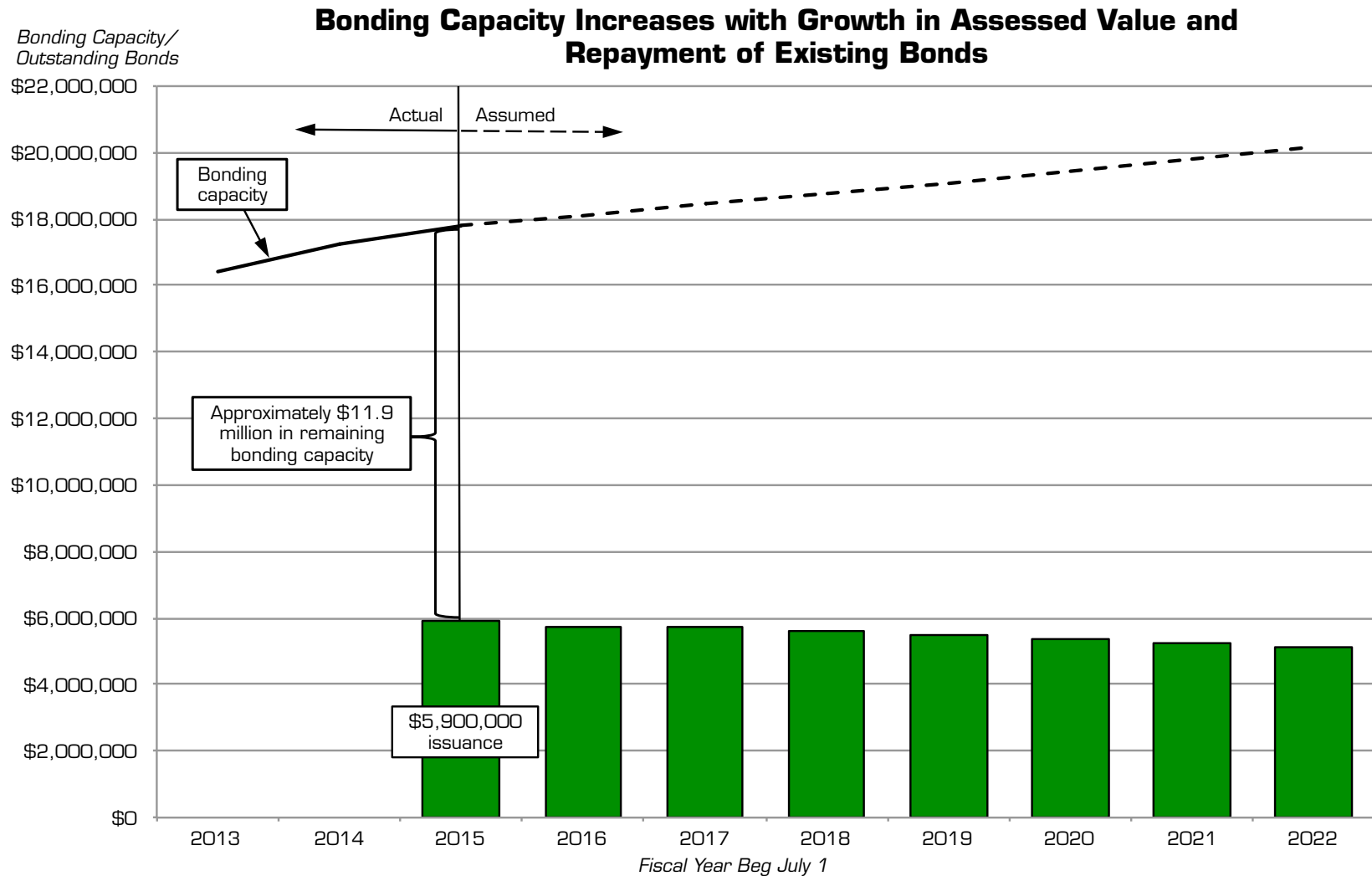
General Obligation Bonds - Election of 2014, Measure A - \$5,900,000

<i>Series</i>	<i>Dated Date</i>	<i>Type</i>	<i>Issuance - New Money</i>	<i>Net Debt Service</i>	<i>Debt Service to Principal at Issuance</i>	<i>Principal Paid & to be Paid as of Nov 1, 2015</i>	<i>Debt Service Paid & to be Paid as of Nov 1, 2015</i>	<i>Outstanding Principal as of Nov 1, 2015</i>	<i>Final Maturity</i>	<i>Able to Call?</i>	<i>Next Call Date</i>	<i>Callable Principal</i>	<i>Weighted Average Callable Coupon</i>	<i>Next Call Premium</i>	
2015	May 2015	CIBs	\$5,900,000	\$9,246,183	1.57 : 1	\$5,900,000	\$9,246,183	\$5,900,000	May 1, 2040	Yes	May 1, 2025	\$4,605,000	3.91%	0%	(1)
			<u>\$5,900,000</u>	<u>\$9,246,183</u>		<u>\$5,900,000</u>	<u>\$9,246,183</u>	<u>\$5,900,000</u>							

(1) Net debt service reflects application of \$334,635 deposited to Interest & Sinking Fund

- ◆ Ongoing monitoring of the debt portfolio for stewardship and compliance.

Opportunity for Additional Measure



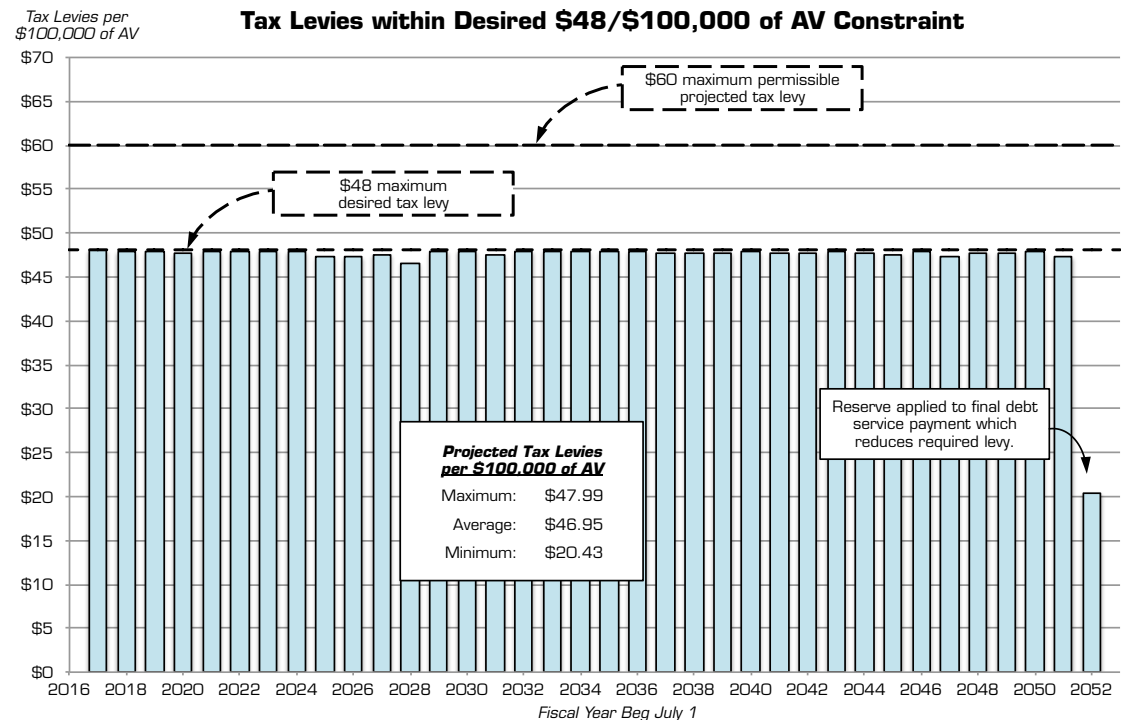
Bonding capacity based on assumed AV increases of 2% annually for net local secured, while all other AV types are assumed to remain unchanged. Annual bonding capacity is as of August 20 when AV becomes "equalized."

More Needs than Measure A Could Fund



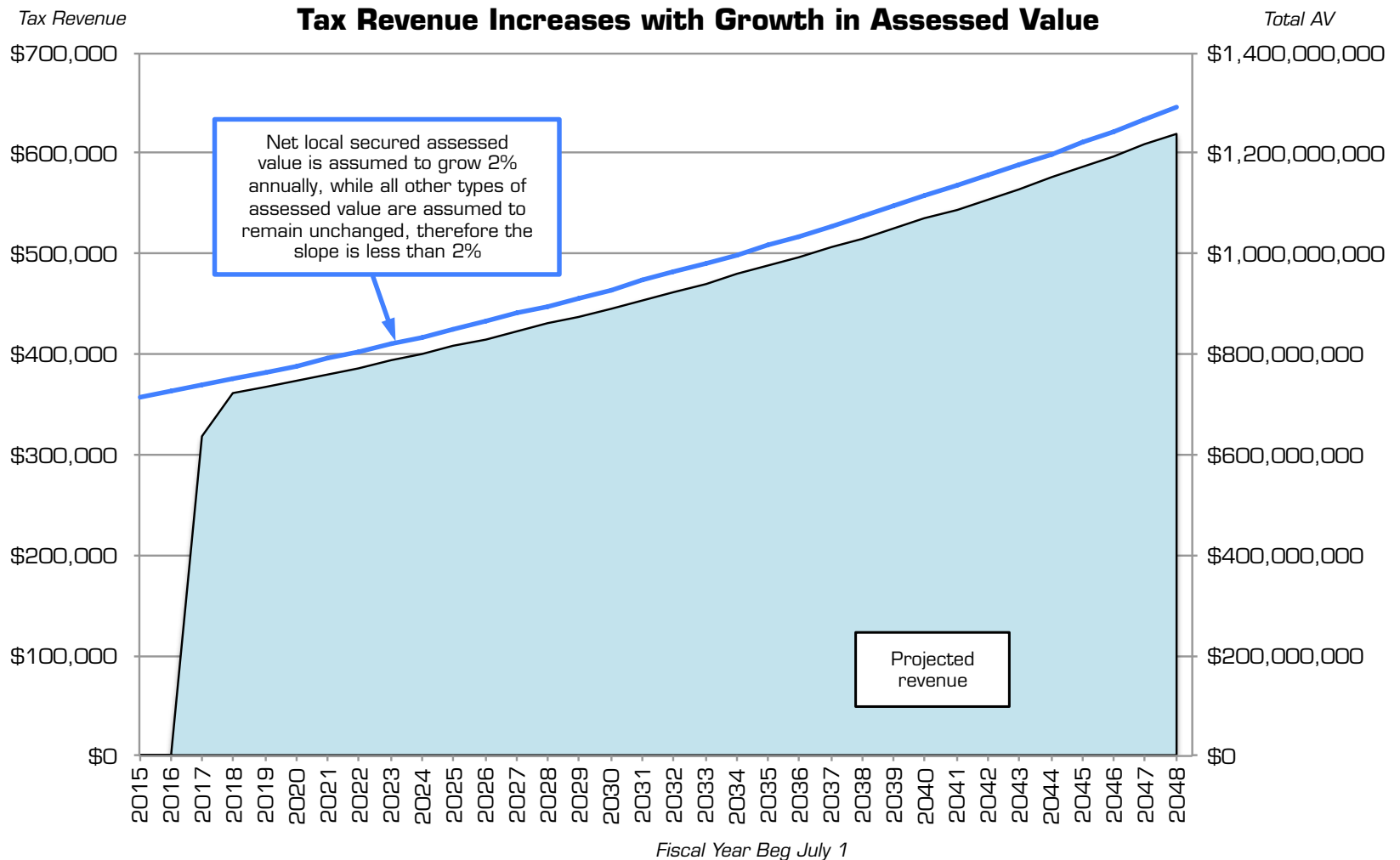
\$48 Tax Parameter

- ◆ The projected \$48 tax rate per \$100,000 of assessed value parameter is less than the statutory maximum of \$60, but what the public information survey taken in 2014 suggested.
 - ▶ This may no longer represent voters' threshold, but it's a place to start.



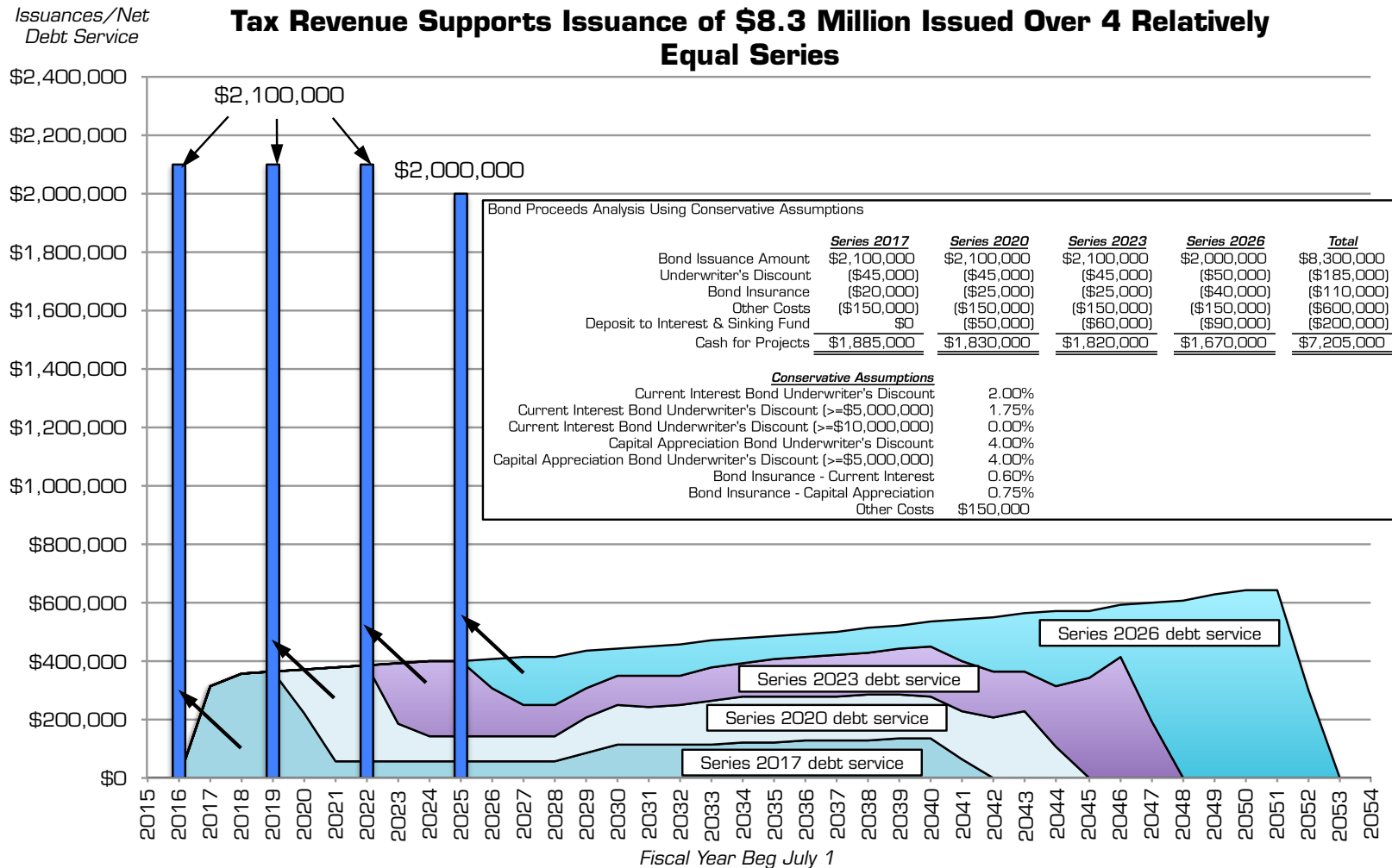
Tax levies based on assumed AV increases of 2% annually for net local secured, while all other AV types are assumed to remain unchanged.

Stable Tax Rate → Payments Grow w/ Proj AV



2015-16 assessed value is actual as provided by Colusa County Auditor-Controller's Department.

\$7.2 Million For Needs Is Achievable

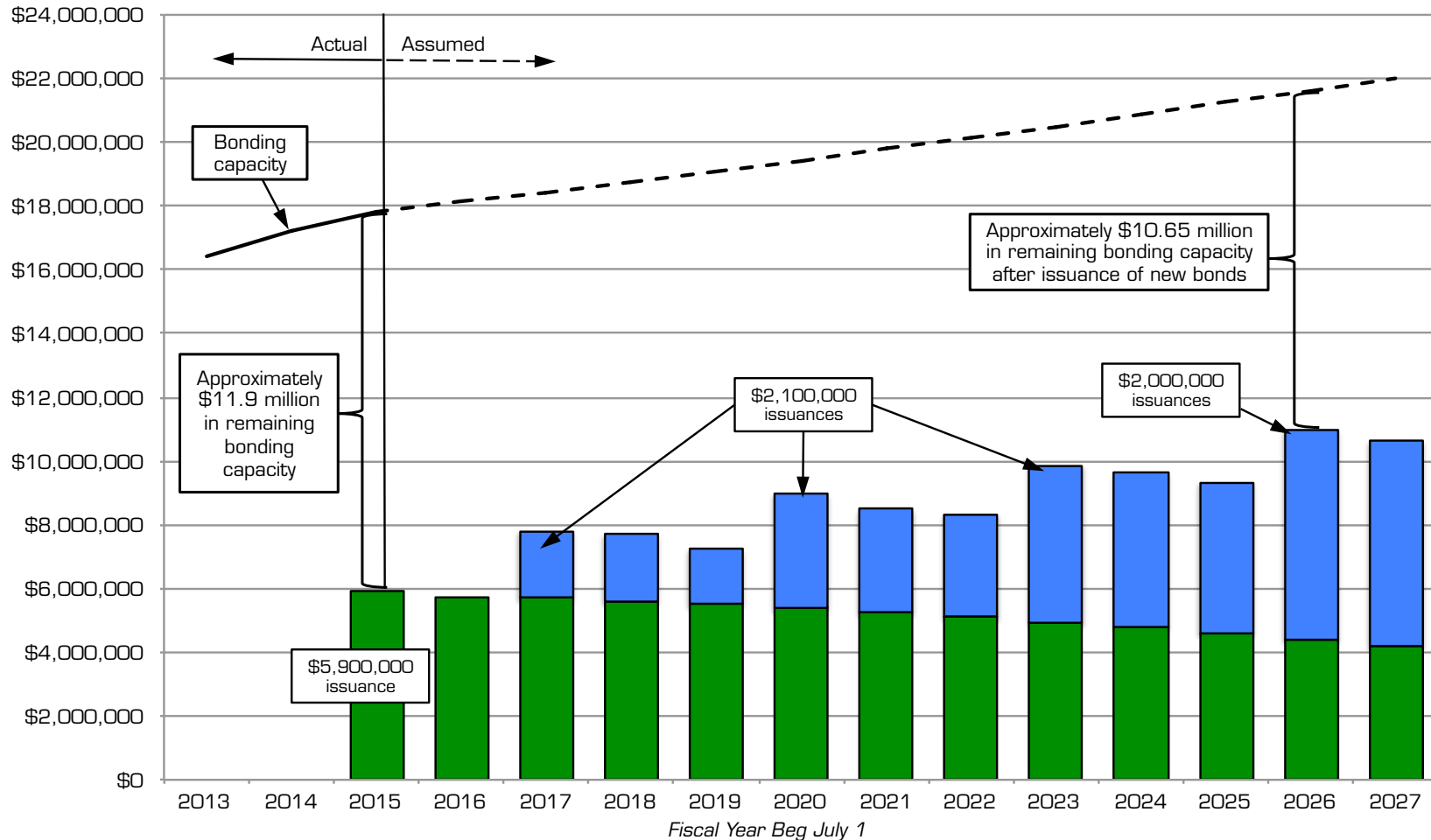


Net local secured AV is assumed to increase 2% annually, while all other AV types are assumed to remain unchanged. Debt service includes County reserve requirement of full collection of next fiscal year's first payment and 1/2 of second payment. Tax rates based on "AAA" MMD rates as of October 16, 2015 adjusted 100bp for assumed "A" rating, plus adjustments to account of potential rate increases prior to issuance (+125bp for 2017, +150bp for 2019, +175bp for 2021, & +225bp for 2023, and +180bp for callable CABs. Issuances rounded.

Bonding Capacity Sufficient

Bonding Capacity/
Outstanding Bonds

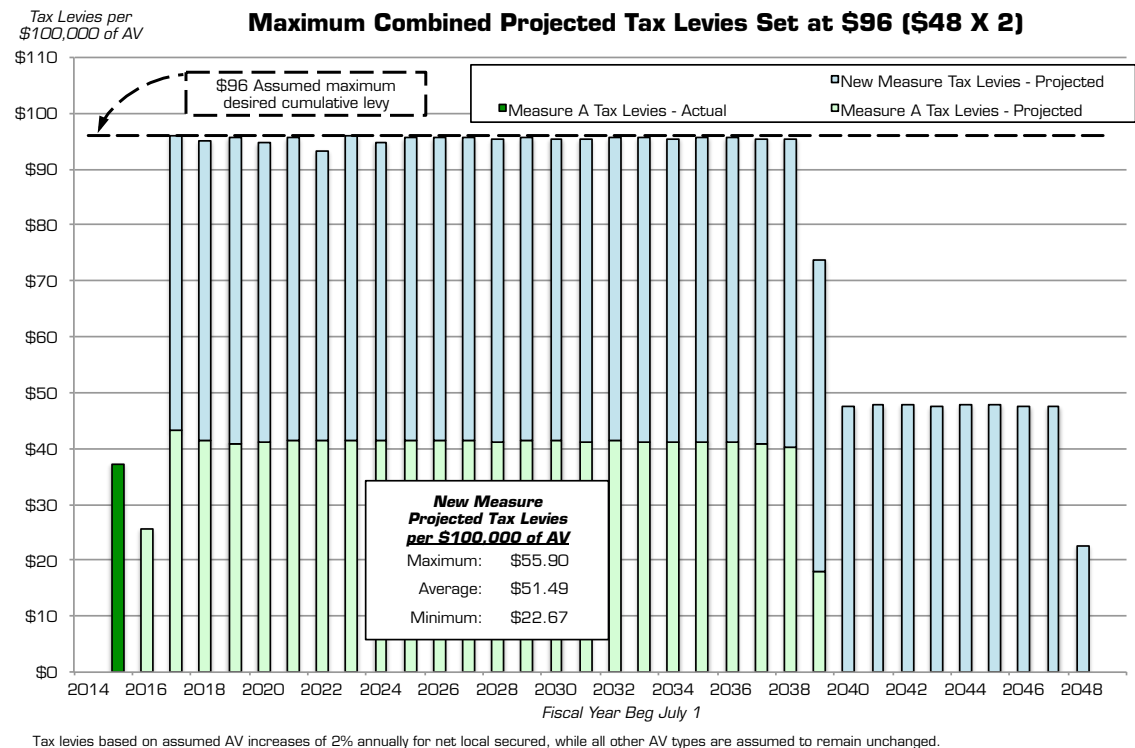
Bonding Capacity is Not an Impediment to \$8.3 Million Bond Measure



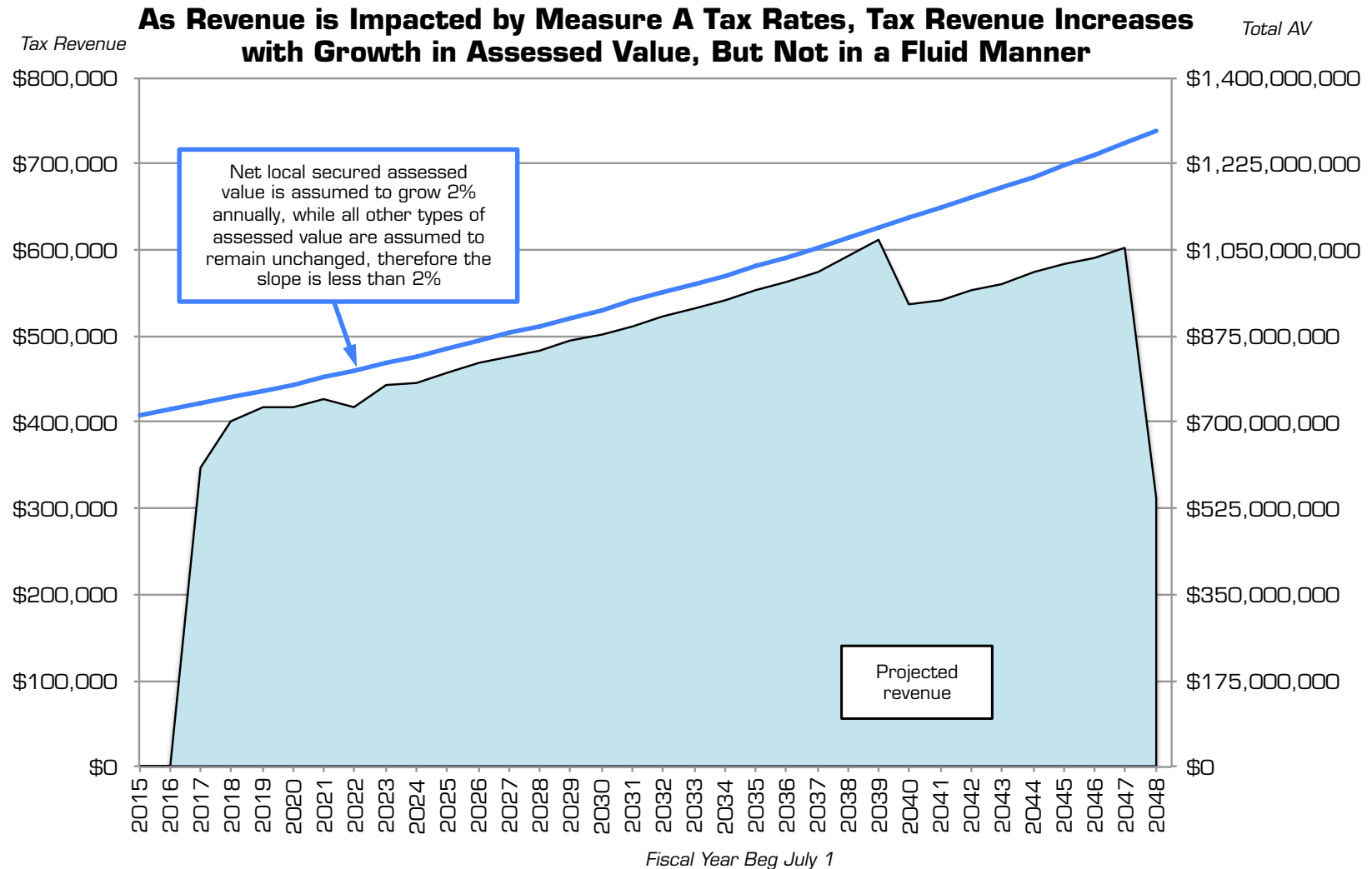
Bonding capacity based on assumed AV increases of 2% annually for net local secured, while all other AV types are assumed to remain unchanged. Annual bonding capacity is as of August 20 when AV becomes "equalized."

Measure A Tax Rates Are Under Budget

- ◆ Because Measure A tax rates are currently and projected to be under the \$48 target, we also considered a new bond measure that would use a combined tax target of \$96 (\$48 x 2).



Varying Tax Rate → Fluctuating Payments

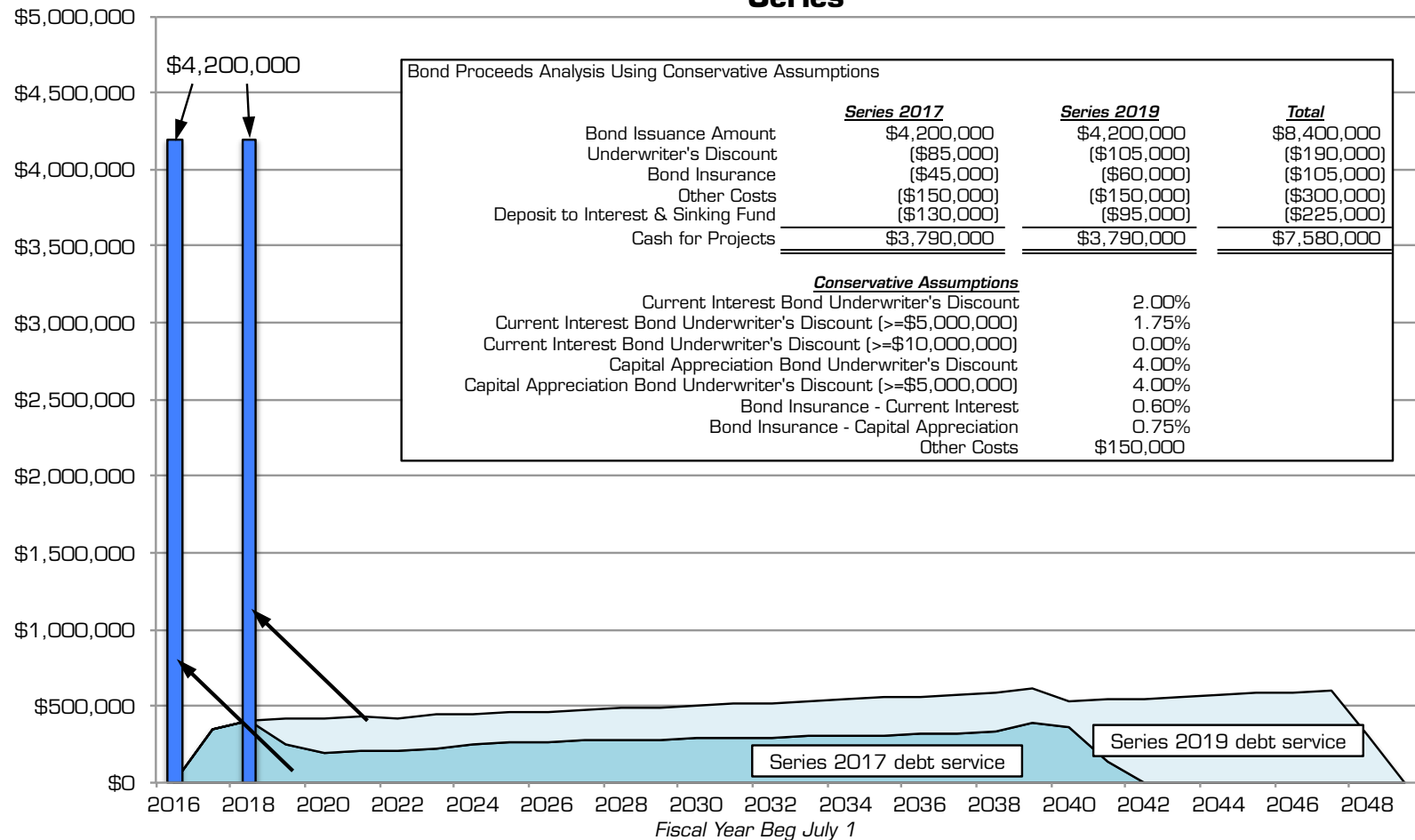


2015-16 assessed value is actual as provided by Colusa County Auditor-Controller's Department.

\$7.58 Million Net – More \$ & Sooner

Issuances/Net
Debt Service

Tax Revenue Supports Issuance of \$8.4 Million Issued Over Two Equal Series



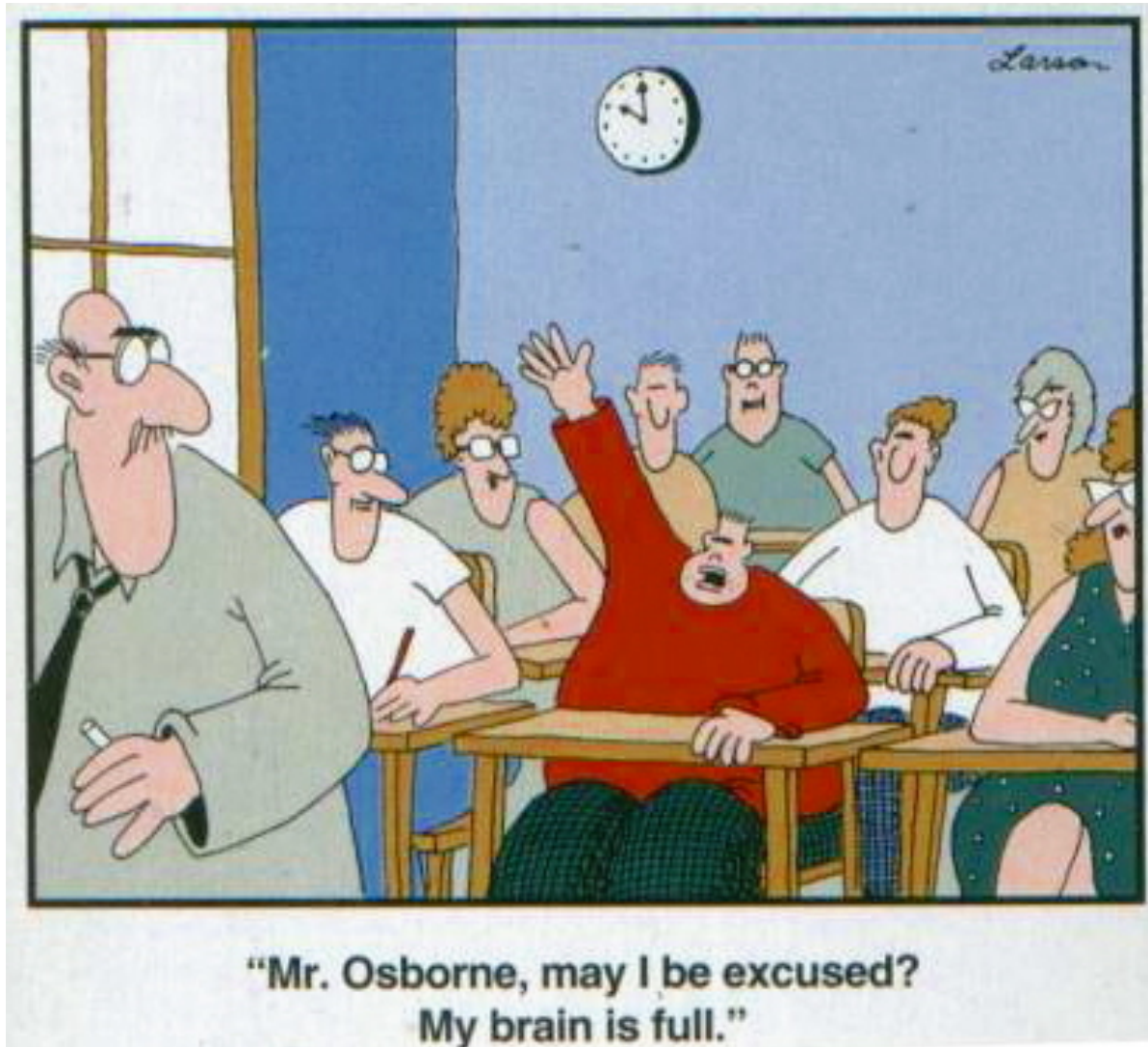
Net local secured AV is assumed to increase 2% annually, while all other AV types are assumed to remain unchanged. Debt service includes County reserve requirement of full collection of next fiscal year's first payment and 1/2 of second payment. Tax rates based on "AAA" MMD rates as of October 16, 2015 adjusted 100bp for assumed "A" rating, plus adjustments to account of potential rate increases prior to issuance (+125bp for 2017 & +150bp for 2019), & +180bp for callable CABs. Values rounded.

Sample Nov. 2016 Bond Election Schedule

- ◆ We need to understand the timing requirements to preserve options.

DATE	ITEM	RESPONSIBILITY
Completed	Initial demographic/financial research and analysis to determine funding potential of tax base.	Govt. Financial Strategies
Completed	Video call - Dwayne, Sheryl and Lori review new bond plan.	Govt. Financial Strategies District
Wednesday, November 4, 2015	1) Meeting with staff leadership to review new bond plan. 2) Board Agenda Deadline: Information presentation regarding potential new bond measure delivered for Board Agenda packet.	Govt. Financial Strategies District
Tuesday, November 10, 2015	Board Meeting: Information presentation regarding potential new bond measure.	Govt. Financial Strategies
January - February, 2016	Public opinion survey firm selection process - develop list of potential firms, obtain proposals, and select firm.	Govt. Financial Strategies District
February - March, 2016	Public opinion survey questionnaire developed.	Survey Firm Govt. Financial Strategies District
March - April, 2016	Public opinion survey conducted and results analyzed.	Survey Firm Govt. Financial Strategies District
Tuesday, April 26, 2016	Board Meeting: Presentation of public opinion survey results.	Survey Firm Govt. Financial Strategies District
Wednesday, May 18, 2016	Board Agenda Deadline: Information presentation regarding bond measure facilities and financial plan delivered for Board Agenda packet.	Govt. Financial Strategies
Tuesday, May 24, 2016	Board Meeting: Presentation of bond measure facilities and financial plan that meets public opinion survey parameters.	Survey Firm Govt. Financial Strategies District
May 24 - June 22, 2016	Development of bond resolution and ballot statement.	Govt. Financial Strategies Bond Counsel Survey Firm District
Wednesday, June 22, 2016	Board Agenda Deadline: Bond resolution and related documents delivered for Board Agenda packet.	Bond Counsel District
Tuesday, June 28, 2016	Board Meeting: Board considers resolution calling for election.	School Board Govt. Financial Strategies
Friday, July 29, 2016	Colusa County estimated preferred deadline for District to call for election and provide necessary documents to County (100 days prior to election).	District
Friday, August 12, 2016	Statutory deadline for providing adopted resolution to County of Colusa (at least 88 days prior to election).	District
Tuesday, November 8, 2016	Election Day.	District Voters

Questions or Comments?



For Reference

- ◆ Assessed Value
 - ▶ Assumptions - Historical Tests
- ◆ Additional Information Regarding General Obligation (G.O.) Bonds

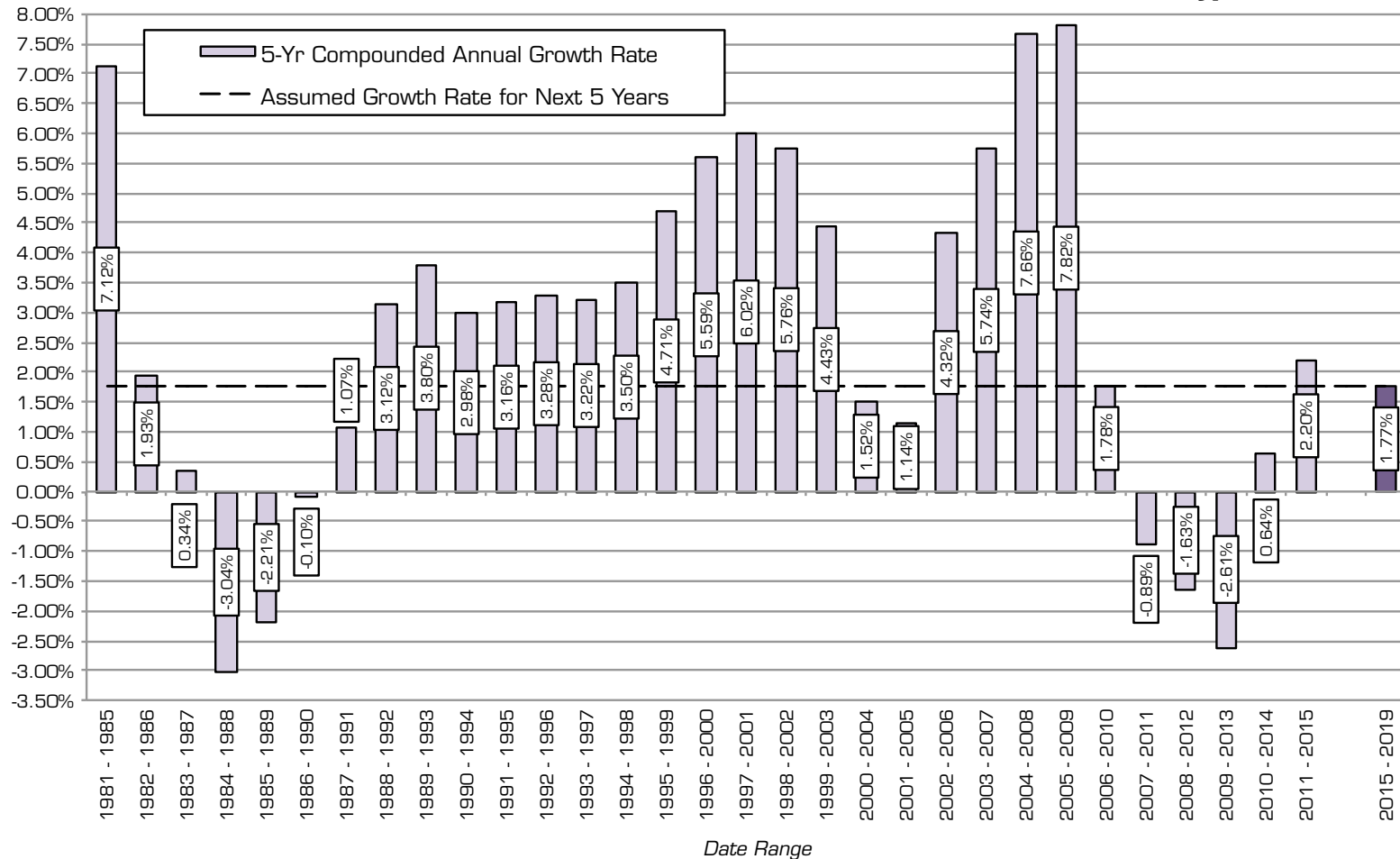
Assessed Value

◆ Assumptions - Historical Tests

Historical AV Analysis - 5 Year Periods

Compounded Annual
Growth Rate -
Total AV

**1.77% 5-Year Growth Rate for Total AV Resulting from 2% Annual Net
Local Secured Growth Rate & 0% for All Other AV Types**

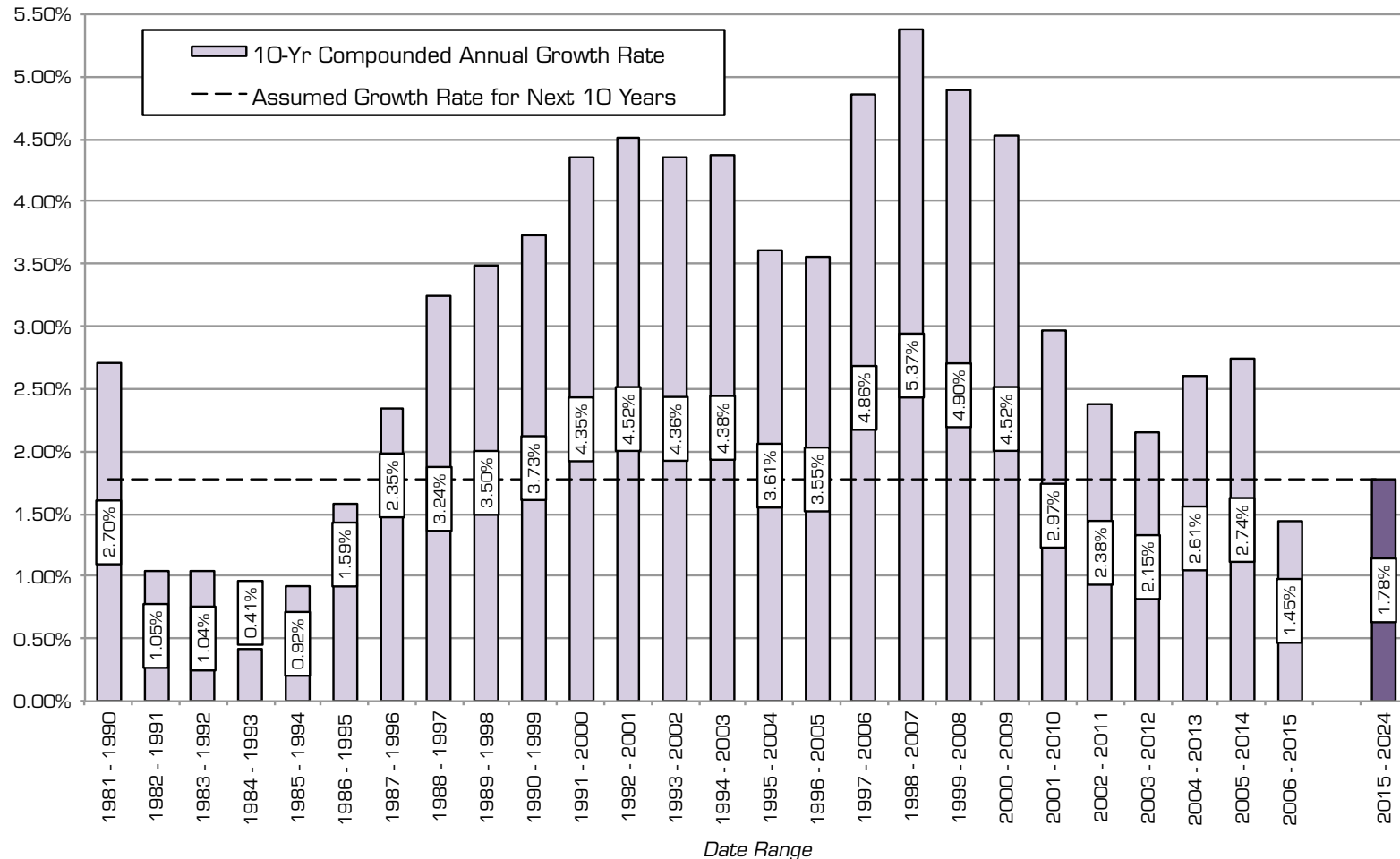


Historical data from Colusa County Auditor-Controller's office. Net local secured AV is assumed to increase 2% annually, while all other AV types are assumed to remain unchanged.

Historical AV Analysis - 10 Year Periods

Compounded Annual
Growth Rate -
Total AV

1.78% 10-Year Growth Rate for Total AV Resulting from 2% Annual Net Local Secured Growth Rate & 0% for All Other AV Types

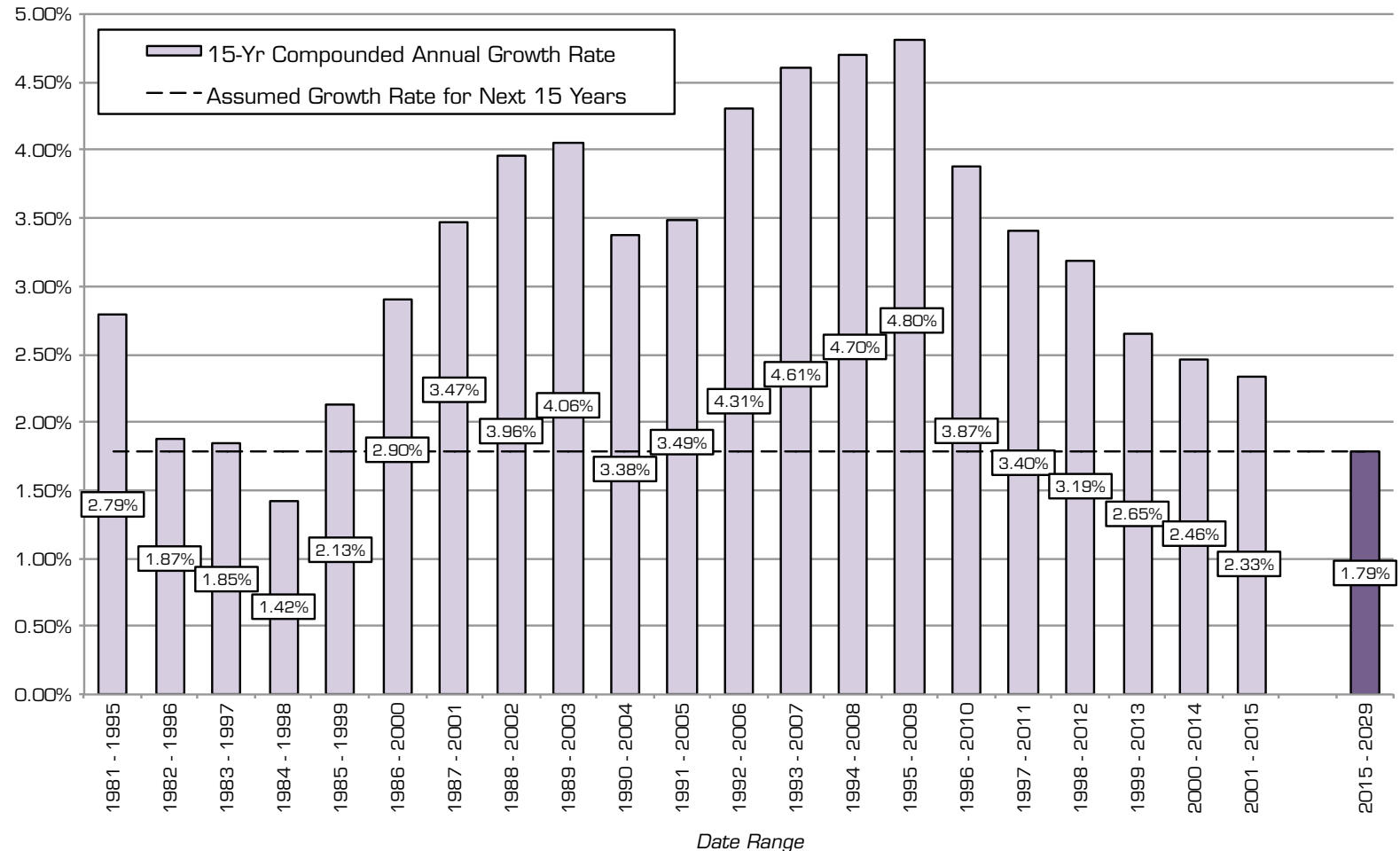


Historical data from Colusa County Auditor-Controller's office. Net local secured AV is assumed to increase 2% annually, while all other AV types are assumed to remain unchanged.

Historical AV Analysis - 15 Year Periods

Compounded Annual
Growth Rate -
Total AV

**1.79% 15-Year Growth Rate for Total AV Resulting from 2% Annual Net
Local Secured Growth Rate & 0% for All Other AV Types**

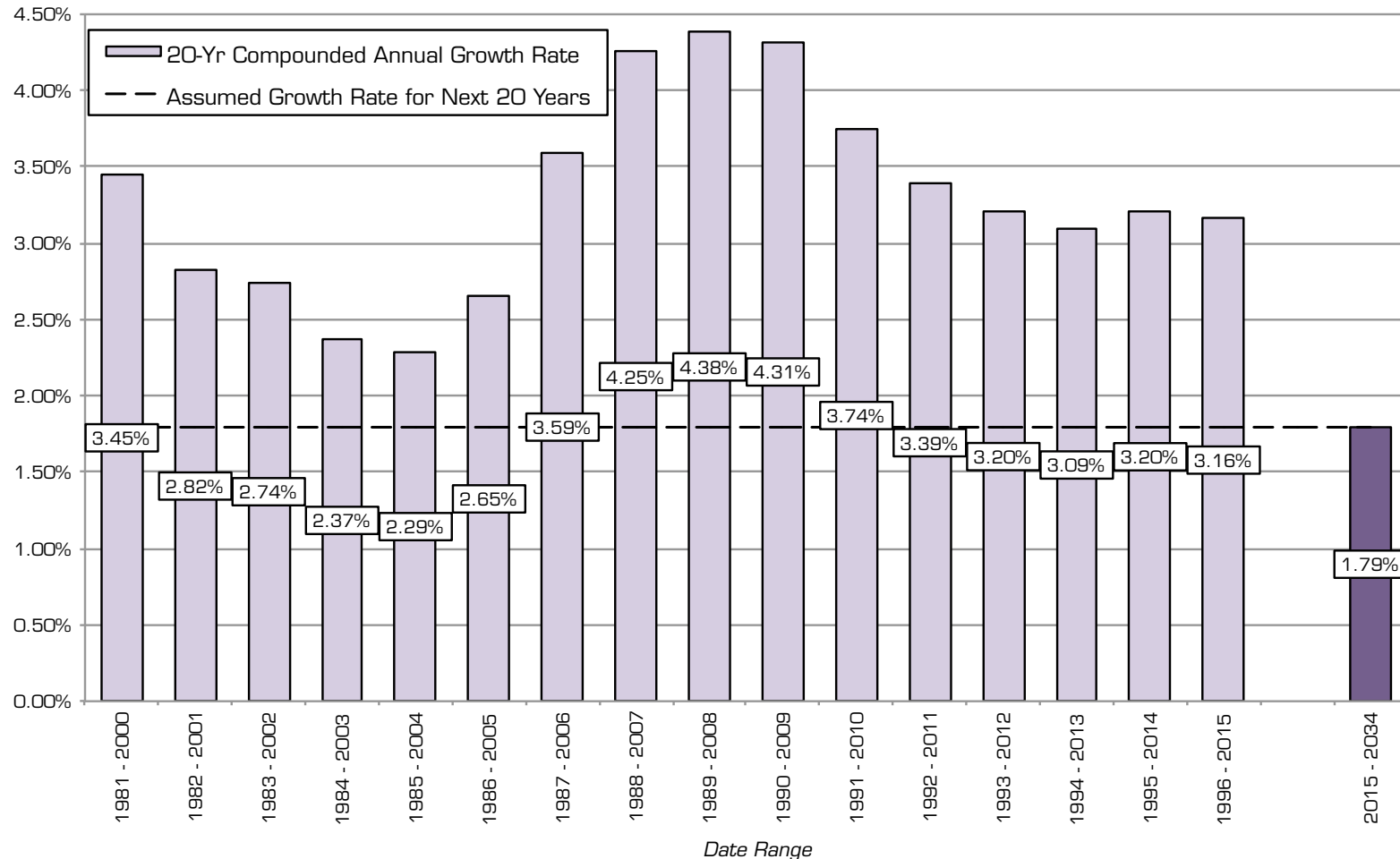


Historical data from Colusa County Auditor-Controller's office. Net local secured AV is assumed to increase 2% annually, while all other AV types are assumed to remain unchanged.

Historical AV Analysis - 20 Year Periods

Compounded Annual
Growth Rate -
Total AV

**1.79% 20-Year Growth Rate for Total AV Resulting from 2% Annual Net
Local Secured Growth Rate & 0% for All Other AV Types**

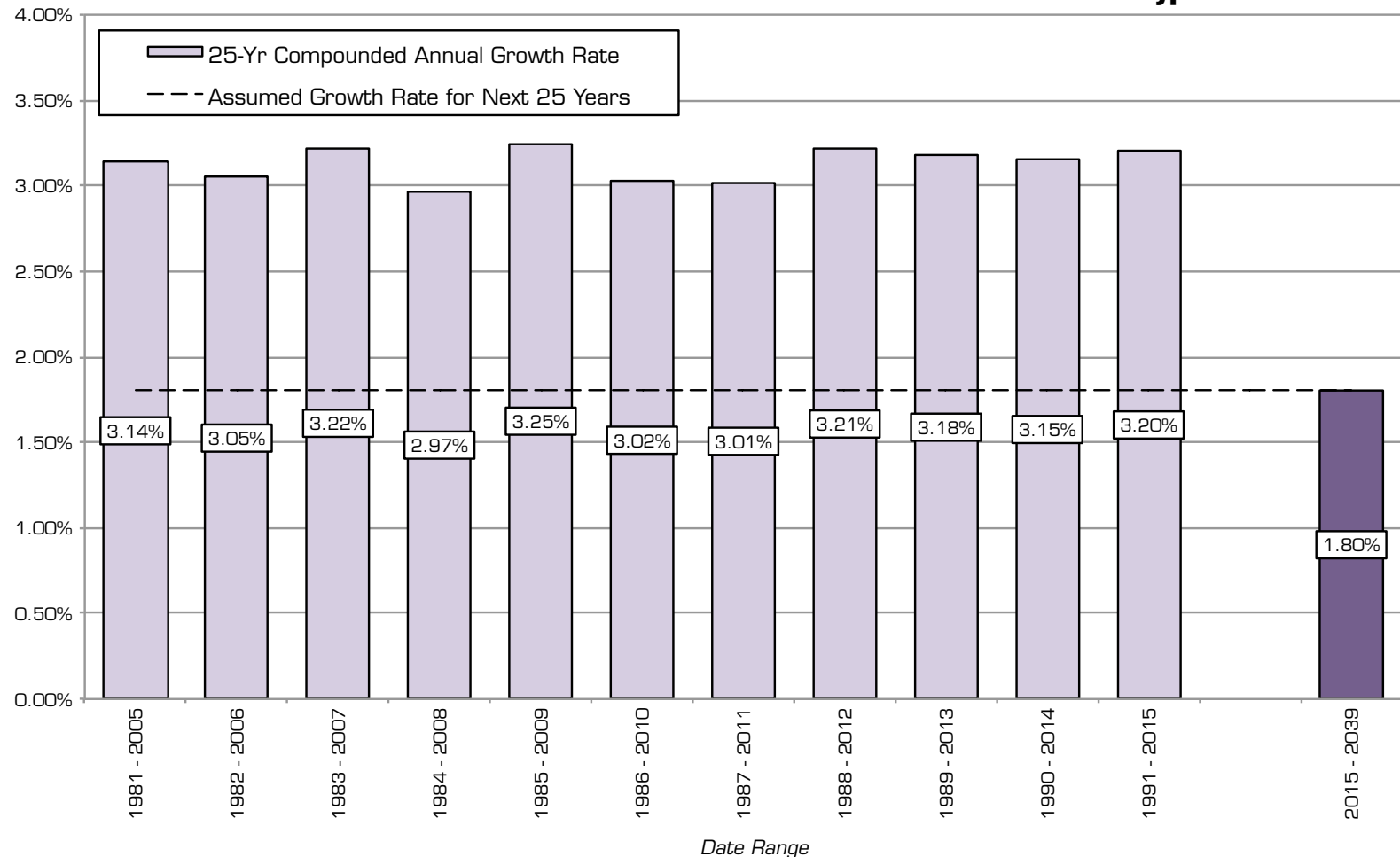


Historical data from Colusa County Auditor-Controller's office. Net local secured AV is assumed to increase 2% annually, while all other AV types are assumed to remain unchanged.

Historical AV Analysis - 25 Year Periods

Compounded Annual
Growth Rate -
Total AV

1.80% 25-Year Growth Rate for Total AV Resulting from 2% Annual Net Local Secured Growth Rate & 0% for All Other AV Types



Historical data from Colusa County Auditor-Controller's office. Net local secured AV is assumed to increase 2% annually, while all other AV types are assumed to remain unchanged.

Additional Info. Regarding G.O. Bonds

- ◆ Overview of General Obligation Bonds
- ◆ Comparison of 2/3 vs. 55% Voter Approval Bonds

Overview of General Obligation Bonds

- ◆ Common in California since the early 20th Century
 - ▶ In 1978, Proposition 13 superseded authority
 - ▶ In 1986, restored at 2/3 voter approval level
 - ▶ In 2000, 55% voter approval measures allowed with additional accountability requirements
 - Maximum projected tax levy and specified citizens' oversight
- ◆ "Full Faith and Credit Bond" - Unlimited taxing authority
- ◆ "Ad Valorem" taxation
- ◆ Bonding capacity limited to 1.25% of AV for union districts (2.50% of AV for unified districts)
- ◆ County is responsible for ongoing administration
- ◆ No political discretion

2/3 vs. 55% Voter Approval G.O. Bonds

Subject	55% Voter Approval	Two-Thirds Voter Approval
Board Approval Required To Place Measure on Ballot	Two-thirds	Majority
Allowable Election Dates	Primary or general election, regularly scheduled local election, or statewide special election	Any Tuesday that is not the day before or the day after a State holiday, or within 45 days of a regularly scheduled election
Maximum Projected Tax Rates/Levies	For unified district, \$60 per \$100,000 of assessed value; for union district, \$30 per \$100,000 of assessed value	No projected maximum tax rate
Bonding Capacity (i.e. Maximum Bonds Outstanding)	2.5% of assessed value for unified districts and 1.25% of assessed value for union districts	2.5% of assessed value for unified districts and 1.25% of assessed value for union districts
Audits	Independent financial and performance audits must be conducted annually	None specifically required
Oversight Committee	If election is successful, Board must establish independent citizens oversight committee within 60 days of Board adoption of resolution declaring election results	None specifically required
Allowable Expenditures	Construction, reconstruction, rehabilitation, or replacement of school facilities, including furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities	Acquisition or improvement of real property
Facilities List	State Constitution requires a list of the specified school facilities project(s) to be funded	No requirement for a specific facilities list

Colusa Unified School District
745 Tenth Street, Colusa, CA 95932
(530) 458-7791

15-16 Substitute Salary Schedule

Board Approval Date: November 10, 2015

Teachers \$140 per full day (effective November 2, 2015)

Monday, Tuesday, Thursday, Friday full day is equal to 6 hours

Wednesday full day is equal to 5.5 hours

Minimum Day full day is equal to 4.5 hours

Substitutes that sub during the prep period will be paid an additional 1/6 day pay ($\$140/6 = \23.33) This additional period will be equal to 1 hour for a regular period and 1.5 hours for a block schedule period

Classified Step 1 on the salary schedule for the position in which they are substituting

2014-15 ATHLETICS

ACCT	SPORT	INCOME	STIPEND	SUBS	BENEFITS for Stipend/Subs	SUPPLIES	TRANS-PORTATION / TRAVEL	ENTRY FEES	OFFICIALS	OTHER- DUES	TOTAL EXP	INCOME MINUS EXPENSE
7150	Athletic Director/General		\$ 4,537.00	\$ 1,503.00	\$ 681.00	\$ 2,324.00	\$ 581.17			\$ 638.55	\$ 10,264.72	\$ (10,264.72)
7201	Basketball Boys	\$ 5,655.11	\$ 5,695.09		\$ 562.75	\$ 97.69	\$ 491.42	\$ 1,225.00	\$ 2,079.97		\$ 10,151.92	\$ (4,496.81)
7202	Basketball Girls	\$ 1,586.00	\$ 5,695.09	\$ 249.66	\$ 577.11	\$ 84.95	\$ 633.28	\$ 425.00	\$ 2,079.96		\$ 9,745.05	\$ (8,159.05)
7210	Football	\$ 16,910.18	\$ 14,440.00	\$ 633.05	\$ 1,627.00	\$ 9,012.07	\$ 3,392.00		\$ 3,079.36		\$ 32,183.48	\$ (15,273.30)
7220	Volleyball	\$ 2,804.31	\$ 5,168.00	\$ 110.00	\$ 663.92	\$ 388.11	\$ 2,472.80	\$ 975.00	\$ 2,687.10		\$ 12,464.93	\$ (9,660.62)
7231	Tennis Boys		\$ 2,697.00	\$ 330.00	\$ 379.34	\$ 596.25	\$ 691.73	\$ 70.00			\$ 4,764.32	\$ (4,764.32)
7232	Tennis Girls		\$ 2,697.00	\$ 567.00	\$ 407.52	\$ 461.31	\$ 1,088.64	\$ 50.00			\$ 5,271.47	\$ (5,271.47)
7240	Golf		\$ 2,697.00		\$ 267.00		\$ 730.25	\$ 90.00			\$ 3,784.25	\$ (3,784.25)
7250	Cheerleading		\$ 2,023.51	\$ -	\$ 200.34						\$ 2,223.85	\$ (2,223.85)
7260	Cross Country		\$ 2,697.00	\$ 220.00	\$ 284.93		\$ 1,346.24		\$ 443.00		\$ 4,991.17	\$ (4,991.17)
7261	Track		\$ 5,168.00	\$ 1,023.87	\$ 883.54	\$ 1,311.61	\$ 5,823.60	\$ 1,599.92	\$ 1,817.00		\$ 17,627.54	\$ (17,627.54)
7271	Soccer Boys		\$ 2,697.00		\$ 266.69	\$ 246.26	\$ 920.00		\$ 1,610.00		\$ 5,739.95	\$ (5,739.95)
7272	Soccer Girls		\$ 2,697.00		\$ 339.21	\$ 584.86	\$ 844.00		\$ 1,785.00		\$ 6,250.07	\$ (6,250.07)
7281	Baseball	\$ 1,314.78	\$ 5,168.00	\$ 399.12	\$ 630.43	\$ 1,543.26	\$ 715.40	\$ 1,325.00	\$ 2,198.00		\$ 11,979.21	\$ (10,664.43)
7282	Softball	\$ 1,460.00	\$ 5,257.85	\$ 354.33	\$ 629.66	\$ 1,042.40	\$ 2,037.90	\$ 1,560.00	\$ 2,044.00		\$ 12,926.14	\$ (11,466.14)
7290	Wrestling										\$ -	\$ -
SUBTOTAL CHS ATHLETICS		\$ 29,730.38	\$ 69,334.54	\$ 5,390.03		\$ 17,692.77	\$ 21,768.43	\$ 7,319.92	\$ 19,823.39	\$ 638.55	\$ 150,368.07	\$ (120,637.69)
												\$ -
7345	Egling Intramural Sports		\$ 1,442.00		\$ 152.35						\$ 1,594.35	\$ (1,594.35)
7310	Egling Flag Football										\$ -	\$ -
7320	Egling Volleyball	\$ 455.91	\$ 3,165.00	\$ 204.00	\$ 423.82	\$ 282.43					\$ 4,075.25	\$ (3,619.34)
7330	Egling Basketball Boys	\$ 328.35	\$ 4,375.00		\$ 465.50	\$ 6.95					\$ 4,847.45	\$ (4,519.10)
7331	Egling Basketball Girls	\$ 160.25	\$ 3,272.00	\$ 119.00	\$ 385.42	\$ 6.95	\$ 12.04	\$ 210.00			\$ 4,005.41	\$ (3,845.16)
7340	Egling Soccer Boys		\$ 1,636.00		\$ 161.95	\$ 163.19	\$ 12.04				\$ 1,973.18	\$ (1,973.18)
7341	Egling Soccer Girls		\$ 1,636.00	\$ 119.00	\$ 182.95	\$ 163.18	\$ 848.00				\$ 2,949.13	\$ (2,949.13)
7344	Egling Athletic Director		\$ 1,636.00		\$ 205.78	\$ 141.12					\$ 1,982.90	\$ (1,982.90)
SUBTOTAL EMS ATHLETICS		\$ 944.51	\$ 17,162.00	\$ 442.00		\$ 763.82	\$ 872.08	\$ 210.00	\$ -	\$ -	\$ 21,427.67	\$ (20,483.16)
TOTAL DISTRICT ATHLETICS		\$ 30,674.89	\$ 86,496.54	\$ 5,832.03		\$ 18,456.59	\$ 22,640.51	\$ 7,529.92	\$ 19,823.39	\$ 638.55	\$ 171,795.74	\$ (141,120.85)

Miles traveled in CUSD Vans **15,629**
Miles traveled in CUSD Buses **3,297**
Total Miles **18,926**

DISTRICT COST OF ATHLETICS **\$ (141,120.85)**
 BUDGETED CONTRIBUTION \$ 132,652.00
 AMOUNT OVER BUDGET (General Athletics) \$ (5,018.63)
 AMOUNT OVER BUDGET (Transportation) \$ (3,450.22)

COLUSA UNIFIED SCHOOL DISTRICT		WARRANTS TO BE RELEASED OCTOBER 16, 2015			BATCH 15
REF #	VENDOR	AMOUNT	FUND	LOC	DESCRIPTION
373	ARCHITECTURAL NEXUS	\$ 19,579.61	21	BOND	ARCHITECTS FEES ON BOND PROJECTS
365	BEELER TRACTOR	\$ 1,264.25	01	MOT	MOWER REPAIR/SUPPLIES
363	TERRY BILADEAU	\$ 188.60	01	MOT	REIMBURSE MILEAGE
383	CA BOARD OF EQUALIZATION	\$ 10.03	01	MOT	DIESEL FUEL TAX
378	CA DEPT OF JUSTICE	\$ 147.00	01	DO	FINGERPRINT FEES
394	REBECCA CHANGUS	\$ 150.00	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
367	COKEER PRECISION GRAPHICS	\$ 537.50	95	CHS	SHIRTS
368	CUSD CAFETERIA FUND	\$ 166.74	01	BPS/CHS	FOOD
RC20	CUSD EMER FD-WEST VALLEY HS	\$ 110.00	01	SPORTS	ENTRY FEE
RC20	CUSD EMER FD-JOHN ASCENSION	\$ 96.60	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC20	CUSD EMER FD-CA FBLA	\$ 1,400.00	95	CHS	FBLA REGISTRATION
RC20	CUSD EMER FD-AMERICAN FIDELITY	\$ 33.32	01	DO	DISABILITY PREMIUM
RC20	CUSD EMER FD-CUSD CAFETERIA FUND	\$ 528.00	01	ALL	MEALS FOR GYMNASTS
RC20	CUSD EMER FD-CA FBLA	\$ 60.00	01	CHS	FBLA REGISTRATION
RC20	CUSD EMER FD-DEBRA MARTINEZ	\$ 16.99	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC20	CUSD EMER FD-JAMIE LAY	\$ 10.00	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC20	CUSD EMER FD-MARYANNE MANJARREZ	\$ 14.00	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC20	CUSD EMER FD-COLUSA FAIRGROUNDS	\$ 75.00	01	CHS	RENTAL OF MARQUEE
RC20	CUSD EMER FD-ANNIE JARRETT	\$ 75.94	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC20	CUSD EMER FD-SIERRA VELAZQUEZ	\$ 4.95	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC20	CUSD EMER FD-HAILEY TRAYNHAM	\$ 25.80	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC20	CUSD EMER FD-KYLIE TATEISHI	\$ 28.40	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC20	CUSD EMER FD-SUTTER UNION HIGH	\$ 75.00	01	SPORTS	ENTRY FEE
RC20	CUSD EMER FD-SUKHI/PREET GREWAL	\$ 20.00	01	BPS	REFUND RETURNED BOOK FEE
RC20	CUSD EMER FD-KIM MARTY	\$ 136.52	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
374	CUSD GENERAL FUND	\$ 89.70	95	CHS	VAN USE
387	DANIELSEN COMPANY	\$ 6,649.83	13	CAFET	FOOD
391	DURHAM HIGH SCHOOL	\$ 550.00	01	SPORTS	ENTRY FEE
386	FRANZ FAMILY BAKERIES	\$ 767.25	13	CAFET	FOOD
361	FRONTIER	\$ 7,417.77	01	ALL	PHONE/DATA LINES
369	GAGER DISTRIBUTING	\$ 145.59	13	CAFET	SUPPLIES
385	GENERAL BINDING	\$ 373.97	01	BPS	SUPPLIES
388	GENERAL PRODUCE	\$ 5,042.65	13	CAFET	FOOD
371	GOLD STAR FOODS	\$ 6,319.55	13	CAFET	FOOD
390	BARBARA HANKINS	\$ 271.01	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
375	JENNIFER HARDWICK	\$ 27.93	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
364	MARIBEL HUGHES	\$ 40.14	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
392	KIDS REFERENCE	\$ 186.48	01	BPS	LIBRARY BOOKS
366	BOB KIRKMAN	\$ 423.18	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
381	JENNY LAY	\$ 572.24	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
382	MARYSVILLE HS VOLLEYBALL	\$ 2,200.00	95	CHS	BUS TO VOLLEYBALL CAMP
370	O'CONNELL RANCH	\$ 1,062.00	13	CAFET	FOOD
362	SHERYL PARKER	\$ 272.37	01	DO	REIBURSE MILEAGE
377	READING OIL	\$ 591.52	01	MOT	FUEL
372	SPURR	\$ 1,138.28	01	ALL	NATURAL GAS BILLING
380	SUPERIOR REGION CATA	\$ 470.00	01	CHS	AG WORKSHOP REGISTRATION
389	SUTTER BUTTES FIRE EXTINGUISHER	\$ 356.05	01	MOT	SERVICE FIRE EXTINGUISHERS
384	SYSCO	\$ 1,367.22	13	CAFET	FOOD
RC21	US BANK CALCARD VISA	\$ 16,910.59	01/95	ALL	SEE ATTACHED
TOTAL ALL FUNDS		\$ 77,999.57			

US BANK CALCARD VISA

Mike Phenicie

RC21

8-Oct	CASCIO *INTERSTATEMUSC	\$62.45	MUSIC SUPPLIES
5-Oct	J W PEPPER AND SON INC	\$12.74	MUSIC SUPPLIES

Sheryl Parker

5-Oct	AMAZON MKTPLACE PMTS	\$36.29	DO OFFICE SUPPLIES
2-Oct	IN *CLIMATE CONTROL, INC.	\$1,489.67	MOT REPAIR HVAC UNITS
2-Oct	RECOLOGY BUTTE COLUSA	\$2,862.37	ALL GARBAGE SERVICES
2-Oct	ADVANCED DOCUMENT CONC	\$2,443.71	ALL COPIER MAINTENANCE AGRMTS
2-Oct	SUTTER BUTTERS COMMUNI	\$1,518.65	MOT BUS RADIO SERVICE/SUPPLIES
1-Oct	CLOSE LUMBER - SUTTER	\$1,466.99	MOT MAINTENANCE SUPPLIES

Leasa Hill

8-Oct	WM SUPERCENTER #2053	\$38.67	CAFET SUPPLIES
7-Oct	TRIMARK ERF, INC.	\$426.68	CAFET SUPPLIES

Jeremy Miller

2-Oct	AMAZON MKTPLACE PMTS	\$7.60	TECH SUPPLIES
2-Oct	CDW GOVERNMENT	\$68.80	TECH SUPPLIES

Rosemary Hicks

2-Oct	AMAZON.COM AMZN.COM/BILL	\$85.84	BPS SUPPLIES
1-Oct	RITE AID STORE - 6088	\$19.98	BPS SUPPLIES

Zeba Hone

2-Oct	USPS 05172809334414268	\$62.20	DO POSTAGE
-------	------------------------	---------	------------

Jody Johnston

2-Oct	EAI EDUCATION	\$379.00	EMS SUPPLIES
1-Oct	QUILL CORPORATION	\$1,431.90	EMS SUPPLIES
30-Sep	CADA	\$1,540.00	EMS WORKSHOP REGISTRATIONS

Terry Biladeau

2-Oct	EBERHARD MANUFACTURING C	\$30.26	MOT SUPPLIES
25-Sep	STAPLES 00102863	\$17.19	MOT SUPPLIES

Clair Toth

1-Oct	WALGREENS #7433	\$25.00	BPS SUPPLIES
-------	-----------------	---------	--------------

Darren Brown

30-Sep	EYEBLACKCOM	\$56.94	CHS ASB SUPPLIES
7-Oct	QUILL CORPORATION	\$48.05	CHS SUPPLIES
2-Oct	IN *SCHOOL APPTITUDE	\$1,496.00	CHS AP FOR SMARTPHONES
2-Oct	STU*SHINDIGZ DECORATIO	\$38.47	CHS ASB SUPPLIES
2-Oct	ACT*ACTIVE NETWORK INV	\$149.00	CHS ANNUAL SERVICE AGRMT
2-Oct	QUILL CORPORATION	\$64.76	CHS SUPPLIES
2-Oct	RIBBONS GALORE	\$520.82	CHS ASB SUPPLIES
1-Oct	OMNI CHEER	\$501.97	CHS CHEER SUPPLIES
1-Oct	QUILL CORPORATION	\$8.59	CHS SUPPLIES

COLUSA UNIFIED SCHOOL DISTRICT		WARRANTS TO BE RELEASED OCTOBER 23, 2015			BATCH 16
REF #	VENDOR	AMOUNT	FUND	LOC	DESCRIPTION
402	ARCHITECTURAL NEXUS	\$ 23,171.80	21	BOND	ARCHITECTS FEES ON BOND PROJECTS
420	CVT	\$ 104,913.14	01	ALL	NOVEMBER PREMIUMS
400	CHALLENGE DAY	\$ 2,250.00	01	CHS	CHALLENGE DAY CONSULTANTS
408	COLUSA DAIRY	\$ 77.40	01	BPS	POPSICLES FOR SALE
397	COLUSA MOTOR SALES	\$ 18.37	01	MOT	VEHICLE REPAIR SUPPLIES
414	COLUSA USD ASB FUND	\$ 1,210.00	01	EMS	PARENT CLUB REIMBURSE ASB FOR WORKSHOP
415	COLUSA USD CAFETERIA FUND	\$ 40.00	01	DO	SNACKS FOR DELAC TRAINING
RC23	CUSD EMER FUND-CHP	\$ 12.00	01	MOT	BUS DRIVER TEST
RC23	CUSD EMER FUND-HAILY TRAYNHAM	\$ (25.80)	95	CHS	VOID DUPLICATED CHECK
RC23	CUSD EMER FUND-LESLIE PINGREY	\$ 113.18	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC23	CUSD EMER FUND-HERZOG PHOTOGRAPHY	\$ 250.00	95	CHS	PHOTO BOOTH FOR DANCE
RC23	CUSD EMER FUND-HYPER X	\$ 1,747.95	95	EMS	SWEATSHIRTS
419	JILL CONROY	\$ 325.81	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
398	CONTINENTAL ATHLETIC SUPPLY	\$ 158.73	01	SPORTS	FOOTBALL SUPPLIES
406	CPM	\$ 28,649.25	21	BOND	CONSULTANT FEES
409	FLETCHERS PLUMBING	\$ 450.50	01	MOT	PLUMBING REPAIR
413	HERFF JONES	\$ 11.80	01	CHS	DIPLOMA
410	JEFF SAVAGE PLUMBING	\$ 616.09	01	MOT	PLUMBING REPAIR
416	BOBBY KIRKMAN	\$ 61.80	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
417	BOB KIRKMAN	\$ 141.45	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
399	ERIC LAY	\$ 17.68	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
401	MITCHELL NAIL	\$ 108.28	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
395	NOR CAL FLOORING	\$ 999.99	01	MOT	REPLACE CARPET
407	KIM OLSON	\$ 352.68	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
411	PG&E	\$ 33,483.80	01	ALL	ELECTRIC BILLING
412	PEARSON	\$ 301.18	01	EMS	TEXTBOOKS
396	PLATT	\$ 17.16	01	MOT	MAINTENANCE SUPPLIES
404	RIDEOUT MEDICAL ASSOC.	\$ 80.00	01	DO	HEP VACCINE
403	THREE B'S TOILET RENTAL	\$ 161.25	01	ALL	PORTABLE TOILET RENTAL
405	US BANK EQUIPMENT FINANCE	\$ 2,101.63	01	ALL	COPIER LEASE
RC22	US BANK CALCARD VISA	\$ 34,821.15	01	ALL	SEE ATTACHED
TOTAL ALL FUNDS		\$ 236,687.72			

US BANK CALCARD VISA

RC22

15-Oct	ADVANCED DOCUMENT CONCEPTS	\$1,630.45	ALL COPIER MAINT. AGREEMENTS
16-Oct	SCHOOL SERVICES OF CALIFO	\$195.00	DO WORKSHOP REGISTRATION
16-Oct	CASBO	\$275.00	DO MEMBERSHIP FEES
15-Oct	NIMCO INC	\$68.00	NURSING SUPPLIES
14-Oct	VIRCO INC.	\$4,600.72	EMS FURNITURE
14-Oct	WENGER CORPORATION	\$12,207.92	CHOIR RISERS FOR MUSIC PROGRAM
12-Oct	RSD - ROSEVILLE#52	\$755.75	MOT MAINTENANCE SUPPLIES
12-Oct	MJB WELDING SUPPLY, INC.	\$691.14	CHS AG SHOP SUPPLIES
9-Oct	JW WOOD CO INC	\$96.07	MOT MAINTENANCE SUPPLIES
9-Oct	COMMERCIAL APPLIANCE SER	\$853.41	CAFET REPAIR OVEN
9-Oct	MESSICK ACE HARDWARE	\$3,095.26	MOT MAINTENANCE SUPPLIES

Leasa Hill

19-Oct	RITE AID STORE - 6088	\$10.73	CAFET SUPPLIES
--------	-----------------------	---------	----------------

Mike Phenicie

19-Oct	HERITAGE ED FESTIVAL LLC	\$850.00	MUSIC FESTIVAL REGISTRATION
15-Oct	CASCIO *INTERSTATEMUSC	\$109.02	MUSIC SUPPLIES
13-Oct	J W PEPPER AND SON INC	\$41.22	MUSIC SUPPLIES

Jeremy Miller

5-Oct	CDW GOVERNMENT	\$110.42	TECH SUPPLIES
-------	----------------	----------	---------------

Rosemary Hicks

19-Oct	LOVE AND LOGIC INSTITUTE	\$1,158.30	BPS WORKSHOP REGISTRATION FOR 13
9-Oct	SQ *THE WOOD SHOP	\$120.00	BPS SUPPLIES

Zeba Hone

19-Oct	SAV-MOR FOODS#31	\$34.62	DO SUPPLIES
16-Oct	OVR*O.CO/OVERSTOCK.COM	\$241.18	DO CHAIRS
15-Oct	SAV-MOR FOODS#31	\$18.30	DO SUPPLIES
12-Oct	OFFICE DEPOT 1135	\$32.21	DO SUPPLIES
12-Oct	OFFICE DEPOT 1135	\$34.40	DO SUPPLIES

Jody Johnston

16-Oct	DAZADI, INC.	\$222.29	EMS SUPPLIES
1-Oct	RLI*RENAISSANCE LEARN	\$577.99	EMS SUPPLIES

Terry Biladeau

12-Oct	COPY CITY	\$67.73	MOT COPIES
--------	-----------	---------	------------

Clair Toth

13-Oct	TARGET 00003186	\$22.70	BPS SUPPLIES
--------	-----------------	---------	--------------

Darren Brown

13-Oct	PRO PERFORMANCE SPORTS LL	\$113.90	CHS ASB SUPPLIES
8-Oct	CCIS	\$1,140.00	HMS WORKSHOP REGISTRATION
16-Oct	HUGH O'BRIAN YOUTH LEA	\$195.00	CHS ASB WORKSHOP
15-Oct	ORIENTAL TRADING CO	\$139.93	CHS ASB SUPPLIES
9-Oct	QUILL CORPORATION	\$201.29	CHS AG SHOP SUPPLIES
12-Oct	AMAZON.COM	\$37.78	CHS SUPPLIES
12-Oct	OREGON SHAKESPEARE FESTIV	\$1,062.00	CHS DEPOSIT ON TICKETS
12-Oct	SPORTSMENS DEN	\$74.50	CHS SPORTS SUPPLIES
12-Oct	QUILL CORPORATION	\$684.92	CHS SUPPLIES
12-Oct	UBERPRINTS INC	\$2,779.92	CHS ASB SHIRTS
9-Oct	STU*SPIRITLINE	\$142.74	CHS CHEER SHIRTS
9-Oct	TROPHY DEPOT INC	\$78.68	CHS ASB SUPPLIES
7-Oct	FLORAL SPLY 13	\$50.66	CHS FLORAL DESIGN SUPPLIES

TOTAL

\$ 34,821.15

COLUSA UNIFIED SCHOOL DISTRICT		WARRANTS TO BE RELEASED OCTOBER 30, 2015			BATCH 17
REF #	VENDOR	AMOUNT	FUND	LOC	DESCRIPTION
427	JENNIFER ALANIZ	\$ 39.43	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
431	ALHAMBRA	\$ 178.95	01	DO/BPS	WATER
RC24	CUSD EMER FD-MARRIOTT SANTA CLARA	\$ 2,144.00	01	CHS	FBLA HOTEL ROOMS
RC24	CUSD EMER FD-BUTTE COUNTY OFFICE OF ED	\$ 475.00	01	BPS	WORKSHOP REGISTRATIONS
RC24	CUSD EMER FD-DYLAN HEIDRICK	\$ 21.97	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC24	CUSD EMER FD-YESENIA ESTRADA	\$ 51.82	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC24	CUSD EMER FD-NANCY SAVAGE	\$ 50.00	95	CHS	REFUND DEPOSIT
421	CRYSTAL CREAMERY	\$ 4,210.55	13	CAFET	FOOD
RC25	CUSD EMER FD-US BANK CALCARDVISA	\$ 3,407.23	01/95	ALL	SEE ATTACHED
428	FLETCHER'S PLUMBING	\$ 450.50	01	MOT	PLUMBING REPAIR
439	FOLLETT SCHOOL SOLUTIONS	\$ 1,508.70	01	CHS	TEXTBOOKS
422	LEASA HILL	\$ 412.05	13	CAFET	REIMBURSE FOR SUPPLIES PURCHASED
425	TERESA HOLEMAN	\$ 300.55	01	ALL	REIMBURSE FOR SUPPLIES PURCHASED
432	JODY JOHNSTON	\$ 86.76	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
438	LIVE OAK HIGH SCHOOL	\$ 21.00	01	SPORTS	ENTRY FEE
434	MATH LEARNING CENER	\$ 13,199.22	01	BPS	MATH TEXTBOOK ADOPTION
429	MCCUMBERS GLASS	\$ 802.07	01	MOT	GLASS REPLACEMENT
430	PLATT	\$ 418.10	01	MOT	MAINTENANCE SUPPLIES
437	JEFF POPPINGA	\$ 73.14	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
436	BARBARA REECE	\$ 32.77	01	EMS	REIMBURSE FOR SUPPLIES PURCHASED
435	SAM'S CLUB	\$ 497.80	01	CHS	ESA FOOD FOR TRIP
435	SAM'S CLUB	\$ 739.50	95	CHS	FOOD FOR CONCESSION
433	STANDARD INSURANCE	\$ 1,735.15	01	ALL	INCOME PROTECTION PREMIUMS
424	US FOODS	\$ 704.14	95	CHS	FOOD FOR CONCESSION
426	TERRY WELDON	\$ 62.10	01	DO	REIMBURSE MILEAGE
TOTAL ALL FUNDS		\$ 31,622.50			

COLUSA USD EMERGENCY FUND - US BANK CALCARD VISA - CK5125

Sheryl Parker

22-Oct	SSI*EPSCC	\$842.33	HMS WORKBOOKS
21-Oct	FLORA FRESH	\$119.22	CHS FLORAL DESIGN SUPPLIES
21-Oct	ALL METALS SUPPLY INC	\$322.25	CHS AG SHOP SUPPLIES

Mike Phenicie

21-Oct	CASCIO *INTERSTATEMUSC	\$143.89	MUSIC SUPPLIES
--------	------------------------	----------	----------------

Rosemary Hicks

21-Oct	SACRAMENTO COUNTY OFFICE	\$50.00	BPS WORKSHOP REGISTRATION
21-Oct	SACRAMENTO COUNTY OFFICE	\$50.00	BPS WORKSHOP REGISTRATION
21-Oct	SACRAMENTO COUNTY OFFICE	\$50.00	BPS WORKSHOP REGISTRATION
20-Oct	LOVE AND LOGIC INSTITUTE	\$89.10	BPS WORKSHOP REGISTRATION

Terry Biladeau

20-Oct	CORDOVA TRUCKDISMANTLE	\$216.00	MOT MAINTENANCE SUPPLIES
--------	------------------------	----------	--------------------------

Darren Brown

22-Oct	FOLLETT SCHOOL SOLUTIONS	\$294.54	CHS LIBRARY BOOKS
19-Oct	STARBUCKS #14071 YUBA CIT	\$29.90	CHS STAFF MEETING SUPPLIES
19-Oct	JAMBA JUICE	\$1,200.00	CHS ASB FUNDRAISER SUPPLIES

\$3,407.23

COLUSA UNIFIED SCHOOL DISTRICT		WARRANTS TO BE RELEASED NOVEMBER 6, 2015			BATCH 11
REF #	VENDOR	AMOUNT	FUND	LOC	DESCRIPTION
427	JENNIFER ALANIZ	\$ 535.31	95	EMS	REIMBURSE FOR SUPPLIES PURCHASED
431	ALHAMBRA	\$ 90.31	01	DO/BPS	WATER
466	AMERICAN FIDELITY	\$ 351.83	01	DO	DISABILITY PREMIUMS
444	CHRISTINA BAILEY	\$ 26.65	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
443	JENNIFER BARBEE	\$ 252.31	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
449	BAXTER AUTO PARTS	\$ 52.97	01	MOT	VEHICLE REPAIR PARTS
467	TERRY BILADEAU	\$ 284.63	01	MOT	REIMBURSE MILEAGE
468	CITY OF COLUSA	\$ 9,583.19	01	ALL	WATER, SEWER BILLING
442	CCOE	\$ 14,084.00	01	DO	WORKER'S COMP PREMIUMS
447	CUSD CAFETERIA FUND	\$ 425.50	01	CHS	SPAGHETTI DINNER SUPPLIES/CAREER DAY LUNCH
RC26	CUSD EMER FD - US BANK CALCARD VISA	\$ 9,866.65	01	CHS	TEXTBOOKS
RC27	CUSD EMER FD - MARIBEL LOPEZ	\$ 21.00	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC27	CUSD EMER FD - PAULA FERRAIUOLO	\$ 190.37	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC27	CUSD EMER FD - YOLANDA NAVARRO	\$ 77.51	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC27	CUSD EMER FD - ALISSA SELOVER	\$ 249.60	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC27	CUSD EMER FD - HYPER X SHIRTS	\$ 232.20	95	EMS	SWEATSHIRTS
RC27	CUSD EMER FD - ANNIE JARRETT	\$ 22.24	95	CHS	REIMBURSE FOR SUPPLIES PURCHASED
RC27	CUSD EMER FD - CUSD PETTY CASH SHERYL PARKER	\$ 89.46	01	DO	POSTAGE AND SUPPLIES
474	CUSD GENERAL FUND	\$ 362.25	95	CHS	FBLA USE OF VAN
478	CREMO, TINA	\$ 18.11	01	BPS	REIMBURSE FOR SUPPLIES PURCHASED
477	EXCEL SPORTSWEAR	\$ 1,445.82	95	CHS	FFA SHIRTS
456	FLETCHER'S PLUMBING	\$ 750.00	01	MOT	PLUMBING REPAIR
475	GENERATIONS	\$ 760.59	95	CHS	SHIRTS
470	GOLDEN BEAR ALARMS	\$ 157.50	01	ALL	ALARM MONITORING FEES
453	HAWKINS FENCE	\$ 3,790.00	21	BOND	FENCE FOR BPS
441	LEASA HILL	\$ 194.66	13	CAFET	REIMBURSE FOR SUPPLIES PURCHASED/MILEAGE
454	HOLT	\$ 447.10	01	MOT	BUS REPAIR
459	INTERQUEST CANINES	\$ 700.00	01	CHS	DRUG DOG VISIT
450	JOHNSON PRINTING	\$ 385.93	01	BPS	PRINT FORMS
465	KELLEHER PAINT	\$ 485.89	01	MOT	MAINTENANCE SUPPLIES
457	BOB KIRKMAN	\$ 237.45	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
446	SHANNON LAUX	\$ 204.82	01	DO	REIMBURSE MILEAGE
458	LCMS AWARDS	\$ 25.80	01	CHS	AWARDS
455	MERIDIAN DIESEL	\$ 941.38	01	MOT	BUS SERVICE/REPAIR
448	PIERCE JT USD	\$ 2,000.00	01	TECH	USED TECH MATERIALS
463	READING OIL	\$ 1,840.95	01	MOT	FUEL FOR VEHICLES
473	CRAIG RICHARDS	\$ 164.29	01	CHS	REIMBURSE FOR SUPPLIES PURCHASED
460	SANDOVAL FARMS	\$ 447.00	95	CHS	FFA PURCHASE OF HAY
445	SORENSEN PEST CONTROL	\$ 258.00	01	ALL	PEST CONTROL SERVICES
464	SUPERIOR TIRE SERVICE	\$ 31.95	01	MOT	SUPPLIES
RC28	US BANK CALCARD VISA	\$ 5,829.43	01/95/13	ALL	SEE ATTACHED
TOTAL ALL FUNDS		\$ 57,914.65			

US BANK CALCARD VISA

Sheryl Parker

30-Oct	QUILL CORPORATION	\$52.22	DO SUPPLIES
29-Oct	CDW GOVERNMENT	\$324.21	BPS TECH SUPPLIES
28-Oct	VZWRLSS*MY VZ VB P	\$1,415.11	ALL CELL PHONE BILLING
27-Oct	USPS.COM CLICK66100611	\$18.11	DO POSTAGE
27-Oct	SCHOOL SERVICES OF CALIFO	(\$100.00)	DO WORKSHOP CREDIT
26-Oct	AMAZON MKTPLACE PMTS	\$81.19	DO SUPPLIES
23-Oct	NIMCO INC	\$202.26	ALL NURSING SUPPLIES

Leasa Hill

29-Oct	WM SUPERCENTER #2053	\$89.61	CAFET SUPPLIES
28-Oct	KOHL'S #1031	\$15.80	CAFET SUPPLIES
28-Oct	WAL-MART #2044	\$137.86	CAFET FOOD
26-Oct	C&C SMART FOOD51705655	\$601.80	CAFET FOOD
23-Oct	WM SUPERCENTER #2053	\$38.52	CAFET FOOD

Jeremy Miller

26-Oct	CDW GOVERNMENT	\$424.09	CHS TECH SUPPLIES
26-Oct	CDW GOVERNMENT	\$444.06	CHS TECH SUPPLIES

Nick Schantz

29-Oct	THE HOME DEPOT 1019	\$125.29	MOT MAINTENANCE SUPPLIES
26-Oct	AMAZON MKTPLACE PMTS	\$64.11	MOT SUPPLIES
23-Oct	LOWES #01933*	\$73.44	MOT MAINTENANCE SUPPLIES

Darren Brown

30-Oct	AMAZON MKTPLACE PMTS	\$126.02	CHS SUPPLIES
30-Oct	AMAZON MKTPLACE PMTS	\$8.00	CHS SUPPLIES
30-Oct	AMAZON MKTPLACE PMTS	\$34.68	CHS SUPPLIES
30-Oct	AMAZON MKTPLACE PMTS	\$563.47	CHS SUPPLIES
29-Oct	AMAZON MKTPLACE PMTS	\$17.10	CHS SUPPLIES
28-Oct	AMAZON MKTPLACE PMTS	\$52.77	CHS SUPPLIES
28-Oct	QUILL CORPORATION	\$127.36	CHS SUPPLIES
26-Oct	CABLES FOR LESS	\$66.35	CHS SUPPLIES
23-Oct	HODGES BADGE COMPANY,	\$160.50	CHS FFA SUPPLIES
23-Oct	COLUMBIA HOTEL	\$665.50	CHS ASHLAND TRIP HOTEL

\$5,829.43

COLUSA USD EMERGENCY FUND - US BANK CALCARD VISA - CK5125

19-Oct	HOLABIRD SPORTS	410-687-6400, MD	\$159.95	MOT MAINTENANCE SUPPLIES
--------	-----------------	------------------	----------	--------------------------

21-Oct	TEACH TCI	916-3663686, CA	\$9,613.63	CHS TEXTBOOKS
16-Oct	AMAZON MKTPLACE PMTS	AMZN.COM/BILL, WA	\$93.07	CHS SUPPLIES

\$9,866.65

Business and Noninstructional Operations

BP 3270(a)

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES

The Governing Board recognizes its fiscal responsibility to maximize the use of district equipment, supplies, instructional materials, and other personal property while providing up-to-date resources that facilitate student learning and effective district operations. When the Board, upon recommendation of the Superintendent or designee, declares any district-owned personal property unusable, obsolete, or no longer needed, the Board shall determine the estimated value of the property and shall decide whether the property will be donated, sold, or otherwise disposed of as prescribed by law and administrative regulation.

(cf. 0440 - District Technology Plan)

(cf. 3512 - Equipment)

(cf. 6161.11 - Supplementary Instructional Materials)

(cf. 6163.1 - Library Media Centers)

The Board shall approve the price and terms of any sale or lease of personal property of the district.

If the Board members who are in attendance at a meeting unanimously agree that the property, whether one or more items, does not exceed \$2,500 in value, the property may be sold without advertising for bids. (Education Code 17546)

If the Board members who are in attendance at a meeting unanimously find that the value of the property is insufficient to defray the costs of arranging a sale, the property may be donated to a charitable organization deemed appropriate by the Board or may be disposed of by dumping. (Education Code 17546)

Instructional materials shall be considered obsolete or unusable by the district if they have been replaced by more recent editions or new materials selected by the Board, are not aligned with the district's academic standards or course of study, and have no foreseeable value in other instructional areas. Such materials may be sold or donated if they continue to serve educational purposes that would benefit others outside the district. Instructional materials are not appropriate for sale or donation if they meet any of the following criteria:

1. Contain information rendered inaccurate or incomplete by new research or technologies

BP 3270(b)

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES (continued)

2. Contain demeaning, stereotyping, or patronizing references to any group of persons protected against discrimination by law or Board policy
3. Are damaged beyond use or repair

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)
(cf. 6011 - Academic Standards)
(cf. 6143 - Courses of Study)

The Superintendent or designee shall establish procedures to be used whenever the district sells equipment or supplies originally acquired under a federal grant or subgrant. Such procedures shall be designed to ensure the highest possible return. (34 CFR 80.32)

(cf. 3440 - Inventories)

Legal Reference: (see next page)

BP 3270(c)

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES (continued)

Legal Reference:

EDUCATION CODE

17540-17542 Sale or lease of personal property by one district to another

17545-17555 Sale of personal property

35168 Inventory, including record of time and mode of disposal

60510-60530 Sale, donation, or disposal of instructional materials

GOVERNMENT CODE

25505 District property; disposition; proceeds

CODE OF REGULATIONS, TITLE 5

3944 Consolidated categorical programs, district title to equipment

3946 Disposal of equipment purchased with state and federal consolidated application funds

UNITED STATES CODE, TITLE 40

549 Surplus property

CODE OF FEDERAL REGULATIONS, TITLE 34

80.32-80.33 Equipment and supplies acquired under a grant or subgrant

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

Standards for Evaluating Instructional Materials for Social Content, 2013

WEB SITES

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

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

Business and Noninstructional Operations

AR 3270(a)

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES**Instructional Materials**

Surplus or undistributed obsolete instructional materials that are usable for educational purposes may be sold by the district. Alternatively, such materials may be donated to: (Education Code 60510)

1. Another district, county free library, or other state institution
2. A United States public agency or institution
3. A nonprofit charitable organization
4. Children or adults in California or foreign countries for the purpose of increasing the general literacy of the people

(cf. 0440 - District Technology Plan)

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

(cf. 6161.11 - Supplementary Instructional Materials)

(cf. 6163.1 - Library Media Centers)

Any organization, agency, or institution receiving obsolete instructional materials donated by the district shall certify to the Governing Board that it agrees to make no charge to any persons to whom it gives or lends these materials. (Education Code 60511)

AR 3270(b)

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES (continued)

Representatives of those entities and members of the public also shall be notified of the opportunity to address the Board regarding the distribution of these materials.

(cf. 9323 - Meeting Conduct)

Surplus or undistributed obsolete instructional materials which are unusable or which cannot be distributed as specified above may be disposed of by either of the following: (Education Code 60530)

1. Mutilated as not to be salable as instructional materials and sold for scrap or for use in the manufacture of paper pulp or other substances at the highest obtainable price
2. Destroyed by any economical means, provided that the materials are not destroyed until at least 30 days after the district has given notice to all persons who have filed a request for such notice

(cf. 3510 - Green School Operations)
(cf. 3511.1 - Integrated Waste Management)

Equipment/Supplies Acquired with Federal Funds

When the district has a need to replace equipment originally purchased with funds from a federal grant or subgrant, it may, subject to the approval of the agency that awarded the grant, trade in the original equipment or sell the property and use the proceeds to offset the cost of the replacement property. (34 CFR 80.32)

When any original or replacement equipment or supplies acquired under a federal grant or subgrant are no longer needed for the original project or program or for other federally supported activities, the district may retain or sell such items or, if the item has a current fair market value of less than \$5,000, may otherwise dispose of the item in a manner approved by the Board. Whenever the district sells equipment or supplies that have a current fair market value of \$5,000 or more, it shall provide an amount to the federal agency equal to the agency's share of the current market value of the equipment or the proceeds from the sale of the equipment or supplies. (34 CFR 80.32-80.33)

In the event that the district is provided equipment that is federally owned, the district shall request disposition instructions from the federal agency when it no longer needs the equipment. (34 CFR 80.32)

AR 3270(c)

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES (continued)

Other Personal Property

The district may sell other surplus or obsolete district-owned personal property through any of the following methods:

1. The Superintendent or designee may advertise for bids by posting a notice in at least three public places in the district for at least two weeks, or by publishing a notice at least once a week for at least two weeks in a newspaper having a general circulation in the district and, if possible, publishing within the district. The district shall sell the property to the highest responsible bidder or shall reject all bids. (Education Code 17545, 17548)

Property for which no qualified bid has been received may be sold, without further advertising, by the Superintendent or designee. (Education Code 17546)

(cf. 3311 - Bids)

2. The property may be sold by means of a public auction conducted by district employees, employees of other public agencies, or by contract with a private auction

firm. (Education Code 17545)

3. The district may sell the property without advertising for bids under any of the following conditions:
 - a. The Board members in attendance at a meeting have unanimously determined that the property does not exceed \$2,500 in value. (Education Code 17546)

(cf. 9323.2 - Actions by the Board)

- b. The district sells the property to agencies of the federal, state, or local government, to any other school district, or to any agency eligible under the federal surplus property law and the sale price equals the cost of the property plus the estimated cost of purchasing, storing, and handling. (Education Code 17540; 40 USC 549)

AR 3270(d)

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES (continued)

- c. The district sells or leases the property to agencies of the federal, state, or local government or to any other school district and the price and terms of the sale or lease are fixed by the Board and approved by the County Superintendent of Schools. (Education Code 17542)

Money received from the sale of surplus personal property shall be either deposited in the district reserve or general fund or credited to the fund from which the original purchase was made. (Education Code 17547)

(cf. 3100 - Budget)

I.7.c.

Regulation
approved:
Business and Noninstructional Operations

CSBA MANUAL MAINTENANCE SERVICE
October 2015
AR 3512(a)

EQUIPMENT

District equipment shall be used primarily for educational purposes and/or to conduct district business. The Superintendent or designee shall ensure that all employees, students, and other users understand the appropriate use of district equipment and that any misuse may be cause for disciplinary action or loss of user privilege.

(cf. 0440 - District Technology Plan)

(cf. 3515.4 - Recovery for Property Loss or Damage)
(cf. 3540 - Transportation)
(cf. 3551 - Food Service Operations/Cafeteria Fund)
(cf. 4040 - Employee Use of Technology)
(cf. 4118 - Dismissal/Suspension/Disciplinary Action)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)
(cf. 5142 - Safety)
(cf. 5144 - Discipline)
(cf. 6000 - Concepts and Roles)
(cf. 6163.4 - Student Use of Technology)
(cf. 6171 - Title I Programs)

School-connected organizations may be granted reasonable use of the equipment for school-related matters as long as it does not interfere with the use by students or employees or otherwise disrupt district operations.

(cf. 1230 - School-Connected Organizations)
(cf. 1330 - Use of School Facilities)

The Superintendent or designee shall approve the transfer of any district equipment from one work site to another and the removal of any district equipment for off-site use. When any equipment is taken off site, the borrower is responsible for its safe return and shall be fully liable for any loss or damage.

Employees transferred to another work site shall take with them only those personal items that have been purchased with their own funds unless otherwise authorized by the Superintendent or designee or applicable Board policy.

AR 3512(b)

EQUIPMENT (continued)

The Superintendent or designee shall maintain an inventory of all equipment currently valued in excess of \$500. (Education Code 35168; 5 CCR 3946)

(cf. 3440 - Inventories)

When equipment is unusable or is no longer needed, it may be sold, donated, or disposed of in accordance with Education Code 17540-17555 or 34 CFR 80.32, as applicable.

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

Equipment Acquired with Federal Funds

The Superintendent or designee shall obtain prior written approval from the California Department of Education or other awarding agency before purchasing equipment with federal funds.

(cf. 3300 - Expenditures and Purchases)

All equipment purchased for federal programs funded through the consolidated application pursuant to Education Code 64000-64001 shall be labeled with the name of the project, identification number, and name of the district. (5 CCR 3946)

For any equipment acquired in whole or in part with federal funds, the Superintendent or designee shall develop adequate maintenance procedures to keep the property in good condition. He/she shall also develop adequate safeguards to prevent loss, damage, or theft of the property and shall investigate any loss, damage, or theft. (34 CFR 80.32)

(cf. 3530 - Risk Management/Insurance)

(cf. 4156.3/4256.3/4356.3 - Employee Property Reimbursement)

AR 3512(c)

EQUIPMENT (continued)

Equipment purchased for use in a federal program shall be used in that program as long as needed, whether or not the program continues to be supported by federal funds. The equipment may be used in other activities currently or previously supported by a federal agency when such use does not interfere with the work on the project or program for which it was originally acquired or when use of the equipment is no longer needed for the original program. (34 CFR 80.32)

Legal Reference:

EDUCATION CODE

17540-17542 Sale or lease of personal property by one district to another

17545-17555 Sale of personal property

17605 Delegation of authority to purchase supplies and equipment

35160 Authority of governing boards

35168 Inventory of equipment

64000-64001 Consolidated application process

CODE OF REGULATIONS, TITLE 5

3946 Control, safeguards, disposal of equipment purchased with state and federal consolidated application funds

4424 Comparability of services

16023 Class 1 - Permanent records

UNITED STATES CODE, TITLE 20

6321 Fiscal requirements

CODE OF FEDERAL REGULATIONS, TITLE 34

80.1-80.52 Uniform administration requirements for grants to state and local governments

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

OFFICE OF MANAGEMENT AND BUDGET PUBLICATIONS

Cost Principles for State, Local, and Indian Tribal Governments, OMB Circular A-87

WEB SITES

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

Office of Management and Budget: <https://www.whitehouse.gov/omb>

Regulation
approved:

CSBA MANUAL MAINTENANCE SERVICE
October 2015

Certificated Personnel

AR 4112.23(a)

SPECIAL EDUCATION STAFF**Qualifications/Assignment of Special Education Teachers**

Any teacher assigned to serve students with disabilities shall possess an appropriate credential or other authorization issued by the Commission on Teacher Credentialing (CTC) that specifically authorizes him/her to teach students with the primary disability within the program placement recommended in the students' individualized education program (IEP). (5 CCR 80046.1-80048.9.4)

(cf. 4112.2 - Certification)

(cf. 4113 - Assignment)

(cf. 6159 - Individualized Education Program)

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

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

Special education teachers who teach core academic subjects shall possess the qualifications required by the No Child Left Behind Act. (5 CCR 6100-6126; 20 USC 1401, 6319, 7801; 34 CFR 200.55-200.57, 300.18)

AR 4112.23(b)

SPECIAL EDUCATION STAFF (continued)

(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)

The district may employ a person with an appropriate district intern credential to provide classroom instruction to students with disabilities, provided he/she has met the subject matter requirement specified in Education Code 44325 and receives guidance, supervision, and professional development through an established district intern program. (Education Code 44325, 44326, 44830.3)

(cf. 4112.21 - Interns)

The Superintendent or designee may request that the CTC issue a special education limited assignment teaching permit which authorizes a qualified special education teacher, with his/her written consent, to serve outside the specialty area of his/her credential. If the teacher has not yet obtained permanent status, the Superintendent or designee shall assign one or more experienced educators in the special education subject area(s) of the permit, who have at least three years of full-time teaching experience in each of the subject area(s) of the permit, to provide guidance and assistance to the permit holder. (5 CCR 80026, 80027.1)

As needed, the district may apply to the CTC for an emergency permit for resource specialist services pursuant to 5 CCR 80023.2 and 80024.3.1.

When requesting either a limited assignment teaching permit or an emergency resource specialist permit, the Superintendent or designee shall submit a Declaration of Need for Fully Qualified Educators that satisfies the requirements of 5 CCR 80026 and has been approved by the Board at a regularly scheduled Board meeting. (5 CCR 80026)

AR 4112.23(c)

SPECIAL EDUCATION STAFF (continued)

If there is a need to immediately fill a classroom vacancy or a suitable credentialed teacher cannot be found after a diligent search, the Superintendent or designee may, as appropriate, apply to the CTC for a short-term staff permit pursuant to 5 CCR 80021, a provisional internship permit pursuant to 5 CCR 80021.1, or, as a last resort, a credential waiver.

Individuals providing related services to students with disabilities, including developmental, corrective, and other supportive and related services, shall meet the applicable qualifications specified in 5 CCR 3051-3051.24. (5 CCR 3051; 34 CFR 300.34, 300.156)

(cf. 3312 - Contracts)

(cf. 3600 - Consultants)

The Superintendent or designee shall provide ongoing professional development as needed to assist special education staff in updating and improving their knowledge and skills.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Whenever a candidate for a clear education specialist credential is employed by the district, the Superintendent or designee shall, within 60 days of employment, collaborate with the candidate and, as applicable, with the college or university to develop an individualized induction plan including supported induction and job-related course of advanced preparation. (5 CCR 80048.8.1)

(cf. 4131.1 - Teacher Support and Guidance)

AR 4112.23(d)

SPECIAL EDUCATION STAFF (continued)

Resource Specialists

The duties of resource specialists shall include, but are not limited to: (Education Code 56362; 5 CCR 80070.5)

1. Providing instruction and services for students with disabilities whose needs have been identified in an IEP
2. Conducting educational assessments
3. Providing information and assistance for students with disabilities and their parents/guardians
4. Providing consultation, resource information, and material regarding students with disabilities to staff members in the regular education program and the students' parents/guardians
5. Coordinating special education services with the regular school program for each student with disabilities enrolled in the resource specialist program
6. Monitoring student progress on a regular basis, participating in the review and revision of IEPs as appropriate, and referring students who do not demonstrate appropriate progress to the IEP team
7. Providing services for secondary students that emphasize academic achievement, career and vocational development, and preparation for adult life

Any student who receives resource specialist services shall be assigned to regular classroom teacher(s) for a majority of the school day, unless his/her IEP team approves enrollment in the resource specialist program for a majority of the school day. (Education Code 56362; 5 CCR 80070.5)

Resource specialists shall not simultaneously be assigned to serve as resource specialists and to teach regular classes. (Education Code 56362)

AR 4112.23(e)

SPECIAL EDUCATION STAFF (continued)

The district's resource specialist program shall be under the direction of a resource specialist who possesses the qualifications specified in Education Code 56362.

Caseloads

The Superintendent or designee shall ensure that caseloads for special education teachers are within the maximum caseloads established by law, the collective bargaining agreement, and/or the comprehensive plan of the Special Education Local Plan Area (SELPA) in which the district participates.

(cf. 0430 - Comprehensive Local Plan for Special Education)
(cf. 1312.3 - Uniform Complaint Procedures)
(cf. 4141/4241 - Collective Bargaining Agreement)

No resource specialist shall have a caseload which exceeds 28 students. As necessary and with the agreement of the resource specialist, the Governing Board may request a waiver from the State Board of Education to increase the caseload to no more than 32 students, provided that an individual resource specialist does not have a caseload exceeding 28 students for more than two school years and has the assistance of an instructional aide at least five hours daily during the period of the waiver. (Education Code 56362, 56362.1; 5 CCR 3100)

(cf. 1431 - Waivers)

The average caseload for language, speech, and hearing specialists shall not exceed 55 cases, unless the SELPA plan specifies a higher average caseload and states the reasons for the higher average caseload. The maximum caseload for speech and language specialists exclusively serving children with disabilities age 3-5 years shall not exceed 40. (Education Code 56363.3, 56441.7)

Legal Reference: (see next page)

AR 4112.23(f)

SPECIAL EDUCATION STAFF (continued)

Legal Reference:

EDUCATION CODE

8264.8 Staffing ratios

44250-44279 Credentials, especially:

44256 Credential types, specialist instruction

44258.9 Assignment monitoring

44265-44265.9 Special education credential

44325-44328 District interns

44830.3 District interns, supervision and professional development

56000-56865 Special education, especially:

56195.8 Adoption of policies

56361 Program options

56362-56362.5 Resource specialist program

56363.3 Maximum caseload; language, speech, and hearing specialists

56440-56441.7 Programs for individuals between the ages of three and five years; caseloads

CODE OF REGULATIONS, TITLE 5

3051.1-3051.24 Staff qualifications to provide related services to students with disabilities

3100 Waivers of maximum caseload for resource specialists

6100-6126 Teacher qualifications, No Child Left Behind Act

80021 Short-term staff permit

80021.1 Provisional internship permit

80023.2 Emergency permits

80025.4 Substitute teaching, special education

80026 Declaration of need for fully qualified educators

80027.1 Special education limited assignment teaching permit

80046.1 Adapted physical education specialist
80046.5 Credential holders authorized to serve students with disabilities
80047-80047.9 Credentials to provide instructional services to students with disabilities
80048-80048.9.4 Credential requirements and authorizations
80070.1-80070.6 Resource specialists
UNITED STATES CODE, TITLE 20
1400-1482 Individuals with Disabilities Education Act, especially:
1401 Definition of highly qualified special education teacher
6319 Highly qualified teachers
7801 Definitions, highly qualified teacher
CODE OF FEDERAL REGULATIONS, TITLE 34
200.55-200.57 Highly qualified teachers
300.8 Definition of autism
300.18 Highly qualified special education teachers
300.34 Related services
300.156 Special education personnel requirements

Management Resources: (see next page)

AR 4112.23(g)

SPECIAL EDUCATION STAFF (continued)

Management Resources:

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

Special Education Teaching and Services Credentials, Added Authorizations in Special Education, and Limited Assignment Permits for California Prepared Teachers: Frequently Asked Questions, May 26, 2014

Education Specialist Teaching and Other Related Services Credential Program Standards, 2012

WEB SITES

California Association of Resource Specialists and Special Education Teachers:

<http://www.carsplus.org>

California Department of Education, Special Education: <http://www.cde.ca.gov/sp/se>

California Speech-Language-Hearing Association: <http://www.csha.org>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

National Association of Special Education Teachers: <http://www.naset.org>

Regulation
approved:

CSBA MANUAL MAINTENANCE SERVICE
October 2015

All Personnel

AR 4119.11(a)

4219.11

SEXUAL HARASSMENT

4319.11

Definitions

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 work or educational setting when: (Education Code 212.5; Government Code 12940; 5 CCR 4916)

1. Submission to the conduct is made explicitly or implicitly a term or condition of the individual's employment.
2. Submission to or rejection of such conduct by the individual is used as the basis for an employment decision affecting him/her.
3. The conduct has the purpose or effect of having a negative impact upon the individual's work or has the purpose or effect of creating an intimidating, hostile, or offensive work environment. Regardless of whether or not the alleged harasser was motivated by sexual desire, the conduct is sufficiently severe, persistent, pervasive, or objectively offensive as to create a hostile or abusive working environment or to limit the individual's ability to participate in or benefit from an education program or activity.
4. Submission to or rejection of the conduct by the other individual is used as the basis for any decision affecting him/her regarding benefits, services, honors, programs, or activities available at or through the district.

AR 4119.11(b)

4219.11

4319.11

SEXUAL HARASSMENT (continued)

Other examples of actions that might constitute sexual harassment, whether committed by a supervisor, a co-worker, or a non-employee, in the work or educational setting include, but are not limited to:

1. Unwelcome verbal conduct such as sexual flirtations or propositions; graphic comments about an individual's body; overly personal conversations or pressure for sexual activity; sexual jokes or stories; unwelcome sexual slurs, epithets, threats, innuendoes, derogatory comments, sexually degrading descriptions, or the spreading of sexual rumors
2. Unwelcome visual conduct such as drawings, pictures, graffiti, or gestures; sexually explicit emails; displaying sexually suggestive objects

3. Unwelcome physical conduct such as massaging, grabbing, fondling, stroking, or brushing the body; touching an individual's body or clothes in a sexual way; cornering, blocking, leaning over, or impeding normal movements

Training

The Superintendent or designee shall ensure that all employees receive training regarding the district's sexual harassment policies when hired and periodically thereafter. Such training shall include the procedures for reporting and/or filing complaints involving an employee, employees' duty to use the district's complaint procedures, and employee obligations when a sexual harassment report involving a student is made to the employee.

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 4031 - Complaints Concerning Discrimination in Employment)

(cf. 5145.7 - Sexual Harassment)

AR 4119.11(c)

4219.11

4319.11

SEXUAL HARASSMENT (continued)

Every two years, the Superintendent or designee shall ensure that supervisory employees receive at least two hours of classroom or other effective interactive training and education regarding sexual harassment. All such newly hired or promoted employees shall receive training within six months of their assumption of the new position. (Government Code 12950.1)

A supervisory employee is any employee with the authority to hire, transfer, suspend, lay off, promote, discharge, assign, reward, or discipline other employees, or to effectively recommend such action.

The district's sexual harassment training and education program for supervisory employees shall include the provision of: (Government Code 12950.1; 2 CCR 11023)

1. Information and practical guidance regarding federal and state laws on the prohibition against and the prevention and correction of sexual harassment, and the remedies available to the victims of sexual harassment in employment
2. Practical examples aimed at instructing supervisors in the prevention of harassment, discrimination, and retaliation

AR 4119.11(d)

4219.11

4319.11

SEXUAL HARASSMENT (continued)

3. A component on the prevention of abusive conduct that addresses the use of derogatory remarks, insults, or epithets, other verbal or physical conduct that a reasonable person would find threatening, intimidating, or humiliating, and the gratuitous sabotage or undermining of a person's work performance
4. A copy of the district's sexual harassment policy and administrative regulation, which each participant shall acknowledge in writing that he/she has received
5. All other contents of mandated training specified in 2 CCR 11023

The Superintendent or designee shall retain for at least two years the records of any training provided to supervisory employees. Such records shall include the names of trained employees, date of the training, the type of training, and the name of the training provider. (2 CCR 11023)

Notifications

A copy of the Board policy and this administrative regulation shall: (Education Code 231.5)

1. Be displayed in a prominent location in the main administrative building, district office, or other area of the school where notices of district rules, regulations, procedures, and standards of conduct are posted
2. Be provided to every district employee at the beginning of the first quarter or semester of the school year or whenever a new employee is hired

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

3. Appear in any school or district publication that sets forth the school's or district's

AR

4119.11(e)
4219.11
4319.11

SEXUAL HARASSMENT (continued)

All employees shall receive either a copy of information sheets prepared by the California Department of Fair Employment and Housing (DFEH) or a copy of district information sheets that contain, at a minimum, components on: (Government Code 12950)

1. The illegality of sexual harassment
2. The definition of sexual harassment under applicable state and federal law
3. A description of sexual harassment, with examples
4. The district's complaint process available to the employee

5. The legal remedies and complaint process available through DFEH and the Equal Employment Opportunity Commission (EEOC)
6. Directions on how to contact DFEH and the EEOC
7. The protection against retaliation provided by 2 CCR 11021 for opposing harassment prohibited by law or for filing a complaint with or otherwise participating in an investigation, proceeding, or hearing conducted by DFEH and the EEOC

In addition, the district shall post, in a prominent and accessible location, DFEH's poster on discrimination in employment and the illegality of sexual harassment. (Government Code 12950)

1.7.f.

Regulation
approved:
All Personnel

CSBA MANUAL MAINTENANCE SERVICE
October 2015
BP 4154(a)
4254
4354

HEALTH AND WELFARE BENEFITS

The Governing Board recognizes that health and welfare benefits are essential to promote employee health and productivity and are an important part of the compensation offered to employees. The district shall provide health and welfare benefits for employees in accordance with state and federal law and subject to negotiated employee agreements.

(cf. 4140/4240/4340 - Bargaining Units)
(cf. 4141/4241 - Collective Bargaining Agreement)
(cf. 4151/4251/4351 - Employee Compensation)

Employees who are not in bargaining units shall receive health and welfare benefits as specified in Board policy and administrative regulation.

(cf. 4121 - Temporary/Substitute Personnel)

For purposes of granting benefits, a registered domestic partner and his/her child shall have the same rights, protections, and benefits as a spouse and spouse's child. (Family Code 297.5, 300)

BP 4154(b)
4254
4354

HEALTH AND WELFARE BENEFITS (continued)

The district shall offer full-time employees who work an average of 30 hours or more per week and their dependents up to age 26 years a health insurance plan that includes coverage for essential health benefits, pays at least 60 percent of the medical expenses covered under the terms of the plan, and meets all other requirements of the federal Patient Protection and Affordable Care Act.

BP 4154(c)
4254
4354

HEALTH AND WELFARE BENEFITS (continued)

With respect to eligibility to participate in the health benefits plan or the level of health benefits provided, the district shall not discriminate in favor of employees who are among the highest paid 25 percent of all district employees. (26 USC 105; 42 USC 300gg-16)

Continuation of Coverage

Retired certificated employees, other employees who would otherwise lose coverage due to a qualifying event specified in law and administrative regulation, and their qualified beneficiaries may continue to participate in the district's group health and welfare benefits in accordance with state and federal law.

Unless otherwise provided for in the applicable collective bargaining agreement, covered employees and their qualified beneficiaries may receive continuation coverage by paying the premiums, dues, and other charges, including any increases in premiums, dues, and costs incurred by the district in administering the program.

Confidentiality

BP 4154(d)
4254
4354

HEALTH AND WELFARE BENEFITS (continued)

The Superintendent or designee shall not use or disclose any employee's medical information the district possesses without the employee's authorization obtained in accordance with Civil Code 56.21, except for the purpose of administering and maintaining employee benefit plans and for other purposes specified in law. (Civil Code 56.20)

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

Legal Reference:

EDUCATION CODE

7000-7008 Health and welfare benefits, retired certificated employees

17566 Self-insurance fund

35208 Liability insurance

35214 Liability insurance (self-insurance)

44041-44042 Payroll deductions for collection of premiums

44986 Leave of absence, state disability benefits

45136 Benefits for classified employees

CIVIL CODE

56.10-56.16 Disclosure of information by medical providers

56.20-56.245 Use and disclosure of medical information by employers

FAMILY CODE

297-297.5 Rights, protections and benefits under law; registered domestic partners

GOVERNMENT CODE

12940 Discrimination in employment

22750-22944 Public Employees' Medical and Hospital Care Act

53200-53210 Group insurance

HEALTH AND SAFETY CODE

1366.20-1366.29 Cal-COBRA program, health insurance

1367.08 Disclosure of fees and commissions paid related to health care service plan

1373 Health services plan, coverage for dependent children who are full-time students

1373.621 Continuation coverage, age 60 or older after five years with district

1374.58 Coverage for registered domestic partners, health service plans and health insurers

Legal Reference continued: (see next page)

BP 4154(e)

4254

4354

HEALTH AND WELFARE BENEFITS (continued)

Legal Reference: (continued)

INSURANCE CODE

10116.5 Continuation coverage, age 60 or older after five years with district

10128.50-10128.59 Cal-COBRA program, disability insurance

10277-10278 Group and individual health insurance, coverage for dependent children

10604.5 Annual disclosure of fees and commissions paid

12670-12692.5 Conversion coverage

LABOR CODE

2800.2 Notification of conversion and continuation coverage

4856 Health benefits for spouse of peace officer killed in performance of duties

UNEMPLOYMENT INSURANCE CODE

2613 Education program; notice of rights and benefits

UNITED STATES CODE, TITLE 1

7 Definition of marriage, spouse

UNITED STATES CODE, TITLE 26

105 Self-insured medical reimbursement plan; definition of highly compensated individual

4980B *COBRA continuation coverage*
 4980H *Penalty for noncompliance with employer-provided health care requirements*
 5000A *Minimum essential coverage*
 6056 *Report of health coverage provided to employees*
UNITED STATES CODE, TITLE 29
 1161-1168 *COBRA continuation coverage*
UNITED STATES CODE, TITLE 42
 300gg-300gg95 *Patient Protection and Affordable Care Act, especially:*
 300gg-16 *Group health plan; nondiscrimination in favor of highly compensated individuals*
 1395-1395g *Medicare benefits*
CODE OF FEDERAL REGULATIONS, TITLE 26
 54.4980B-1-54.4980B-10 *COBRA continuation coverage*
 54.4980H-1-54.4980H-6 *Patient Protection and Affordable Care Act*
 1.105-11 *Self-insured medical reimbursement plan*
CODE OF FEDERAL REGULATIONS, TITLE 45
 164.500-164.534 *Health Insurance Portability and Accountability Act (HIPAA)*

Management Resources: (see next page)

BP 4154(f)
 4254
 4354

HEALTH AND WELFARE BENEFITS (continued)

Management Resources:

CALIFORNIA SCHOOL BOARDS ASSOCIATION PUBLICATIONS
Health Policy: Implications of Covered California for School Boards, Districts and Personnel,
Governance Brief, January 2013
INTERNAL REVENUE SERVICE NOTICES
 2011-1 *Affordable Care Act Nondiscrimination Provisions Applicable to Insured Group Health Plans*
U.S. DEPARTMENT OF TREASURY PUBLICATIONS
Fact Sheet: Final Regulations Implementing Employer Shared Responsibility Under the Affordable
Care Act (ACA) for 2015
WEB SITES
 CSBA: <http://www.csba.org>
 California Employment Development Department: <http://www.edd.ca.gov>
 Internal Revenue Service: <http://www.irs.gov>
 U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services:
<http://www.cms.gov>
 U.S. Department of Labor: <http://www.dol.gov>

All Personnel

AR 4154(a)
4254
4354

HEALTH AND WELFARE BENEFITS

Affordability of Health Coverage

The Superintendent or designee shall seek written assurance from the district's health insurance carrier(s) that the health plan offered to full-time district employees and their dependents meets all requirements of the federal Patient Protection and Affordable Care Act. (42 USC 300gg-300gg95; 26 USC 4980H; 26 CFR 54.4980H-1-54.4980H-6)

The Superintendent or designee also shall ensure that each employee's contribution to the employee-only health coverage does not exceed 9.5 percent of his/her modified household income, as defined in 26 USC 5000A. The Superintendent or designee shall calculate the affordability of the coverage using one or more of the following methods in a uniform and consistent basis for all employees within the same category: (26 USC 4980H; 26 CFR 54.4980H-4-54.4980H-5)

1. The district shall ensure that the lowest cost employee-only coverage does not exceed 9.5 percent of wages paid to the employee by the district for the calendar year as reported on the employee's W-2 tax form. For an employee not offered coverage for an entire calendar year, the wages shall be adjusted to reflect the period for which coverage was offered.
2. The district shall ensure that the employee's required monthly contribution for the lowest cost employee-only coverage does not exceed 9.5 percent of an amount equal to 130 hours multiplied by the employee's hourly rate of pay on the first day of the plan year or his/her lowest hourly pay during the calendar month, whichever is lower.

AR 4154(b)
4254
4354

HEALTH AND WELFARE BENEFITS (continued)

3. The district shall ensure that the employee's contribution does not exceed 9.5 percent of a monthly amount determined as the federal poverty line for a single individual for the applicable calendar year, divided by 12.

Retired Certificated Employees

Any former certificated employee who retired from the district under any public retirement system and his/her spouse/domestic partner shall be permitted to enroll in the health and welfare and/or dental care benefit plan currently provided for certificated employees. The plan also shall be available to any surviving spouse/domestic partner of a former certificated employee who either retired from the district under any public retirement system or was, at

the time of death, employed by the district and a member of the State Teachers' Retirement System. (Education Code 7000)

A retired certificated employee or surviving spouse/domestic partner shall be allowed to enroll in the coverage within 30 days of losing active employee coverage. If he/she does not enroll during this initial enrollment period, he/she may be denied further opportunity to do so. (Education Code 7000)

COBRA/Cal-COBRA Continuation Coverage

AR 4154(c)
4254
4354

HEALTH AND WELFARE BENEFITS (continued)

Covered district employees and their qualified beneficiaries shall be offered the opportunity to continue health and disability insurance coverage when they otherwise would lose coverage due to one of the following qualifying events: (Health and Safety Code 1366.21, 1366.23, 1373; Insurance Code 10128.51, 10128.53, 10277; 26 USC 4980B; 26 CFR 54.4980B-4)

1. Death of the covered employee
2. Termination or reduction in hours of the covered employee's employment, other than termination by reason of the employee's gross misconduct

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

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

3. Divorce or legal separation of the covered employee
4. The covered employee becoming entitled to Medicare benefits
5. A dependent child ceasing to be a dependent child of the covered employee

Continuation health coverage shall be the same as provided to similarly situated individuals under the group benefit plan. (Health and Safety Code 1366.23; Insurance Code 10128.53; 26 USC 4980B)

AR 4154(d)
4254
4354

HEALTH AND WELFARE BENEFITS (continued)

The Superintendent or designee shall notify the health care service plan administrator of a qualifying event listed in item #1, 2, or 4 above, within 30 days of the event. A covered employee or qualified beneficiary shall notify the service plan administrator of a qualifying event listed in item #3 or 5 above within 60 days of the event or of the date that the beneficiary would lose coverage, whichever is later. (26 USC 4980B; 29 USC 1163, 1166; 26 CFR 54.4980B-6)

Continuation coverage shall be terminated in accordance with the district's insurance plan and federal and state law. (26 USC 4980B; 26 CFR 54.4980B-6; Health and Safety Code 1373.621; Insurance Code 10116.5)

However, a former employee who, prior to January 1, 2005, worked for the district for at least five years and who was age 60 or older on the date employment ended, or his/her qualified beneficiaries which includes dependent children or spouse/former spouse/domestic partner, may continue benefits until the earlier of any of the following events: (Health and Safety Code [1373.621](#); Insurance Code [10116.5](#))

1. The date the individual reaches age 65
2. The date the individual is covered under any other group health plan not maintained by the district, regardless of whether that coverage is less valuable
3. The date the individual becomes entitled to Medicare benefits
4. For a qualified beneficiary, five years from the date on which continuation coverage was scheduled to end for the qualified beneficiary
5. The date on which the district terminates its agreement with the health service plan and ceases to provide coverage for any active employees through that plan, in which case the former employee and/or his/her qualified beneficiary shall have a right to a conversion plan

The Superintendent or designee shall notify covered employees and qualified beneficiaries of the availability of conversion and continuation coverage. This notification shall include the statement in Labor Code 2800.2 encouraging individuals to examine their options carefully before declining such coverage. (Labor Code 2800.2)

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

AR 4154(e)
4254
4354

HEALTH AND WELFARE BENEFITS (continued)

Disability Insurance

The Superintendent or designee shall give notice of disability insurance rights and benefits to each new employee and each employee leaving work due to pregnancy, nonoccupational illness or injury, the need to provide care for any sick or injured family member, or the need

to bond with a minor child within the first year of the child's birth or placement in connection with foster care or adoption. (Unemployment Insurance Code 2613)

(cf. 4157.1/4257.1/4357.1 - Work-Related Injuries)

(cf. 4161/4261/4361 - Leaves)

(cf. 4161.1/4361.1 - Personal Illness/Injury Leave)

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

(cf. 4261.1 - Personal Illness and Injury Leave)

When disabled by an injury sustained from a violent act while performing duties within the scope of employment and performing creditable employment, a certificated or classified employee may continue in the district health and dental care plans upon meeting criteria specified by law. The employee shall pay all employer and employee premiums and related administrative costs. (Education Code 7008)

I.7.h

Regulation
approved:
Students

CSBA MANUAL MAINTENANCE SERVICE
October 2015
AR 5112.2(a)

EXCLUSIONS FROM ATTENDANCE

The Superintendent or designee shall ensure that each child entering a district school at any grade level adheres to district admission requirements and enrollment procedures.

(cf. 5111 - Admission)

(cf. 5111.1 - District Residency)

(cf. 5116 - Intradistrict Open Enrollment)

(cf. 5117 - Interdistrict Attendance)

(cf. 5125 - Student Records)

(cf. 5141.3 - Health Examinations)

Mandatory Exclusions

The Superintendent or designee shall not unconditionally admit any student to an elementary or secondary school, preschool, or child care and development program for the first time, nor,

after July 1, 2016, admit or advance any student to grade 7 unless the student has been fully immunized in accordance with Health and Safety Code 120335 and BP/AR 5141.31 - Immunizations or is exempted by law.

If a conditionally admitted student has not received required immunizations within 10 days after his/her parent/guardian has been notified of the need to do so, the student shall be excluded until he/she provides written evidence that he/she has received the vaccines due at that time. (Education Code 48216; Health and Safety Code 120335, 120370; 17 CCR 6055)

(cf. 5141.31 - Immunizations)

(cf. 5141.22 - Infectious Diseases)

The Superintendent or designee shall not admit a student who is reasonably suspected of having active tuberculosis. He/she shall be denied admission until the local health officer or licensed medical practitioner informs the district, in writing, that the student is no longer at risk of developing or transmitting the disease. (Health and Safety Code 121485, 121495, 121505)

(cf. 5141.26 - Tuberculosis Testing)

AR 5112.2(b)

EXCLUSIONS FROM ATTENDANCE (continued)

The Superintendent or designee shall exclude a student who is infected with any contagious or infectious disease. The student shall be permitted to return to school when a medical provider informs the Superintendent or designee in writing that he/she is satisfied that the contagious or infectious disease no longer exists. (Education Code 49451; 5 CCR 202)

The Superintendent or designee shall exclude a student who resides where any contagious, infectious, or communicable disease subject to quarantine exists or has recently existed and who is subject to strict isolation or quarantine of contacts, unless written permission of the health officer is provided. (Health and Safety Code 120230)

Permissive Exclusions

A student may be excluded from attendance at a district school under either of the following circumstances:

1. If there is good cause to believe that the student has been exposed to any disease stated in Health and Safety Code 120335 and his/her documentation of immunization does not show proof of immunization against that disease, the student may be temporarily excluded from the school until the local health officer is satisfied that the student is no longer at risk of developing or transmitting the disease. (Health and Safety Code 120335, 120370)

2. If the student has not had the health screening specified in Health and Safety Code 124040 before or within the first 90 days of attending first grade, he/she may be excluded for up to five days unless the parent/guardian has presented a waiver or the district has exempted the student from this requirement in accordance with law. (Health and Safety Code 124105)

(cf. 5141.32 - Health Screening for School Entry)

Notifications to Parents/Guardians

The Superintendent or designee may exclude a student without prior notice to the parent/guardian if the student is excluded for any of the following reasons: (Education Code 48213)

1. He/she resides in an area subject to quarantine pursuant to Health and Safety Code 120230.
2. He/she is exempt from a medical examination but suffers from a contagious or infectious disease pursuant to Education Code 49451.

AR 5112.2(c)

EXCLUSIONS FROM ATTENDANCE (continued)

3. The Superintendent or designee determines that the presence of the student would constitute a clear and present danger to the safety or health of other students or school personnel.

However, in such cases, the Superintendent or designee shall send a notice as soon as reasonably possible after the exclusion. (Education Code 48213)

(cf. 5145.6 - Parental Notifications)

In all other cases, the Superintendent or designee shall send a notice to the student's parent/guardian stating the facts leading to the exclusion, prior to excluding the student from attendance.

Appeals from Exclusion

Upon exclusion of his/her child, a parent/guardian may meet with the Superintendent or designee to discuss the exclusion.

The parent/guardian shall have an opportunity to inspect all documents upon which the district is basing its decision, to challenge any evidence and question any witness presented by the district, to present oral and documentary evidence on the student's behalf, and to have one or more representatives present at the meeting.

Legal Reference: (see next page)

EXCLUSIONS FROM ATTENDANCE (continued)

Legal Reference:

EDUCATION CODE

48210-48216 *Persons excluded*

49076 *Access to records by persons without written consent or under judicial order*

49408 *Information of use in emergencies*

49451 *Parent's refusal to consent*

HEALTH AND SAFETY CODE

120230 *Exclusion of persons from school*

120325-120380 *Educational and child care facility immunization requirements*

121475-121520 *Tuberculosis tests for students*

124025-124110 *Child Health and Disability Prevention Program*

CODE OF REGULATIONS, TITLE 5

202 *Exclusion of students with a contagious disease*

CODE OF REGULATIONS, TITLE 17

6055 *Exclusion for failure to obtain required immunizations*

Management Resources:

CSBA PUBLICATIONS

Recent Legislation on Vaccines: SB 277, Fact Sheet, August 2015

WEB SITES

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

California Department of Public Health, Immunization Branch:

<http://www.cdph.ca.gov/programs/immunize>

California Healthy Kids Resource Center: <http://www.californiahealthykids.org>

Centers for Disease Control and Prevention: <http://www.cdc.gov>

Students

BP 5141.31(a)

IMMUNIZATIONS

To protect the health of all students and staff and to curtail the spread of infectious diseases, the Governing Board shall cooperate with state and local public health agencies to encourage and facilitate immunization of all district students against preventable diseases.

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

(cf. 5141.22 - Infectious Diseases)

(cf. 5141.26 - Tuberculosis Testing)

(cf. 6142.8 - Comprehensive Health Education)

Each student enrolling for the first time in a district elementary or secondary school, preschool, or child care and development program or, after July 1, 2016, enrolling in or advancing to grade 7 shall present an immunization record from any authorized private or public health care provider certifying that he/she has received all required immunizations in accordance with law. Students shall be excluded from school or exempted from immunization requirements only as allowed by law.

(cf. 5112.1 - Exemptions from Attendance)

(cf. 5112.2 - Exclusions from Attendance)

(cf. 5141.32 - Health Screening for School Entry)

(cf. 5148 - Child Care and Development)

(cf. 5148.3 - Preschool/Early Childhood Education)

BP 5141.31(b)

IMMUNIZATIONS (continued)

Each transfer student shall be requested to present his/her immunization record, if possible, upon registration at a district school.

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 5141.3 - Health Examinations)

(cf. 5141.6 - School Health Services)

(cf. 5145.6 - Parental Notifications)

Legal Reference: (see next page)

IMMUNIZATIONS (continued)

Legal Reference:

EDUCATION CODE

44871 *Qualifications of supervisor of health*

46010 *Total days of attendance*

48216 *Immunization*

48853.5 *Immediate enrollment of foster youth*

48980 *Required notification of rights*

49403 *Cooperation in control of communicable disease and immunizations*

49426 *Duties of school nurses*

49701 *Flexibility in enrollment of children of military families*

51745-51749.6 *Independent study*

HEALTH AND SAFETY CODE

120325-120380 *Immunization against communicable disease, especially:*

120335 *Immunization requirement for admission*

120395 *Information about meningococcal disease, including recommendation for vaccination*

120440 *Disclosure of immunization information*

CODE OF REGULATIONS, TITLE 5

430 *Student records*

CODE OF REGULATIONS, TITLE 17

6000-6075 *School attendance immunization requirements*

UNITED STATES CODE, TITLE 20

1232g *Family Educational Rights and Privacy Act*

UNITED STATES CODE, TITLE 42

11432 *Immediate enrollment of homeless children*

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 *Family Educational Rights and Privacy*

Management Resources:

CALIFORNIA DEPARTMENT OF PUBLIC HEALTH

California Immunization Handbook for Child Care Programs and Schools, August 2015

Guide to Immunizations Required for Child Care

Guide to Immunizations Required for School Entry

Parents' Guide to Immunizations Required for Child Care

Parents' Guide to Immunizations Required for School Entry

EDUCATION AUDIT APPEALS PANEL PUBLICATIONS

Guide for Annual Audits of Local Education Agencies and State Compliance Reporting, July 2015

U.S. DEPARTMENT OF EDUCATION GUIDANCE

Family Educational Rights and Privacy Act (FERPA) and H1N1, October 2009

WEB SITES

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

California Department of Public Health, Immunization Branch:

<http://www.cdph.ca.gov/programs/immunize>

California Department of Public Health, Shots for Schools: <http://shotsforschools.org>

Centers for Disease Control and Prevention: <http://www.cdc.gov>

Education Audit Appeals Panel: <http://www.eaap.ca.gov>

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

Students

AR 5141.31(a)

IMMUNIZATIONS**Required Immunizations**

The Superintendent or designee shall not unconditionally admit any student to a district elementary or secondary school, preschool, or child care and development program for the first time nor, after July 1, 2016, admit or advance any student to grade 7 unless the student has been fully immunized. The student shall present documentation of full immunization, in accordance with the age/grade and dose required by the California Department of Public Health (CDPH), against the following diseases: (Health and Safety Code 120335; 17 CCR 6020)

1. Measles, mumps, and rubella (MMR)
2. Diphtheria, tetanus, and pertussis (whooping cough) (DTP, DTaP, or Tdap)
3. Poliomyelitis (polio)
4. Hepatitis B
5. Varicella (chickenpox)
6. Haemophilus influenza type b (Hib meningitis)
7. Any other disease designated by the CDPH

(cf. 5141.22 - *Infectious Diseases*)

(cf. 5148 - *Child Care and Development*)

AR 5141.31(b)

IMMUNIZATIONS (continued)

(cf. 5148.3 - *Preschool/Early Childhood Education*)

(cf. 6170.1 - *Transitional Kindergarten*)

However, full immunization against hepatitis B shall not be a condition by which the Superintendent or designee shall admit or advance any student to grade 7. (Health and Safety Code 120335)

A student who qualifies for an individualized education program (IEP), unless otherwise exempt, shall be fully immunized in accordance with Health and Safety Code 120335 and this regulation. However, the district shall continue to implement the student's IEP and shall not prohibit the student from accessing any special education and related service required by his/her IEP regardless of whether the student is fully immunized. (Health and Safety Code 120335)

(cf. 6159 - Individualized Education Program)

The student's immunization record shall be provided by the student's health care provider or from the student's previous school immunization record. The record must show at least the month and year for each dose, except that the day, month, and year must be shown for the MMR doses given during the month of the first birthday and for the Tdap dose given during the month of the seventh birthday. (17 CCR 6070)

Exemptions

Exemption from one or more immunization requirements shall be granted under any of the following circumstances:

1. The parent/guardian files with the district a written statement by a licensed physician to the effect that the physical condition of the child is such, or medical circumstances

AR 5141.31(c)

IMMUNIZATIONS (continued)

- relating to the child are such, that immunization is not considered safe. The statement shall indicate the specific nature and probable duration of the medical condition or circumstances, including, but not limited to, family medical history, for which the physician does not recommend immunization. (Health and Safety Code 120370; 17 CCR 6051)
2. The student's parent/guardian files with the district, before January 1, 2016, a letter or written affidavit stating that an immunization is contrary to his/her personal beliefs, in which case the student shall be exempted from the immunization until he/she enrolls in the next applicable grade span requiring immunization (grades K-3, grades 4-6, Grades 7 – 8, and grades 9-12). (Health and Safety Code 120335)

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

When a student transfers to a different school within the district or transfers into the district from another school district in California, his/her personal beliefs exemption filed before January 1, 2016, shall remain in effect until the next applicable grade span. A student transferring from a school outside the district shall present a copy of the personal beliefs exemption upon enrollment. When a student transfers into the district from outside California and presents a personal beliefs exemption issued by another state or country prior to January 1, 2016, the Superintendent or designee may consult with legal counsel regarding the applicable immunization requirements.

IMMUNIZATIONS (continued)

3. The student is enrolled in an independent study program pursuant to Education Code 51745-51749.6 and does not receive classroom-based instruction.

(cf. 6158 - Independent Study)

Conditional Enrollment

The Superintendent or designee may conditionally admit a student with documentation from an authorized health care provider that: (Health and Safety Code 120340; 17 CCR 6000, 6035)

1. The student has not received all the immunizations required for his/her age group, but has commenced receiving doses of all required vaccines and is not due for any other doses at the time of admission.
2. The student has a temporary exemption from immunization for medical reasons pursuant to item #1 in the section "Exemptions" above.

The Superintendent or designee shall notify the student's parents/guardians of the date by which the student must complete all the remaining doses as specified in 17 CCR 6035.

(cf. 5145.6 - Parental Notifications)

In addition, a transfer student may be conditionally admitted for up to 30 school days while his/her immunization records are being transferred from the previous school. If such documentation is not presented within 30 days, the student shall be excluded from school until the required immunizations have been administered. (17 CCR 6070)

The Superintendent or designee shall review the immunization record of each student admitted conditionally every 30 days until that student has received all the required immunizations. If the student does not receive the required immunizations within the specified time limits, he/she shall be excluded from further attendance until the immunizations are received. (Health and Safety Code 120375; 17 CCR 6070)

The Superintendent or designee shall immediately enroll homeless students, foster youth, and students of military families even if their immunization records are missing or unavailable at the time of enrollment. School or district staff shall work with the student's prior school to obtain the student's immunization records or shall ensure that he/she is properly immunized. (Education Code 48853.5, 49701; Health and Safety Code 120341; 42 USC 11432)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

IMMUNIZATIONS (continued)

Exclusions Due to Lack of Immunizations

Any student without the required evidence of immunization may be excluded from school until the immunization is obtained or an exemption is granted in accordance with the section "Exemptions" above.

(cf. 5112.2 - Exclusions from Attendance)

(cf. 6183 - Home and Hospital Instruction)

Before an already admitted student is excluded from school attendance because of lack of immunization, the Superintendent or designee shall notify the parent/guardian that he/she has 10 school days to supply evidence of proper immunization or an appropriate exemption. This notice shall refer the parent/guardian to the student's usual source of medical care or, if the student has no usual source of medical care, then to the county health department or school immunization program, if any. (Education Code 48216; 17 CCR 6040)

(cf. 5141.6 - School Health Services)

The Superintendent or designee shall exclude from further attendance any already admitted student who fails to obtain the required immunization within 10 school days following the parent/guardian's receipt of the notice specified above. The student shall remain excluded from school until he/she provides written evidence that he/she has received a dose of each required vaccine due at that time. The student shall also be reported to the attendance supervisor or principal. (17 CCR 6055)

Exclusion Due to Exposure to Disease

If the district has good cause to believe that a student has been exposed to a disease listed in the section "Required Immunizations" above and his/her documentation of immunization does not show proof of immunization against that disease, that student may be temporarily excluded from the school until the local health officer informs the district in writing that he/she is satisfied that the student is no longer at risk of developing or transmitting the disease. (Health and Safety Code 120370)

Records

IMMUNIZATIONS (continued)

The Superintendent or designee shall record each new entrant's immunizations in the California School Immunization Record and retain it as part of the student's mandatory permanent student record. District staff shall maintain the confidentiality of immunization

records and may disclose such information to state and local health departments only in accordance with law. (Health and Safety Code 120375, 120440; 17 CCR 6070)

(cf. 5125 - Student Records)

The district shall also retain in the mandatory student record any physician or health officer statement, personal beliefs letter or affidavit, reason for conditional enrollment, or any other documentation related to the student's immunization record or exemptions.

Audits

If an audit reveals deficiencies in the district's reporting procedures, the Superintendent or designee shall present the Board with a plan to remedy such deficiencies.

I.7.k.

Policy
adopted:
Instruction

CSBA MANUAL MAINTENANCE SERVICE
October 2015
BP 6190(a)

EVALUATION OF THE INSTRUCTIONAL PROGRAM

The Governing Board recognizes that it is accountable to students, parents/guardians, and the community for the effectiveness of the district's educational program in meeting district goals for student learning. The Superintendent or designee shall conduct a continual evaluation of the curriculum and the instructional program in order to improve student achievement.

(cf. 0200 - Goals for the School District)
(cf. 0500 - Accountability)
(cf. 6000 - Concepts and Roles)
(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

The Superintendent or designee shall provide the Board and the community with regular reports on student progress toward Board-established standards of expected achievement at each grade level in each area of study. In addition, he/she shall evaluate and report data for each district school and for every numerically significant student subgroup, as defined in Education Code 52052, including, but not limited to, school and subgroup performance on statewide achievement indicators and progress toward goals specified in the district's local control and accountability plan (LCAP).

(cf. 0460 - Local Control and Accountability Plan)
(cf. 0510 - School Accountability Report Card)
(cf. 6011 - Academic Standards)
(cf. 6162.5 - Student Assessment)
(cf. 6162.51 - State Academic Achievement Tests)
(cf. 6162.52 - High School Exit Examination)
(cf. 6173.1 - Education for Foster Youth)
(cf. 6174 - Education for English Language Learners)

Based on these reports, the Board shall take appropriate actions to maintain the effectiveness of programs and to improve the quality of education that district students receive.

BP 6190(b)

EVALUATION OF THE INSTRUCTIONAL PROGRAM (continued)

The Board and the Superintendent or designee shall annually determine whether the district's categorical programs funded through the state's consolidated application are effective in meeting the needs of the students they are intended to serve. As a basis for this evaluation, the Superintendent or designee shall recommend for Board approval the specific, measurable criteria that shall be used at each school and at the district level. These criteria may include, but are not necessarily limited to, the progress of all students and of each numerically significant subgroup toward goals contained in the district's LCAP, the school's single plan for student achievement, Title I local educational agency plan, and/or other applicable district or school plans.

Federal Program Monitoring

BP 6190(c)

EVALUATION OF THE INSTRUCTIONAL PROGRAM (continued)

To ensure that the district's categorical programs comply with applicable legal requirements, the Superintendent or designee shall, on an ongoing basis, conduct a district self-evaluation which may utilize tools developed by the district or the California Department of Education (CDE).

When the district is selected by the CDE for a Federal Program Monitoring (FPM) compliance review, the Superintendent or designee shall gather and submit all documentation and data required for the review and shall cooperate with CDE staff to facilitate program monitoring.

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 0420 - School Plans/Site Councils)
(cf. 0520.2 - Title I Program Improvement Schools)
(cf. 0520.3 - Title I Program Improvement Districts)
(cf. 1312.3 - Uniform Complaint Procedures)
(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)
(cf. 4131 - Staff Development)
(cf. 5020 - Parent Rights and Responsibilities)
(cf. 5148 - Child Care and Development Programs)
(cf. 5148.2 - Before/After School Programs)
(cf. 5148.3 - Preschool/Early Childhood Education)
(cf. 6020 - Parent Involvement)
(cf. 6142.7 - Physical Education and Activity)

(cf. 6171 - Title I Programs)
(cf. 6173 - Education for Homeless Children)
(cf. 6175 - Migrant Education Program)
(cf. 6178 - Career Technical Education)
(cf. 6178.1 - Work-Based Learning)
(cf. 6200 - Adult Education)

In the event that the FPM review results in a finding of noncompliance in relation to any program, the Superintendent or designee shall submit a proposed resolution to the CDE within 45 days of the date the district was notified of the finding. The resolution shall be implemented in accordance with the terms and timeframe specified in the resolution agreement with the CDE.

The Superintendent or designee shall report to the Board regarding the results of the review process.

BP 6190(d)

EVALUATION OF THE INSTRUCTIONAL PROGRAM (continued)

Western Association of Schools and Colleges (WASC) Accreditation

The Board believes that accreditation by the Western Association of Schools and Colleges (WASC) can foster excellence and ongoing academic improvement in the district's schools. The results of the accreditation process also may demonstrate to parents/guardians and the community that the schools are meeting their goals and objectives and the WASC criteria for school effectiveness through a viable instructional program.

The Superintendent or designee shall undertake procedures whereby district schools may achieve and maintain full WASC accreditation status. The schools shall conduct a self-study in accordance with WASC requirements, cooperate with the WASC committee during a site visit, and develop and review action plans to increase the effectiveness of the instructional program for students. The Superintendent or designee shall regularly report to the Board on the status of district schools and any WASC recommendations for school improvement.

The results of any inspection of a school by WASC, or any other the accrediting agency, shall be published not later than 60 days after the results are made available to the school.

Publication shall be by notifying each parent/guardian in writing and/or by posting the information on the district's or school's web site, as determined by the Superintendent or designee. (Education Code 35178.4)

(cf. 1113 - District and School Web Sites)
(cf. 5145.6 - Parental Notifications)

If any district school loses its accreditation status, the Board shall give official notice at a regularly scheduled Board meeting. The Superintendent or designee shall provide written notification to each parent/guardian of a student in the school that the school has lost its accreditation status, including the potential consequences of the loss of accreditation status.

This notice shall also be posted on the district's web site and the school's web site. (Education Code 35178.4)

Legal Reference: (see next page)

BP 6190(e)

EVALUATION OF THE INSTRUCTIONAL PROGRAM (continued)

Legal Reference:

EDUCATION CODE

33400-33407 Educational evaluations

35178.4 Notice of accreditation status

44662 Evaluation and assessment guidelines, certificated employee performance

48985 Compliance with translation of parental notifications

51041 Education program, evaluation and revisions

51226 Model curriculum standards

52052-52052.1 Academic Performance Index; numerically significant student subgroups

52060-52077 Local control and accountability plan

62005.5 Failure to comply with purposes of funds

64000-64001 Consolidated application process

CODE OF REGULATIONS, TITLE 5

3930-3937 Program requirements

3942 Continuity of funding

UNITED STATES CODE, TITLE 20

6311 Adequate yearly progress

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

FPM Frequently Asked Questions

Federal Program Monitoring Instruments

WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES PUBLICATIONS

Focus on Learning Joint WASC/CDE Process Guide, 2014

WEB SITES

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

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

Western Association of Schools and Colleges (WASC), Accrediting Commission for Schools:
<http://www.acswasc.org>

Policy
adopted:

CSBA MANUAL MAINTENANCE SERVICE
October 2015

MINOR REVISIONS October 2015

BP 0200 - Goals for the School District

Revise 3rd paragraph to reflect Education Code 52052, as amended by AB 104 (Ch. 13, Statutes of 2015), and 5 CCR 15497.5, as added by Register 2015, No. 2, as follows:

Goals shall be established for all students and each numerically significant subgroup as defined in Education Code 52052, which may include ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, ~~and~~ foster youth, **and homeless students**, and shall address each of the state priorities identified in Education Code 52060 and any additional local priorities established by the Board. These goals shall be incorporated into the district's local control and accountability plan (LCAP). (Education Code 52060, 52062, 52063; 5 CCR ~~15497~~ **15497.5**)

AR 0420.4 - Charter School Authorization

In section on "Components of Charter Petition," revise the paragraph in item #1 to reflect Education Code 52052, as amended by AB 104 (Ch. 13, Statutes of 2015), as follows:

The petition shall include a description of annual goals for all students and for each numerically significant subgroup of students identified pursuant to Education Code 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, ~~and~~ foster youth, **and homeless students**. These goals shall be aligned with the state priorities listed in Education Code 52060 that apply to the grade levels served or the nature of the program operated by the charter school. The petition also shall describe specific annual actions to achieve those goals. The petition may identify additional priorities established by the charter school, goals aligned with those priorities, and specific annual actions to achieve those goals.

AR 0460 - Local Control and Accountability Plan

In section on "Goals and Actions Addressing State and Local Priorities," revise item #1 to reflect Education Code 52052, as amended by AB 104 (Ch. 13, Statutes of 2015), as follows:

1. A description of the annual goals established for all students and for each numerically significant subgroup as defined in Education Code 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, ~~and~~ foster youth, **and homeless students**. The LCAP shall identify goals for each of the following state priorities:

MINOR REVISIONS October 2015 Page 2 of 3

BP 0500 - Accountability

Revise 4th paragraph to reflect Education Code 52052, as amended by AB 104 (Ch. 13, Statutes of 2015), as follows:

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

BP 3100 - Budget

In section "Budget Development and Adoption," revise last paragraph of section to reflect Education Code 42127, as amended by SB 78 (Ch. 19, Statutes of 2015), as follows:

If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before ~~September~~ **October 8**. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

AR 3100 - Budget

In section "Budget Review Committee for Disapproved Budgets," revise 4th paragraph of section to reflect Education Code 42127.3, as amended by SB 78 (Ch. 19, Statutes of 2015), as follows:

If the SPI disapproves the district budget after reviewing the committee's report and the district's response, the Board shall consult with the County Superintendent as he/she develops and adopts, by ~~November 30~~ **December 31**, a fiscal plan and budget that will allow the district to meet its financial obligations. For the current fiscal year, the district shall operate in accordance with the budget adopted by the County Superintendent. (Education Code 42127.3)

AR 4161.11/4261.11/4361.11 - Industrial Accident/Illness Leave

Delete 7th paragraph to reflect Education Code 44984 and 45192, as amended by AB 915 (Ch. 58, Statutes of 2015), as follows:

~~Any employee receiving benefits under this leave shall, during periods of injury or illness, remain within California unless the Governing Board authorizes travel outside the state. (Education Code 44984, 45192)~~

AR 6145.2 - Athletic Competition

In section on "Parental Notifications," revise item #2 to reflect Education Code 221.8, as amended and renumbered by AB 1538 (Ch. 43, Statutes of 2015), as follows:

2. Includes a copy of ~~the Athletes' Bill of Rights~~ **students' Title IX rights** pursuant to Education Code ~~271-221.8~~

MINOR REVISIONS

October 2015

Page 3 of 3

BP 6151 - Class Size

Under the paragraph on page (b) regarding class size at the secondary level, add paragraph to reflect Education Code 56441.5, as amended by SB 436 (Ch. 386, Statutes of 2015), as follows:

For students who require special education and related services, the ratio of instructional adults to students in group services shall be dependent on the needs of the students. However, for children ages 3-5 years who are placed in group services, the teacher-child ratio shall be less than **1:24** and the adult-child ratio shall be less than **1:8**. For children ages 3-5 years who are identified as severely disabled, the ratio of instructional adults to children shall not exceed 1:5. (Education Code 8264.8, 56441.5)

AR 6158 - Independent Study

In section on "Assignment and Responsibilities of Independent Study Teachers," revise 2nd paragraph of section to reflect Education Code 51745.6, as amended by AB 104 (Ch. 13, Statutes of 2015), as follows:

The ratio of student average daily attendance for independent study students age 18 years or younger to full-time equivalent certificated employees responsible for independent study shall not exceed the equivalent ratio for all other education programs ~~at the applicable grade span~~ in the district, unless a new **higher or lower** ~~grade span~~ ratio for all other educational programs offered ~~within the grade span~~ is negotiated in a collective bargaining agreement or the district enters into a memorandum of understanding that indicates an existing collective bargaining agreement contains an alternative ~~grade span~~ ratio. (Education Code 51745.6)

BP 6170.1 - Transitional Kindergarten

In section on "Eligibility," revise last paragraph of section to reflect Education Code 48000, as amended by AB 104 (Ch. 13, Statutes of 2015), and add legal citation, as follows:

The district may, **at any time during the school year**, admit into the TK program a child whose fifth birthday is after December 2 **of that same school year**, provided that ~~the child is admitted during the school year on or after his/her fifth birthday and~~ the Superintendent or designee recommends that enrollment in a TK program is in the child's best interest. Prior to such enrollment, the child's parents/guardians shall be provided information regarding the advantages and disadvantages and any other explanatory information about the effect of early admittance. **(Education Code 48000)**

CSBA Sample Board Policy

1.7.1.

Philosophy, Goals, Objectives, and Comprehensive Plans

BP 0200(a)

GOALS FOR THE SCHOOL DISTRICT

As part of the Governing Board's responsibility to set direction for the school district, the Board shall adopt long-term goals focused on the achievement of all district students. The district's goals shall be aligned with the district's vision, mission, philosophy, and priorities.

(cf. 0000 - Vision)

(cf. 0100 - Philosophy)
(cf. 9000 - Role of the Board)

In developing goals and identifying strategies to achieve those goals, the Board and Superintendent shall solicit input and review from key stakeholders. The Board shall also review and consider quantitative and/or qualitative data, including data disaggregated by student subgroup and school site, to ensure that district goals are aligned with student needs.

Note: Education Code 52060-52077 require the Governing Board to adopt a three-year local control and accountability plan (LCAP) by July 1, 2014, and to update the LCAP on or before July 1 of each subsequent year; see BP/AR 0460 - Local Control and Accountability Plan. Pursuant to Education Code 52060, the LCAP must include annual goals, aligned with eight specified state priorities and any local priorities established by the Board, to be achieved for all students and for each numerically significant subgroup as defined in Education Code 52052. Pursuant to Education Code 52052, as amended by AB 104 (Ch. 13, Statutes of 2015), a numerically significant subgroup includes ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students, when there are at least 30 students in the subgroup (or at least 15 foster youth or homeless students) in the school or district. For schools or districts with 11-99 students, numerically significant student subgroups are defined by the Superintendent of Public Instruction with approval by the State Board of Education.

5 CCR 15497.5 provides a template that the district must use to detail its actions and expenditures to support student outcomes and overall performance. Pursuant to this template, the district may organize its goals for the eight state priorities into three categories: (1) conditions of learning, including Williams compliance (teacher qualifications, access to instructional materials, and facilities in good repair), implementation of Common Core State Standards, and student access to a broad course of study; (2) student outcomes, including student achievement as measured by specified indicators and student outcomes in the course of study; and (3) engagement, including parent involvement, student engagement, and school climate. A district goal may address multiple priorities, and the district also may identify school sites and student subgroups that have the same goals and may group and describe those goals together.

Goals shall be established for all students and each numerically significant subgroup as defined in Education Code 52052, which may include ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, **and homeless students**, and shall address each of the state priorities identified in Education Code 52060 and any additional local priorities established by the Board. These goals shall be incorporated into the district's local control and accountability plan (LCAP). (Education Code 52060, 52062, 52063; 5 CCR **15497.5**)

(cf. 0460 - Local Control and Accountability Plan)
(cf. 3553 - Free and Reduced Price Meals)
(cf. 6159 - Individualized Education Program)

BP 0200(b)

GOALS FOR THE SCHOOL DISTRICT (continued)

(cf. 6173.1 - Education for Foster Youth)
(cf. 6174 - Education for English Language Learners)

The LCAP shall include a clear description of each goal, one or more of the state or local priorities addressed by the goal, any student subgroup(s) or school site(s) to which the goal is applicable, and expected progress toward meeting the goal for the term of the LCAP and in each year. (5 CCR 15497)

Each year the district's update to the LCAP shall review progress toward the goals and

describe any changes to the goals. (Education Code 52060-52061)

(cf. 0500 - Accountability)

(cf. 6190 - Evaluation of the Instructional Program)

In addition to the goals identified in the LCAP, and consistent with those goals, the district and each school site may establish goals for inclusion in another district or school plan or for any other purpose. Such goals may address the improvement of governance, leadership, fiscal integrity, facilities, community involvement and collaboration, student wellness and other conditions of children, and/or any other areas of district or school operations. As appropriate, each goal shall include benchmarks or short-term objectives that can be used to determine progress toward meeting the goal.

(cf. 0400 - Comprehensive Plans)

(cf. 0420 - School Plans/Site Councils)

(cf. 0440 - District Technology Plan)

(cf. 5030 - Student Wellness)

(cf. 6171 - Title I Programs)

(cf. 7110 - Facilities Master Plan)

Legal Reference: (see next page)

BP 0200(c)

GOALS FOR THE SCHOOL DISTRICT (continued)

Legal Reference:

EDUCATION CODE

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

42238.01-42238.07 Local control funding formula

44258.9 County superintendent review of teacher assignment

51002 Local development of programs based on stated philosophy and goals

51020 Definition of goal

51021 Definition of objective

51041 Evaluation of the educational program

51210 Course of study for grades 1-6
51220 Course of study for grades 7-12
52050-52059 Public Schools Accountability Act, especially:
52052 Academic Performance Index; numerically significant student subgroups
52060-52077 Local control and accountability plan
60119 Sufficiency of textbooks and instructional materials; hearing and resolution
64000-64001 Consolidated application process
CODE OF REGULATIONS, TITLE 5
15497 Local control and accountability plan template
UNITED STATES CODE, TITLE 20
6311 Accountability, adequate yearly progress
6312 Local educational agency plan

Management Resources:

CSBA PUBLICATIONS

State Priorities for Funding: The Need for Local Control and Accountability Plans, Fact Sheet, August 2013

WEB SITES

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

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

(7/08 4/14) 10/15

Policy Reference UPDATE Service

Copyright 2015 by California School Boards Association, West Sacramento, California 95691

All rights reserved.

CSBA Sample Administrative Regulation

l.7.m.

Philosophy, Goals, Objectives, and Comprehensive Plans

AR 0420.4(a)

CHARTER SCHOOL AUTHORIZATION

Note: The following administrative regulation is **optional**.

Petition Signatures

A petition for the establishment of a start-up charter school must be signed by either of the

following: (Education Code 47605)

1. A number of parents/guardians equivalent to at least one-half of the number of students that the charter school estimates will enroll in the school for its first year of operation
2. A number of teachers equivalent to at least one-half of the total number of teachers that the charter school estimates will be employed at the school during its first year of operation

If the charter petition calls for an existing public school to be converted to a charter school, the petition must be signed by at least 50 percent of the permanent status teachers currently employed at the school. (Education Code 47605)

(cf. 4116 - Permanent/Probationary Status)

In circulating a petition, the petitioners shall include a prominent statement explaining that a parent/guardian's signature means that the parent/guardian is meaningfully interested in having his/her child attend the charter school or, in the case of a teacher's signature, that the teacher is meaningfully interested in teaching at the charter school. The proposed charter shall be attached to the petition. (Education Code 47605)

Advisory Committee

Note: The following **optional** section may be revised to reflect district practice. CSBA's publication Charter Schools: A Manual for Governance Teams suggests that a petition review team is one method that may be used to obtain input on proposed charters. Such a committee might include representatives of the district's human resources, fiscal services, risk management, student services, curriculum, special education, facilities, and other departments.

At his/her discretion, the Superintendent or designee may establish a staff advisory committee to evaluate the completeness of a petition or the merits of a proposed educational program and to identify any concerns that should be addressed by the petitioners. The Superintendent or designee shall also consult with legal counsel, as appropriate, regarding compliance of the charter proposals with legal requirements.

(cf. 2230 - Representative and Deliberative Groups)

AR 0420.4(b)

CHARTER SCHOOL AUTHORIZATION (continued)

Components of Charter Petition

Note: CSBA's publication Charter Schools: A Manual for Governance Teams recommends specific content that might be included in the descriptions of each component listed in items #1-16 below.

The charter petition shall include affirmations of the conditions described in Education Code 47605(d) as well as reasonably comprehensive descriptions of: (Education Code 47605, 47611.5)

1. The educational program of the school, designed, among other things, to identify those whom the school is attempting to educate, what it means to be an "educated person" in the 21st century, and how learning best occurs. The goals identified in that program shall include the objective of enabling students to become self-motivated, competent, and lifelong learners.

Education Code 47605 requires the charter petition to include annual goals for all students and for each subgroup of students identified pursuant to Education Code 52052 and specific actions to achieve those goals, similar to the local control and accountability plan that is required for districts and county offices of education pursuant to Education Code 52060-52077. Pursuant to Education Code 52052, as amended by AB 104 (Ch. 13, Statutes of 2015), a numerically significant subgroup includes ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students, when there are at least 30 students in the subgroup (or at least 15 foster youth or homeless students) in the school. For schools with 11-99 students, numerically significant student subgroups are defined by the Superintendent of Public Instruction with approval by the State Board of Education (SBE).

Education Code 47605 requires that these annual goals be aligned with eight state priorities related to (1) the degree to which teachers are appropriately assigned and fully credentialed, students have sufficient access to standards-based instructional materials, and facilities are maintained in good repair; (2) implementation of and student access to state academic content and performance standards; (3) parent/guardian involvement; (4) student achievement; (5) student engagement; (6) school climate; (7) student access to and enrollment in a broad course of study, including programs and services provided to benefit low-income students, English learners, and/or foster youth (i.e., "unduplicated students" for purposes of the local control funding formula); and (8) student outcomes in the specified course of study. See BP/AR 0460 - Local Control and Accountability Plan.

Unlike districts, charter schools are exempt from the requirements to solicit public comment, hold public hearings, and have their plans approved by the county office of education.

Education Code 47606.5 requires the charter school to annually update its goals and the specific actions identified to achieve the goals; see AR/E 0420.41 - Charter School Oversight.

The petition shall include a description of annual goals for all students and for each numerically significant subgroup of students identified pursuant to Education Code 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students.

AR 0420.4(c)

CHARTER SCHOOL AUTHORIZATION (continued)

These goals shall be aligned with the state priorities listed in Education Code 52060 that apply to the grade levels served or the nature of the program operated by the charter school. The petition also shall describe specific annual actions to achieve those goals. The petition may identify additional priorities established by the charter school, goals aligned with those priorities, and specific annual actions to achieve those goals.

(cf. 0420.41 - Charter School Oversight)

(cf. 0460 - Local Control and Accountability Plan)

If the proposed school will serve high school students, the petition shall describe the manner in which the charter school will inform parents/guardians about the transferability of courses to other public high schools and the eligibility of courses to meet college entrance requirements. Courses offered by the charter school that are accredited by the Western Association of Schools and Colleges may be considered transferable, and courses approved by the University of California or the California State University as creditable under the "a-g" admissions criteria may be considered to meet college entrance requirements.

Note: Education Code 47605 requires that the petition identify student outcomes that the charter school intends to use, including those that address increases in student achievement both schoolwide and for all groups of students served by the charter school, as defined in Education Code 47607. Education Code 47607 defines "all groups of students served by the charter school" to mean all numerically significant subgroups of students served by the charter school, as defined in Education Code 52052.

2. The measurable student outcomes identified for use by the charter school. *Student outcomes* means the extent to which all students of the school demonstrate that they have attained the skills, knowledge, and attitudes specified as goals in the school's educational program, including outcomes that address increases in student academic achievement both schoolwide and for each numerically significant subgroup of students served by the charter school. The student outcomes shall align with the state priorities identified in Education Code 52060 that apply for the grade levels served or the nature of the program operated by the charter school.

Note: As amended by AB 97 (Ch. 47, Statutes of 2013), Education Code 47605 requires that, to the extent practicable, the methods of measuring student outcomes for state priorities be consistent with the way information is reported on a school accountability report card pursuant to Education Code 33126.

3. The method by which student progress in meeting the identified student outcomes is to be measured. To the extent practicable, the method for measuring student outcomes for state priorities shall be consistent with the way information is reported on a school accountability report card.

(cf. 0510 - School Accountability Report Card)

AR 0420.4(d)

CHARTER SCHOOL AUTHORIZATION (continued)

4. The governance structure of the school, including, but not limited to, the process to be followed by the school to ensure parent/guardian involvement.
5. The qualifications to be met by individuals to be employed by the school.
6. The procedures that the school will follow to ensure the health and safety of students and staff, including the requirement that each school employee furnish the school with a criminal record summary as described in Education Code 44237.

7. The means by which the school will achieve a racial and ethnic balance among its students that is reflective of the general population residing within the district's territorial jurisdiction.
8. Admission requirements, if applicable.
9. The manner in which annual, independent financial audits shall be conducted, which shall employ generally accepted accounting principles, and the manner in which audit exceptions and deficiencies shall be resolved to the Governing Board's satisfaction.
10. The procedures by which students can be suspended or expelled.
11. The manner by which staff members of the charter school will be covered by the State Teachers' Retirement System, the Public Employees' Retirement System, or federal social security.
12. The public school attendance alternatives for students residing within the district who choose to not attend the charter school.
13. A description of the rights of any district employee upon leaving district employment to work in the charter school and of any rights of return to the district after employment at the charter school.
14. The procedures to be followed by the charter school and the Board to resolve disputes relating to charter provisions.

Note: Education Code 47605 requires charter petitions to contain the declaration specified in item #15 below regarding responsibilities for collective bargaining. If the charter school is not deemed the public school employer for purposes of collective bargaining under Government Code 3540-3549.3, the district where the charter school is located shall be deemed the public school employer for these purposes, pursuant to Education Code 47611.5. Education Code 47611.5 further provides that, if the charter does not specify that the charter school shall comply with laws and regulations governing tenure or a merit or civil service system, the scope of representation for that charter school shall also include discipline and dismissal of charter school employees.

AR 0420.4(e)

CHARTER SCHOOL AUTHORIZATION (continued)

15. A declaration as to whether or not the charter school shall be deemed the exclusive public school employer of the school's employees for purposes of collective bargaining under Government Code 3540-3549.3.

Note: Education Code 47605 and 5 CCR 11962 require the charter petition to include procedures to be used in the event that the charter school closes for any reason, as provided in item #16 below. Duties of the district pertaining to charter school closures include notification requirements pursuant to Education Code 47604.32 and 5 CCR 11962.1; see BP 0420.41 - Charter School Oversight.

16. The procedures to be used if the charter school closes, including, but not limited to:

(5 CCR 11962)

- a. Designation of a responsible entity to conduct closure-related activities
- b. Notification to parents/guardians, the Board, the county office of education, the special education local plan area in which the school participates, the retirement systems in which the school's employees participate, and the California Department of Education, providing at least the following information:
 - (1) The effective date of the closure
 - (2) The name(s) and contact information of the person(s) to whom reasonable inquiries may be made regarding the closure
 - (3) The students' districts of residence
 - (4) The manner in which parents/guardians may obtain copies of student records, including specific information on completed courses and credits that meet graduation requirements
- c. Provision of a list of students at each grade level, the classes they have completed, and their districts of residence to the responsible entity designated in accordance with item #16a above
- d. Transfer and maintenance of all student records, all state assessment results, and any special education records to the custody of the responsible entity designated in accordance with item #16a above, except for records and/or assessment results that the charter may require to be transferred to a different entity
- e. Transfer and maintenance of personnel records in accordance with applicable law

AR 0420.4(f)

CHARTER SCHOOL AUTHORIZATION (continued)

- f. Completion of an independent final audit within six months after the closure of the school that includes an accounting of all financial assets and liabilities pursuant to 5 CCR 11962 and an assessment of the disposition of any restricted funds received by or due to the school
- g. Disposal of any net assets remaining after all liabilities of the school have been paid or otherwise addressed pursuant to 5 CCR 11962
- h. Completion and filing of any annual reports required pursuant to Education Code 47604.33

i. Identification of funding for the activities identified in item #16a-h above

Note: Education Code 47605 requires that petitioners provide to the Governing Board the information listed in items #1-4 below. The Board may require additional information. For example, U.S. Department of Education nonregulatory guidance, The Impact of New Title I Requirements on Charter Schools, suggests that districts may, at their discretion, choose to incorporate in the charter the state's definition of "adequate yearly progress" to assist charter schools in understanding their accountability requirements; see the accompanying Board policy and BP/AR 0520.2 - Title I Program Improvement Schools.

As outlined in CSBA's publication Charter Schools: A Manual for Governance Teams, some districts request a school calendar, information regarding transportation arrangements, staff development plans, assurances that the school will provide appropriate services for English language learners and students with disabilities, or any other information that will assist the Board in understanding the proposal. Districts that wish to require additional information in the charter may list those items below.

Charter school petitioners shall provide information to the Board regarding the proposed operation and potential effects of the school, including, but not limited to: (Education Code 47605)

Note: Education Code 47605 requires that information on school facilities, listed in item #1 below, must specify where the school intends to locate. Unless otherwise exempted, the school must be located within the geographic boundaries of the chartering district; see section "Location of Charter School" below.

1. The facilities to be used by the school, including where the school intends to locate

(cf. 7160 - Charter School Facilities)

2. The manner in which administrative services of the school are to be provided

3. Potential civil liability effects, if any, upon the school and district

4. Financial statements that include a proposed first-year operational budget, including start-up costs and cash-flow and financial projections for the first three years of operation

AR 0420.4(g)

CHARTER SCHOOL AUTHORIZATION (continued)

Location of Charter School

Note: Education Code 47605 and 47605.1 establish geographic and site requirements for charter schools. Pursuant to Education Code 47605, a charter school granted by either the County Board of Education or the SBE following initial denial by the district also must locate within the geographic boundaries of the district that denied the petition.

The Attorney General has opined, in 89 Ops.Cal.Atty.Gen. 166 (2006), that online charter schools are subject to the restrictions and conditions placed upon independent study programs, including the requirement that students reside in the charter school's home county or an adjacent county.

Unless otherwise exempted by law, the charter petition shall identify a single charter school that will operate within the geographic boundaries of the district. A charter school may propose to operate at multiple sites within the district as long as each location is identified in the petition. (Education Code 47605, 47605.1)

A charter school that is unable to locate within the district's jurisdictional boundaries may establish one site outside district boundaries but within the county, provided that: (Education Code 47605, 47605.1)

1. The district is notified prior to approval of the petition.
2. The County Superintendent of Schools and Superintendent of Public Instruction are notified before the charter school begins operations.
3. The charter school has attempted to locate a single site or facility to house the entire program but such a facility or site is unavailable in the area in which the school chooses to locate, or the site is needed for temporary use during a construction or expansion project.

A charter school may establish and locate a resource center, meeting space, or other satellite facility in an adjacent county if both of the following conditions are met: (Education Code 47605.1)

1. The facility is used exclusively for the educational support of students who are enrolled in nonclassroom-based independent study of the charter school.
2. The charter school provides its primary educational services in, and a majority of the students it serves are residents of, the county in which the school is authorized.

(11/12 10/13) 10/15

Policy Reference UPDATE Service

Copyright 2013 by **California School Boards Association**, West Sacramento, California 95691

All rights reserved.

CSBA Sample Administrative Regulation

I.7.n.

Philosophy, Goals, Objectives, and Comprehensive Plans

AR 0460(a)

LOCAL CONTROL AND ACCOUNTABILITY PLAN

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

Goals and Actions Addressing State and Local Priorities

Note: Education Code 52060 requires that the LCAP include annual goals, aligned with specified state

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

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

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

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

(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 3517 - Facilities Inspection)
(cf. 4112.2 - Certification)
(cf. 4113 - Assignment)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

AR 0460(b)

LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

- b. Implementation of the academic content and performance standards adopted by the State Board of Education (SBE), including how the programs and services will enable English learners to access the Common Core State Standards and the English language development standards for purposes of gaining academic content knowledge and English language proficiency
- c. Parent/guardian involvement, including efforts the district makes to seek

(cf. 6011 - Academic Standards)
(cf. 6174 - Education for English Language Learners)

parent/guardian input in district and school site decision making and how the district will promote parent/guardian participation in programs for unduplicated students, as defined in Education Code 42238.02 and Board policy

(cf. 3553 - Free and Reduced Price Meals)

(cf. 6020 - Parent Involvement)

(cf. 6173.1 - Education for Foster Youth)

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

- (1) Statewide assessments of student achievement
- (2) Academic Performance Index
- (3) The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study that satisfy specified requirements and align with SBE-approved career technical education standards and frameworks, including, but not limited to, those described in Education Code 52302, 52372.5, or 54692
- (4) The percentage of English learners who make progress toward English proficiency as measured by the SBE-certified assessment of English proficiency
- (5) The English learner reclassification rate
- (6) The percentage of students who have passed an Advanced Placement examination with a score of 3 or higher

AR 0460(c)

LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

- (7) The percentage of students who participate in and demonstrate college preparedness in the Early Assessment Program pursuant to Education Code 99300-99301

(cf. 0500 - Accountability)

(cf. 6141.5 - Advanced Placement)

(cf. 6162.5 - Student Assessment)

(cf. 6162.51 - State Academic Achievement Tests)

(cf. 6178 - Career Technical Education)

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

(cf. 6146.1 - High School Graduation Requirements)

(cf. 5113.1 - Chronic Absence and Truancy)

(cf. 5147 - Dropout Prevention)

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

(cf. 5137 - Positive School Climate)

(cf. 5144 - Discipline)

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

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

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

(cf. 6143 - Courses of Study)

(cf. 6159 - Individualized Education Program)

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

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

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

AR 0460(d)

LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

(cf. 0200 - Goals for the School District)

- 3. A description of the specific actions the district will take during each year of the LCAP to achieve the identified goals, including the enumeration of any specific actions necessary for that year to correct any deficiencies in regard to the state and local priorities specified in items #1-2 above. Such actions shall not supersede provisions of existing collective bargaining agreements within the district.

Note: Pursuant to Education Code 52060, in developing goals and actions for the LCAP, the Board may

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

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

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

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

(cf. 0510 - School Accountability Report Card)

Increase or Improvement in Services for Unduplicated Students

Note: The following section is for use by districts that receive LCFF supplemental and/or concentration funds. Such districts are required to increase or improve services for unduplicated students in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students; see BP 3100 - Budget. 5 CCR 15494-15496, as amended by Register 2015, No. 2, specify the method for determining the percentage by which services for unduplicated students must be increased or improved above services provided to all students in the fiscal year.

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

AR 0460(e)

LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

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

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

1. Identify those services that are being funded and provided on a districtwide or

schoolwide basis

2. Describe how services are principally directed towards, and are effective in, meeting the district's goals for unduplicated students in the state priority areas and any local priority areas
3. If the enrollment of unduplicated students is less than 55 percent of district enrollment or less than 40 percent of school enrollment, describe how these services are the most effective use of the funds to meet the district's goals for its unduplicated students in the state priority areas and any local priority areas. The description shall provide the basis for this determination, including, but not limited to, any alternatives considered and any supporting research, experiences, or educational theory. (5 CCR 15496)

Annual Updates

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

1. A review of any changes in the applicability of the goals described in the existing LCAP pursuant to the section "Goals and Actions Addressing State and Local Priorities" above
2. A review of the progress toward the goals included in the existing LCAP, an assessment of the effectiveness of the specific actions described in the existing LCAP toward achieving the goals, and a description of changes to the specific actions the district will make as a result of the review and assessment

Note: Pursuant to Education Code 52061, the annual update to the LCAP must include expenditures for specific actions included in the LCAP and expenditures serving unduplicated students. Education Code 52061 requires that the expenditures specified in items #3-4 below be classified in accordance with the California School Accounting Manual.

AR 0460(f)

LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

3. A listing and description of the expenditures for the fiscal year implementing the specific actions included in the LCAP and the changes to the specific actions made as a result of the reviews and assessment required by items #1-2 above
4. A listing and description of expenditures for the fiscal year that will serve unduplicated students and students redesignated as fluent English proficient

Availability of the Plan

Note: Education Code 52065 requires the district to post its LCAP and annual update or revisions to the LCAP on the district web site. In addition, the County Superintendent of Schools is required to post all district LCAPs, or links to those plans, on the county office of education web site and to transmit all such plans to the SPI, who will then post links to all plans on the California Department of Education web site.

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

(cf. 1113 - District and School Web Sites)

(10/13 4/15) 10/15

Policy Reference UPDATE Service

Copyright 2015 by **California School Boards Association**, West Sacramento, California 95691

All rights reserved.

CSBA Sample

Board Policy

Philosophy, Goals, Objectives, and Comprehensive Plans

BP 0500(a)

ACCOUNTABILITY

Note: The following **optional** policy may be revised to reflect district practice.

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

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 2140 - Evaluation of the Superintendent)

(cf. 3460 - Financial Accountability and Reports)

(cf. 4115 - Evaluation/Supervision)

(cf. 4215 - Evaluation/Supervision)

(cf. 4315 - Evaluation/Supervision)

(cf. 6011 - Academic Standards)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6190 - Evaluation of the Instructional Program)

(cf. 9400 - Board Self-Evaluation)

Note: California's accountability system is based on both state and federal requirements, including the calculation of an Academic Performance Index (API) pursuant to Education Code 52052-52052.1 and a determination as to whether schools and districts make "adequate yearly progress" (AYP) pursuant to 20 USC 6311. Both the API and AYP incorporate multiple measures, including, but not limited to, student performance on statewide assessments. However, as amended by AB 484 (Ch. 489, Statutes of 2013), Education Code 52052 authorizes the State Board of Education to suspend the API in the 2013-14 and 2014-15 school years while the state assessment system is transitioning from the Standardized Testing and Reporting program to the California Measurement of Academic Performance and Progress.

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

(cf. 6162.5 - Student Assessment)

(cf. 6162.51 - State Academic Achievement Tests)

(cf. 6162.52 - High School Exit Examination)

Alternative schools serving high-risk student populations, including continuation high schools, opportunity schools, and community day schools, shall be subject to an alternative accountability system established by the Superintendent of Public Instruction. (Education Code 52052)

ACCOUNTABILITY (continued)

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

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

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

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

The Superintendent shall provide regular reports to the Board and the public regarding district and school performance. Opportunities for feedback from students, parents/guardians, staff, and community members shall be made available as part of any review and evaluation of district programs and operations and as part of the development or annual update of the local control and accountability plan (LCAP).

(cf. 0460 - Local Control and Accountability Plan)

(cf. 0510 - School Accountability Report Card)

(cf. 1100 - Communication with the Public)

(cf. 1112 - Media Relations)

(cf. 1220 - Citizen Advisory Committees)

(cf. 6020 - Parent Involvement)

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

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

ACCOUNTABILITY (continued)

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

(cf. 0400 - Comprehensive Plans)
(cf. 0420 - School Plans/Site Councils)
(cf. 0520.2 - Title I Program Improvement Schools)
(cf. 0520.3 - Title I Program Improvement Districts)
(cf. 4141/4241 - Collective Bargaining Agreement)

Legal Reference:

EDUCATION CODE

33127-33129 Standards and criteria for fiscal accountability
33400-33407 California Department of Education evaluation of district programs
44660-44665 Evaluation of certificated employees
51041 Evaluation of the educational program
52052-52052.1 Academic Performance Index
52055.57-52055.59 Districts identified or at risk of identification for program improvement
52060-52077 Local control and accountability plan

CODE OF REGULATIONS, TITLE 5

1068-1074 Alternative schools accountability model, assessments
15440-15463 Standards and criteria for fiscal accountability

UNITED STATES CODE, TITLE 20

6311 Accountability, adequate yearly progress
6312 Local educational agency plan
6316 School and district improvement

CODE OF FEDERAL REGULATIONS, TITLE 34

200.13-200.20 Adequate yearly progress
200.30-200.53 Program improvement

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>
California Department of Education, Accountability: <http://www.cde.ca.gov/ta/ac>
U.S. Department of Education: <http://www.ed.gov>

(3/06 10/13) 10/15

Policy Reference UPDATE Service

Copyright 2013 by **California School Boards Association**, West Sacramento, California 95691
All rights reserved.

CSBA Sample

Board Policy

Business and Noninstructional Operations

BP 3100(a)

BUDGET

The Governing Board recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0400 - Comprehensive Plans)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 3300 - Expenditures and Purchases)

(cf. 3460 - Financial Reports and Accountability)

(cf. 9000 - Role of the Board)

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900-7914. (Education Code 42122)

Budget Development and Adoption Process

Note: AB 2585 (Ch. 309, Statutes of 2014) amended Education Code 42127 to eliminate the "dual budget" adoption process, whereby the Governing Board could elect to hold a second public hearing and adopt a September 8 budget that would formally replace its July 1 adopted budget. Thus, district budgets for 2015-16 and beyond must be developed in accordance with the "single budget" adoption process.

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

Note: Education Code 42103 and 42127 require the district to hold a public hearing prior to adoption of the budget; see the accompanying administrative regulation for requirements pertaining to the public hearing. A public hearing on the district's local control and accountability plan (LCAP) must occur at the same meeting; see BP 0460 - Local Control and Accountability Plan.

The Board shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127.

BUDGET (continued)

(cf. 9320 - Meetings and Notices)

(cf. 9322 - Agenda/Meeting Materials)

(cf. 9323 - Meeting Conduct)

The Board shall adopt the district budget on or before July 1 of each year. (Education Code 42127)

At a public meeting held on a date after the public hearing on the budget, the Board shall adopt the budget following its adoption of the LCAP or an annual update to the LCAP at the same meeting. The budget shall include the expenditures necessary to implement the LCAP or the annual update to the LCAP. (Education Code 42127)

Note: Pursuant to Education Code 42126, the district budget must be in a format prescribed by the Superintendent of Public Instruction (SPI). The SPI has established a requirement that districts use the Standardized Account Code Structure (SACS). SACS ensures that districts meet state and federal reporting guidelines and comply with generally accepted accounting principles prescribed by the Governmental Accounting Standards Board (GASB). The California Department of Education's (CDE) California School Accounting Manual provides guidance regarding coding of revenues and expenditures.

At its discretion, the district may use a different format for communicating the budget to the Board, staff, and public but, according to the CDE, the budget that the Board formally adopts must be in the SACS format.

The budget that is formally adopted by the Board shall adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction. (Education Code 42126, 42127)

The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public.

Note: Education Code 42127 requires the district to file the adopted budget with the County Superintendent of Schools as described below. If the district fails to submit a budget by July 1, the County Superintendent will, at district expense, develop a budget by September 15 and transmit that budget to the Board.

No later than five days after the Board adopts the district budget or by July 1, whichever occurs first, the Board shall file with the County Superintendent of Schools the adopted district budget and supporting data. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

(cf. 1340 - Access to District Records)

Note: Pursuant to Education Code 42127, as amended by SB 78 (Ch. 19, Statutes of 2015), on or before September 15, the County Superintendent must approve, conditionally approve, or disapprove the district's adopted budget. Education Code 42127 requires that this determination be based on a consideration of whether the district's adopted budget complies with state standards and criteria, will allow the district to meet its current and future financial obligations, satisfies all conditions established by the County

BUDGET (continued)

Superintendent in the case of a conditionally approved budget, will enable the district to satisfy its multiyear financial commitments, includes the expenditures necessary to implement the LCAP or the annual update to the LCAP, and, when applicable, complies with the requirements pertaining to ending fund balances that exceed the state minimum recommended reserve. Education Code 42127 also requires the County Superintendent to consider other studies, reports, evaluations, or audits that may indicate that the district is in fiscal distress; see the Fiscal Crisis and Management Assistance Team's Fiscal Oversight Guide and BP 3460 - Financial Reports and Accountability.

SB 78 amended Education Code 42127 to require the Board to review and respond to the County Superintendent's recommendations by October 8. The County Superintendent must then either approve or disapprove the revised budget by November 8.

If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before **October 8**. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

Budget Advisory Committee

Note: The following **optional** section is for use by districts that choose to establish a budget advisory committee to provide input during the budget development process. The committee may be appointed by the Superintendent or designee (Option 1), by the Board (Option 2), or may be a Board subcommittee composed exclusively of Board members (Option 3). Committees established by Board action are subject to the Brown Act; see BP/AR 1220 - Citizen Advisory Committees. Districts should delete or modify the following options as appropriate. See the accompanying administrative regulation for optional language regarding the committee's composition and duties.

This committee is different from the budget review committee that is required in the event that the County Superintendent disapproves the district's budget; see the accompanying administrative regulation.

OPTION 1: The Superintendent or designee may appoint a budget advisory committee composed of staff, Board representatives, and/or members of the community.

OPTION 2: The Board may appoint a budget advisory committee composed of staff, Board representatives, and/or members of the community.

OPTION 3: The Board may establish a budget subcommittee composed exclusively of Board members.

Note: The following paragraph is for use by districts that selected either Option 1, 2, or 3 above.

The committee shall submit recommendations during the budget development process and its duties shall be assigned each year based on district needs. All recommendations of the committee shall be advisory only and shall not be binding on the Board.

(cf. 1220 - Citizen Advisory Committees)

BUDGET (continued)

(cf. 2230 - Representative and Deliberative Groups)

(cf. 3350 - Travel Expenses)

(cf. 9130 - Board Committees)

(cf. 9140 - Board Representatives)

Budget Criteria and Standards

Note: Education Code 33129 requires the district to develop its budget and manage its expenditures in accordance with criteria and standards adopted by the State Board of Education pursuant to Education Code 33127-33128. These criteria and standards, along with certain other required supplemental information, are specified in 5 CCR 15440-15451, which, as amended by Register 2013, No. 49, reflect the requirements of the local control funding formula (LCFF) applicable to district budgets starting in 2014-15.

While 5 CCR 15450 establishes a minimum local reserve balance for economic uncertainties based on the district's average daily attendance (ADA), Education Code 42127.01, as added by SB 858 (Ch. 32, Statutes of 2014), limits the amount of the reserve if certain conditions are met. In a fiscal year immediately after a fiscal year in which the state makes a deposit of any amount into the state Public School System Stabilization Account created by Proposition 2 in November 2014, the reserve balance is limited to two times the minimum recommended reserve for districts with an ADA of 400,000 or less, or three times the minimum recommended reserve for districts with an ADA over 400,000. The County Superintendent may grant an exemption of this requirement for up to two consecutive fiscal years within a three-year period to any district that provides documentation of extraordinary fiscal circumstances (e.g., multiyear infrastructure or technology projects) that substantiate the need for a reserve in excess of the limit specified in Education Code 42127.01.

The Superintendent or designee shall develop a district budget in accordance with state criteria and standards specified in 5 CCR 15440-15450 as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, local control funding formula revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, unrestricted general fund balance, and reserves. In addition, he/she shall provide the supplemental information specified in 5 CCR 15451 which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP expenditures. (Education Code 33128, 33128.3, 33129, 42127.01; 5 CCR 15440-15451)

Note: The following paragraph is for use by districts that receive supplemental and concentration funding within the LCFF based on the number and concentration of "unduplicated students" (i.e., students who are eligible for free or reduced-price meals, English learners, and foster youth) pursuant to Education Code 42238.02 and 42238.03. 5 CCR 15494-15496, as amended by Register 2015, No. 2, address the method of determining the percentage by which services for unduplicated students must be increased or improved above services provided to all students in the fiscal year.

The district budget shall provide for increasing or improving services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number

BUDGET (continued)

and concentration of unduplicated students. *Unduplicated students* are students who are eligible for free or reduced-price meals, English learners, and/or foster youth. (Education Code 42238.07; 5 CCR 15496)

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

(cf. 6173.1 - *Education for Foster Youth*)

(cf. 6174 - *Education for English Language Learners*)

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.

(cf. 2210 - *Administrative Discretion Regarding Board Policy*)

(cf. 3110 - *Transfer of Funds*)

Fund Balance

Note: The following **optional** section should be revised to reflect district practice. Governmental Accounting Standards Board (GASB) Statement 54 addresses the way fund balances (i.e., the gross differences between assets and liabilities reflected on the balance sheet) in governmental funds are reported in external financial reports. Fund balances must be classified as nonspendable, restricted, committed, assigned, and unassigned in accordance with GASB 54 definitions; also see AR 3460 - Financial Reports and Accountability. Pursuant to GASB 54, the Board has sole authority to specify purposes of funds classified as "committed" and also must express, or delegate the authority to express, intended purposes of resources that result in the "assigned" fund balance. The Board may modify the following section to reflect its fund balance policy or may adopt a formal resolution containing the required components.

The district shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. *Nonspendable fund balance* includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.
2. *Restricted fund balance* includes amounts constrained to specific purposes by their providers or by law.

Note: For purposes of the committed fund balance, GASB 54 requires that the Board commit funds no later than the end of the reporting period. In New Requirements for Reporting Fund Balance in Governmental Funds, the CDE clarifies that for districts the end of the reporting period is June 30.

3. *Committed fund balance* includes amounts constrained to specific purposes by the Board.

BUDGET (continued)

For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period (June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.

4. *Assigned fund balance* includes amounts which are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed.

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent may further delegate the authority to assign funds at his/her discretion.

5. *Unassigned fund balance* includes amounts that are available for any purpose.

When multiple types of funds are available for an expenditure, the district shall first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

Note: Although not required by GASB 54, the Government Finance Officers Association (GFOA) recommends that public agencies adopt a minimum fund balance policy that establishes an appropriate level of unrestricted fund balance that will be maintained in the general fund. The GFOA's Best Practice: Appropriate Level of Unrestricted Fund Balance in the General Fund describes a variety of factors that should be considered when developing a minimum fund balance policy, such as the predictability of its revenue and volatility of its expenditures, perceived exposure to significant one-time outlays, potential drain upon the general fund from other funds as well as the availability of resources in other funds, liquidity of resources, and portion of unrestricted fund balance already committed or assigned for a specific purpose.

Pursuant to Education Code 42127.01, as added by SB 858 (Ch. 32, Statutes of 2014), in any fiscal year following a transfer of funds by the state into the Public School System Stabilization Account, the district cannot have a combined assigned and unassigned ending fund balance that exceeds the amount specified in Education Code 42127.01. In order to prevent Board policy from being outdated in the event that these provisions become effective, the following paragraph expresses Board intent to maintain a sufficient unassigned fund balance, but does not include a specific amount or percentage.

The Board intends to maintain a minimum assigned and unassigned fund balance in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances.

Note: The GFOA recommends that the minimum fund policy address both the circumstances under which the unrestricted fund balance can be spent down and the procedure for replenishing deficiencies. The district may revise the following **optional** paragraph to specify the rate at which the district will attempt to recover the fund balance (e.g., the Board shall develop a plan to recover the fund balance at a rate of at least one percent each year).

BUDGET (continued)

If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

Long-Term Financial Obligations

The district's current-year budget and multiyear projections shall include adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

(cf. 4141/4241 - Collective Bargaining Agreement)

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

(cf. 7210 - Facilities Financing)

(cf. 9250 - Remuneration, Reimbursement and Other Benefits)

Note: The following two **optional** paragraphs are for use by districts that provide "other postemployment benefits" (OPEBs) (i.e., medical, dental, vision, hearing, life insurance, long-term care, long-term disability, and other nonpension benefits to retired employees or Board members) and should be revised to reflect district practice; see BP/AR 4154/4254/4354 - Health and Welfare Benefits and BB 9250 - Remuneration, Reimbursement and Other Benefits. CSBA recommends that districts adopt a specific funding strategy for addressing their OPEB obligations. The district may pay the premiums as they fall due ("pay-as-you-go"), but in such a case the district would then accrue a deficit with respect to future retirees which can be expected to grow as a result of an increasing retiree population and increases in benefit costs. Therefore, it is recommended that the district prefund the debt to the extent possible using a method and level to be determined by the Board. For example, the district may contribute a set amount or percentage of the actuarially determined "annual required contributions" to an irrevocable trust or designated fund each year.

Regardless of the funding strategy used by the district, GASB Statement 45 requires the district to report the annual expense of OPEBs and, to the extent that the OPEBs are not prefunded, to report them as a liability on the district's financial statements; see AR 3460 - Financial Reports and Accountability.

CSBA's GASB 45 Solutions program provides access to qualified actuaries and consultants and a GASB 45-compliant trust to prefund future obligations. See CSBA's web site for further information.

The Board shall approve a plan for meeting the district's long-term obligations to fund nonpension, other postemployment benefits (OPEBs). This plan shall include a specific funding strategy and the method that will be used to finance the district's annual fiscal obligations for such benefits in a manner that continually reduces the deficit to the district to the extent possible. The Board reserves the authority to review and amend the funding strategy as necessary to ensure that it continues to serve the best interests of the district and maintains flexibility to adjust for changing budgetary considerations.

BUDGET (continued)

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of OPEBs, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve a sufficient amount of money in its budget to fund the present value of the benefits of existing retirees and/or the future cost of employees who are eligible for benefits in the current fiscal year. (Education Code 42140)

Note: The following **optional** paragraph is for use by districts that are self-insured for workers' compensation claims, either individually or as part of a joint powers agency. See AR 3460 - Financial Reports and Accountability for provisions related to reporting the estimated accrued but unfunded cost of workers' compensation claims based on an actuarial report.

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of workers' compensation claims, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve in the budget sufficient amounts to fund the present value of accrued but unfunded workers' compensation claims or if it is otherwise decreasing the amount in its workers' compensation reserve fund. The Board shall annually certify to the County Superintendent the amount, if any, that it has decided to reserve in the budget for these costs. The Board shall submit to the County Superintendent any budget revisions that may be necessary to account for this budget reserve. (Education Code 42141)

Budget Amendments

Note: The following section is **optional** and should be revised to reflect district practice.

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act. (Education Code 42127)

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

BUDGET (continued)

Legal Reference:

EDUCATION CODE

1240 Duties of county superintendent of schools
33127-33131 Standards and criteria for local budgets and expenditures
42103 Public hearing on proposed budget; requirements for content of proposed budget
42122-42129 Budget requirements
42130-42134 Financial certifications
42140-42141 Disclosure of fiscal obligations
42238-42251 Apportionments to districts, especially:
42238.01-42238.07 Local control funding formula
42602 Use of unbudgeted funds
42610 Appropriation of excess funds and limitation thereon
45253 Annual budget of personnel commission
45254 First year budget of personnel commission
52060-52077 Local control and accountability plan

GOVERNMENT CODE

7900-7914 Appropriations limit

CODE OF REGULATIONS, TITLE 5

15060 Standardized account code structure
15440-15451 Criteria and standards for school district budgets
15494-15496 Local control funding formula, expenditures

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

New Requirements for Reporting Fund Balance in Governmental Funds, January 7, 2011

FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM PUBLICATIONS

Fiscal Oversight Guide for AB 1200, AB 2756 and Subsequent Related Legislation, September 2006

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Best Practice: Appropriate Level of Unrestricted Fund Balance in the General Fund, 2009

GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS

Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, March 2009

Statement 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions, June 2004

Statement 34, Basic Financial Statements and Management's Discussion and Analysis - For State and Local Governments, June 1999

WEB SITES

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

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

California Department of Education, Finance and Grants: <http://www.cde.ca.gov/fg>

California Department of Finance: <http://www.dof.ca.gov>

Fiscal Crisis and Management Assistance Team: <http://www.fcmat.org>

Government Finance Officers Association: <http://www.gfoa.org>

Governmental Accounting Standards Board: <http://www.gasb.org>

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

(10/13 12/14) 10/15

Policy Reference UPDATE Service

Copyright 2015 by **California School Boards Association**, West Sacramento, California 95691

All rights reserved.

CSBA Sample

Administrative Regulation

Business and Noninstructional Operations

AR 3100(a)

BUDGET

Budget Advisory Committee

Note: The following **optional** section is for use by districts that have established a budget advisory committee and have selected either Option 1 or 2 in the "Budget Advisory Committee" section of the accompanying Board policy.

Membership of the district's budget advisory committee may include representatives of each of the following groups:

1. Governing Board members, provided that less than a majority of the Board serves on the committee

(cf. 9140 - Board Representatives)

2. District and school site administrators
3. Representatives of bargaining units
4. Certificated and/or classified staff
5. Parents/guardians
6. Representatives of the business community and/or other community members
7. Students

(cf. 1220 - Citizen Advisory Committees)

(cf. 2230 - Representative and Deliberative Groups)

(cf. 9130 - Board Committees)

Note: The remainder of this section details the duties of the budget advisory committee and is for use by districts that selected either Option 1, 2, or 3 in the "Budget Advisory Committee" section of the accompanying Board policy.

The committee's duties may include, but not necessarily be limited to:

1. Making recommendations regarding budget priorities
2. Recommending cost reduction strategies, such as identifying services that may be reduced, made more efficient, or discontinued

BUDGET (continued)

3. Reviewing the clarity and effectiveness of budget documents and communications
4. Presenting progress reports on the committee's work and a final report of recommendations to the Superintendent or designee and to the Board

The specific duties of the committee shall be clearly defined and presented to each member in writing, along with any background information necessary for the successful completion of the committee's charges, the timelines for reporting the committee's progress, and timelines for completion of each task.

(cf. 3350 - Travel Expenses)

Public Hearing

Note: Pursuant to Education Code 52062, the public hearing on the budget must be at the same meeting as the public hearing on the local control and accountability plan (LCAP) as described below; see the accompanying Board policy and BP 0460 - Local Control and Accountability Plan.

The agenda for the public hearing on the district budget shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed budget shall be available for public inspection at least three working days before this hearing. (Education Code 42103, 42127, 52062)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 9320 - Meetings and Notices)

(cf. 9322 - Agenda/Meeting Materials)

Note: Pursuant to Education Code 42103, the County Superintendent of Schools must publish the location, dates, and times at which the district's proposed budget may be inspected, as well as the location, date, and time of the public hearing described above. This notice must be published in a newspaper of general circulation 10-45 days before the hearing.

The Superintendent or designee shall notify the County Superintendent of Schools of the location, dates, and times at which the proposed budget may be inspected, as well as the location, date, and time of the public hearing, in sufficient time for the County Superintendent to publish such information in a newspaper of general circulation at least 10 days but not more than 45 days before the hearing as required by Education Code 42103.

Note: Pursuant to Education Code 42127, as amended by AB 2585 (Ch. 309, Statutes of 2014), if the proposed budget for 2015-16 or a subsequent year includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties adopted by the State Board of Education and contained in 5 CCR 15450, the public hearing must provide the information specified below for public review and discussion.

BUDGET (continued)

Whenever the proposed district budget includes a combined assigned and unassigned ending fund balance that exceeds the minimum recommended reserve for economic uncertainties adopted by the State Board of Education, the district shall provide, for each fiscal year included in the budget, the following information for public review and discussion at the public hearing: (Education Code 42127; 5 CCR 15450)

1. The minimum recommended reserve for economic uncertainties
2. The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve
3. A statement of reasons substantiating the need for the combined assigned and unassigned ending balances that are in excess of the minimum recommended reserve

During the hearing, any district resident may speak to the proposed budget or to any item in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code 42103)

(cf. 9323 - Meeting Conduct)

Budget Review Committee for Disapproved Budgets

Note: Pursuant to Education Code 42127, as amended by SB 78 (Ch. 19, Statutes of 2015), if the County Superintendent conditionally approves or disapproves the district's initial budget, the district must respond to the County Superintendent's recommendations by October 8; see the accompanying Board policy. If the County Superintendent then disapproves that revised budget, Education Code 42127 and 42127.1 require him/her to call for the formation of a budget review committee unless the Board and the County Superintendent agree to waive the committee requirement and the California Department of Education agrees to the waiver. See BP 1431 - Waivers. The formation, convening procedures, and timelines of the budget review committee are set forth in Education Code 42127.1-42127.3.

Education Code 42127 provides that the County Superintendent cannot call for the formation of a budget review committee if his/her sole reason for disapproving the district's budget is that he/she has not approved the district's LCAP or the annual update to the LCAP.

If the district's budget is disapproved by the County Superintendent for any reason other than his/her disapproval of the district's local control and accountability plan (LCAP) or annual update to the LCAP, the budget shall be reviewed by a budget review committee, unless the Board and County Superintendent agree to waive the requirement and the California Department of Education accepts the waiver. (Education Code 42127)

Note: Pursuant to Education Code 42127.2, if the Governing Board fails to select the budget review committee from a list of candidates provided by the Superintendent of Public Instruction (SPI) within five working days of receiving the list, as provided in item #1 below, the SPI will select and convene the committee no later than 10 working days after the district's receipt of the candidate list.

BUDGET (continued)

This committee shall consist of either: (Education Code 42127.1, 42127.2)

1. Three persons selected by the Board from a list of candidates provided by the Superintendent of Public Instruction (SPI), who shall be selected within five working days after receiving the list of candidates
2. A regional review committee convened by the County Superintendent with the approval of the Board

Note: Pursuant to Education Code 42127.2, as amended by SB 78 (Ch. 19, Statutes of 2015), the budget review committee is required to submit, by November 30, its recommendation as to whether the district's budget should be approved or disapproved and, if the recommendation is for disapproval, its recommended revisions to the budget. The SPI may extend this deadline for up to 15 working days. SB 78 also extends until December 31 the date by which the County Superintendent, in consultation with the district and SPI, must adopt a fiscal plan and budget for the district.
--

If the budget review committee recommends disapproval of the district budget, the Board may submit a response to the SPI no later than five working days after receipt of the committee's report. The response may include any revisions to the adopted final budget and any other proposed actions to be taken as a result of the committee's recommendations. (Education Code 42127.3)

If the SPI disapproves the district budget after reviewing the committee's report and the district's response, the Board shall consult with the County Superintendent as he/she develops and adopts, by **December 31**, a fiscal plan and budget that will allow the district to meet its financial obligations. For the current fiscal year, the district shall operate in accordance with the budget adopted by the County Superintendent. (Education Code 42127.3)

Until the district receives approval of its budget, it shall continue to operate either on the basis of the prior year's budget or on the basis of the current year's unapproved budget as adopted and revised by the Board, whichever budget contains a lower total spending authority. (Education Code 42127.4)

(10/13 12/14) 10/15

CSBA Sample

Administrative Regulation

All Personnel

AR 4161.11(a)

4261.11

INDUSTRIAL ACCIDENT/ILLNESS LEAVE

4361.11

Note: Education Code 44984 and 45192 **mandate** that the Governing Board adopt rules and regulations providing industrial accident and illness leave for certificated and classified employees. The following regulation is subject to collective bargaining agreements.

For information about employees' rights related to workers' compensation benefits for industrial accidents or illnesses, see BP 4157.1/4257.1/4357.1 - Work-Related Injuries.

An eligible employee shall be entitled to a leave of absence for an industrial accident or illness arising in the course of his/her assigned duties. (Education Code 44984, 45192)

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

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

(cf. 4157.1/4257.1/4357.1 - Work-Related Injuries)

(cf. 4157.2/4257.2/4357.2 - Ergonomics)

(cf. 4161/4261/4361 - Leaves)

Note: Education Code 44984 and 45192 **mandate** that district rules and regulations specify the amount of allowable leave as provided in the following paragraph. **The district should fill in the blank in the following paragraph to specify the maximum amount of leave allowed by the district which, pursuant to Education Code 44984 and 45192, must not be less than 60 working days in any one fiscal year for the same industrial accident or illness.** In the absence of district rules and regulations, employees shall be entitled to industrial accident or illness leave, but without limitation as to the number of days of such leave.

For such leave, the employee shall be granted no more than _____ working days in any one fiscal year for the same industrial accident or illness.

Note: Pursuant to Education Code 45192, the Board may require that classified employees serve a specified period of time, not to exceed three years, before being eligible for industrial accident or illness leave. In addition, Education Code 45192 allows the Board, at its discretion, to require that the time be served continuously. The following **optional** paragraph should be revised to reflect district practice.

To be eligible for industrial accident or illness leave, a classified employee shall have served in the district continuously for at least three years.

Note: Education Code 44984 and 45192 **mandate** that district rules and regulations include the provisions in the following paragraph and items #1-4.

Allowable industrial accident or illness leave shall not be accumulated from year to year. (Education Code 44984, 45192)

When an employee is absent from his/her duties because of an industrial accident or illness:

(Education Code 44043, 44044, 44984, 45192)

AR 4161.11(b)

4261.11

4361.11

INDUSTRIAL ACCIDENT/ILLNESS LEAVE (continued)

1. The leave shall start on the first day of absence.
2. During the period of absence, the employee shall be paid such portion of his/her wage or salary that, when added to the award granted under state workers' compensation laws, will not exceed his/her normal wage or salary.
3. The leave shall be reduced by one day for each day of authorized absence, regardless of an award granted under workers' compensation laws.
4. When the leave overlaps into the next fiscal year, the employee is entitled to only the amount of unused leave due the employee for the same illness or injury.

Note: Pursuant to Education Code 44043, a certificated or classified employee who uses a paid leave of absence while receiving temporary disability benefits under state workers' compensation laws must endorse his/her workers' compensation check payable to the district, and the district shall then issue a salary warrant to the employee after deducting retirement contributions and other appropriate deductions (see Option 1 below). However, Education Code 44044 authorizes the district to waive this requirement, thereby allowing an employee to retain the workers' compensation check and receive a salary payment from the district with the equivalent amount of the workers' compensation check deducted (see Option 2 below).

OPTION 1: During any paid leave of absence, the employee shall endorse to the district any workers' compensation checks received on account of an industrial accident or illness. The Superintendent or designee shall then issue payment of the employee's normal wage or salary less any appropriate deductions, including, but not limited to, employee retirement contributions. (Education Code 44043)

OPTION 2: During any paid leave of absence, the employee shall retain any workers' compensation check received on account of an industrial accident or illness. The employee shall notify the Superintendent or designee that he/she has received such check. The Superintendent or designee shall then issue payment of the employee's normal wage or salary less an amount equivalent to the face amount of the workers' compensation check and other appropriate deductions, including, but not limited to, employee retirement contributions. Employee benefits shall be computed on the basis of the employee's regular wage or salary prior to the deduction of any amounts for temporary disability payments. (Education Code 44044)

Note: Education Code 45192 specifies that classified employees may return to their position during the leave of absence without suffering any loss of status or benefits and that the absence will not be considered a break in service. The law does not expressly provide this benefit to certificated employees. The following paragraph extends these provisions to all employees and should be revised by districts that choose to limit these provisions to classified employees. If the district chooses to limit these provisions to classified employees, it is recommended that the district consult legal counsel regarding potential legal risks.

AR 4161.11(c)
4261.11
4361.11

INDUSTRIAL ACCIDENT/ILLNESS LEAVE (continued)

Absence for industrial accident or illness shall not be considered a break in service of the employee. An employee using such leave shall retain all status and benefits to which he/she would otherwise be entitled.

(cf. 4116 - Probationary/Permanent Status)

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

(cf. 4216 - Probationary/Permanent Status)

Note: Education Code 45192 requires the district to notify classified employees in writing when their industrial accident or illness leave has been exhausted and to offer them an opportunity to request additional leave. Education Code 44984 authorizes certificated employees to use personal illness and injury leave upon expiration of the industrial accident or illness leave, but does not specifically require notification of the employee. The following paragraph extends this notification to all employees and should be revised by districts that choose to limit such notification to classified employees. If the district chooses to limit these provisions to classified employees, it is recommended that the district consult legal counsel regarding potential legal risks.

When available industrial accident or illness leave has been exhausted, the employee shall be so notified in writing and shall be offered an opportunity to request any additional paid or unpaid leave available to the employee. (Education Code 45192)

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

Upon expiration of allowable leave for an industrial accident or illness, the employee may use personal illness and injury leave provided pursuant to Education Code 44977, 44978, 44983, or 45191, as applicable, provided that such leave, when added to any continuing workers' compensation award, does not result in a payment to the employee of more than his/her full wage or salary. (Education Code 44984, 45192)

(cf. 4161.1/4361.1 - Personal Illness/Injury Leave)

(cf. 4261.1 - Personal Illness/Injury Leave)

If a certificated employee is unable to resume the duties of his/her position after exhausting all accumulated sick leave, including the consecutive five-month period provided by Education Code 44977, he/she shall, if not placed in another position, be placed on a reemployment list for a period of 24 months if he/she is a probationary employee or 39 months if he/she is a permanent employee. If the employee becomes medically able to resume duties during the period of reemployment eligibility, he/she shall be returned to employment in a position for which he/she is credentialed and qualified. (Education Code 44978.1)

AR 4161.11(d)
4261.11
4361.11

INDUSTRIAL ACCIDENT/ILLNESS LEAVE (continued)

Note: While the Education Code allows probationary certificated employees to be placed on a 24-month reemployment list, there is no equivalent 24-month reemployment list for probationary classified employees. Pursuant to Education Code 45192, all classified employees, whether permanent or probationary, are placed on a 39-month reemployment list.

If a classified employee has exhausted all available leaves of absence, paid or unpaid, and is not medically able to resume the duties of his/her position, he/she shall, if not placed in another position, be placed on a reemployment list for a period of 39 months. If he/she becomes medically able to resume duties during the period of reemployment eligibility, he/she shall be employed in a vacant position in the class of his/her previous assignment over all other candidates except those on a reemployment list established because of lack of work or lack of funds, in which case the employee shall be listed in accordance with seniority regulations. If the employee is medically released to return to duty but fails to accept an appropriate assignment, he/she shall be dismissed. (Education Code 45192)

(cf. 4217.3 - Layoff/Rehire)

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

Legal Reference: (see next page)

AR 4161.11(e)
4261.11
4361.11

INDUSTRIAL ACCIDENT/ILLNESS LEAVE (continued)

Legal Reference:

EDUCATION CODE

44043 Temporary disability

44044 Temporary disability checks; waiver of endorsement to district

44977 Salary deductions during absence from duties

44978 Provisions for certificated employee sick leave

44978.1 Inability of certificated employee to return to duty; placement in another position or on reemployment list

44983 Exception to sick leave

44984 Industrial accident and illness leave, certificated employees

45191 Personal illness and injury leave, classified employees

45192 Industrial accident and illness leave, classified employees

LABOR CODE

3200-6002 Workers' compensation

Management Resources:

WEB SITES

Department of Industrial Relations: <http://www.dir.ca.gov>

(10/98 8/13) 10/15

Copyright 2015 by **California School Boards Association**, West Sacramento, California 95691
All rights reserved.

CSBA Sample

Administrative Regulation

Instruction

AR 6145.2(a)

ATHLETIC COMPETITION

Nondiscrimination and Equivalent Opportunities in the Athletic Program

Note: The following section reflects pertinent provisions of federal and state law regarding nondiscrimination (Title IX, 20 USC 1681-1688; Education Code 200-262.4; 5 CCR 4900-4965). The Office for Civil Rights (OCR) in the U.S. Department of Education oversees complaints regarding violations of Title IX.

No student shall be excluded from participation in, be denied the benefits of, be denied equivalent opportunity in, or otherwise be discriminated against in interscholastic, intramural, or club athletics on the basis of actual or perceived sex, sexual orientation, gender, gender identity, gender expression, ethnic group identification, race, ancestry, national origin, religion, color, mental or physical disability, or any other basis specified in law. (Education Code 220, 221.5, 230; 5 CCR 4920; 34 CFR 106.41)

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

(cf. 5145.3 - Nondiscrimination/Harassment)

Note: 5 CCR 4921 and 34 CFR 106.41 authorize the establishment of separate teams for males and females where the selection of teams is based on competitive skills. 34 CFR 106.41 also authorizes single-sex teams for contact sports, as defined. Because state regulations do not address single-sex teams for contact sports, districts should consult legal counsel prior to establishing any such single-sex team for a contact sport for which selection is not based on competitive skills.

The Superintendent or designee may provide single-sex teams when selection for the teams is based on competitive skills. (5 CCR 4921; 34 CFR 106.41)

Note: Pursuant to Education Code 221.5, a district is required to permit a transgender student to participate in sex-segregated school programs and activities, including athletic teams and competitions, consistent with his/her gender identity, regardless of the gender listed in the student's records; see BP/AR 5145.3 - Nondiscrimination/Harassment. The California Interscholastic Federation's (CIF) bylaws and [Guidelines for Gender Identity Participation](#) contain procedures for addressing student complaints regarding gender identity-based participation in interscholastic sports. Also see CSBA's [Final Guidance: AB 1266, Transgender and Gender Nonconforming Students, Privacy, Programs, Activities and Facilities](#). Districts should consult legal counsel about applicable standards for determining a student's gender identity.

Each student shall be allowed to participate in any single-sex athletic program or activity consistent with his/her gender identity and for which he/she is otherwise eligible to participate, irrespective of the gender listed on the student's records. (Education Code 221.5)

(cf. 5125 - Student Records)

ATHLETIC COMPETITION (continued)

When a school provides only one team in a particular sport for members of one sex, but provides no team in the same sport for members of the other sex, and athletic opportunities in the total program for that sex have been previously limited, members of the excluded sex shall be allowed to try out and compete with the team. The same standards for eligibility shall be applied to every student trying out for the team, regardless of sex, sexual orientation, gender, gender identity, gender expression, or other protected group status. (5 CCR 4921; 34 CFR 106.41)

Note: 5 CCR 4922 and 34 CFR 106.41, as reflected in items #1-11 below, list factors that districts must consider when determining whether equivalent opportunities are being provided. The CIF's A Guide to Equity in Athletics provides suggested actions that districts can take for each of the factors to help the district meet its equivalence goals. Any district with questions about equivalent athletic opportunities for its students should consult legal counsel.

The Superintendent or designee shall ensure that equivalent opportunities are available to both sexes in athletic programs by considering, among other factors: (5 CCR 4922; 34 CFR 106.41)

1. Whether the offered selection of sports and levels of competition effectively accommodate the interests and abilities of both sexes

Note: Education Code 230 provides the following three-part test to determine if a district has effectively accommodated the interests and abilities of both sexes in athletics. This test is the same three-part test that is used by OCR for helping to determine equivalent opportunities under Title IX.

The athletic program may be found to effectively accommodate the interests and abilities of both sexes using any one of the following tests: (Education Code 230)

Note: CIF's A Guide to Equity in Athletics advises that, in order to meet the criterion specified in item #a below, the ratio of male/female athletes should be within five percent of the ratio of male/female district enrollment.

- a. Whether the interscholastic-level participation opportunities for male and female students are provided in numbers substantially proportionate to their respective enrollments
- b. Where the members of one sex have been and are underrepresented among interscholastic athletes, whether the district can show a history and a continuing practice of program expansion that is demonstrably responsive to the developing interests and abilities of the members of that sex

Note: OCR issued a letter in April 2010 withdrawing its earlier guidance which relied on a single survey instrument to demonstrate that an institution is accommodating student interests and abilities in compliance with item #c below. Although OCR's letter applies to intercollegiate athletic programs, OCR's web site clarifies that the general principles also apply to interscholastic and intramural programs at elementary and secondary schools.

ATHLETIC COMPETITION (continued)

In evaluating whether there is an unmet interest in a particular sport and sufficient ability to sustain a team in the sport, OCR considers (1) whether an institution uses nondiscriminatory methods of assessment when determining the athletic interests and abilities of its students, (2) whether a viable team for the underrepresented sex was recently eliminated, (3) multiple indicators of interest, (4) multiple indicators of ability, and (5) frequency of conducting assessments. Thus, a student survey is one of multiple indicators that may be used. The OCR letter provides information that the district might consider in developing its own survey. In addition, CIF's A Guide to Equity in Athletics provides sample surveys.

- c. Where the members of one sex are underrepresented among interscholastic athletes and the district cannot show a history and continuing practice of program expansion as required in item #1b above, whether the district can demonstrate that the interests and abilities of the members of that sex have been fully and effectively accommodated by the present program
- 2. The provision and maintenance of equipment and supplies
- 3. Scheduling of games and practice times, selection of the season for a sport, and location of the games and practices
- 4. Travel and per diem allowances
- 5. Opportunities to receive coaching and academic tutoring
- 6. Assignment and compensation of coaches and tutors
- 7. Provision of locker rooms, practice facilities, and competitive facilities
- 8. Provision of medical and training facilities and services
- 9. Provision of housing and dining facilities and services
- 10. Publicity

Note: 5 CCR 4922 clarifies that unequal aggregate expenditures for members of each sex or unequal expenditures for male and female teams shall not by itself constitute a failure to provide equivalent opportunities. However, the provision of necessary funding for teams of both sexes is a factor in the determination, as specified below.

- 11. Provision of necessary funds

Note: Education Code 221.9, as added by SB 1349 (Ch. 258, Statutes of 2014), requires each school that offers competitive athletics (i.e., any sport that has a coach and a governing organization, practices and competes during a defined season, and has competition as its primary goal) to post the following information on its school web site beginning in the 2015-16 school year and every year thereafter. If the

ATHLETIC COMPETITION (continued)

school does not have its own web site, then the district must post that information on the district web site, disaggregated by school site. The following paragraph may be revised to reflect district practice.

Beginning with the 2015-16 school year and every year thereafter, each school that offers competitive athletics shall post the following information on its school web site, or on the district web site if the school does not have a web site, at the end of the school year: (Education Code 221.9)

1. The total enrollment of the school, classified by gender
2. The number of students enrolled at the school who participate in competitive athletics, classified by gender
3. The number of boys' and girls' teams, classified by sport and by competition level

(cf. 1113 - District and School Web Sites)

The data reported for items #1-3 above shall reflect the total number of players on a team roster on the official first day of competition. The materials used to compile this information shall be retained by the school for at least three years after the information is posted on the web site. (Education Code 221.9)

(cf. 3580 - District Records)

Health and Safety

Note: Education Code 49475 requires districts to distribute information on concussions and head injuries to student athletes and their parents/guardians. The district may use fact sheets developed by the Centers for Disease Control and Prevention, available on CIF's web site, or other resources to develop the information sheet.

The requirements of Education Code 49475 apply to any district that offers an athletic program at any grade level and for any sport. These requirements do not apply to students engaging in an athletic activity during the regular school day or as part of a physical education course.

The Superintendent or designee shall annually distribute to student athletes and their parents/guardians an information sheet on concussions and head injuries. The student and parent/guardian shall sign and return the information sheet before the student's initiating practice or competition. (Education Code 49475)

(cf. 5145.6 - Parental Notifications)

Note: Education Code 49475 requires that an athlete at any grade level who is suspected of sustaining a concussion be immediately removed from the athletic activity and not allowed to return until a health care

ATHLETIC COMPETITION (continued)

provider provides written clearance. CIF's web site includes an Acute Concussion Evaluation form which may be used to provide injured students and their parents/guardians with information about monitoring symptoms and the health care provider's recommendations regarding returning to daily activities, school, and sports.

As amended by AB 2127 (Ch. 165, Statutes of 2014), Education Code 49475 requires that, if the health care provider determines that the athlete sustained a concussion or head injury, the athlete must complete a graduated return-to-play protocol as described below.

If a student athlete is suspected of sustaining a concussion or head injury in an athletic activity, he/she shall be immediately removed from the activity for the remainder of the day. The student shall not be permitted to return to the activity until he/she is evaluated by a licensed health care provider trained in the management of concussions and receives the health care provider's written clearance to return to the activity. If the health care provider determines that the athlete sustained a concussion or a head injury, the athlete shall also complete a graduated return-to-play protocol of no less than seven days in duration under the supervision of a licensed health care provider. (Education Code 49475)

Note: The following **optional** paragraph may be revised to reflect district practice.

The Superintendent or designee shall notify the student's parent/guardian of the date, time, and extent of any injury suffered by the student and any actions taken to treat the student.

Note: Education Code 35179.1 encourages the establishment of a California High School Coaching Education and Training Program for coaches' training including, but not limited to, CPR and a basic understanding of the signs and symptoms of concussions and appropriate response to them. CIF makes a free, online course available through its web site.

The Superintendent or designee shall provide training to coaches and/or athletic trainers regarding concussion symptoms, prevention, and appropriate response.

(cf. 4127/4227/4327 - *Temporary Athletic Team Coaches*)

Note: The following paragraph is for use by districts that offer a football program and may be revised to reflect the grade levels offered by the district. AB 2127 (Ch. 165, Statutes of 2014) added Education Code 35179.5 to limit full-contact practices by a middle school or high school football team, as follows.

A middle school or high school football team shall not hold a full-contact practice during the off-season and shall not conduct more than two full-contact practices per week during the preseason and regular season (from 30 days before the commencement of the regular season until the completion of the final interscholastic football game of that season). In addition, the full-contact portion of a practice shall not exceed 90 minutes in any single day. For these purposes, *full-contact practice* means a practice where drills or live action is conducted that involves collisions at game speed, where players execute tackles and other activity that is typical of an actual tackle football game. (Education Code 35179.5)

ATHLETIC COMPETITION (continued)

Parental Notifications

Note: Education Code 33353 requires CIF to provide information to students and parents/guardians about procedures for discrimination complaints arising from interscholastic athletic activities. Education Code 33354 allows a complainant to file a discrimination complaint directly with the California Department of Education (CDE).

The following **optional** section lists notices that the district may send to parents/guardians of students participating in interscholastic athletics. This section should be revised to reflect district practice.

Before a student participates in interscholastic athletic activities, the Superintendent or designee shall send a notice to the student's parents/guardians which:

1. Contains information about the procedures for filing a discrimination complaint that arises out of an interscholastic athletic activity, including the name of the district's Title IX Coordinator

(*cf.* 1312.3 - *Uniform Complaint Procedures*)

Note: Education Code 221.6 and 221.8, as amended and renumbered pursuant to AB 1538 (Ch. 43, Statutes of 2015), require the CDE to post on its web site a list of student rights based on Title IX.

2. Includes a copy of **students' Title IX rights** pursuant to Education Code 221.8

Note: In Kahn v. East Side Union High School District, the California Supreme Court analyzed the liability of a coach for an injury to a member of a high school diving team. The court acknowledged that some risk of injury is inherent in sports and part of a coach's job is to "push" a student athlete to advance his/her skill level and to undertake more difficult tasks. According to the court, a coach could be found liable only when he/she intentionally injures the student or engages in conduct that is so reckless that it is outside of the ordinary activity involved in teaching or coaching the sport.

The district may or may not wish to seek a waiver of liability for accidents or injuries resulting from participation in athletic activities. Whether a liability waiver is legally effective is likely to be determined on a case-by-case basis, and it is questionable whether a student's right to participate in extracurricular activities could be made contingent upon the submission of a waiver. Legal counsel should be consulted when addressing the complex issues related to liability waivers.

3. Explains that there is an element of risk associated with all athletic competitions and that the district cannot guarantee that students will not be injured, despite a commitment to every participant's health and welfare

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

Note: Education Code 32221.5 requires the district to provide information about insurance protection to each student participating on a school athletic team. For specific language that must be contained in this statement, see AR 5143 - Insurance.

ATHLETIC COMPETITION (continued)

4. Provides information about insurance protection pursuant to Education Code 32221.5

(cf. 5143 - Insurance)

5. Requests parental permission for the student to participate in the program and, if appropriate, be transported by the district to and from competitions

(cf. 3541.1 - Transportation for School-Related Trips)

Note: Pursuant to Education Code 48900, a student may be subject to suspension or expulsion if he/she engages, or attempts to engage, in hazing.
--

6. States the district's expectation that students adhere strictly to all safety rules, regulations, and instructions, as well as rules and guidelines related to conduct and sportsmanship

(cf. 5144 - Discipline)

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

7. Includes a copy of the local California Interscholastic Federation (CIF) league rules

Note: As required by Education Code 49033, CIF bylaws require any student participating in athletics and his/her parent/guardian to sign a statement that the student will not use steroids or dietary supplements banned by the U.S. Anti-Doping Agency as well as the substance synephrine, unless the student has a written prescription from a licensed health care practitioner to treat a medical condition. See BP/AR/E 5131.63 - Steroids.
--

8. Includes information about the CIF bylaw and district policy requiring any student athlete and his/her parent/guardian to sign a statement that the student will not use steroids or dietary supplements banned by the U.S. Anti-Doping Agency

(cf. 5131.63 - Steroids)

CSBA Sample

Board Policy

Instruction

BP 6151(a)

CLASS SIZE

Note: The following **optional** policy should be revised to reflect the grade levels offered by the district and any related provisions found in collective bargaining agreements.

AB 97 (Ch. 47, Statutes of 2013) eliminated the Class Size Reduction program for grades K-3 (Education Code 52120-52128) and the Morgan-Hart Class Size Reduction program for grades 9-12 (Education Code 52080-52090) and redirected the funding for both programs into the local control funding formula (LCFF).

In place of the K-3 Class Size Reduction program, AB 97 added Education Code 42238.02 which creates what is now referred to as the K-3 Grade Span Adjustment (GSA) program. The GSA program requires districts, as a condition of receiving an additional adjustment to the K-3 base grant under the LCFF, to make progress toward maintaining an average class size of 24 students in those grades and achieve that level by the time the LCFF is fully implemented (estimated by the Department of Finance to be the 2020-21 fiscal year). An exception exists for districts that have negotiated a different ratio for each school site. Pursuant to Education Code 42238.02, the average class enrollment requirement cannot be waived by the Superintendent of Public Instruction.

Districts that choose to reduce class size in any of grades 4-12 may do so at their discretion and may establish priorities for smaller class size aligned with the goals in their local control and accountability plan developed pursuant to Education Code 52060-52077, as added by AB 97.

The Governing Board recognizes that smaller classes may contribute to student learning by allowing teachers to better identify and respond to individual student needs. In accordance with negotiated employee agreements and state law, the Board shall establish class size limits appropriate for each grade level or subject taught and conducive to the effective use of teaching staff.

(cf. 4141/4241 - Collective Bargaining Agreement)

The highest priority for maintaining small class sizes shall be in the primary grades in order to support young students as they acquire the basic skills that serve as the foundation for subsequent learning. Other priorities shall be established in accordance with the goals and strategies identified in the district's local control and accountability plan (LCAP).

(cf. 0200 - Goals for the School District)

(cf. 0460 - Local Control and Accountability Plan)

Note: As noted above, Education Code 42238.02, as added by AB 97 (Ch. 47, Statutes of 2013), requires districts to make progress each year toward maintaining an average class enrollment of not more than 24 students by the time the LCFF is fully implemented. Average class enrollment must be determined and annual progress must be made pursuant to 5 CCR 15498-15498.3, as added by Register 2014, No. 14. Failure to make annual progress at every school site will result in the loss of the adjustment for the entire district, unless the district has negotiated an alternative average class size enrollment. If the district has negotiated an alternative average class enrollment, it may revise the following paragraph accordingly.

CLASS SIZE (continued)

For grades K-3, the district shall annually make progress toward maintaining an average class of not more than 24 students, unless an alternative annual average class size for each school site is collectively bargained. (Education Code 42238.02; 5 CCR 15498-15498.3)

Note: According to the California Department of Education, transitional kindergarten classes are also subject to class size requirements under the LCFF and will be included in kindergarten class size calculations.

Transitional kindergarten classes established pursuant to Education Code 48000 shall be included in the calculation of average class enrollment for kindergarten.

(cf. 6170.1 - Transitional Kindergarten)

Note: The following **optional** paragraph is for use by districts that maintain secondary grades and should be revised to reflect district priorities for class size reduction.

At the secondary level, district priorities for class size reduction shall focus on English language arts, mathematics, science, social studies, and other courses that are necessary for completion of graduation requirements and shall be aligned with student needs as identified in the district's LCAP.

Note: Education Code 56441.5 addresses appropriate ratios of instructional adults to students for students who are receiving group services for special education or related services. As amended by SB 436 (Ch. 386, Statutes of 2015), Education Code 56441.5 provides that, for special education students ages 3-5 years, this ratio must be lower than the ratio for children in a regular preschool program as set forth in Education Code 8264.8. Education Code 8264.8 sets the teacher-student ratio as 1:24 and the adult-student ratio as 1:8.

For students who require special education and related services, the ratio of instructional adults to students in group services shall be dependent on the needs of the students. However, for children ages 3-5 years who are placed in group services, the teacher-child ratio shall be less than 1:24 and the adult-child ratio shall be less than 1:8. For children ages 3-5 years who are identified as severely disabled, the ratio of instructional adults to children shall not exceed 1:5. (Education Code 8264.8, 56441.5)

(cf. 4112.23 - Special Education Staff)

(cf. 6143 - Courses of Study)

(cf. 6146.1 - Graduation Requirements)

(cf. 6159 - Individualized Education Program)

The Superintendent or designee shall provide the Board with an analysis of staffing and school facilities needs and other costs related to class size reduction proposals.

(cf. 3100 - Budget)

(cf. 6117 - Year-Round Schedules)

(cf. 7111 - Evaluating Existing Buildings)

The Superintendent or designee shall annually report to the Board regarding the impact of the class size reduction program on student achievement and other outcomes such as changes in school climate and student engagement.

CLASS SIZE (continued)

(cf. 0500 - Accountability)

(cf. 6162.5 - Student Assessment)

Legal Reference:

EDUCATION CODE

17042 Rules for determining area of adequate school construction; exceptions

17042.7 Formula for calculation

33050 Nonwaivable provisions

35160 Authority of the board

42238.02 Local control funding formula, including adjustment for class size reduction

42280 Necessary small schools

46205 Computation for early-late programs

51225.3 Graduation requirements

52060-52077 Local control and accountability plan

GOVERNMENT CODE

3543.2 Scope of representation

Management Resources:

WEB SITES

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

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

(11/05 4/14) 10/15

CSBA Sample Administrative Regulation

Instruction

AR 6158(a)

INDEPENDENT STUDY

Educational Opportunities

Note: The following section is **optional**. Education Code 51745 lists educational opportunities that may be provided through independent study. The district may revise or expand items #1-5 below to reflect district practice.

Educational opportunities offered through independent study may include, but are not limited to: (Education Code 51745)

1. Special assignments extending the content of regular courses of instruction
(*cf. 6143 - Courses of Study*)
2. Individualized study in a particular area of interest or in a subject not currently available in the regular school curriculum
3. Individualized alternative education designed to teach the knowledge and skills of the core curriculum, but not provided as an alternative curriculum
4. Continuing and special study during travel
(*cf. 5112.3 - Student Leave of Absence*)
5. Volunteer community service activities and leadership opportunities that support and strengthen student achievement

(*cf. 0420.4 - Charter School Authorization*)
(*cf. 6142.4 - Service Learning/Community Service Classes*)
(*cf. 6181 - Alternative Schools/Programs of Choice*)

In addition, when requested by a parent/guardian due to an emergency, vacation, or illness, independent study may be used on a short-term basis to ensure that the student is able to maintain academic progress in his/her regular classes.

(*cf. 5113 - Absences and Excuses*)

Note: The following paragraph is for use by districts maintaining high schools.

No course required for high school graduation shall be offered exclusively through independent study. (Education Code 51745)

(*cf. 6146.1 - High School Graduation Requirements*)

INDEPENDENT STUDY (continued)

Equivalency

The district's independent study option shall be substantially equivalent in quality and quantity to classroom instruction to enable participating students to complete the district's adopted course of study within the customary timeframe. Students in independent study shall have access to the same services and resources that are available to other students in the school and shall have equal rights and privileges. (5 CCR 11700, 11701.5)

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

The district shall not provide independent study students and their parents/guardians with funds or items of value that are not provided for other students and their parents/guardians. (Education Code 46300.6, 51747.3)

Eligibility for Independent Study

Note: The following optional paragraph may be revised to reflect district practice.
--

Provided that experienced certificated staff are available to effectively supervise students in independent study, the Superintendent or designee may approve the participation of a student who demonstrates the motivation, commitment, organizational skills, and academic skills necessary to work independently. A student whose academic performance is not at grade level may participate in independent study only if the program is able to provide appropriate support, such as supplemental instruction, tutoring, counseling, ongoing diagnostic assessments, and/or differentiated materials, to enable the student to be successful. For an elementary student, the Superintendent or designee may consider the parent/guardian's level of commitment to assist the student.

Note: The following paragraph limits eligibility for independent study to those students for whom state apportionments can be claimed. Education Code 46300.2 provides that districts will receive state funding for independent study for students who are residents of the county or an adjacent county. Pursuant to Education Code 51747.3, students whose residency status is based on parent/guardian employment within district boundaries (Education Code 48204(b)) are not eligible for funds apportioned for average daily attendance (ADA).

A student participating in independent study must be a resident of the county or an adjacent county. Full-time independent study shall not be available to students whose district residency status is based on their parent/guardian's employment within district boundaries pursuant to Education Code 48204. (Education Code 46300.2, 51747.3)

(cf. 5111.12 - Residency Based on Parent/Guardian Employment)

INDEPENDENT STUDY (continued)

For a student with disabilities, as defined in Education Code 56026, participation in independent study shall be approved only if his/her individualized education program specifically provides for such participation. (Education Code 51745)

(cf. 6159 - Individualized Education Program)

A temporarily disabled student shall not receive individual instruction pursuant to Education Code 48206.3 by means of independent study. (Education Code 51745)

(cf. 6183 - Home and Hospital Instruction)

Note: Education Code 46300.1 provides that the district may not receive apportionments pursuant to Education Code 42238 for independent study for students age 21 or older, or for students 19 or older who have not been continuously enrolled in grades K-12 since their 18th birthday. However, pursuant to Education Code 46300.4, these students may be eligible for independent study through the adult education program for courses required for high school graduation; see BP/AR 6200 - Adult Education.

Students age 21 or older, and students age 19 or older who have not been continuously enrolled in school since their 18th birthday, may participate in independent study only through the adult education program for the purpose of enrolling in courses required for a high school diploma by Education Code 51225.3 or the Governing Board. (Education Code 46300.1, 46300.4)

(cf. 6200 - Adult Education)

Note: The following paragraph limits enrollment in independent study to those students for whom state apportionments can be claimed. Pursuant to Education Code 51745, no more than 10 percent of the students enrolled in a continuation high school or opportunity school or program are eligible for apportionment credit for independent study. A pregnant student or a parenting student who is the primary caregiver for his/her child(ren) are not included in this cap.

No more than 10 percent of the students enrolled in a continuation high school or opportunity school or program, not including pregnant students and parenting students who are primary caregivers for one or more of their children, shall be enrolled in independent study. (Education Code 51745)

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

(cf. 6184 - Continuation Education)

Master Agreement

Note: Education Code 51747 **mandates** that, in order for the district to receive apportionments for independent study, the district must adopt and implement policy providing for a signed written independent study agreement which contains the components listed in the following section. Because apportionments are provided only for independent study of five or more consecutive school days pursuant to Education Code 46300, written agreements are required only in such instances.

INDEPENDENT STUDY (continued)

A written agreement shall be developed and implemented for each student participating in independent study for five or more consecutive school days. (Education Code 46300, 51747; 5 CCR 11703)

The agreement shall include general student data, including the student's name, address, grade level, birth date, school of enrollment, and program placement.

The independent study agreement for each participating student also shall include, but not be limited to, all of the following: (Education Code 51747; 5 CCR 11700, 11702)

1. The manner, time, frequency, and place for submitting the student's assignments and for reporting his/her progress
2. The objectives and methods of study for the student's work and the methods used to evaluate that work
3. The specific resources, including materials and personnel, that will be made available to the student

Note: Pursuant to Education Code 51747, the written agreement must contain statements reflecting Board policy pertaining to (1) the maximum length of time, by grade level and type of program, which may elapse between the time an independent study assignment is made and the date by which the student must complete the assignment and (2) the number of missed assignments allowed before an evaluation would be required to determine whether it is in a student's best interest to remain in independent study. See the accompanying Board policy.

4. A statement of the Board's policy detailing the maximum length of time allowed between an assignment and its completion and the number of missed assignments, by grade level and type of program, which will trigger an evaluation of whether the student should be allowed to continue in independent study

Note: SB 858 (Ch. 32, Statutes of 2014) amended Education Code 51747 to change the maximum duration of the agreement from one semester to one school year.
--

5. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement, with a maximum of one school year
6. A statement of the number of course credits or, for an elementary student, other measures of academic accomplishment appropriate to the agreement, to be earned by the student upon completion
7. A statement that independent study is an optional educational alternative in which no student may be required to participate

INDEPENDENT STUDY (continued)

8. In the case of a suspended or expelled student who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, a statement that instruction may be provided through independent study only if the student is offered the alternative of classroom instruction

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

Note: Education Code 46300.7 states that apportionments shall be received for a student in independent study only if the district receives written permission from the parent/guardian, before the independent study begins, specifying the actual dates of participation, methods of study and evaluation, and resources to be made available for the student's independent study. Since all these components are included in the written agreement which the parent/guardian must sign, the parent/guardian's signature on the agreement satisfies the requirement to obtain his/her written permission.

9. Signatures of the student, the parent/guardian or caregiver of the student if the student is under age 18 years, the certificated employee responsible for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the student

The parent/guardian's signature on the agreement shall constitute permission for the student to receive instruction through independent study.

Note: Education Code 51747, as amended by SB 858 (Ch. 32, Statutes of 2014), provides that the agreement may be maintained on file electronically.

The signed, dated agreement may be maintained on file electronically. (Education Code 51747)

Course-Based Independent Study

Note: Education Code 51749.5-51749.6, as added by SB 858 (Ch. 32, Statutes of 2014), establish a course-based independent study option that may be offered beginning with the 2015-16 school year if certain requirements are met, as described below. As a condition of offering this option, Education Code 51749.5 **mandates** that the district adopt policy or regulations that comply with the legal requirements listed in the following section and any applicable regulations adopted by the State Board of Education.

The following paragraph may be revised to reflect the grade levels offered by the district.

The district shall offer a course-based independent study program for students in grades K-12 subject to the following requirements: (Education Code 51749.5)

1. Courses shall be taught under the general supervision of certificated employees who hold the appropriate subject matter credential, meet the requirements for highly qualified teachers pursuant to 20 USC 6301, and are employed by the district or by another district, charter school, or county office of education with which the district has a memorandum of understanding to provide the instruction.

INDEPENDENT STUDY (continued)

(cf. 4112.2 - Certification)

(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)

2. Courses shall be annually certified by Board resolution to be of the same rigor and educational quality as equivalent classroom-based courses and shall be aligned to all relevant local and state content standards. This certification shall, at a minimum, include the duration, number of equivalent daily instructional minutes for each school day that student is enrolled, number of equivalent total instructional minutes, and number of course credits for each course, consistent with that of equivalent classroom-based courses.
3. Students enrolled in these courses shall meet the applicable age requirements established pursuant to Education Code 46300.1 and 46300.4 and the applicable residency and enrollment requirements established pursuant to Education Code 46300.2, 48204, and 51747.3.
4. Teachers shall communicate with each student in person, by telephone, or by any other live visual or audio connection at least twice per calendar month to assess whether the student is making satisfactory educational progress. For this purpose, satisfactory educational progress includes, but is not limited to, applicable statewide accountability measures and the completion of assignments, examinations, or other indicators that the student is working on assignments, learning required concepts, and progressing toward successful completion of the course, as determined by the teacher providing instruction.

Written or computer-based evidence of satisfactory educational progress shall be retained for each course and student, including, at a minimum, a grade book or summary document that lists all assignments, examinations, and associated grades for each course.

If satisfactory educational progress is not being made, the teacher shall notify the student and, if the student is under age 18 years, his/her parent/guardian. The teacher shall conduct an evaluation to determine whether it is in the student's best interest to remain in the course or whether he/she should be referred to an alternative program, which may include, but is not limited to, a regular school program. A written record of the evaluation findings shall be a mandatory interim student record maintained for three years from the date of the evaluation. If the student transfers to another California public school, the record shall be forwarded to that school.

(cf. 5125 - Student Records)

5. Examinations shall be administered by a proctor.

INDEPENDENT STUDY (continued)

6. Statewide testing results shall be reported and assigned to the school at which the student is enrolled and shall be included in the aggregate results of the district. Test results also shall be disaggregated for purposes of comparisons with the test results of students enrolled in classroom-based courses.

(cf. 6162.51 - State Academic Achievement Tests)

7. A student shall not be required to enroll in courses included in this program.
8. The student-teacher ratio in the courses in this program shall meet the requirements of Education Code 51745.6.
9. For each student, the combined equivalent daily instructional minutes for courses in this program and all other courses shall meet applicable minimum instructional day requirements, and the student shall be offered the minimum annual total equivalent instructional minutes pursuant to Education Code 46200-46208.

(cf. 6111 - School Calendar)

(cf. 6112 - School Day)

10. Courses required for high school graduation or for admission to the University of California or California State University shall not be offered exclusively through independent study.
11. A student participating in this program shall not be assessed a fee that is prohibited by Education Code 49011.

(cf. 3260 - Fees and Charges)

12. A student shall not be prohibited from participating in independent study solely on the basis that he/she does not have the materials, equipment, or Internet access necessary to participate in the course.

Before enrolling a student in a course within this program, the Superintendent or designee shall provide the student and, if the student is under age 18 years, his/her parent/guardian with a written learning agreement that includes all of the following: (Education Code 51749.6)

1. A summary of the district's policies and procedures related to this program
2. The duration of the enrolled course(s) and the number of course credits for each enrolled course, consistent with the Board certifications made pursuant to item #2 above

INDEPENDENT STUDY (continued)

3. The duration of the learning agreement, which shall not exceed a school year or span multiple school years
4. The learning objectives and expectations for each course, including, but not limited to, a description of how satisfactory educational progress is measured and when a student evaluation is required to determine whether the student should remain in the course or be referred to an alternative program, which may include, but is not limited to, a regular school program
5. The specific resources, including materials and personnel, that will be made available to the student
6. A statement that the student is not required to enroll in courses in this program
7. Signatures of the student, the student's parent/guardian if the student is under age 18 years, and all teachers providing instruction

The student's or parent/guardian's signature shall constitute permission for the student to receive instruction through independent study. (Education Code 51749.6)

The Superintendent or designee shall retain a physical or electronic copy of the signed learning agreement for at least three years and as appropriate for auditing purposes. (Education Code 51749.6)

Monitoring Student Progress

Note: The following optional section may be revised to reflect district practice.
--

The independent study administrator and/or supervising teacher shall promptly and directly address any failure by the student to meet the terms of his/her written agreement. The following supportive strategies may be used:

1. A letter to the student and/or parent/guardian
2. A meeting between the student and the teacher and/or counselor
3. A meeting between the student and the independent study administrator, including the parent/guardian if appropriate
4. An increase in the amount of time the student works under direct supervision

When the student has missed the number of assignments specified in the written agreement as requiring an evaluation, the Superintendent or designee shall conduct an evaluation to determine whether or not independent study is appropriate for the student. This evaluation may result in termination of the independent study agreement and the student's return to the regular classroom program or other alternative program.

INDEPENDENT STUDY (continued)

A written record of the findings of any such evaluation shall be treated as a mandatory interim student record which shall be maintained for three years from the date of the evaluation. (Education Code 51747)

Note: The CDE, in its Frequently Asked Questions available on its web site, clarifies that students in independent study are not subject to truancy laws. The determination of excused and unexcused absences is irrelevant because independent study students may complete assignments at any time and attendance is not the basis for credit.

Independent study students who are late, miss scheduled conferences, or do not submit assigned work on time shall not be reported as tardy or truant.

Responsibilities of Independent Study Administrator

Note: The following **optional** section may be revised to reflect district practice.

The responsibilities of the independent study administrator include, but are not limited to:

1. Recommending certificated staff to be assigned as independent study teachers and supervising staff assigned to independent study functions who are not regularly supervised by another administrator
2. Approving or denying the participation of students requesting independent study
3. Facilitating the completion of written independent study agreements
4. Ensuring a smooth transition for students into and out of the independent study mode of instruction
5. Approving all credits earned through independent study
6. Completing or coordinating the preparation of all records and reports required by law, Board policy, or administrative regulation

Assignment and Responsibilities of Independent Study Teachers

Note: The federal No Child Left Behind Act (20 USC 6319, 7801; 34 CFR 200.55-200.57; 5 CCR 6100-6126) requires teachers to demonstrate subject matter competency for each core academic subject they teach. Thus, middle and high school independent study programs may choose to assign subject matter specialists to oversee student work related to their subject, while assigning supervising teachers to oversee matters of student attendance, work samples, parent/guardian communications, and other duties of "homeroom" teachers. Districts that implement such a model may revise the following section to specify the duties of both supervising teachers and subject matter specialists assigned to work with independent study students.

INDEPENDENT STUDY (continued)

Each student's independent study shall be coordinated, evaluated, and carried out under the general supervision of a certificated employee who consents to the assignment. (Education Code 44865, 51747.5; 5 CCR 11700)

Note: Pursuant to Education Code 51745.6, the equivalency of teacher-student ratios as described below is a necessary condition for the district to receive apportionments for independent study. The district may exceed these ratios, but those additional units of independent study ADA would not be funded. AB 104 (Ch. 13, Statutes of 2015) amended Education Code 51745.6 to eliminate grade span as a factor in the computation of the ratios.

The ratio of student average daily attendance for independent study students age 18 years or younger to full-time equivalent certificated employees responsible for independent study shall not exceed the equivalent ratio for all other education programs in the district, unless a new **higher or lower** ratio for all other educational programs offered is negotiated in a collective bargaining agreement or the district enters into a memorandum of understanding that indicates an existing collective bargaining agreement contains an alternative ratio. (Education Code 51745.6)

Note: The remainder of this section is **optional** and may be revised to reflect district practice.

The responsibilities of the supervising teacher shall include, but are not limited to:

1. Completing designated portions of the written independent study agreement
2. Supervising and approving coursework and assignments
3. Maintaining records of student assignments showing the date the assignment is given and the date the assignment is due
4. Maintaining a daily or hourly attendance register in accordance with item #4 in the section on "Records" below
5. Providing direct instruction and counsel as necessary for individual student success
6. Regularly meeting with the student to discuss the student's progress

Note: Pursuant to Education Code 51747.5, the district may only claim apportionment credit for independent study based on the time value of student work products as personally judged in each instance by a certificated teacher. SB 858 (Ch. 32, Statutes of 2014) amended Education Code 51747.5 to clarify that the teacher is not required to sign and date the work products.

7. Determining the time value of assigned work or work products completed and submitted by the student

INDEPENDENT STUDY (continued)

8. Assessing student work and assigning grades or other approved measures of achievement

The Superintendent or designee shall ensure that independent study teachers have access to professional development and support comparable to classroom-based teachers.

(cf. 4131 - Staff Development)

Records

The Superintendent or designee shall ensure that records are maintained for audit purposes. These records shall include, but not be limited to: (Education Code 51748; 5 CCR 11703)

1. A copy of the Board policy, administrative regulation, and other procedures related to independent study
2. A listing of the students, by grade level, program, and school, who have participated in independent study, along with the units of the curriculum attempted and completed by students in grades K-8 and the course credits attempted by and awarded to students in grades 9-12 and adult education
3. A file of all agreements, with representative samples of each student's work products bearing the supervising teacher's notations indicating that he/she has personally evaluated the work or that he/she has personally reviewed the evaluations made by another certificated teacher
4. As appropriate to the program in which the students are participating, a daily or hourly attendance register that is separate from classroom attendance records, maintained on a current basis as time values of student work products judged by a certificated teacher, and reviewed by the supervising teacher if they are two different persons

(cf. 3580 - District Records)

The Superintendent or designee also shall maintain a record of grades and other evaluations issued to each student for independent study assignments.

(7/10 12/14) 10/15

CSBA Sample

Board Policy

Instruction

BP 6170.1(a)

TRANSITIONAL KINDERGARTEN

Note: The following policy is for use by districts that maintain kindergarten and may be revised to reflect district practice. Education Code 48000 provides that children are eligible for kindergarten enrollment if they have their fifth birthday on or before September 1 in that school year; see AR 5111 - Admission. Pursuant to Education Code 48000, any child whose birthday is between September 2 and December 2 must be offered a transitional kindergarten (TK) program.

Education Code 48000 defines TK as the first year of a two-year kindergarten program that uses a modified kindergarten curriculum that is age and developmentally appropriate. Many of the requirements applicable to kindergarten (e.g., class size, minimum school day, facilities) are also applicable to TK. The district will receive average daily attendance (ADA) for students in a TK program that meets the requirements specified in Education Code 48000.

For guidance on implementing TK programs, see the [Transitional Kindergarten Implementation Guide: A Resource for California Public School District Administrators and Teachers](#), published by the California Department of Education (CDE).

The Governing Board desires to offer a high-quality transitional kindergarten (TK) program for eligible children who do not yet meet the minimum age criterion for kindergarten. The program shall assist TK children in developing the academic, social, and emotional skills they need to succeed in kindergarten and beyond.

The district's TK program shall be the first year of a two-year kindergarten program. (Education Code 48000)

The Board encourages ongoing collaboration among district preschool staff, other preschool providers, elementary teachers, administrators, and parents/guardians in program development, implementation, and evaluation.

(cf. 1220 - Citizen Advisory Committees)

(cf. 6020 - Parent Involvement)

Eligibility

Note: Pursuant to Education Code 48200, each person between the ages of 6 and 18 years is subject to compulsory full-time education, unless otherwise exempted by law. Thus, parents/guardians are not required to enroll children in TK or kindergarten but, if they do so, are subject to the age criteria specified below.

The district's TK program shall admit children whose fifth birthday is from September 2 through December 2. (Education Code 48000)

Note: The CDE's "Transitional Kindergarten FAQs" clarify that children are required to have documentation of required immunizations or a valid exemption prior to admission to TK. For information about required immunizations and exemptions, see BP/AR 5141.31 - Immunizations.

TRANSITIONAL KINDERGARTEN (continued)

Parents/guardians of eligible children shall be notified of the availability of the TK program and the age, residency, immunization, and any other enrollment requirements. Enrollment in the TK program shall be voluntary.

(cf. 5111 - Admission)

(cf. 5111.1 - District Residency)

(cf. 5111.12 - Residency Based on Parent/Guardian Employment)

(cf. 5141.22 - Infectious Diseases)

(cf. 5141.3 - Health Examinations)

(cf. 5141.31 - Immunizations)

(cf. 5141.32 - Health Screening for School Entry)

Note: The following paragraph is **optional**. If the district chooses to allow kindergarten-eligible children to enroll in the TK program, CDE recommends that the district establish criteria to determine selection requirements. The parent/guardian of a kindergarten-eligible child who is enrolled in TK must, at the end of the year, sign a Kindergarten Continuance Form verifying that he/she agrees to have the child continue in kindergarten the following year; see section "Continuation in Kindergarten" below.

Upon request of a child's parents/guardians, the district may, on a case-by-case basis after the Superintendent or designee determines that it is in the child's best interest, admit into the district's TK program a child whose fifth birthday is on or before September 1 and who is therefore eligible for kindergarten.

Note: The following paragraph is **optional**. Pursuant to Education Code 48000, as amended by AB 104 (Ch. 13, Statutes of 2015), the district may, at its discretion, determine whether to allow admittance of children whose fifth birthday is after December 2. Such students may be admitted at any time during the school year, including at the beginning of the year.

The district may, **at any time during the school year**, admit into the TK program a child whose fifth birthday is after December 2 **of that same school year**, provided **that the Superintendent** or designee recommends that enrollment in a TK program is in the child's best interest. Prior to such enrollment, the child's parents/guardians shall be provided information regarding the advantages and disadvantages and any other explanatory information about the effect of early admittance. **(Education Code 48000)**

Curriculum and Instruction

The district's TK program shall be based on a modified kindergarten curriculum that is age and developmentally appropriate. (Education Code 48000)

(cf. 6141 - Curriculum Development and Evaluation)

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

TRANSITIONAL KINDERGARTEN (continued)

Note: As amended by SB 858 (Ch. 32, Statutes of 2014), Education Code 48000 states the Legislature's intent that the TK curriculum be aligned to the California Preschool Learning Foundations developed by the CDE. These standards address essential skills in the subject areas listed below. The standards and companion preschool curriculum frameworks are available on CDE's web site.

The program shall be aligned with the preschool learning foundations and preschool curriculum frameworks developed by the California Department of Education. It shall be designed to facilitate students' development in essential skills related to language and literacy, mathematics, physical development, health, visual and performing arts, science, history-social science, English language development, and social-emotional development.

(cf. 5148.3 - Preschool/Early Childhood Education)

(cf. 6011 - Academic Standards)

(cf. 6174 - Education for English Language Learners)

Note: The following **optional** paragraph may be revised to reflect district practice. Education Code 37202 requires that all elementary schools in the district be maintained for an equal length of time during the school year. In its "Transitional Kindergarten FAQs," the CDE has interpreted this to mean that the district's annual instructional minutes offered to TK students should be the same as the number of instructional minutes offered to kindergarten students, as reflected in its annual audit. Pursuant to Education Code 46111 and 46117, at the kindergarten level the minimum school day is three hours (180 minutes) and the maximum school day is four hours (240 minutes), unless the district has adopted an extended-day kindergarten pursuant to Education Code 8973. However, pursuant to Education Code 46119, if the district has fewer than 40 kindergarten students, it may apply to the Superintendent of Public Instruction to maintain two kindergarten classes of 150 minutes each, taught on the same day by the same teacher. Also see AR 6112 - School Day.

The Board shall fix the length of the school day in the district's TK program, which shall be at least three hours but no more than four hours.

(cf. 6111 - School Calendar)

(cf. 6112 - School Day)

Note: The following **optional** paragraph may be revised to reflect district practice. According to the CDE's "Transitional Kindergarten FAQs," it is the intent of the law to provide separate and unique experiences for TK and kindergarten students. However, districts have flexibility to determine how best to meet the curricular needs of each child and whether TK and kindergarten students may be enrolled in the same classrooms.

TK students may be placed in the same classrooms as kindergarten students when necessary, provided that the instructional program is differentiated to meet student needs.

Staffing

Note: To be qualified to teach a TK class, the teacher must possess an appropriate multiple subjects or early child education credential issued by the Commission on Teacher Credentialing (CTC) authorizing instruction in TK. As amended by SB 876 (Ch. 687, Statutes of 2014), Education Code 48000 establishes additional requirements for credentialed teachers who are first assigned to a TK class after July 1, 2015, as provided below.

TRANSITIONAL KINDERGARTEN (continued)

TK assignments are subject to assignment monitoring and reporting by the County Superintendent of Schools in accordance with Education Code 44258.9.

The Superintendent or designee shall ensure that teachers assigned to teach in TK classes possess a teaching credential or permit from the Commission on Teacher Credentialing (CTC) that authorizes such instruction.

(cf. 4112.2 - Certification)

A credentialed teacher who is first assigned to a TK class after July 1, 2015, shall, by August 1, 2020, have at least 24 units in early childhood education and/or child development, comparable experience in a preschool setting, and/or a child development teacher permit issued by the CTC. (Education Code 48000)

The Superintendent or designee may provide professional development as needed to ensure that TK teachers are knowledgeable about the standards and effective instructional methods for teaching young children.

(cf. 4131 - Staff Development)

Continuation to Kindergarten

Note: The following section is consistent with guidance in the CDE's "Transitional Kindergarten FAQs."

Students who complete the TK program shall be eligible to continue in kindergarten the following school year. Parents/guardians of such students shall not be required to submit a signed Kindergarten Continuance Form for kindergarten attendance.

Note: The following **optional** paragraph is for use by districts that allow kindergarten-eligible children to enroll in TK; see section "Eligibility" above. When such students are subsequently enrolled in kindergarten, the district is required to obtain a signed Kindergarten Continuance Form in order to receive kindergarten ADA for those children since they would otherwise be age-eligible for first grade. CDE recommends that approval for a student to continue in kindergarten not be sought until near the end of the year of TK, since permission obtained unreasonably far in advance could be found invalid.

However, whenever children who would otherwise be age-eligible for kindergarten are enrolled in TK, the Superintendent or designee shall obtain a Kindergarten Continuance Form signed by the parent/guardian near the end of the TK year consenting to the child's enrollment in kindergarten the following year.

Note: Pursuant to Education Code 46300, the district may not include for ADA purposes the attendance of any student for more than two years in a combination of TK and kindergarten.

A student shall not attend more than two years in a combination of TK and kindergarten. (Education Code 46300)

TRANSITIONAL KINDERGARTEN (continued)

(cf. 5123 - Promotion/Acceleration/Retention)

Assessment

Note: The following section may be revised to reflect district practice. One assessment resource for TK students is the CDE's Desired Results Developmental Profile, which is designed to assess the developmental progression of all children from early infancy to kindergarten entry.

The Superintendent or designee may develop or identify appropriate formal and/or informal assessments of TK students' development and progress. He/she shall monitor and regularly report to the Board regarding program implementation and the progress of students in meeting related academic standards.

(cf. 0500 - Accountability)

(cf. 6162.5 - Student Assessment)

Legal Reference:

EDUCATION CODE

8973 Extended-day kindergarten

37202 School calendar; equivalency of instructional minutes

44258.9 Assignment monitoring by county superintendent of schools

46111 Kindergarten, hours of attendance

46114-46119 Minimum school day, kindergarten

46300 Computation of ADA, inclusion of kindergarten and transitional kindergarten

48000 Age of admission, kindergarten and transitional kindergarten

48002 Evidence of minimum age required to enter kindergarten or first grade

48200 Compulsory education, starting at age six

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Transitional Kindergarten FAQs

Desired Results Developmental Profile, 2015

Transitional Kindergarten Implementation Guide: A Resource for California Public School District Administrators and Teachers, 2013

California Preschool Curriculum Framework, Vol. 1, 2010

California Preschool Learning Foundations, Vol. 1, 2008

WEB SITES

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

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

California Kindergarten Association: <http://www.ckanet.org>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

Transitional Kindergarten California: <http://www.tkcalifornia.org>

(11/11 4/15) 10/15

Policy Reference UPDATE Service

Copyright 2015 by California School Boards Association, West Sacramento, California 95691

All rights reserved.

COLUSA UNIFIED SCHOOL DISTRICT

745 Tenth Street
Colusa, CA 95932

UNOFFICIAL MINUTES**Board of Trustees Board Meeting**

October 13, 2015

CALL TO ORDER	The meeting was called to order at 6:00 p.m. in the District Office Board Room by Board President Lincoln Forry, who established a quorum was present. Attending were Charles Yerxa, Terry Bressler, Kelli Griffith-Garcia and Kathie Whitesell. Also in attendance was Superintendent Dwayne Newman, Wally Browe of Capital Program Management, Colusa County Office of Education Superintendent Mike West, staff, and community members.
PLEDGE OF ALLEGIANCE	Larry Yeghoian led the Pledge of Allegiance.
HEARING OF THE PUBLIC FOR ITEMS ON THE AGENDA	Members of the community spoke in support of additional funding to the CUSD music program.
HEARING OF THE PUBLIC FOR ITEMS NOT ON THE AGENDA	No information was presented.
STUDENT REPORT	No student representative was present.
RECOGNITIONS & CELEBRATIONS	Mr. Brown recognized Terry Biladeau for his work at CUSD and for creating an atmosphere that has built confidence throughout the district. Jamie Lay was also recognized by Mr. Brown for his hard work.
PRESIDENT'S REPORT	CRAF – None. Friends of Music – None. Friends of Ag – The officer team assisted with the recent “Where Your Food Grows and Grazes” event which took place at the O’Connell Ranch. SELPA – None. Grounds – None.
SUPERINTENDENT’S REPORT IMPROVING ACHIEVEMENT	<ul style="list-style-type: none"> • Reminder to Board for School Site Visits – Mr. Newman encouraged the Board to plan and schedule their visits to the sites. • Smarter Balanced Assessment Consortium (SBAC) Results – Mr. Newman presented information on how CUSD students performed on the SBAC testing. He was pleased to announce that CUSD performed very well. Test results showed that the District met most of its goals for improved overall student achievement and for closing existing achievement gaps.
SUPERINTENDENT’S REPORT MANAGEMENT	<ul style="list-style-type: none"> • Bond Projects Update – The Citizens’ Oversight Committee will meet again later in October. CPM provided an update on Proposition 39 California Clean Energy Jobs Act. CUSD is likely to see a savings of approximately \$65,000 in energy savings. That savings will be slightly offset by the costs associated with running the A/C unit that will soon be installed at CHS. However, the savings will still be substantial. There are

Board of Trustees Meeting
October 13, 2015

past projects from the early 1990's that were not closed out with DSA. In order for any new projects to be closed out, DSA is requiring that past projects be closed out. This is a fairly new protocol for DSA. CPM is working diligently to close out those past projects for CUSD. Mr. Newman confirmed that an additional Board Meeting on October 27, 2015 will be held to discuss bond activity.

- Need for Maintenance Technician - Mr. Newman asked the Board for their direction in adding a Maintenance Technician/Bus Driver to the budget. The Board stated that they are comfortable with the additional cost and Mr. Newman will move forward with the process.

SUPERINTENDENT'S REPORT
BUDGET

Enrollment – Mr. Newman reported that our enrollment numbers are holding steady and our attendance is comparable to that of last year.

PRINCIPAL'S REPORT

Mr. Brown presented information on Colusa Alternative Home School. Information on the enrollment process and program was given. Mrs. Roberta James shared that the vocational education requirement was expanded to include some exciting on the job training at a local business. Some of the skills students are learning include: how to use a Point of Sale system, balancing a register, maintaining inventory and customer service.

CSEA REPORT

No information presented.

CEA REPORT

Bobbi Weiglein stated that many good things are happening in the district. CEA is looking forward to negotiations. The new officers were introduced and are as follows: Ryan Tietz – Vice President, Sue Barrett – Treasurer, Sandy Huff – Secretary, Lara Kelleher – Membership Representative. The site representatives are as follows: Tina Cremo and Jennifer Barbee for BPS, Jennifer Rogowski for EMS, and Tim Crabtree for CHS.

PUBLIC HEARING FOR
RESOLUTION #2015-16.02 –
SUFFICIENCY OR
INSUFFICIENCY OF
INSTRUCTIONAL MATERIALS
**INFORMATION/DISCUSSION/
POSSIBLE ACTION ITEMS**
ACTION ITEM #151649

Board President, Lincoln Forry opened the public hearing at 7:28 p.m. for Resolution #2015-16.02 – Sufficiency or Insufficiency of Instructional Materials. No comments were made and the hearing closed at 7:29 p.m.

Motion was made by Terry Bressler, seconded by Kelli Griffith-Garcia to approve the Lease Agreement with CCOE for the BPS Kindergarten Building through June 30, 2017.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

Board of Trustees Meeting
October 13, 2015

ACTION ITEM #151650 Motion was made by Terry Bressler, seconded by Charles Yerxa to approve Resolution #2015-16.02 – Sufficiency or Insufficiency of Instructional Materials.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

NO ACTION TAKEN The Board discussed funding of the Band Program. Mr. Phenicie presented information regarding the many co-curricular activities which he has been facilitating. He expressed his desire for additional district funding to alleviate some of the many fundraisers the Friends of Music have been doing. The Board will discuss the issue again at the November 2015 board meeting.

ACTION ITEM #151651 Motion was made Kathie Whitesell, seconded by Kelli Griffith-Garcia to approve the Colusa County Consortium Plan.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151652 Motion was made by Kelli Griffith-Garcia, seconded by Charles Yerxa to approve the MOU with Colusa County Office of Education for Serving Expelled Students.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151653 Motion was made by Terry Bressler, seconded by Kathie Whitesell to approve the MOU with Northern California STREAM Pathways Consortium Partners (NCSPC).

Whitesell – Aye
Yerxa – Aye
Forry – Aye

Board of Trustees Meeting
October 13, 2015

Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151654

Motion was made by Charles Yerxa, seconded by Kathie Whitesell to approve of the CEA Side Letter of Agreement Regarding Plaza Comunitaria Valentina.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151655

Motion was made by Kathie Whitesell, seconded by Kelli Griffith-Garcia to approve the Revised Fee Proposal for Architectural Fees for CHS Gym HVAC and Restroom Remodel.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151656

Motion was made by Terry Bressler, seconded by Kelli Griffith-Garcia to approve the Proposition 39 Energy Efficiency Plan.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151657

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt BP 0420 – School Plan/Site Council.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Board of Trustees Meeting
October 13, 2015

Vote: (Unanimous)

ACTION ITEM #151658

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt AR 0420 – School Plan/Site Councils.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151659

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt BP 1312.3 – Uniform Complaint Procedures.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151660

Motion was made Terry Bressler, seconded by Charles Yerxa to approve and adopt AR 1312.3 – Uniform Complaint Procedures.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151661

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt BP 4040 – Employee Use of Technology.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151662

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt BP 4131 – Staff Development.

Board of Trustees Meeting
October 13, 2015

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151663

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt BP 4161.8, 4261.8, 4361.8 – Family Care & Medical Leave.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151664

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt BP 4231 – Staff Development.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151665

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt AR 5121 – Grades/Evaluation of Student Achievement.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151666

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt BP 5131.2 – Bullying.

Whitesell – Aye
Yerxa – Aye
Forry – Aye

Board of Trustees Meeting
October 13, 2015

Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151667

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt 5148.2 – Before/After School Programs.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151668

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt AR 5148.2 – Before/After School Programs.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151669

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt BP 5148.3/BP 6163.4 – Student Use of Technology.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151670

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt E 6163.4 – Student Use of Technology.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

Board of Trustees Meeting
October 13, 2015

ACTION ITEM #151671

Motion was made by Terry Bressler, seconded by Charles Yerxa to approve and adopt BB 9100 – Annual Organizational Meeting.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151672

Motion was made by Charles Yerxa, seconded by Kelli Griffith-Garcia to approve the Warrants: Batch 2015-16 #10-14.

Whitesell – Abstain
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (1 Abstain, 4 Ayes)

ACTION ITEM #151673

Motion was made by Kathie Whitesell, seconded by Charles Yerxa to approve the following consent agenda items:

- a. September 8, 2015 Meeting Minutes
- b. 2015-16 Challenge Day Agreement
- c. 2015-16 Interquest Agreement
- d. Personnel Assignment Order #2015-2016 #4
- e. September Payroll
- f. 2015-16 Extra Duty Stipends
- g. Associated Student Body Fund
- h. General Fund 01 Budget Revision
- i. Document Tracking Services Agreement
- j. Williams Uniform Complaint Procedure

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

HEARING OF THE PUBLIC FOR
MATTER ON CLOSED SESSION
AGENDA

None.

The Board adjourned to Closed Session at 8:20 PM to consider and/or take action upon any of the following items:

1. Student Matters:

- a. Out of School Suspensions
- b. Inter-District Transfers
- c. Consider Approval of AHP Recommendation for EH #2015-16.01
- d. Consider Approval of AHP Recommendation for EH #2015-16.02

2. Personnel Matters:

- a. Public Employment
 1. 2015-2016 New Hires
 2. Leave Request
- b. Public Employee Discipline/ Dismissal/Release/Resignations

3. Negotiations

Instructions to District Negotiators *(Executive Session of School Board and its designated representatives for the purpose of discussing its position regarding matters within the scope of representation and instructing its designated representatives).*

The Board reconvened from Closed Session at 5:55 PM. Board President, Lincoln Forry reported out that the Board reviewed the Out of School Suspensions and Inter-District Transfers.

ACTION ITEM #151674

Motion was made by Kathie Whitesell, seconded by Kelli Griffith-Garcia to approve the recommendation of the Administrative Hearing Panel for EH #2015-16.01.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151675

Motion was made by Kathie Whitesell, seconded by Terry Bressler to approve the recommendation of the Administrative Hearing Panel for EH #2015-16.02.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151676

Motion was made by Charles Yerxa, seconded by Kathie Whitesell to approve the leave request.

Board of Trustees Meeting
October 13, 2015

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ADJOURNMENT

The meeting adjourned at 9:30

Respectfully submitted by Zeba Hone,
Executive Administrative Assistant

APPROVED BY:

COLUSA UNIFIED SCHOOL DISTRICT

745 Tenth Street
Colusa, CA 95932

UNOFFICIAL MINUTES
Board of Trustees Board Meeting

October 27, 2015

CALL TO ORDER

The meeting was called to order at 7:00 p.m. in the District Office Board Room by Board President Lincoln Forry, who established a quorum was present. Attending were Charles Yerxa, Terry Bressler, Kelli Griffith-Garcia and Kathie Whitesell. Also in attendance was Superintendent Dwayne Newman, Terry Biladeau and Wally Browe of Capital Program Management.

HEARING OF THE PUBLIC FOR
ITEMS ON THE AGENDA

No members of the public were present.

HEARING OF THE PUBLIC FOR
ITEMS NOT ON THE AGENDA

No members of the public were present.

**INFORMATION / DISCUSSION /
POSSIBLE ACTION ITEMS**
ACTION ITEM #151677

Motion was made by Terry Bressler, seconded by Kathie Whitesell to approve the 14-15 Unaudited Actuals (Revised to Include Fund 51).

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

ACTION ITEM #151678

Motion was made by Kathie Whitesell, seconded by Kelli Griffith-Garcia to approve the CSEA Agreement.

Whitesell – Aye
Yerxa – Aye
Forry – Aye
Bressler – Aye
Griffith-Garcia – Aye

Vote: (Unanimous)

NO ACTION TAKEN

Wally Browe of CPM presented information on the Measure A planning progress as well as provided financial updates.

District – wide fire alarm, computer network cable plant and intercom / safety systems plans have been submitted to DSA. This includes plans for installation of security cameras at each school site.

The Proposition 39 Energy Efficiency Plan has been approved by the State. That plan calls for; installation of programmable thermostats; installation of new, high

efficiency lightbulbs and room occupancy sensors; replacement of the oldest HVAC units with new high efficiency models, also with occupancy sensors; implementation of new software to shut down computers which have been left running after hours, and other minor policy and equipment changes. Projected yearly energy savings for the district is \$65,000.

Mr. Biladeau reported that the used/reconditioned modular classrooms available for purchase currently do not meet district specifications. After discussion, the board agreed that the only feasible option is to purchase new units instead. Mr. Biladeau will personally inspect all three new portables before they are placed on district property to insure finishes meet district expectations.

The safety window tinting is scheduled for upcoming instructional breaks. This work to be overseen and managed by the District MOT Department. Projected savings for the district is \$35,000.

At Egling Middle School:

The gym floor is finished. The company has agreed to replace the logo with one which is color-matched to our floors and walls.

Construction Plan documents are nearly complete for: the replacement of one portable - Choir Room (Existing building to be removed by district or sold / removed); installation of an additional portable classroom; re-grading for improved drainage and to meet ADA path of travel requirements, and replacement of the blacktop walkways and play surfaces – with additional paving as mandated by fire codes; required upgrades to sidewalks and handicap parking areas, required upgrades to staff and student restroom in the 4th/5th grade building.

The board agreed that including replacement of a failing multi-zone HVAC unit with individual units is a reasonable additional bond scope project. This work to be overseen and managed by the District MOT Department.

The board agreed that including replacement Band Room windows is a reasonable additional bond scope project. This work to be overseen and managed by the District MOT Department.

At Burchfield Primary School:

The additional security fencing is complete on the north side of the Ford Wing.

Construction Plan documents are nearly complete for: the addition of one portable; re-grading for improved drainage and to meet ADA path of travel requirements, and replacement of the blacktop walkways and play surfaces; required upgrades to sidewalks and handicap parking areas, required upgrades to staff restrooms adjacent to the cafeteria, and student restroom in both the Annex and the Ford Wing.

Board of Trustees Meeting
October 27, 2015

The board agreed that including purchase and installation of two sets of flashing crosswalk signs on Fremont Street is a reasonable additional bond scope project. This work to be overseen and managed by the District MOT Department.

At Colusa High School:

The board was informed that a group of local businesses have committed to installation of the gravel pad for the new Ag Barn. This donation will save the district approximately \$14,000.

The district has received the engineering / construction plans for the Ag Barn and construction will begin as soon as possible. This project is being overseen by District staff to save on General Conditions / Overhead & Profit which would normally be added costs to a project of this type. This will save the district approximately \$30,000 on this project.

Because of the change in Architects, the planning for CHS projects is at a different stage. Currently the final Design Development documents are being prepared. Nexus Architects are working to quickly finish plans for the cafeteria restroom remodels, the locker room restroom remodels, and installation of new HVAC in the gym – including air conditioning. The restrooms at the south end of the cafeteria will both get one additional stall and be expanded to allow for ADA required clearances. Some storage spaces adjacent to those restrooms will be lost. Effected staff at CHS have been consulted, and are in support of the renovation plans. The board was informed that the scope of this project does not require ADA path of travel improvements. The next step will be preparation of Construction Documents which will be submitted to DSA for approval.

The board directed the team to look at whether additional lighting could be installed on the road leading to the Football field. As attendance at games increases, more people are parking in that area, and the board would like to have staff investigate how we could efficiently install more security lighting.

ADJOURNMENT

The meeting adjourned at 9:30

Respectfully submitted by Zeba Hone,
Executive Administrative Assistant

APPROVED BY:

Board of Trustees Meeting
October 27, 2015

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

Signed: _____

District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: November 10, 2015

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Sheryl ParkerTelephone: 530-458-7791 x14119Title: Chief Business OfficialE-mail: sparker@colusa.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	12,067,107.00	12,215,237.00	5,201,654.20	12,254,109.00	38,872.00	0.3%
2) Federal Revenue		8100-8299	10,000.00	24,138.00	15,082.00	24,138.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,043,120.00	967,879.00	8,025.23	967,879.00	0.00	0.0%
4) Other Local Revenue		8600-8799	199,050.00	199,050.00	17,630.34	267,175.00	68,125.00	34.2%
5) TOTAL, REVENUES			13,319,277.00	13,406,304.00	5,242,391.77	13,513,301.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,824,492.00	5,817,569.00	1,674,754.77	5,811,686.00	5,883.00	0.1%
2) Classified Salaries		2000-2999	1,538,822.00	1,604,054.00	473,491.10	1,623,836.32	(19,782.32)	-1.2%
3) Employee Benefits		3000-3999	2,387,574.00	2,426,427.00	676,960.80	2,421,168.83	5,258.17	0.2%
4) Books and Supplies		4000-4999	922,133.00	953,847.00	530,431.13	1,023,972.00	(70,125.00)	-7.4%
5) Services and Other Operating Expenditures		5000-5999	818,297.00	803,297.00	308,521.07	833,297.00	(30,000.00)	-3.7%
6) Capital Outlay		6000-6999	250,000.00	250,000.00	12,207.92	250,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	55,045.00	55,045.00	27,522.33	55,045.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(51,492.00)	(56,149.00)	0.00	(51,149.00)	(5,000.00)	8.9%
9) TOTAL, EXPENDITURES			11,744,871.00	11,854,090.00	3,703,889.12	11,967,856.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,574,406.00	1,552,214.00	1,538,502.65	1,545,444.85		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,328,021.00)	(1,351,225.00)	0.00	(1,254,717.22)	96,507.78	-7.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,363,021.00)	(1,386,225.00)	0.00	(1,289,717.22)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			211,385.00	165,989.00	1,538,502.65	255,727.63		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,088,336.09	1,088,336.09		1,088,336.09	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,088,336.09	1,088,336.09		1,088,336.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,088,336.09	1,088,336.09		1,088,336.09		
2) Ending Balance, June 30 (E + F1e)			1,299,721.09	1,254,325.09		1,344,063.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,350.00	30,350.00		30,350.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	851,409.09	784,887.09		874,625.72		
Special Reserves for Tech/Trans/Curri	0000	9760				125,000.00		
5% Reserve Level	0000	9760				292,725.00		
Potential Salary Increase & Deferred V	0000	9760				456,900.72		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	417,962.00	439,088.00		439,088.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	8,067,107.00	8,215,237.00	4,470,624.00	8,254,109.00	38,872.00	0.5%
Education Protection Account State Aid - Current Year		8012	2,000,000.00	2,000,000.00	489,978.00	2,000,000.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	235,034.79	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	2,510.21	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	3,507.20	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,067,107.00	12,215,237.00	5,201,654.20	12,254,109.00	38,872.00	0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,067,107.00	12,215,237.00	5,201,654.20	12,254,109.00	38,872.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	10,000.00	24,138.00	15,082.00	24,138.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,000.00	24,138.00	15,082.00	24,138.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	850,000.00	774,759.00	0.00	774,759.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	188,120.00	188,120.00	8,025.23	188,120.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,043,120.00	967,879.00	8,025.23	967,879.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	9,000.00	9,000.00	900.00	9,000.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	327.53	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	146,550.00	146,550.00	1,326.49	214,675.00	68,125.00	46.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	38,500.00	38,500.00	15,076.32	38,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			199,050.00	199,050.00	17,630.34	267,175.00	68,125.00	34.2%
TOTAL, REVENUES			13,319,277.00	13,406,304.00	5,242,391.77	13,513,301.00	106,997.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	5,007,122.00	5,006,548.00	1,421,923.17	4,999,699.00	6,849.00	0.1%
Certificated Pupil Support Salaries		1200	164,699.00	164,699.00	44,904.24	164,699.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	652,671.00	646,322.00	207,927.36	647,288.00	(966.00)	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,824,492.00	5,817,569.00	1,674,754.77	5,811,686.00	5,883.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	271,438.00	268,241.00	64,920.44	249,142.66	19,098.34	7.1%
Classified Support Salaries		2200	475,621.00	546,962.00	195,590.33	571,573.60	(24,611.60)	-4.5%
Classified Supervisors' and Administrators' Salaries		2300	218,227.00	218,227.00	66,751.81	218,227.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	446,600.00	443,563.00	135,459.98	455,516.10	(11,953.10)	-2.7%
Other Classified Salaries		2900	126,936.00	127,061.00	10,768.54	129,376.96	(2,315.96)	-1.8%
TOTAL, CLASSIFIED SALARIES			1,538,822.00	1,604,054.00	473,491.10	1,623,836.32	(19,782.32)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	635,690.00	634,948.00	176,064.54	633,735.53	1,212.47	0.2%
PERS		3201-3202	158,881.00	169,258.00	48,904.16	166,970.72	2,287.28	1.4%
OASDI/Medicare/Alternative		3301-3302	195,984.00	200,873.00	55,763.73	201,827.64	(954.64)	-0.5%
Health and Welfare Benefits		3401-3402	1,118,822.00	1,138,668.00	310,394.05	1,135,866.00	2,802.00	0.2%
Unemployment Insurance		3501-3502	3,660.00	3,687.00	1,074.13	3,696.63	(9.63)	-0.3%
Workers' Compensation		3601-3602	176,722.00	178,121.00	47,261.74	178,200.31	(79.31)	0.0%
OPEB, Allocated		3701-3702	97,815.00	100,872.00	37,498.45	100,872.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,387,574.00	2,426,427.00	676,960.80	2,421,168.83	5,258.17	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	205,000.00	205,000.00	155,839.57	205,000.00	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Materials and Supplies		4300	716,133.00	716,847.00	270,557.05	786,972.00	(70,125.00)	-9.8%
Noncapitalized Equipment		4400	0.00	31,000.00	104,034.51	31,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			922,133.00	953,847.00	530,431.13	1,023,972.00	(70,125.00)	-7.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,071.00	18,071.00	4,657.05	18,071.00	0.00	0.0%
Dues and Memberships		5300	12,061.00	12,061.00	8,524.63	12,061.00	0.00	0.0%
Insurance		5400-5450	122,224.00	122,224.00	123,241.58	122,224.00	0.00	0.0%
Operations and Housekeeping Services		5500	420,000.00	420,000.00	169,554.80	440,000.00	(20,000.00)	-4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,081.00	139,081.00	27,928.57	139,081.00	0.00	0.0%
Transfers of Direct Costs		5710	(127,938.00)	(142,938.00)	(82,523.18)	(142,938.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(45,000.00)	(45,000.00)	(55,464.81)	(45,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	239,798.00	239,798.00	90,369.77	239,798.00	0.00	0.0%
Communications		5900	40,000.00	40,000.00	22,232.66	50,000.00	(10,000.00)	-25.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			818,297.00	803,297.00	308,521.07	833,297.00	(30,000.00)	-3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	12,207.92	0.00	0.00	0.0%
Equipment Replacement		6500	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			250,000.00	250,000.00	12,207.92	250,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	3,951.82	0.00	0.00	0.0%
Other Debt Service - Principal		7439	55,045.00	55,045.00	23,570.51	55,045.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			55,045.00	55,045.00	27,522.33	55,045.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(31,492.00)	(36,149.00)	0.00	(31,149.00)	(5,000.00)	13.8%
Transfers of Indirect Costs - Interfund		7350	(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(51,492.00)	(56,149.00)	0.00	(51,149.00)	(5,000.00)	8.9%
TOTAL, EXPENDITURES			11,744,871.00	11,854,090.00	3,703,889.12	11,967,856.15	(113,766.15)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,328,021.00)	(1,351,225.00)	0.00	(1,254,717.22)	96,507.78	-7.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,328,021.00)	(1,351,225.00)	0.00	(1,254,717.22)	96,507.78	-7.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,363,021.00)	(1,386,225.00)	0.00	(1,289,717.22)	96,507.78	-7.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	428,559.00	444,353.00	63,966.00	444,353.00	0.00	0.0%
3) Other State Revenue		8300-8599	378,242.00	793,242.00	45,693.29	804,131.00	10,889.00	1.4%
4) Other Local Revenue		8600-8799	17,359.00	17,359.00	0.00	17,359.00	0.00	0.0%
5) TOTAL, REVENUES			824,160.00	1,254,954.00	109,659.29	1,265,843.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	293,105.00	343,105.00	95,771.04	343,105.00	0.00	0.0%
2) Classified Salaries		2000-2999	440,498.00	433,498.00	114,786.95	423,543.08	9,954.92	2.3%
3) Employee Benefits		3000-3999	236,334.00	536,334.00	60,127.98	530,314.14	6,019.86	1.1%
4) Books and Supplies		4000-4999	123,228.00	243,090.00	44,082.68	242,244.00	846.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	244,802.00	344,117.00	141,524.69	355,852.00	(11,735.00)	-3.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	782,722.00	782,722.00	188,651.00	707,189.00	75,533.00	9.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	31,492.00	36,149.00	0.00	31,149.00	5,000.00	13.8%
9) TOTAL, EXPENDITURES			2,152,181.00	2,719,015.00	644,944.34	2,633,396.22		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,328,021.00)	(1,464,061.00)	(535,285.05)	(1,367,553.22)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,328,021.00	1,351,225.00	0.00	1,254,717.22	(96,507.78)	-7.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,328,021.00	1,351,225.00	0.00	1,254,717.22		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(112,836.00)	(535,285.05)	(112,836.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	112,836.00	112,836.00		112,836.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,836.00	112,836.00		112,836.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,836.00	112,836.00		112,836.00		
2) Ending Balance, June 30 (E + F1e)			112,836.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	112,836.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	270,041.00	246,837.00	61,709.00	246,837.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	80,489.00	80,489.00	0.00	80,489.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	1,405.00	1,405.00	0.00	1,405.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	41,688.00	41,688.00	2,257.00	41,688.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	25,860.00	64,832.00	0.00	64,832.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	9,076.00	9,102.00	0.00	9,102.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			428,559.00	444,353.00	63,966.00	444,353.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	41,880.00	56,880.00	8,883.29	56,880.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	250,200.00	250,200.00	0.00	250,200.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	86,162.00	486,162.00	36,810.00	497,051.00	10,889.00	2.2%
TOTAL, OTHER STATE REVENUE			378,242.00	793,242.00	45,693.29	804,131.00	10,889.00	1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	17,359.00	17,359.00	0.00	17,359.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm€		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,359.00	17,359.00	0.00	17,359.00	0.00	0.0%
TOTAL, REVENUES			824,160.00	1,254,954.00	109,659.29	1,265,843.00	10,889.00	0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	188,044.00	238,044.00	67,143.36	238,044.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	105,061.00	105,061.00	28,627.68	105,061.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			293,105.00	343,105.00	95,771.04	343,105.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	172,866.00	165,866.00	43,239.09	169,057.08	(3,191.08)	-1.9%
Classified Support Salaries		2200	127,525.00	127,525.00	27,183.96	127,525.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	87,523.00	87,523.00	30,406.41	87,523.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	52,584.00	52,584.00	13,957.49	39,438.00	13,146.00	25.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			440,498.00	433,498.00	114,786.95	423,543.08	9,954.92	2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	31,451.00	331,451.00	9,782.41	331,450.60	0.40	0.0%
PERS		3201-3202	55,502.00	55,502.00	12,005.44	53,616.76	1,885.24	3.4%
OASDI/Medicare/Alternative		3301-3302	37,949.00	37,949.00	9,486.23	36,805.33	1,143.67	3.0%
Health and Welfare Benefits		3401-3402	93,459.00	93,459.00	24,116.04	90,833.00	2,626.00	2.8%
Unemployment Insurance		3501-3502	366.00	366.00	105.42	359.74	6.26	1.7%
Workers' Compensation		3601-3602	17,607.00	17,607.00	4,632.44	17,248.71	358.29	2.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			236,334.00	536,334.00	60,127.98	530,314.14	6,019.86	1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	123,228.00	243,090.00	42,226.68	242,244.00	846.00	0.3%
Noncapitalized Equipment		4400	0.00	0.00	1,856.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			123,228.00	243,090.00	44,082.68	242,244.00	846.00	0.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,331.00	100,303.00	13,990.30	112,038.00	(11,735.00)	-11.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,355.00	46,355.00	26,571.31	46,355.00	0.00	0.0%
Transfers of Direct Costs		5710	127,938.00	142,938.00	82,523.18	142,938.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	58,341.00	53,684.00	18,439.90	53,684.00	0.00	0.0%
Communications		5900	837.00	837.00	0.00	837.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			244,802.00	344,117.00	141,524.69	355,852.00	(11,735.00)	-3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	782,722.00	782,722.00	188,651.00	707,189.00	75,533.00	9.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			782,722.00	782,722.00	188,651.00	707,189.00	75,533.00	9.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	31,492.00	36,149.00	0.00	31,149.00	5,000.00	13.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			31,492.00	36,149.00	0.00	31,149.00	5,000.00	13.8%
TOTAL, EXPENDITURES			2,152,181.00	2,719,015.00	644,944.34	2,633,396.22	85,618.78	3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,328,021.00	1,351,225.00	0.00	1,254,717.22	(96,507.78)	-7.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,328,021.00	1,351,225.00	0.00	1,254,717.22	(96,507.78)	-7.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,328,021.00	1,351,225.00	0.00	1,254,717.22	96,507.78	-7.1%

2015-16 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	12,067,107.00	12,215,237.00	5,201,654.20	12,254,109.00	38,872.00	0.3%
2) Federal Revenue		8100-8299	438,559.00	468,491.00	79,048.00	468,491.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,421,362.00	1,761,121.00	53,718.52	1,772,010.00	10,889.00	0.6%
4) Other Local Revenue		8600-8799	216,409.00	216,409.00	17,630.34	284,534.00	68,125.00	31.5%
5) TOTAL, REVENUES			14,143,437.00	14,661,258.00	5,352,051.06	14,779,144.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,117,597.00	6,160,674.00	1,770,525.81	6,154,791.00	5,883.00	0.1%
2) Classified Salaries		2000-2999	1,979,320.00	2,037,552.00	588,278.05	2,047,379.40	(9,827.40)	-0.5%
3) Employee Benefits		3000-3999	2,623,908.00	2,962,761.00	737,088.78	2,951,482.97	11,278.03	0.4%
4) Books and Supplies		4000-4999	1,045,361.00	1,196,937.00	574,513.81	1,266,216.00	(69,279.00)	-5.8%
5) Services and Other Operating Expenditures		5000-5999	1,063,099.00	1,147,414.00	450,045.76	1,189,149.00	(41,735.00)	-3.6%
6) Capital Outlay		6000-6999	250,000.00	250,000.00	12,207.92	250,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	837,767.00	837,767.00	216,173.33	762,234.00	75,533.00	9.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			13,897,052.00	14,573,105.00	4,348,833.46	14,601,252.37		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			246,385.00	88,153.00	1,003,217.60	177,891.63		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,000.00)	(35,000.00)	0.00	(35,000.00)		

2015-16 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			211,385.00	53,153.00	1,003,217.60	142,891.63		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,201,172.09	1,201,172.09		1,201,172.09	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,201,172.09	1,201,172.09		1,201,172.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,201,172.09	1,201,172.09		1,201,172.09		
2) Ending Balance, June 30 (E + F1e)			1,412,557.09	1,254,325.09		1,344,063.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,350.00	30,350.00		30,350.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	112,836.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	851,409.09	784,887.09		874,625.72		
Special Reserves for Tech/Trans/Curri	0000	9760				125,000.00		
5% Reserve Level	0000	9760				292,725.00		
Potential Salary Increase & Deferred V	0000	9760				456,900.72		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	417,962.00	439,088.00		439,088.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	8,067,107.00	8,215,237.00	4,470,624.00	8,254,109.00	38,872.00	0.5%
Education Protection Account State Aid - Current Year		8012	2,000,000.00	2,000,000.00	489,978.00	2,000,000.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	235,034.79	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	2,510.21	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	3,507.20	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,067,107.00	12,215,237.00	5,201,654.20	12,254,109.00	38,872.00	0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,067,107.00	12,215,237.00	5,201,654.20	12,254,109.00	38,872.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	270,041.00	246,837.00	61,709.00	246,837.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	80,489.00	80,489.00	0.00	80,489.00	0.00	0.0%

2015-16 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	1,405.00	1,405.00	0.00	1,405.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	41,688.00	41,688.00	2,257.00	41,688.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	25,860.00	64,832.00	0.00	64,832.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	9,076.00	9,102.00	0.00	9,102.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,000.00	24,138.00	15,082.00	24,138.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			438,559.00	468,491.00	79,048.00	468,491.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	850,000.00	774,759.00	0.00	774,759.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	230,000.00	245,000.00	16,908.52	245,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	250,200.00	250,200.00	0.00	250,200.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	91,162.00	491,162.00	36,810.00	502,051.00	10,889.00	2.2%
TOTAL, OTHER STATE REVENUE			1,421,362.00	1,761,121.00	53,718.52	1,772,010.00	10,889.00	0.6%

2015-16 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	9,000.00	9,000.00	900.00	9,000.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	327.53	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	163,909.00	163,909.00	1,326.49	232,034.00	68,125.00	41.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	38,500.00	38,500.00	15,076.32	38,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			216,409.00	216,409.00	17,630.34	284,534.00	68,125.00	31.5%
TOTAL, REVENUES			14,143,437.00	14,661,258.00	5,352,051.06	14,779,144.00	117,886.00	0.8%

2015-16 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,195,166.00	5,244,592.00	1,489,066.53	5,237,743.00	6,849.00	0.1%
Certificated Pupil Support Salaries		1200	269,760.00	269,760.00	73,531.92	269,760.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	652,671.00	646,322.00	207,927.36	647,288.00	(966.00)	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,117,597.00	6,160,674.00	1,770,525.81	6,154,791.00	5,883.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	444,304.00	434,107.00	108,159.53	418,199.74	15,907.26	3.7%
Classified Support Salaries		2200	603,146.00	674,487.00	222,774.29	699,098.60	(24,611.60)	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	305,750.00	305,750.00	97,158.22	305,750.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	499,184.00	496,147.00	149,417.47	494,954.10	1,192.90	0.2%
Other Classified Salaries		2900	126,936.00	127,061.00	10,768.54	129,376.96	(2,315.96)	-1.8%
TOTAL, CLASSIFIED SALARIES			1,979,320.00	2,037,552.00	588,278.05	2,047,379.40	(9,827.40)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	667,141.00	966,399.00	185,846.95	965,186.13	1,212.87	0.1%
PERS		3201-3202	214,383.00	224,760.00	60,909.60	220,587.48	4,172.52	1.9%
OASDI/Medicare/Alternative		3301-3302	233,933.00	238,822.00	65,249.96	238,632.97	189.03	0.1%
Health and Welfare Benefits		3401-3402	1,212,281.00	1,232,127.00	334,510.09	1,226,699.00	5,428.00	0.4%
Unemployment Insurance		3501-3502	4,026.00	4,053.00	1,179.55	4,056.37	(3.37)	-0.1%
Workers' Compensation		3601-3602	194,329.00	195,728.00	51,894.18	195,449.02	278.98	0.1%
OPEB, Allocated		3701-3702	97,815.00	100,872.00	37,498.45	100,872.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,623,908.00	2,962,761.00	737,088.78	2,951,482.97	11,278.03	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	205,000.00	205,000.00	155,839.57	205,000.00	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Materials and Supplies		4300	839,361.00	959,937.00	312,783.73	1,029,216.00	(69,279.00)	-7.2%
Noncapitalized Equipment		4400	0.00	31,000.00	105,890.51	31,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,045,361.00	1,196,937.00	574,513.81	1,266,216.00	(69,279.00)	-5.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	29,402.00	118,374.00	18,647.35	130,109.00	(11,735.00)	-9.9%
Dues and Memberships		5300	12,061.00	12,061.00	8,524.63	12,061.00	0.00	0.0%
Insurance		5400-5450	122,224.00	122,224.00	123,241.58	122,224.00	0.00	0.0%
Operations and Housekeeping Services		5500	420,000.00	420,000.00	169,554.80	440,000.00	(20,000.00)	-4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	185,436.00	185,436.00	54,499.88	185,436.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(45,000.00)	(45,000.00)	(55,464.81)	(45,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	298,139.00	293,482.00	108,809.67	293,482.00	0.00	0.0%
Communications		5900	40,837.00	40,837.00	22,232.66	50,837.00	(10,000.00)	-24.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,063,099.00	1,147,414.00	450,045.76	1,189,149.00	(41,735.00)	-3.6%

2015-16 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	12,207.92	0.00	0.00	0.0%
Equipment Replacement		6500	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			250,000.00	250,000.00	12,207.92	250,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	782,722.00	782,722.00	188,651.00	707,189.00	75,533.00	9.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	3,951.82	0.00	0.00	0.0%
Other Debt Service - Principal		7439	55,045.00	55,045.00	23,570.51	55,045.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			837,767.00	837,767.00	216,173.33	762,234.00	75,533.00	9.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			13,897,052.00	14,573,105.00	4,348,833.46	14,601,252.37	(28,147.37)	-0.2%

2015-16 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(35,000.00)	(35,000.00)	0.00	(35,000.00)	0.00	0.0%

Resource	Description	2015-16
		Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	560,000.00	560,000.00	28,802.82	560,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	53,000.00	53,000.00	2,190.83	53,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	170,100.00	170,100.00	33,044.85	170,100.00	0.00	0.0%
5) TOTAL, REVENUES			783,100.00	783,100.00	64,038.50	783,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	263,479.00	263,479.00	79,326.28	263,479.00	0.00	0.0%
3) Employee Benefits		3000-3999	99,553.00	99,553.00	30,160.42	99,553.00	0.00	0.0%
4) Books and Supplies		4000-4999	321,500.00	321,500.00	56,183.53	321,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	54,000.00	54,000.00	57,872.00	54,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			758,532.00	758,532.00	223,542.23	758,532.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,568.00	24,568.00	(159,503.73)	24,568.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000.00	35,000.00	0.00	35,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,568.00	59,568.00	(159,503.73)	59,568.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	65,034.81	65,034.81		65,034.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,034.81	65,034.81		65,034.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,034.81	65,034.81		65,034.81		
2) Ending Balance, June 30 (E + F1e)			124,602.81	124,602.81		124,602.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	124,602.81	124,602.81		124,602.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	560,000.00	560,000.00	28,802.82	560,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			560,000.00	560,000.00	28,802.82	560,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	53,000.00	53,000.00	2,190.83	53,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			53,000.00	53,000.00	2,190.83	53,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	170,000.00	170,000.00	33,133.38	170,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	(88.53)	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			170,100.00	170,100.00	33,044.85	170,100.00	0.00	0.0%
TOTAL, REVENUES			783,100.00	783,100.00	64,038.50	783,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	188,163.00	188,163.00	54,218.40	188,163.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	75,316.00	75,316.00	25,107.88	75,316.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			263,479.00	263,479.00	79,326.28	263,479.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	33,198.00	33,198.00	8,130.33	33,198.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	20,156.00	20,156.00	5,735.35	20,156.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	39,744.00	39,744.00	14,509.92	39,744.00	0.00	0.0%
Unemployment Insurance		3501-3502	132.00	132.00	39.67	132.00	0.00	0.0%
Workers' Compensation		3601-3602	6,323.00	6,323.00	1,745.15	6,323.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			99,553.00	99,553.00	30,160.42	99,553.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	10,000.00	4,491.62	10,000.00	0.00	0.0%
Noncapitalized Equipment		4400	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Food		4700	310,000.00	310,000.00	51,691.91	310,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			321,500.00	321,500.00	56,183.53	321,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	377.78	1,000.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,000.00	6,000.00	853.41	6,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,000.00	40,000.00	55,464.81	40,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,000.00	6,000.00	1,176.00	6,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,000.00	54,000.00	57,872.00	54,000.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, EXPENDITURES			758,532.00	758,532.00	223,542.23	758,532.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			35,000.00	35,000.00	0.00	35,000.00		

Resource	Description	2015/16
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	124,602.81
Total, Restricted Balance		124,602.81

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	156.23	100,000.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	156.23	100,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	5,700,000.00	279,280.98	5,700,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			100,000.00	5,700,000.00	279,280.98	5,700,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(5,600,000.00)	(279,124.75)	(5,600,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(5,600,000.00)	(279,124.75)	(5,600,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,707,828.16	5,707,828.16		5,707,828.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,707,828.16	5,707,828.16		5,707,828.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,707,828.16	5,707,828.16		5,707,828.16		
2) Ending Balance, June 30 (E + F1e)			5,707,828.16	107,828.16		107,828.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	5,707,828.16	107,828.16		107,828.16		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	156.23	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	156.23	100,000.00	0.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	156.23	100,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	5,700,000.00	279,280.98	5,700,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	5,700,000.00	279,280.98	5,700,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			100,000.00	5,700,000.00	279,280.98	5,700,000.00		

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

Resource	Description	2015/16 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	7,882.36	150,000.00	0.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	7,882.36	150,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	4,125.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	95,000.00	95,000.00	0.00	95,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	30,000.00	1,205,000.00	2,550.45	1,205,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			125,000.00	1,300,000.00	6,675.45	1,300,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	(1,150,000.00)	1,206.91	(1,150,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,000.00	(1,150,000.00)	1,206.91	(1,150,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,325,061.61	1,325,061.61		1,325,061.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,325,061.61	1,325,061.61		1,325,061.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,325,061.61	1,325,061.61		1,325,061.61		
2) Ending Balance, June 30 (E + F1e)			1,350,061.61	175,061.61		175,061.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,350,061.61	175,061.61		175,061.61		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	268.90	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	75,000.00	75,000.00	7,613.46	75,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,000.00	150,000.00	7,882.36	150,000.00	0.00	0.0%
TOTAL, REVENUES			150,000.00	150,000.00	7,882.36	150,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	4,125.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	4,125.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,000.00	55,000.00	0.00	55,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			95,000.00	95,000.00	0.00	95,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	30,000.00	1,205,000.00	2,550.45	1,205,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	1,205,000.00	2,550.45	1,205,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			125,000.00	1,300,000.00	6,675.45	1,300,000.00		

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

Resource	Description	2015/16 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,500.00	500,500.00	0.00	500,500.00	0.00	0.0%
5) TOTAL, REVENUES			500,500.00	500,500.00	0.00	500,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	410,000.00	410,000.00	0.00	410,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			410,000.00	410,000.00	0.00	410,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			90,500.00	90,500.00	0.00	90,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			90,500.00	90,500.00	0.00	90,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	334,634.70	334,634.70		334,634.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			334,634.70	334,634.70		334,634.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			334,634.70	334,634.70		334,634.70		
2) Ending Balance, June 30 (E + F1e)			425,134.70	425,134.70		425,134.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	425,134.70	425,134.70		425,134.70		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.00	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500,500.00	500,500.00	0.00	500,500.00	0.00	0.0%
TOTAL, REVENUES			500,500.00	500,500.00	0.00	500,500.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	410,000.00	410,000.00	0.00	410,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			410,000.00	410,000.00	0.00	410,000.00	0.00	0.0%
TOTAL, EXPENDITURES			410,000.00	410,000.00	0.00	410,000.00		

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

Resource	Description	2015/16 Projected Year Totals
Total, Restricted Balance		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,379.12	1,379.12	1,379.12	1,379.12	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,379.12	1,379.12	1,379.12	1,379.12	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	5.04	6.13	6.13	6.13	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.04	6.13	6.13	6.13	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,384.16	1,385.25	1,385.25	1,385.25	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			1,458,981.00	2,041,468.00	1,835,250.00	2,448,694.00	2,419,297.00	1,304,837.82	1,572,650.82	1,497,650.82
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,117,656.00	1,117,656.00	1,607,634.00	1,117,656.00		600,000.00	600,000.00	600,000.00
Property Taxes	8020-8079		238.00	4,310.00	236,503.00			1,000,000.00		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299				2,257.00	76,790.00		50,000.00		
Other State Revenue	8300-8599					53,719.00		300,000.00	300,000.00	250,000.00
Other Local Revenue	8600-8799		328.00	1,374.00	15,475.00	455.00				100,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,118,222.00	1,123,340.00	1,861,869.00	1,248,620.00	0.00	1,950,000.00	900,000.00	950,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		83,910.00	573,137.00	547,831.00	565,648.00	550,000.00	550,000.00	550,000.00	550,000.00
Classified Salaries	2000-2999		90,416.00	166,590.00	164,163.00	167,108.00	170,000.00	220,000.00	170,000.00	170,000.00
Employee Benefits	3000-3999		88,374.00	218,557.00	214,597.00	215,560.00	220,000.00	299,395.00	220,000.00	220,000.00
Books and Supplies	4000-4999		170,833.00	178,891.00	143,793.00	64,641.00	150,000.00	150,000.00	10,000.00	100,000.00
Services	5000-5999		206,499.00	85,717.00	10,064.00	146,452.00	25,000.00	25,000.00	25,000.00	25,000.00
Capital Outlay	6000-6599					12,208.00		237,792.00		
Other Outgo	7000-7499				(926.00)	189,577.00		200,000.00		
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699				27,523.00					
TOTAL DISBURSEMENTS			640,032.00	1,222,892.00	1,107,045.00	1,361,194.00	1,115,000.00	1,682,187.00	975,000.00	1,065,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	318,885.60	334,044.00	7,869.00	38,809.00	43,636.00				(105,472.00)
Due From Other Funds	9310	76,769.28					76,769.28			
Stores	9320									
Prepaid Expenditures	9330	7,580.18					7,580.18			
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		403,235.06	334,044.00	7,869.00	38,809.00	43,636.00	84,349.46	0.00	0.00	(105,472.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	607,840.60	229,747.00	114,535.00	180,189.00	(39,541.00)				122,910.60
Due To Other Funds	9610	67,336.64					67,336.64			
Current Loans	9640									
Unearned Revenues	9650	16,472.00					16,472.00			
Deferred Inflows of Resources	9690									
SUBTOTAL		691,649.24	229,747.00	114,535.00	180,189.00	(39,541.00)	83,808.64	0.00	0.00	122,910.60
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(288,414.18)	104,297.00	(106,666.00)	(141,380.00)	83,177.00	540.82	0.00	0.00	(228,382.60)
E. NET INCREASE/DECREASE (B - C + D)			582,487.00	(206,218.00)	613,444.00	(29,397.00)	(1,114,459.18)	267,813.00	(75,000.00)	(343,382.60)
F. ENDING CASH (A + E)			2,041,468.00	1,835,250.00	2,448,694.00	2,419,297.00	1,304,837.82	1,572,650.82	1,497,650.82	1,154,268.22
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		1,154,268.22	714,268.22	1,446,745.22	956,745.22				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	600,000.00	600,000.00	600,000.00	1,000,000.00	693,507.00		10,254,109.00	10,254,109.00
Property Taxes	8020-8079		1,000,000.00				(241,051.00)	2,000,000.00	2,000,000.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	200,000.00			139,444.00			468,491.00	468,491.00
Other State Revenue	8300-8599	250,000.00	200,000.00	50,000.00	100,000.00	268,291.00		1,772,010.00	1,772,010.00
Other Local Revenue	8600-8799				166,902.00			284,534.00	284,534.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,050,000.00	1,800,000.00	650,000.00	1,406,346.00	961,798.00	(241,051.00)	14,779,144.00	14,779,144.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	550,000.00	550,000.00	550,000.00	534,265.00			6,154,791.00	6,154,791.00
Classified Salaries	2000-2999	170,000.00	170,000.00	170,000.00	219,102.00			2,047,379.00	2,047,379.40
Employee Benefits	3000-3999	220,000.00	220,000.00	220,000.00	295,000.00	300,000.00		2,951,483.00	2,951,482.97
Books and Supplies	4000-4999	100,000.00	50,000.00	50,000.00	50,000.00	48,058.00		1,266,216.00	1,266,216.00
Services	5000-5999	250,000.00	50,000.00	150,000.00	50,000.00	118,900.00	21,517.00	1,189,149.00	1,189,149.00
Capital Outlay	6000-6599							250,000.00	250,000.00
Other Outgo	7000-7499	200,000.00				153,583.00		742,234.00	742,234.00
Interfund Transfers Out	7600-7629					35,000.00		35,000.00	35,000.00
All Other Financing Uses	7630-7699		27,523.00			(55,046.00)		0.00	0.00
TOTAL DISBURSEMENTS		1,490,000.00	1,067,523.00	1,140,000.00	1,148,367.00	600,495.00	21,517.00	14,636,252.00	14,636,252.37
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							318,886.00	
Due From Other Funds	9310							76,769.28	
Stores	9320							0.00	
Prepaid Expenditures	9330							7,580.18	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	403,235.46	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							607,840.60	
Due To Other Funds	9610							67,336.64	
Current Loans	9640							0.00	
Unearned Revenues	9650							16,472.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	691,649.24	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(288,413.78)	
E. NET INCREASE/DECREASE (B - C + D)		(440,000.00)	732,477.00	(490,000.00)	257,979.00	361,303.00	(262,568.00)	(145,521.78)	142,891.63
F. ENDING CASH (A + E)		714,268.22	1,446,745.22	956,745.22	1,214,724.22				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,313,459.22	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			1,214,724.22	2,301,724.22	2,531,724.22	3,226,724.22	3,236,724.22	2,041,724.22	3,021,724.22	2,256,724.22
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,500,000.00	1,500,000.00	1,900,000.00	1,500,000.00		600,000.00	600,000.00	600,000.00
Property Taxes	8020-8079							1,000,000.00		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299							200,000.00		
Other State Revenue	8300-8599							250,000.00		250,000.00
Other Local Revenue	8600-8799							100,000.00		
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,500,000.00	1,500,000.00	1,900,000.00	1,500,000.00	0.00	2,150,000.00	600,000.00	850,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		90,000.00	580,000.00	580,000.00	580,000.00	580,000.00	580,000.00	580,000.00	580,000.00
Classified Salaries	2000-2999		90,000.00	180,000.00	180,000.00	180,000.00	180,000.00	210,000.00	180,000.00	180,000.00
Employee Benefits	3000-3999		90,000.00	260,000.00	260,000.00	260,000.00	260,000.00	260,000.00	260,000.00	260,000.00
Books and Supplies	4000-4999		38,000.00	100,000.00	75,000.00	100,000.00	75,000.00	50,000.00	75,000.00	50,000.00
Services	5000-5999		5,000.00	100,000.00	70,000.00	70,000.00	100,000.00	70,000.00	70,000.00	70,000.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499					200,000.00			200,000.00	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			313,000.00	1,220,000.00	1,165,000.00	1,390,000.00	1,195,000.00	1,170,000.00	1,365,000.00	1,140,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	300,000.00	200,000.00	50,000.00	50,000.00					
Due From Other Funds	9310	80,000.00			80,000.00					
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		380,000.00	200,000.00	50,000.00	130,000.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	600,000.00	300,000.00	100,000.00	100,000.00	100,000.00				
Due To Other Funds	9610	70,000.00			70,000.00					
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		670,000.00	300,000.00	100,000.00	170,000.00	100,000.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(290,000.00)	(100,000.00)	(50,000.00)	(40,000.00)	(100,000.00)	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,087,000.00	230,000.00	695,000.00	10,000.00	(1,195,000.00)	980,000.00	(765,000.00)	(290,000.00)
F. ENDING CASH (A + E)			2,301,724.22	2,531,724.22	3,226,724.22	3,236,724.22	2,041,724.22	3,021,724.22	2,256,724.22	1,966,724.22
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		1,966,724.22	1,426,724.22	1,906,724.22	1,366,724.22				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	600,000.00	600,000.00	600,000.00	1,335,035.00			11,335,035.00	11,335,035.00
Property Taxes	8020-8079		1,000,000.00					2,000,000.00	2,000,000.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299				215,381.00			415,381.00	415,381.00
Other State Revenue	8300-8599		250,000.00		185,516.00			935,516.00	935,516.00
Other Local Revenue	8600-8799				54,576.00			154,576.00	154,576.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		600,000.00	1,850,000.00	600,000.00	1,790,508.00	0.00	0.00	14,840,508.00	14,840,508.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	580,000.00	580,000.00	580,000.00	440,000.00			6,330,000.00	6,330,000.00
Classified Salaries	2000-2999	180,000.00	180,000.00	180,000.00	231,060.00			2,151,060.00	2,151,060.00
Employee Benefits	3000-3999	260,000.00	260,000.00	260,000.00	302,684.00	300,000.00		3,292,684.00	3,292,684.00
Books and Supplies	4000-4999	50,000.00	50,000.00	20,000.00	35,407.00			718,407.00	718,407.00
Services	5000-5999	70,000.00	100,000.00	100,000.00	100,000.00	167,354.00		1,092,354.00	1,092,354.00
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499		200,000.00			240,045.00		840,045.00	840,045.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		1,140,000.00	1,370,000.00	1,140,000.00	1,109,151.00	707,399.00	0.00	14,424,550.00	14,424,550.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							300,000.00	
Due From Other Funds	9310							80,000.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	380,000.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							600,000.00	
Due To Other Funds	9610							70,000.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	670,000.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(290,000.00)	
E. NET INCREASE/DECREASE (B - C + D)		(540,000.00)	480,000.00	(540,000.00)	681,357.00	(707,399.00)	0.00	125,958.00	415,958.00
F. ENDING CASH (A + E)		1,426,724.22	1,906,724.22	1,366,724.22	2,048,081.22				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,340,682.22	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 371,362.60
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 10,681,418.77

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.48%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	402,250.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	262,965.60
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	25,962.18
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	55,498.59
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	746,676.37
9. Carry-Forward Adjustment (Part IV, Line F)	7,507.47
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	754,183.84

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	9,069,416.61
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	970,285.61
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	805,550.53
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	192,099.84
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,200.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	283,501.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,539,288.41
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	738,532.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	13,600,874.00

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18)

5.49%

D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic/)**

(Line A10 divided by Line B18)

5.55%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>746,676.37</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>94,564.68</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.13%) times Part III, Line B18); zero if negative	<u>7,507.47</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.13%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.49%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>7,507.47</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>7,507.47</u>

Approved indirect cost rate: 6.13%
Highest rate used in any program: 5.49%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	466,025.08	13,777.00	2.96%
01	3550	8,628.00	474.00	5.49%
01	4035	78,264.00	2,225.00	2.84%
01	4203	56,052.14	802.00	1.43%
01	6010	239,838.00	10,362.00	4.32%
01	7220	66,601.00	3,509.00	5.27%
13	5310	738,532.00	20,000.00	2.71%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	12,254,109.00	4.68%	12,827,623.00	3.96%	13,335,035.00
2. Federal Revenues	8100-8299	24,138.00	-58.57%	10,000.00	0.00%	10,000.00
3. Other State Revenues	8300-8599	967,879.00	-86.43%	131,385.00	0.00%	131,385.00
4. Other Local Revenues	8600-8799	267,175.00	-34.86%	174,037.00	0.00%	174,037.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,254,717.22)	17.89%	(1,479,156.22)	5.88%	(1,566,156.22)
6. Total (Sum lines A1 thru A5c)		12,258,583.78	-4.85%	11,663,888.78	3.60%	12,084,300.78
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,811,686.00		5,877,057.00
b. Step & Column Adjustment				65,371.00		62,838.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,811,686.00	1.12%	5,877,057.00	1.07%	5,939,895.00
2. Classified Salaries						
a. Base Salaries				1,623,836.32		1,669,416.92
b. Step & Column Adjustment				45,580.60		28,100.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,623,836.32	2.81%	1,669,416.92	1.68%	1,697,516.92
3. Employee Benefits	3000-3999	2,421,168.83	5.72%	2,559,539.86	7.14%	2,742,369.86
4. Books and Supplies	4000-4999	1,023,972.00	-53.50%	476,163.00	0.00%	476,163.00
5. Services and Other Operating Expenditures	5000-5999	833,297.00	-20.97%	658,590.00	11.83%	736,502.00
6. Capital Outlay	6000-6999	250,000.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	55,045.00	0.00%	55,045.00	0.00%	55,045.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(51,149.00)	0.00%	(51,149.00)	0.00%	(51,149.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	35,000.00	0.00%	35,000.00	0.00%	35,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,002,856.15	-6.03%	11,279,662.78	3.12%	11,631,342.78
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		255,727.63		384,226.00		452,958.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,088,336.09		1,344,063.72		1,728,289.72
2. Ending Fund Balance (Sum lines C and D1)		1,344,063.72		1,728,289.72		2,181,247.72
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	874,625.72		1,278,362.72		1,718,160.72
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	439,088.00		419,577.00		432,737.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,344,063.72		1,728,289.72		2,181,247.72

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	439,088.00		419,577.00		432,737.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		439,088.00		419,577.00		432,737.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The Current Staff as of 10/31/15 were rolled forward to allow any step increases and also to make them 100% funded for the year. Many staff were hired after the beginning of the school year so for fiscal year 15-16, their total salary/benefits were lower than what will be budgeted in 16-17. ADA appears to be steady. We budgeted 9 more in k-3 but a loss of 9 for grades 9-12. Our draft of CALPADS census day reveals poverty of 73.41% which is higher than last year. No new positions are budgeted yet for 16-17. The potential salary increase for 15-16 has not been budgeted as the District doesn't historically budget a salary increase until it is ratified by both the unions and the Board. Known changes such as the loss of one time money received in 15-16 was deleted for 16-17 and 17-18. The loss of ROP money has been accounted for. SELPA increases are unknown but a figure was added.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	444,353.00	-8.77%	405,381.00	0.00%	405,381.00
3. Other State Revenues	8300-8599	804,131.00	0.00%	804,131.00	0.00%	804,131.00
4. Other Local Revenues	8600-8799	17,359.00	1.04%	17,539.00	0.00%	17,539.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,254,717.22	17.89%	1,479,156.22	5.88%	1,566,156.22
6. Total (Sum lines A1 thru A5c)		2,520,560.22	7.37%	2,706,207.22	3.21%	2,793,207.22
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				343,105.00		365,105.00
b. Step & Column Adjustment				22,000.00		25,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	343,105.00	6.41%	365,105.00	6.85%	390,105.00
2. Classified Salaries						
a. Base Salaries				423,543.08		441,543.08
b. Step & Column Adjustment				18,000.00		12,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	423,543.08	4.25%	441,543.08	2.72%	453,543.08
3. Employee Benefits	3000-3999	530,314.14	1.89%	540,314.14	1.85%	550,314.14
4. Books and Supplies	4000-4999	242,244.00	0.00%	242,244.00	0.00%	242,244.00
5. Services and Other Operating Expenditures	5000-5999	355,852.00	0.00%	355,852.00	0.00%	355,852.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	707,189.00	3.23%	730,000.00	5.48%	770,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	31,149.00	0.00%	31,149.00	0.00%	31,149.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,633,396.22	2.76%	2,706,207.22	3.21%	2,793,207.22
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(112,836.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		112,836.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See the assumptions for the Unrestricted.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	12,254,109.00	4.68%	12,827,623.00	3.96%	13,335,035.00
2. Federal Revenues	8100-8299	468,491.00	-11.34%	415,381.00	0.00%	415,381.00
3. Other State Revenues	8300-8599	1,772,010.00	-47.21%	935,516.00	0.00%	935,516.00
4. Other Local Revenues	8600-8799	284,534.00	-32.67%	191,576.00	0.00%	191,576.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		14,779,144.00	-2.77%	14,370,096.00	3.53%	14,877,508.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,154,791.00		6,242,162.00
b. Step & Column Adjustment				87,371.00		87,838.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,154,791.00	1.42%	6,242,162.00	1.41%	6,330,000.00
2. Classified Salaries						
a. Base Salaries				2,047,379.40		2,110,960.00
b. Step & Column Adjustment				63,580.60		40,100.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,047,379.40	3.11%	2,110,960.00	1.90%	2,151,060.00
3. Employee Benefits	3000-3999	2,951,482.97	5.03%	3,099,854.00	6.22%	3,292,684.00
4. Books and Supplies	4000-4999	1,266,216.00	-43.26%	718,407.00	0.00%	718,407.00
5. Services and Other Operating Expenditures	5000-5999	1,189,149.00	-14.69%	1,014,442.00	7.68%	1,092,354.00
6. Capital Outlay	6000-6999	250,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	762,234.00	2.99%	785,045.00	5.10%	825,045.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,000.00)	0.00%	(20,000.00)	0.00%	(20,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	35,000.00	0.00%	35,000.00	0.00%	35,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,636,252.37	-4.44%	13,985,870.00	3.14%	14,424,550.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		142,891.63		384,226.00		452,958.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,201,172.09		1,344,063.72		1,728,289.72
2. Ending Fund Balance (Sum lines C and D1)		1,344,063.72		1,728,289.72		2,181,247.72
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	874,625.72		1,278,362.72		1,718,160.72
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	439,088.00		419,577.00		432,737.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,344,063.72		1,728,289.72		2,181,247.72

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	439,088.00		419,577.00		432,737.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		439,088.00		419,577.00		432,737.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A6 and C4; enter projections)		1,385.25		1,385.25		1,385.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		14,636,252.37		13,985,870.00		14,424,550.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		14,636,252.37		13,985,870.00		14,424,550.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		439,087.57		419,576.10		432,736.50
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		439,087.57		419,576.10		432,736.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	14,636,252.37
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	666,624.22
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,200.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	250,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	55,045.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	35,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	212,304.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				554,549.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				13,415,079.15

Section II - Expenditures Per ADA		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		1,385.25
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,684.23
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	11,885,745.46	8,625.67
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	11,885,745.46	8,625.67
B. Required effort (Line A.2 times 90%)	10,697,170.91	7,763.10
C. Current year expenditures (Line I.E and Line II.B)	13,415,079.15	9,684.23
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

First Interim
2015-16 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(45,000.00)	0.00	(20,000.00)				
Other Sources/Uses Detail					0.00	35,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	40,000.00	0.00	20,000.00	0.00				
Other Sources/Uses Detail					35,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	5,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2015-16 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	45,000.00	(45,000.00)	20,000.00	(20,000.00)	35,000.00	35,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A6 and C9)	Percent Change	Status
Current Year (2015-16)	1,384.16	1,385.25	0.1%	Met
1st Subsequent Year (2016-17)	1,384.16	1,385.25	0.1%	Met
2nd Subsequent Year (2017-18)	1,384.16	1,385.25	0.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2015-16)		1,463	0.0%	Not Met
1st Subsequent Year (2016-17)		1,463	0.0%	Not Met
2nd Subsequent Year (2017-18)		1,463	0.0%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Budget Adoption data did not import and cells are locked. At budget adoption we anticipated 1430 students. Our Enrollment is up but we are not budgeted more ADA until P-1 or later.

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
	Unaudited Actuals		
	(Form A, Lines 3, 6, and 26)		
	(Form A, Lines A6 and C4) (Form A, Lines A6 and C9)		
Third Prior Year (2012-13)	1,349	1,408	95.8%
Second Prior Year (2013-14)	1,396	1,450	96.3%
First Prior Year (2014-15)	1,384	1,417	97.7%
Historical Average Ratio:			96.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.1%

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

DATA ENTRY: Estimated P-2 ADA data that exist will be extracted into the first column for the Current Year; otherwise, enter data in the first column for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A6 and C9)			
Current Year (2015-16)	1,385	1,463	94.7%	Met
1st Subsequent Year (2016-17)	1,385	1,463	94.7%	Met
2nd Subsequent Year (2017-18)	1,385	1,463	94.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2015-16)	12,067,107.00	12,254,109.00	1.5%	Met
1st Subsequent Year (2016-17)		12,827,623.00	0.0%	Not Met
2nd Subsequent Year (2017-18)		13,335,035.00	0.0%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Column one did not extract. At time of budget adoption, the FCMAT LCFF Calculator was higher for 16-17 and 17-18 but District adjusts constantly when new information is available.

5. CRITERION: Salaries and Benefits

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

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	7,327,000.99	8,450,956.44	86.7%
Second Prior Year (2013-14)	8,332,178.47	9,568,271.52	87.1%
First Prior Year (2014-15)	9,150,341.55	10,435,418.38	87.7%
	Historical Average Ratio:		87.2%

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.2% to 90.2%	82.2% to 92.2%	82.2% to 92.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2015-16)	9,856,691.15	11,967,856.15	82.4%	Not Met
1st Subsequent Year (2016-17)	10,106,013.78	11,244,662.78	89.9%	Met
2nd Subsequent Year (2017-18)	10,379,781.78	11,596,342.78	89.5%	Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The standard is not met in budget year due to \$700,000 in ONE Time funds received.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2015-16)	438,559.00	468,491.00	6.8%	Yes
1st Subsequent Year (2016-17)		415,381.00	0.0%	Yes
2nd Subsequent Year (2017-18)		415,381.00	0.0%	Yes

Explanation:
(required if Yes)

Column one did not extract information but budget is updated whenever new information is available. The 16-17 and 17-18 budget are lower than current year due to one time MAA Back years funding is received in 15-16 along with PI Grant final amount funded in 15-16. No further Grant money is anticipated.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2015-16)	1,421,362.00	1,772,010.00	24.7%	Yes
1st Subsequent Year (2016-17)		935,516.00	0.0%	Yes
2nd Subsequent Year (2017-18)		935,516.00	0.0%	Yes

Explanation:
(required if Yes)

Difference from 15-16 adopted to 1st Interim is the addition of even more one time money. This is not included in 16-17 and 17-18, thus the much lower number. Column 1 did not extract except 1st year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2015-16)	216,409.00	284,534.00	31.5%	Yes
1st Subsequent Year (2016-17)		191,576.00	0.0%	Yes
2nd Subsequent Year (2017-18)		191,576.00	0.0%	Yes

Explanation:
(required if Yes)

loss of ROP Funds continues. Column 1 did not extract beyond year 1

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2015-16)	1,045,361.00	1,266,216.00	21.1%	Yes
1st Subsequent Year (2016-17)		718,407.00	0.0%	Yes
2nd Subsequent Year (2017-18)		718,407.00	0.0%	Yes

Explanation:
(required if Yes)

Same explanation as State Income. One time funding spent on textbooks, tablets, curriculum.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2015-16)	1,063,099.00	1,189,149.00	11.9%	Yes
1st Subsequent Year (2016-17)		1,014,442.00	0.0%	Yes
2nd Subsequent Year (2017-18)		1,092,354.00	0.0%	Yes

Explanation:
(required if Yes)

One time funding increase.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2015-16)	2,076,330.00	2,525,035.00	21.6%	Not Met
1st Subsequent Year (2016-17)	0.00	1,542,473.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	1,542,473.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2015-16)	2,108,460.00	2,455,365.00	16.5%	Not Met
1st Subsequent Year (2016-17)	0.00	1,732,849.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	1,810,761.00	0.0%	Met

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

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

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

Explanation:Federal Revenue
(linked from 6A
if NOT met)

Column one did not extract information but budget is updated whenever new information is available. The 16-17 and 17-18 budget are lower than current year due to one time MAA Back years funding is received in 15-16 along with PI Grant final amount funded in 15-16. No further Grant money is anticipated.

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

Difference from 15-16 adopted to 1st Interim is the addition of even more one time money. This is not included in 16-17 and 17-18, thus the much lower number. Column 1 did not extract except 1st year.

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

loss of ROP Funds continues. Column 1 did not extract beyond year 1

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

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

Same explanation as State Income. One time funding spent on textbooks, tablets, curriculum.

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

One time funding increase.

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. All other data are extracted.

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

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

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

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

District uses Resource 8100 and matches 2% as part of Leroy Greene program. Budget is \$325,257 in Resource 8100

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2015-16)	255,727.63	12,002,856.15	N/A	Met
1st Subsequent Year (2016-17)	384,226.00	11,279,662.78	N/A	Met
2nd Subsequent Year (2017-18)	452,958.00	11,631,342.78	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

--

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2015-16)	1,344,063.72		Met
1st Subsequent Year (2016-17)	1,728,289.72		Met
2nd Subsequent Year (2017-18)	2,181,247.72		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2015-16)	1,214,724.22		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: Current Year data are extracted. Enter district and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level		District ADA	
5% or \$65,000 (greater of)	0	to	300
4% or \$65,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, lines A6 and C4):	1,385		
District's Reserve Standard Percentage Level:	3%	5%	5%

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

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

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

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

Yes

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	14,636,252.37	13,985,870.00	14,424,550.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	14,636,252.37	13,985,870.00	14,424,550.00
4. Reserve Standard Percentage Level	3%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	439,087.57	699,293.50	721,227.50
6. Reserve Standard - by Amount (\$65,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	439,087.57	699,293.50	721,227.50

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	439,088.00	419,577.00	432,737.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	439,088.00	419,577.00	432,737.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	439,087.57	699,293.50	721,227.50
Status:	Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

District meets 5% but I am unsure why the C&S says 5% for 16-17 and 17-18. I could not find a change to our requirement. CUSD Board has in policy to maintain a 5% reserve and this is in the committed fund balance.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2015-16)	(1,328,021.00)	(1,254,717.22)	-5.5%	(73,303.78)	Not Met
1st Subsequent Year (2016-17)		(1,479,156.22)	New	1,479,156.22	Not Met
2nd Subsequent Year (2017-18)		(1,566,156.22)	New	1,566,156.22	Not Met
1b. Transfers In, General Fund *					
Current Year (2015-16)		0.00	0.0%	0.00	Not Met
1st Subsequent Year (2016-17)		0.00	0.0%	0.00	Not Met
2nd Subsequent Year (2017-18)		0.00	0.0%	0.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2015-16)		35,000.00	New	35,000.00	Not Met
1st Subsequent Year (2016-17)		35,000.00	New	35,000.00	Not Met
2nd Subsequent Year (2017-18)		35,000.00	New	35,000.00	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Column one would not extract. The District plans to contribute whatever is necessary to maintain the programs of the district

- 1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

projected to be -0- at budget and 1st Interim

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The District has budgeted contribution to Cafeteria fund but may not need to make that contribution. The Cafeteria is doing better financially so far in 15-16 thn it did in 14-15

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(Required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
	116,572.00
	0.00
Estimated	Estimated

Data must be entered.
Data must be entered.

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

Budget Adoption (Form 01CS, Item S7A)	First Interim
	65,951.00
	50,621.00
	0.00

Data must be entered.
Data must be entered.
Data must be entered.

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

	100,872.00
	50,621.00
	0.00

Data must be entered.
Data must be entered.
Data must be entered.

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

	65,951.00
	50,621.00
	0.00

Data must be entered.
Data must be entered.
Data must be entered.

- d. Number of retirees receiving OPEB benefits
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

	7
	6
	0

Data must be entered.
Data must be entered.
Data must be entered.

4. Comments:

1st column would not extract. CUSD doesn't have a true OPEB but auditor said I should go ahead and enter info in this area. We have almost completed paying a retirement incentive where teachers received \$10,000/each per year for 5 years.

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)		First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

Budget Adoption (Form 01CS, Item S7B)		First Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	73.0	75.0	75.0	75.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

No

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

69,146

7. Amount included for any tentative salary schedule increases

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
hard cap	hard cap	hard cap

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
45,000	45,000	45,000
1.0%	1.0%	1.0%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	63.0	72.0	72.0	72.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement
certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted
to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2015-16)1st Subsequent Year
(2016-17)2nd Subsequent Year
(2017-18)Is the cost of salary settlement included in the interim and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

21,547

7. Amount included for any tentative salary schedule increases

Current Year
(2015-16)1st Subsequent Year
(2016-17)2nd Subsequent Year
(2017-18)

0

0

0

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
hard cap	hard cap	hard cap

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

No		

--

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
20,000	20,000	20,000
1.0%	1.0%	1.0%

Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2014-15)	Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	12.5	13.0	13.0	13.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year
(may enter text, such as "Reopener")

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0	0	0

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
hard cap	hard cap	hard cap

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
8,000	8,000	8,000
1.0%	1.0%	1.0%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
0	0	0

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- No

- Yes

- No

- No

- No

- No

- No

- No

- No

--

Printed: 11/2/2015 5:43 PM

SACS2015ALL Financial Reporting Software - 2015.2.0
11/2/2015 5:44:45 PM

06-61598-0000000

First Interim
2015-16 Projected Totals
Technical Review Checks

Colusa Unified

Colusa County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	VALUE		
FD	RS	PY	GO	FN	OB		
01	6264	0	0000	0000	8590	6264	111,735.00
Explanation: 6264 is Educator Effectiveness - New Resource Code							
01	6264	0	1110	1000	1100	6264	50,000.00
01	6264	0	1110	1000	5200	6264	61,735.00
01	6264	0	0000	0000	979Z	6264	0.00
01	6264	0	0000	0000	9740	6264	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE		
FD	RS	PY	GO	FN	OB			
01	6264	0	0000	0000	8590	01	6264	111,735.00
01	6264	0	0000	0000	9740	01	6264	0.00
01	6264	0	0000	0000	979Z	01	6264	0.00
01	6264	0	1110	1000	1100	01	6264	50,000.00
01	6264	0	1110	1000	5200	01	6264	61,735.00
Explanation: 6264 new resource								

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	

01-6264-0-0000-0000-8590	6264	8590	111,735.00
Explanation:6264 new resource			

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2015ALL Financial Reporting Software - 2015.2.0
11/2/2015 5:43:49 PM

06-61598-0000000

First Interim
2015-16 Original Budget
Technical Review Checks

Colusa Unified

Colusa County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2015ALL Financial Reporting Software - 2015.2.0
11/2/2015 5:44:19 PM

06-61598-0000000

First Interim
2015-16 Board Approved Operating Budget
Technical Review Checks

Colusa Unified

Colusa County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6264-0-0000-0000-8590	6264	100,000.00
Explanation:6264 new resource		
01-6264-0-1110-1000-1100	6264	50,000.00
01-6264-0-1110-1000-5200	6264	50,000.00
01-6264-0-0000-0000-979Z	6264	0.00
01-6264-0-0000-0000-9740	6264	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6264-0-0000-0000-8590	01	6264	100,000.00
01-6264-0-0000-0000-9740	01	6264	0.00
01-6264-0-0000-0000-979Z	01	6264	0.00
01-6264-0-1110-1000-1100	01	6264	50,000.00
01-6264-0-1110-1000-5200	01	6264	50,000.00
Explanation:6264 new resource			

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
--	----------	--------	-------

01-6264-0-0000-0000-8590	6264	8590	100,000.00
Explanation:6264 new resource			

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2015ALL Financial Reporting Software - 2015.2.0
11/2/2015 5:45:16 PM

06-61598-0000000

First Interim
2015-16 Actuals to Date
Technical Review Checks

Colusa Unified

Colusa County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

COLUSA UNIFIED SCHOOL DISTRICT
2015-16 GENERAL FUND 01 BUDGET REVISION
November 10, 2015

2015-16 BEGINNING BALANCE	1,201,172
ESTIMATED INCOME	<u>14,661,258</u>
TOTAL INCOME/BEGINNING BALANCE	14,661,258

Resource Code and Program

0000 increase State Aid	38,872
9015 Add Career Pathways Grant for CHS	68,125
7010 Decrease AG Grant	(846)
6264 Increase Educator Effectiveness	11,735
REVISED TOTAL INCOME	14,779,144
REVISED TOTAL INCOME + BEGINNING BALANCE	15,980,316

EXPENDITURES

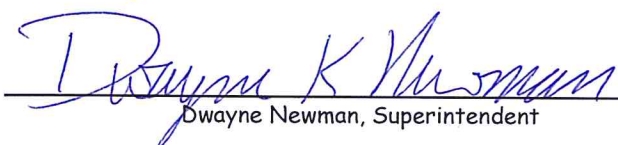
Current Expenditure Budget		14,608,105	
Reserve for Revolving Cash	30,350		
Undistributed Reserve	<u>1,223,975</u>	<u>1,254,325</u>	15,862,430
6500 Decrease SELPA Deficit			(49,167)
6264 Add Educator Effectiveness			11,735
Salary and Benefit Adjustments			(1,700)
9015 Add Career Pathways Grant for CHS			68,125
7010 Decrease AG Grant			(846)
Revised Expenditure Budget		14,636,252	
Reserve for Revolving Cash	30,350		
Reserve for Van/Bus Replacement	35,000		
Reserve for Technology	15,000		
Reserve for Curriculum/Textbooks	75,000		
Undistributed Reserve	<u>1,188,714</u>	<u>1,344,064</u>	15,980,316

PASSED AND ADOPTED this 10th Day of November, 2015 at a meeting of the Board of Trustees of Colusa Unified School District.

AYES: 5

NOES: 0

ABSENT: 0


Dwayne Newman, Superintendent


11/11/15

Multi-Year Projection Summary - November 10, 2015

	13/14 ACTUALS	14/15 ACTUALS	15/16 BUDGET	16/17 BUDGET	17/18 BUDGET	18/19 BUDGET
TOTAL REVENUES	11,791,322	12,793,104	14,779,144	14,370,096	14,840,508	15,087,665
TOTAL EXPENSES & TRANSFERS OUT	11,778,667	12,939,926	14,636,252	13,985,870	14,424,550	14,802,717
TOTAL REVENUES LESS EXPENDITURES	12,655	-146,822	142,892	384,226	415,958	284,948
GENERAL FUND BEGINNING BALANCE	1,335,339	1,347,994	1,201,172	1,344,064	1,728,290	2,144,248
LESS AMOUNT ABOVE REVENUES LESS EXP	12,655	-146,822	142,892	384,226	415,958	284,948
less Reserve for Van/Bus Replacement			-35,000	-70,000	-105,000	-140,000
less Reserve for Technology			-15,000	-30,000	-45,000	-60,000
Less Reserve for Curriculum/Textbooks			-75,000	-150,000	-225,000	-300,000
Less Restricted Fund Balance Prop 39/Common Core	-227,281					
UNDISTRIBUTED GENERAL FUND RESERVE	1,120,713	1,201,172	1,219,064	1,478,290	1,769,248	1,929,196
% UNDISTRIBUTED RESERVE	9.51%	9.28%	8.33%	10.57%	12.27%	13.03%
3% UNDISTRIBUTED RESERVE IS	353,360	388,198	439,088	419,576	432,736	444,082
AMOUNT ABOVE (-BELOW) 3%	767,353	812,974	779,976	1,058,714	1,336,511	1,485,114
5% UNDISTRIBUTED RESERVE IS	588,933	646,996	731,813	699,294	721,227	740,136
AMOUNT ABOVE (-BELOW) 5%	531,780	554,176	487,251	778,996	1,048,020	1,189,060
RECOMMENDED RESERVE 3% Plus one Year LCFF Growth						
LCFF Growth Amount over Prior Year	\$ 483,946	\$ 1,062,836	\$ 1,379,449	\$ 573,514	\$ 507,412	\$ 267,233
Plus 3% Reserve	\$ 353,360	\$ 388,198	\$ 439,088	\$ 419,576	\$ 432,736	\$ 444,082
Total Recommended Reserve	\$ 837,306	\$ 1,451,034	\$ 1,818,537	\$ 993,090	\$ 940,148	\$ 711,315
AMOUNT ABOVE (-BELOW) RECOMMENDED RESERVE	\$ 283,407	\$ (249,862)	\$ (599,473)	\$ 485,200	\$ 829,099	\$ 1,217,881
LCFF FUNDING ESTIMATE:						
	13/14 ACTUALS	14/15 BUDGET	15/16 BUDGET	16/17 BUDGET	17/18 BUDGET	18/19 BUDGET
TOTAL ADA	1395.63	1386.33	1385.25	1385.25	1385.25	1385.25
multiply x SSC Calculated recommended amount per ADA	\$ 7,034	\$ 7,844	\$ 8,846	\$ 9,260	\$ 9,626	\$ 9,819
Total LCFF Funding Budgeted	\$ 9,817,350	\$ 10,874,660	\$ 12,254,109	\$ 12,827,623	\$ 13,335,035	\$ 13,602,268
% Increase over Prior Year	4.60%	10.77%	12.68%	4.68%	3.96%	2.00%
CUSD P-2 ADA	1387.81	1381.29	1379.12	1379.12	1379.12	1379.12
Adult Transition Class Reported by CCOE	5.54	5.04	6.13	6.13	6.13	6.13
Community School ADA Reported by CCOE	2.28	0	0	0	0	0
TOTAL ADA CUSD LCFF	1395.63	1386.33	1385.25	1385.25	1385.25	1385.25

Colusa Unified School District - October 13, 2015

	8.25% STRS 11.1% PERS	8.88% STRS 11.7% PERS	10.73% STRS 11.847% PERS	12.58% STRS 13.05% PERS	14.43% STRS 16.6% PERS	16.28% STRS 18.2% PERS
	13/14 ACTUALS	14/15 ACTUALS	15/16 BUDGET	16/17 BUDGET	17/18 BUDGET	18/19 BUDGET
INCOME						
8011-8089 TOTAL LCFF	9,817,350	10,874,660	12,254,109	12,827,623	13,335,035	13,602,268
8019 PRIOR YEAR ADJUSTMENTS	-5,526					
TOTAL REVENUE LIMIT SOURCES	9,811,824	10,874,660	12,254,109	12,827,623	13,335,035	13,602,268
TOTAL FEDERAL REVENUE	513,251	514,766	468,491	415,381	415,381	415,381
STATE REVENUES						
8550 MANDATED COSTS	49,128	144,281	774,759	50,000	50,000	50,000
8560 LOTTERY	234,017	237,949	245,000	245,000	245,000	245,000
8590 OTHER STATE	<u>739,852</u>	<u>633,618</u>	<u>752,251</u>	<u>640,516</u>	<u>640,516</u>	<u>640,516</u>
TOTAL STATE REVENUE	1,022,997	1,015,848	1,772,010	935,516	935,516	935,516
OTHER LOCAL REVENUES						
8650 LEASES AND RENTALS	12,108	12,163	9,000	9,000	9,000	9,000
8660 INTEREST	7,906	11,076	5,000	5,000	5,000	5,000
8677 INTERAGENCY REVENUES	244,730	265,341	232,034	139,076	102,076	82,000
8699 OTHER LOCAL INCOME	<u>178,506</u>	<u>99,250</u>	<u>38,500</u>	<u>38,500</u>	<u>38,500</u>	<u>38,500</u>
TOTAL LOCAL REVENUES	443,250	387,830	284,534	191,576	154,576	134,500
TOTAL REVENUES	11,791,322	12,793,104	14,779,144	14,370,096	14,840,508	15,087,665
EXPENDITURES						
1100 TEACHER'S SALARIES	4,627,859	5,110,019	5,237,743	5,305,936	5,380,000	5,450,000
1200 PUPIL SUPPORT SALARIES	294,042	265,311	269,760	273,842	280,000	285,000
1300 SUPERVISOR/ADMIN. SALARIES	564,779	564,328	647,288	662,384	670,000	680,000
1900 OTHER CERTIFICATED SALARIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CERTIFICATED	5,486,680	5,939,658	6,154,791	6,242,162	6,330,000	6,415,000
2100 INSTRUCTIONAL AIDES	324,984	347,664	418,200	437,631	454,000	470,000
2200 CLASSIFIED SUPPORT	508,314	587,506	699,098	723,040	725,060	733,000
2300 CLASSIFIED ADMINISTRATORS	266,938	308,881	305,750	311,623	320,000	330,000
2400 CLERICAL AND OFFICE	448,589	481,365	494,954	506,923	517,000	525,000
2900 OTHER CLASSIFIED SALARIES	<u>106,358</u>	<u>122,265</u>	<u>129,377</u>	<u>131,743</u>	<u>135,000</u>	<u>140,000</u>
TOTAL CLASSIFIED	1,655,183	1,847,681	2,047,379	2,110,960	2,151,060	2,198,000
3100 STRS	447,106	810,308	965,186	1,098,284	1,213,419	1,366,686
3200 PERS	155,558	180,233	220,588	235,280	357,076	400,036
3300 SOCIAL SECURITY	189,285	208,551	238,633	245,587	250,000	250,000
3400 HEALTH	1,168,885	1,144,368	1,226,699	1,240,845	1,232,127	1,232,127
3500 UNEMPLOYMENT INSURANCE	4,425	4,989	4,057	4,158	5,000	5,000
3600 WORKER'S COMPENSATION	157,340	171,471	195,449	183,762	200,000	200,000
3900 OTHER BENEFITS	<u>142,214</u>	<u>100,089</u>	<u>100,871</u>	<u>91,938</u>	<u>35,062</u>	<u>35,062</u>
TOTAL BENEFITS	2,264,813	2,620,009	2,951,483	3,099,854	3,292,684	3,488,911
	9,406,676	10,407,348	11,153,653	11,452,976	11,773,744	12,101,911
4100 TEXTBOOKS	20,379	27,942	205,000	40,000	40,000	40,000
4300 INSTRUCTIONAL SUPPLIES	<u>639,353</u>	<u>742,494</u>	<u>1,061,216</u>	<u>678,407</u>	<u>678,407</u>	<u>678,407</u>
TOTAL BOOKS AND SUPPLIES	659,732	770,436	1,266,216	718,407	718,407	718,407
5200 TRAVEL AND CONFERENCE	38,020	28,060	130,109	29,402	29,402	29,402
5300 DUES AND MEMBERSHIPS	10,626	3,775	12,061	12,061	12,061	12,061
5400 INSURANCE	114,095	119,332	122,224	122,224	124,000	124,000
5500 UTILITIES	432,480	419,663	440,000	420,000	430,000	430,000
5600 CONTRACTS, RENTS, LEASES	200,231	261,391	185,436	185,436	231,891	231,891
5750 DIRECT COSTS FOR CAFETERIA FD	-44,838	-48,450	-45,000	-45,000	-45,000	-45,000
5800 OTHER SERV. & OPERATING EXP.	231,065	276,995	293,482	239,482	250,000	250,000
5900 COMMUNICATIONS	<u>18,399</u>	<u>41,575</u>	<u>50,837</u>	<u>50,837</u>	<u>60,000</u>	<u>70,000</u>
TOTAL CONTRACTS/OTHER EXPENSE	1,000,078	1,102,341	1,189,149	1,014,442	1,092,354	1,102,354
6500 EQUIPMENT REPLACEMENT	<u>34,666</u>	<u>56,177</u>	<u>250,000</u>			
TOTAL CAPITAL OUTLAY	34,666	56,177	250,000	0	0	0
7142 COMMUNITY SCHOOL/SELPA	642,668	502,689	707,189	730,000	770,000	810,000
7350/7613 Interfund (to/from Cafeteria)	-20,198	45,890	15,000	15,000	15,000	15,000
7649 OTHER LOAN PAYMENTS	<u>55,045</u>	<u>55,045</u>	<u>55,045</u>	<u>55,045</u>	<u>55,045</u>	<u>55,045</u>
TOTAL 7000 OTHER OUTGO	677,515	603,624	777,234	800,045	840,045	880,045
TOTAL EXPENDITURES & TRANSFERS OUT	11,778,667	12,939,926	14,636,252	13,985,870	14,424,550	14,802,717



Monthly total	\$ 755,783.37
---------------	---------------

Colusa Unified School District
Personnel Assignment Order
2015-2016 #5

EMPLOYMENT, RESIGNATIONS, AND OTHER

CERTIFICATED

Employment / Appointments:

<u>Name</u>	<u>Position</u>	<u>Status</u>	<u>Salary</u>	<u>Date</u>
-------------	-----------------	---------------	---------------	-------------

Retirement:

Resignation:

Leaves:

Terminated:

Non-Reelection:

Transfers:

(Requests approved by Superintendent)

CLASSIFIED

Employment / Appointments:

<u>Name</u>	<u>Position</u>	<u>Date</u>
Julissa Ayala	EMS ASES Paraeducator	10/12/2015
Carlos Quintero	Paraeducator Substitute	10/12/2015
Armando Garcia	EMS Boys Soccer Coach	10/13/2015
Blanca Avina	EMS Bilingual Paraeducator	11/2/2015
Vernon Badaluco	JV Girls Basketball Coach	11/2/2015
Lora Fusaro	EMS Cook	11/2/2015

Leaves:

Resignation:

Gumerindo Salazar	Assistant Track Coach	11/4/15
-------------------	-----------------------	---------

Retirement:

Increase of Hours:

Job transfer:

Termination:

Associated Student Body Fund

Egling Middle School and Colusa High School

as of November 2, 2015

Colusa High School

Account	Name of Club	Balance
800	Colusa HS ASB	\$ 4,144.04
801	ASB Football Concessions	\$ 1,159.39
802	ASB Student Store	\$ 1,759.32
811	Art Club	\$ 937.44
812	Ashland Shakespeare Trip	\$ 401.53
820	Block C - Other	\$ -
821	Block C - Baseball	\$ 7,244.73
822	Block C - Boys Basketball	\$ 2,122.90
823	Block C - Boys Soccer	\$ 176.30
824	Block C - Boys Tennis	\$ 929.77
825	Block C - Cross Country	\$ (83.62)
826	Block C - Football	\$ (1,260.14)
827	Block C - Girls Basketball	\$ 189.62
828	Block C - Girls Soccer	\$ (127.21)
829	Block C - Girls Tennis	\$ 126.98
830	Block C - Golf	\$ (42.46)
832	Block C - Softball	\$ 816.24
833	Block C - Track and Field	\$ 1,590.47
834	Block C - Volleyball	\$ 6,801.22
835	Block C - Wrestling	\$ 25.00
835	Block C - Weight Room	\$ 5.00
836	Block C - JV Boys Basketball	
847	Class of 2016	\$ 2,847.97
848	Class of 2017	\$ (240.18)
849	Class of 2018	\$ 65.94
850	Class of 2019	\$ -
860	COLUS Yearbook	\$ 10,846.97
863	CSF	\$ 1,496.74
865	FBLA	\$ 2,466.27
870	FFA	\$ 6,968.84
876	Drama Club	\$ 418.82
885	Friday Night Live	\$ (182.90)
887	Spanish Club	\$ 241.31
888	Spirit Club	\$ 1,813.21
890	Cooking Club	\$ 54.73
892	Science Club	\$ 91.52
TOTAL CHS		\$ 53,805.76
Egling Middle School		
950	Egling MS ASB	\$ 1,614.66
955	Club Live	\$ 974.75
960	Kids Can Save	\$ 50.00
965	Library	\$ 385.15
985	Sweatshirts	\$ 477.52
990	Yearbook	\$ 398.44
995	8th Grade	\$ 1.30
TOTAL EMS		\$ 3,901.82
TOTAL FUND 95 ASB		\$ 57,707.58

COLUSA UNIFIED SCHOOL DISTRICT
745 Tenth Street
Colusa, California 95932

RESOLUTION #2015-16.03
APPLICATION FOR MODERNIZATION FUNDS

WHEREAS, the State of California will be asking voters in November 2016 to approve State School Building Program Bond in the amount of 9 Billion Dollars; and

WHEREAS, the Colusa Unified School District has eligibility for Modernization Funding with the State of California; and

WHEREAS, Colusa Unified School District is applying for Modernization funds with the attached Form SAB 50-03 for James Burchfield Primary School, George Egling Middle School and Colusa High School;

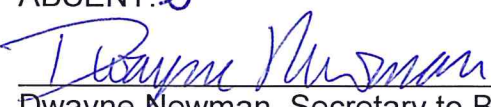
NOW, THEREFORE, BE IT RESOLVED the Colusa Unified School District certifies the attached information is true and correct and will submit Eligibility Determination Forms SAB 50-03 to the Office of Public School Construction.

PASSED AND ADOPTED by the Governing Board of the Colusa Unified School District this 10th day of November 2015 by the following vote:

AYES: 5

NOES: 0

ABSENT: 0


Dwayne Newman, Secretary to Board


Date

ELIGIBILITY DETERMINATION

OFFICE OF PUBLIC SCHOOL CONSTRUCTION

SAB 50-03 (Rev. 01/03) Excel (Rev. 4/29/2003)

Page 4 of 4

SCHOOL DISTRICT COLUSA UNIFIED	FIVE DIGIT DISTRICT CODE NUMBER (see California Public School Directory) 61598
BUSINESS ADDRESS Colusa Unified School District	HIGH SCHOOL ATTENDANCE AREA (HSAA) OR SUPER HSAA (if applicable)
CITY Colusa, CA 95932	COUNTY COLUSA

Part I - The following individual(s) have been designated as district representative(s) by school board minutes:

DISTRICT REPRESENTATIVE	TELEPHONE NUMBER	E-MAIL ADDRESS
Dwayne Newman	530-458-7791	dnewman@colusa.k12.ca.us
DISTRICT REPRESENTATIVE	TELEPHONE NUMBER	E-MAIL ADDRESS

Part II - New Construction Eligibility ☐ NEW ☐ ADJUSTED

	K-6	7-8	9-12	Non-Severe	Severe
1. Projected Enrollment (Part G, Form SAB 50-01)					
2. Existing School Building Capacity (Part III, line 5 of Form SAB 50-02)					
3. New Construction Baseline Eligibility (line 1 minus line 2)					

Part III - Modernization Eligibility ☒ NEW ☐ ADJUSTED

1. SCHOOL NAME:	BURCHFIELD PRIMARY SCHOOL				
	The District chooses Option A				
Option A	K-6	7-8	9-12	Non-Severe	Severe
2. Permanent classrooms at least 25 years old	14				
3. Portable classrooms at least 20 years old	5				
4. Total (lines 2 and 3)	19				
5. Multiply line 4 by: 25 for K-6, 27 for 7-8 and 9-12; 13 for non-severe and 9 for severe	475				
6. CBEDS enrollment at school	497				
7. Modernization eligibility (lesser of the totals of line 5 or 6)	475				

Option B

2. Permanent space at least 25 years old (report by classroom or square footage)					
3. Portable space at least 20 years old (report by classroom or square footage)					
4. Total (lines 2 and 3)					
5. Remaining permanent and portable space (report by classroom or square footage)					
6. Total (lines 4 and 5)					
7. Percentage (divide line 4 by line 6)		0%			
	K-6	7-8	9-12	Non-Severe	Severe
8. CBEDS enrollment at school site	497				
9. Modernization eligibility (multiply line 7 by each grade group on line 8)					

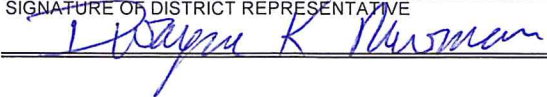
I certify, as the District Representative, that the information reported on this form is true and correct and that:

I am designated as an authorized district representative by the governing board of the district; and:

A resolution or other appropriate documentation supporting this application under Chapter 12.5, Part 10, Division 1, commencing with Section 17070.10, et seq., of the Education Code was adopted by the School District's Governing Board

on **November 10, 2015**; and,

This form is an exact duplicate (verbatim) of the form provided by the Office of Public School Construction (OPSC). In the event a conflict should exist, then the language in the OPSC form will prevail.

SIGNATURE OF DISTRICT REPRESENTATIVE 	DATE 11/11/15
--	-------------------------

ELIGIBILITY DETERMINATION

OFFICE OF PUBLIC SCHOOL CONSTRUCTION

SAB 50-03 (Rev. 01/03) Excel (Rev. 4/29/2003)

Page 4 of 4

SCHOOL DISTRICT COLUSA UNIFIED	FIVE DIGIT DISTRICT CODE NUMBER (see California Public School Directory) 61598
BUSINESS ADDRESS Colusa Unified School District	HIGH SCHOOL ATTENDANCE AREA (HSAA) OR SUPER HSAA (if applicable)
CITY Colusa, CA 95932	COUNTY COLUSA

Part I - The following individual(s) have been designated as district representative(s) by school board minutes:

DISTRICT REPRESENTATIVE Dwayne Newman	TELEPHONE NUMBER 530-458-7791	E-MAIL ADDRESS dnewman@colusa.k12.ca.us
DISTRICT REPRESENTATIVE	TELEPHONE NUMBER	E-MAIL ADDRESS

Part II - New Construction Eligibility ☐ NEW ☐ ADJUSTED

	K-6	7-8	9-12	Non-Severe	Severe
1. Projected Enrollment (Part G, Form SAB 50-01)					
2. Existing School Building Capacity (Part III, line 5 of Form SAB 50-02)					
3. New Construction Baseline Eligibility (line 1 minus line 2)					

Part III - Modernization Eligibility ☒ NEW ☐ ADJUSTED

1. SCHOOL NAME: EGLING MIDDLE SCHOOL	The District chooses Option A				
Option A	K-6	7-8	9-12	Non-Severe	Severe
2. Permanent classrooms at least 25 years old	14	7			
3. Portable classrooms at least 20 years old	5	4			
4. Total (lines 2 and 3)	19	11			
5. Multiply line 4 by: 25 for K-6, 27 for 7-8 and 9-12; 13 for non-severe and 9 for severe	475	297			
6. CBEDS enrollment at school	301	225			
7. Modernization eligibility (lesser of the totals of line 5 or 6)	301	225			

Option B

2. Permanent space at least 25 years old (report by classroom or square footage)	
3. Portable space at least 20 years old (report by classroom or square footage)	
4. Total (lines 2 and 3)	
5. Remaining permanent and portable space (report by classroom or square footage)	
6. Total (lines 4 and 5)	
7. Percentage (divide line 4 by line 6)	0%

	K-6	7-8	9-12	Non-Severe	Severe
8. CBEDS enrollment at school site	301	225			
9. Modernization eligibility (multiply line 7 by each grade group on line 8)					


I certify, as the District Representative, that the information reported on this form is true and correct and that:

I am designated as an authorized district representative by the governing board of the district; and:

A resolution or other appropriate documentation supporting this application under Chapter 12.5, Part 10, Division 1, commencing with Section 17070.10, et seq., of the Education Code was adopted by the School District's Governing Board

on **November 10, 2015**; and,

This form is an exact duplicate (verbatim) of the form provided by the Office of Public School Construction (OPSC). In the event a conflict should exist, then the language in the OPSC form will prevail.

SIGNATURE OF DISTRICT REPRESENTATIVE 	DATE 11/11/15
---	-------------------------

ELIGIBILITY DETERMINATION

OFFICE OF PUBLIC SCHOOL CONSTRUCTION

SAB 50-03 (Rev. 01/03) Excel (Rev. 4/29/2003)

SCHOOL DISTRICT	FIVE DIGIT DISTRICT CODE NUMBER (see California Public School Directory)
COLUSA UNIFIED	61598
BUSINESS ADDRESS	HIGH SCHOOL ATTENDANCE AREA (HSAA) OR SUPER HSAA (if applicable)
Colusa Unified School District	
CITY	COUNTY
Colusa, CA 95932	COLUSA

Part I - The following individual(s) have been designated as district representative(s) by school board minutes:

DISTRICT REPRESENTATIVE	TELEPHONE NUMBER	E-MAIL ADDRESS
Dwayne Newman	530-458-7791	dnewman@colusa.k12.ca.us
DISTRICT REPRESENTATIVE	TELEPHONE NUMBER	E-MAIL ADDRESS

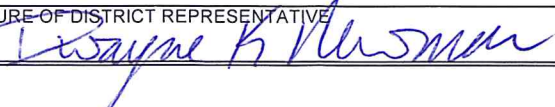
Part II - New Construction Eligibility	<input type="checkbox"/> NEW	<input type="checkbox"/> ADJUSTED	K-6	7-8	9-12	Non-Severe	Severe
1. Projected Enrollment (Part G, Form SAB 50-01)							
2. Existing School Building Capacity (Part III, line 5 of Form SAB 50-02)							
3. New Construction Baseline Eligibility (line 1 minus line 2)							

Part III - Modernization Eligibility ☒ NEW ☐ ADJUSTED

1. SCHOOL NAME:	COLUSA HIGH SCHOOL				
Option A	K-6	7-8	9-12	Non-Severe	Severe
2. Permanent classrooms at least 25 years old			21		
3. Portable classrooms at least 20 years old			7		
4. Total (lines 2 and 3)			28		
5. Multiply line 4 by: 25 for K-6, 27 for 7-8 and 9-12; 13 for non-severe and 9 for severe			756		
6. CBEDS enrollment at school			371		
7. Modernization eligibility (lesser of the totals of line 5 or 6)			371		

Option B					
2. Permanent space at least 25 years old (report by classroom or square footage)					
3. Portable space at least 20 years old (report by classroom or square footage)					
4. Total (lines 2 and 3)					
5. Remaining permanent and portable space (report by classroom or square footage)					
6. Total (lines 4 and 5)					
7. Percentage (divide line 4 by line 6)		0%			
	K-6	7-8	9-12	Non-Severe	Severe
8. CBEDS enrollment at school site			371		
9. Modernization eligibility (multiply line 7 by each grade group on line 8)					

I certify, as the District Representative, that the information reported on this form is true and correct and that:
I am designated as an authorized district representative by the governing board of the district; and:
A resolution or other appropriate documentation supporting this application under Chapter 12.5, Part 10, Division 1,
commencing with Section 17070.10, et seq., of the Education Code was adopted by the School District's Governing Board
on **November 10, 2015** ; and,
This form is an exact duplicate (verbatim) of the form provided by the Office of Public School Construction (OPSC). In the event
a conflict should exist, then the language in the OPSC form will prevail.

SIGNATURE OF DISTRICT REPRESENTATIVE	DATE
	11/11/15