

REGULAR BOARD MEETING AGENDA OF THE GOVERNING BOARD

December 13, 2017

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THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

400 Grand Avenue
Oroville, California

VISION

We provide a secure, well-maintained and nurturing environment for all. Students are engaged through interactive learning—emphasizing and integrating communication, creativity, collaboration, critical thinking and curiosity, to confidently meet the diverse challenges of tomorrow.

MISSION

In a safe and respectful environment, we inspire, educate, and challenge our students, empowering them to succeed in an ever-changing world.

1. **Convene Regular Meeting at the District Office:** **5:30 p.m.**
2. **Public Comment:** Any member of the public may address the Board regarding any item listed for discussion during closed session (Government Code 54954.3)
3. **Closed Session:** The Board will convene in closed session on the following items:
 - Public Employment (Government Code 54957)
 - Anticipated Litigation (Government Code 54956.9)
 - Public employee Discipline/Dismissal/Release (Gov. Code 54957)
 - District Representative with Bargaining Unit, CSEA / TTA
 - Public Employee Performance Evaluation (Government Code 54957)
 - Superintendent
4. **Reports from Closed Session -** Announcement of Action taken in Closed Session and Vote, if any: **6:30 p.m.**
5. **Pledge of Allegiance:**
6. **Students Report to the Board:** Nelson Avenue and Pioneer/Heritage CDS

American Disabilities Assistance - Auxiliary aids and services include a wide range of services and devices that promote effective communication for individuals with disabilities. If you require such assistance, please notify the Superintendent or his secretary. We will make every effort to consider expressed preferences, or provide equally effective means of communication to ensure equal access to Thermalito Union School District programs and events.

7. **Annual Organization of Governing Board:**

A) Election of President of the Board

It was moved by Trustee _____ and seconded by Trustee _____ that _____ be elected as President of the Board of Trustees for 2018.

Vote: _____ Yes _____ No _____ Abstain

B) Election of Vice President of the Board

It was moved by Trustee _____ and seconded by Trustee _____ that _____ be elected as Vice President of the Board of Trustees for 2018.

Vote: _____ Yes _____ No _____ Abstain

C) Election of Clerk of the Board

It was moved by Trustee _____ and seconded by Trustee _____ that _____ be elected as Clerk of the Board of Trustees for 2018.

Vote: _____ Yes _____ No _____ Abstain

D) Appointment of Secretary to the Board

It was moved by Trustee _____ and seconded by Trustee _____ that Gregory Blake, Superintendent be appointed as Secretary to the Board of Trustees for 2018.

Vote: _____ Yes _____ No _____ Abstain

E) Approve Time, Place and Schedule for Regular Board Meetings

It was moved by Trustee _____ and seconded by Trustee _____ that the regular board meetings of the Board of Trustees be held at dates and times listed on the proposed meeting schedule. These meetings will be held at the TUESD District Office, Board Room, at 400 Grand Avenue, Oroville, except when necessary to move the meeting to allow for greater space. In such cases, the public will be notified of a change of location.

Vote: _____ Yes _____ No _____ Abstain

8. **Public Comments on Agenda Items:** Any member of the public wishing to address an item listed on the agenda may do so. When called upon please announce your name and item to be addressed. Comments will be limited to three (3) minutes per individual.

9. **Change Order of Agenda upon President's Discretion:**

Motion _____ Second _____ Vote _____

Adoption of the Agenda:

Motion _____ Second _____ Vote _____

10. **Informational Reports:**

- a. Review of the annual and five-year report on developer fees collection.

11. **Reports to the Board:**

- a. Rochelle Simmons, Principal of Nelson Avenue School
- b. Jeff Kuhn, Principal of Community Day School

12. **Consent Agenda:**

Approval of the Consent Agenda:

Motion _____ Second _____ Vote _____

Minutes: 11/16/17

Inter-district Attendance Requests:

2017-2018 (Approve)	In:	2 (153)	Out: 3 (102)
2017-2018 (Deny)	In:	(7)	

Board Policies/Administrative Regulations:

- a. First Reading
 - BP 3513.4 – Drug and Alcohol Free Schools
 - AR 3515.6 – Criminal Background Checks for Contractors
- b. Policy Updates
 - BP 0400 – Comprehensive Plans
 - AR/BP 0460 – LCAP
 - BP 0500- Accountability
 - AR/BP 1113 – School and District Websites
 - BP 3280 – Sale or Lease of District-Owned Real Property
 - BP 4140/4240/4340 – Bargaining Units
 - AR/BP 5113.1 – Chronic Absence and Truancy
 - AR 5125.2 – Withholding Grades, Diplomas or Transcripts
 - BP 5131.6 – Alcohol and Other Drugs
 - AR 6173.1 – Education for Foster Youth
 - E 5131.63 – Steroids (Exhibit Deleted)
 - AR/BP 0520.2 – Title I Program Improvement Schools (Policy Deleted)
 - BP 0520.3 – Title I Program Improvement Districts (Policy Deleted)

Commercial Warrants: 11/1/17 – 11/30/17

Conference/Workshop:

- a. Approval for Cody Walker to continue attendance in the Curriculum and Instruction Academy.

Contracts:

- b. Approval of MOU with Oroville City Elementary School District for Shared Counseling Services in the event of a crisis.
- c. Approval of the contract with American Ninja Warriors for motivational assemblies/incentive program.
- d. Approval to contract with Jack Schreder and Associates for School Facility Consulting Services.

Operations:

- a. Approval of the Procurement Card (Cal-Card) Manual for the District.
- b. Approval of the Single Plan for Student Achievement (SPSA) for each school site in the District for 2017-2018.
- c. Approval to purchase 20 Chromebooks, a charging cart and software for Pioneer and Heritage Community Day Schools.

Personnel:

- a. Approval to hire Pang Xiong, as a probationary 6 hour per day Community Communication Liaison at Range 21 Step 4, effective November 17, 2017.
- b. Approval to increase the hours for the School Secretary Position at Sierra Avenue School from 0.6875 FTE to 1 FTE effective January 8, 2018.
- c. Approval to create a 0.75 FTE (6 hours per day) Paraeducator I at CDS to provide academic and behavioral support to students.
- d. Approval to hire Jennifer Rogers for the 6th grade girls' basketball coach for 2017-2018.
- e. Approval to hire Jessica Bracey as a probationary, part time, 3 hours per day, Paraeducator III at Plumas Avenue, Range 15, Step 2, effective December 14, 2017.
- f. Approval to hire a short term Paraeducator I at Plumas Avenue School to provide additional support in the Kindergarten classes effective December 14, 2017 to June 8, 2018.

13. **Public Comments From Individuals:** Any member of the public wishing to speak on a matter not listed on the board agenda may do so at this time. Comments will be limited to three (3) minutes per individual.
14. **Reports to the Board:** This time is for reports limited to topical updates, late-breaking news or reminders and generally *should be no longer than two (2) minutes*. (Written reports may be left the day prior to the meeting).

Classified (CSEA Union Rep):

Certificated (TTA Union Rep):

Management:

Superintendent:

New Business:

15. Approval of the Audit Report for Fiscal Year 2016-2017.

Comment:

Motion _____ Second _____ Vote _____

16. Approval of the First Interim Report for Fiscal Year 2017-2018.

Comment:

Motion _____ Second _____ Vote _____

17. Approval of Resolution 17-18-07, for the establishment of school warrant/pass through fund – SACS Fund 76.

Comment:

Motion _____ Second _____ Vote _____

Board Comments:

18. **Reconvene to Closed Session**

19. **Report of Action Taken in Closed Session**

Adjournment: _____

Upcoming 2017 Events:

December 15	Field Trip – Nutcracker Ballet (Plumas 4 th /5 th)
December 20	Nelson Winter Program 7:00 pm
December 21	Plumas Winter Program 9:30 am & 1:30 pm
December 21	Sierra Winter Program 9:00 am
December 21	TLC Winter Program 6:00 pm
December 22	Sierra Winter Program 9:00 am
December 22	Poplar Winter Program 9:30 am



Board of Trustees

January 2018 – December 2018

BOARD MEETING DATES

400 Grand Avenue, Oroville, CA 95965

January 18

February 8

March 8 & 22

April 19

May 3 & 31

June 14 & 21

July 31

August 16 & 30

September 13 & 27

October 11 & 25

November 15

December 13

Closed Session 5:00pm

Public session 6:30pm



BOARD ACTION ITEM SUMMARY

TO: Board of Trustees

FROM: Cody Walker

MEETING DATE: December 13, 2017

TOPIC: Annual and five-year report on developer fees.

DESCRIPTION: Pursuant to Government Code 66001, the district is required to provide an annual report regarding the collection and expenditure of developer fees. Our district shares the fees collected from development within district boundaries with Oroville Union High School District.

Funds collected are accounted for separately in Fund 25. The main purpose of these funds are to provide adequate student facilities.

FUNDING: N/A

Annual and Five Year Developer Fee Report - Fiscal Year 2016-17
Thermalito Union Elementary School District

Background

Government Code 66006 requires that an annual report of income and expenditures from developer fees and the beginning and ending fund balances in the Capital Facilities Fund be made available to the public within 180 days of the end of each fiscal year.

Government Code 66001 requires a five-year report if there are any funds remaining in the Fund at the end of the prior fiscal year. The five-year report identifies the project to which the fee is to be applied and identifies all sources and amounts of funding anticipated to complete financing on incomplete improvements. Thermalito Union Elementary School District has combined both reports and will present both annually. The following report is provided to answer specific questions required by the statute.

Developer Fee Financial Report – 2016-17

The following report is provided to reflect the specific financial activity that has occurred during FY 2016-17. Government code 66006(b) defines the information that report must provide:

a) **A brief description of the type of fee in the account or fund:**

The Capital Facilities Fund (Fund 25) is used to delineate developer fee collections from all other revenues the district receives. It includes fees collected from residential and commercial development.

b) **Amount of the fee:**

Developer fees are shared between Thermalito Union Elementary School District (58.2%) and Oroville Union High School District (38.8% and 3.0% administrative fee).

Residential:	\$3.48 per square foot \$2.03 per square foot to TUESD; balance to OUHSD
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Commercial:	\$0.56 per square foot \$0.33 per square foot to TUESD; balance to OUHSD
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Mini-storage:	\$0.06 per square foot \$0.03 per square foot to TUESD; balance to OUHSD
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On April 28, 2016, the Thermalito Union Elementary School District approved Resolution No. 15-16-08, *A RESOLUTION OF THE GOVERNING BOARD OF THE THERMALITO UNION ELEMENTARY SCHOOL DISTRICT INCREASING SCHOOL FACILITIES FEES AS AUTHORIZED BY GOVERNMENT CODE SECTION 65995(b)3* in compliance with Government Code Section 65595(b)(1) and (b)(2), increasing the

residential and commercial fees. Pursuant to the sixty-day waiting period, this rate was implemented on July 1, 2016.

c) Beginning and end balance of the account or fund:

Beginning Balance – July 1, 2016:	\$223,555.28
Ending Fund Balance – June 20, 2017:	\$284,502.05

d) Amount of fees collected and the interest earned:

Developer Fees Collected:	\$37,759.68
Tax Collections from Redevelopment Funds:	\$24,019.08

e) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

In 2016-17 no fees were expended on public improvements.

f) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

There are no projects that meet this criteria.

g) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

There were no interfund transfers or loans made in FY 2016-17.

h) The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.

There were no refunds made during FY 2016-17.

Five-Year Financial Report

Government Code 66001 requires that for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

- a) **Identify the purpose to which the fee is to be put.**
See table below under item (d)
- b) **Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.**
See table below under item (d)
- c) **Identify all sources and amounts of funding anticipated to complete financing of incomplete improvements identified in paragraph (2) of subdivision (a).**
See table below under item (d)
- d) **Designate the approximate dates on which the funding referred to in subparagraph (c) is expected to be deposited into the appropriate account or fund.**
See table below under item (d)

Potential Projects	Relationship to Developer Fee	Funding Sources	Estimated	Date Fee will be deposited into appropriate fund
Modernization of district facilities.	Projected modernization need for students generated from commercial/industrial development over the next 20 years and the projected commercial/industrial square footage of 113,846.	Developer fees	\$433,134	N/A

THERMALITO UNION SCHOOL DISTRICT

400 Grand Avenue
Oroville, California

REGULAR BOARD MEETING/WORKSHOP MINUTES OF THE GOVERNING BOARD

November 16, 2017

Convene Regular Meeting at the District Office: The meeting was called to order at 5:30 p.m.

Members Present: Mrs. Fultz, Mrs. Ielati, Mrs. Anderson, Mrs. Walker, Mrs. Shields, Mr. Blake

Public Comment Prior to Closed Session: None.

Closed Session: The Board convened to closed session at 5:05 p.m.

Public Present: Sue Russell, Lisa Cruikshank, Julie Carr, Ed Gregorio, Bill Harrington, Rochelle Simmons, Stacie Schuman, Yvonne Cobb, Lauren Albert

Reports from Closed Session - Announcement of Action taken in Closed Session and Vote, if any: The meeting reconvened to open session at 6:34 p.m. In closed session, the Board adopted the proposed decision and recommendations of a hearing officer and took action to dismiss a permanent classified employee and directed the Superintendent to send out appropriate notices. The vote was unanimous.

Pledge of Allegiance: The pledge of allegiance was led by students from Poplar Avenue School student council.

Students Report at the Board: The Poplar Avenue Student Council reported to the Board. The students shared that Poplar Avenue School is a good place for learning, there are good friends, good food, and good times including field trips and fun nights. They have a good student council who are trustworthy, kind and love to plan fun events for other students at the school.

Public Comments on Board Agenda Items: None.

Change Order of Agenda Upon President's Discretion: There were no requests to change the order.

Adoption of the Agenda: The motion to adopt the Board Agenda was made by Mrs. Shields and seconded by Mrs. Anderson; votes were five ayes. Motion passed.

Reports to the Board:

Bill Harrington reported to the Board on Poplar Avenue School over the last year and shared that it has been a great year of successes which included increased attendance, increase in enrollment and decrease in behavior referrals. The next steps are to take Poplar from good to great. Next steps include developing a PLC culture, creating a guiding coalition, developing mission, vision and collective commitments and goals, developing formative assessments and using data to improve instruction.

Rebecca Harvey thanked the Board for approving her attendance at the ART conference. She reported on some of her takeaways from the conference that will drive her art instruction including choice based art which allows children to have more power and say in their art.

Consent Agenda:

The motion to approve the consent agenda was made by Mrs. Ielati and seconded by Mrs. Shields.

Mrs. Fultz commented she was happy to see the math tutoring at Nelson along with the Saturday School.

Mrs. Anderson commented she was happy to see many Oroville businesses supported as she reviewed the commercial warrants.

Mrs. Fultz called for a vote which was five ayes. Motion passed.

Public Comments:

None.

TTA:

Julie Carr reported that there is negotiations on the 14th and looking forward to a break for Thanksgiving.

Management:

Rochelle Simmons, principal at Nelson Avenue School reported she was able to attend the Next Gen Science roll out with her science staff, the 4th in a series of 5. Mrs. Simmons shared an article with the Board.

Stacie Schuman, principal at Plumas Avenue reported on the grade level collaboration and an anti-bullying presentation on site.

Ed Gregorio, principal at Sierra Avenue reported it has been an engaging week at Sierra with Girls on the Run and field trips.

Jeff Kuhn, Principal of CDS, reported on activities to connect families with resources and improve parent engagement at CDS.

Robyn Solansky, Director of TLC Preschool, invited the Board to a feast at TLC tomorrow and reported on a training TLC staff had on November 1, 2017 and shared her take away from her recent conference.

Lisa Cruikshank shared a parent guide to the California Dashboard which will be open by the end of November. Ms. Cruikshank also shared that there has been a decrease in suspensions and an increase in attendance.

Cody Walker, Assistant Superintendent, reported there were no findings in the recent audit, Connie Cavanaugh is currently working on the first interim budget which will be brought for approval in December. He is currently working on Escape and helping staff get ready for the January implementation.

Superintendent

Gregory Blake reported on behalf of Joyce Dennison on current maintenance projects.

Mr. Blake shared with the board a letter that will go out to families after the break to notify them of the change in the District's communication system.

Mr. Blake shared the county F.I.T. report with the board which had no findings.

Mr. Blake shared a draft of an MOU which will allow for sharing of counseling services between districts in the event of a crisis.

New Business:

Approval to set the Annual Reorganizational Meeting

Approval to set the Board's Annual Reorganizational Meeting for December 13, 2017.

The motion to approve was made by Mrs. Walker and seconded by Mrs. Shields. Motion passed with five ayes.

Approval of Resolution #17-18-05

Approval of resolution to authorize Cody Walker as a signing agent for the District.

The motion to approve was made by Mrs. Walker and seconded by Mrs. Ielati. Motion passed with five ayes.

Approval to change the December Board Meeting Date

Approval to change the date of the December board meeting from December 14, 2017 to December 13, 2017.

The motion to approve was made by Mrs. Walker and seconded by Mrs. Anderson. Motion passed with five ayes.

Approval of MOU 17-18-01 with CSEA Chapter 182

Approval of MOU to comply with provision of Assembly Bill 119.

The motion to approve was made by Mrs. Shields and seconded by Mrs. Ielati. Motion passed with five ayes.

Board Discussion:

The Board discussed the proposed meeting dates for 2017 which will be adopted at the meeting in December.

Board Comments:

Gail Shields reported she is now retired.

Alicia Walker reported all is well and applauded Mr. Blake for the quick response to today's incident at our schools.

Brenda Ielati wished everyone a Happy Thanksgiving.

Tori Anderson applauded the principals for teaching kids to not be bystanders and standing up for those around them.

Darlene Fultz reiterated that safety is a priority in the district and thanked Mr. Blake and staff for handling the incident today very well.

Adjournment:

The regular board meeting adjourned at 7:35 p.m.

Date Board Approved: _____

Board President: Darlene Fultz

December 13, 2017

First Reading

Drug and Alcohol Free Schools

(BP added) New policy prohibits the possession, use, or sale of drugs or alcohol by any person on district property and addresses enforcement and discipline for violations of this policy. Policy also reflects NEW LAW (Proposition 64, 2016) which prohibits any person from possessing, smoking, or ingesting cannabis on school grounds while children are present.

See BP 3513.4

Criminal Background Checks for Contractors

(AR revised) Regulation updated to reflect NEW LAW (AB 949, 2017) which requires criminal background checks for sole proprietors who contract with the district to provide specified services, if they will have contact with children, and provides that it is the responsibility of the district to prepare and submit the fingerprints of the sole proprietor to the Department of Justice. Regulation also reorganized to clarify criminal background check requirements applicable to entities contracting for construction, reconstruction, rehabilitation, or repair of a school facility.

See AR 3515.6

Policy Updates

Comprehensive Plans

(BP revised) Policy updated to include the local control and accountability plan (LCAP) as a comprehensive plan of the district and to emphasize the need for consistency among the documents that set direction for the district.

See BP 0400

Local Control and Accountability Plan

(BP/AR revised) Policy and regulation updated to delete references to 5 CCR 15497.5 (repealed) which formerly contained the LCAP template. The LCAP template continues to be approved by the State Board of Education and is available on the California Department of Education (CDE) web site. Policy also adds a definition of "numerically significant student subgroups" whose needs must be addressed in the LCAP. Regulation also deletes requirement to use the state's Academic Performance Index (API) as a measure of student achievement, as the API has been replaced by a new state accountability system.

See BP 0460

See AR 0460

Accountability

(BP revised) Policy updated to reflect the new state accountability system (the California School Dashboard), which consists of both state and local indicators to assist districts in identifying strengths and areas in need of improvement in each priority area addressed by the LCAP.

See BP 0500

District and School Web Sites

(BP/AR revised) Policy updated to (1) clarify the district's responsibility to make district and school web sites accessible to individuals with disabilities; (2) reflect laws prohibiting web site operators from using web site information to amass a profile about a student, engage in targeted advertising to students, or sell or disclose a student's information, including NEW LAW (AB 2799, 2016) which prohibits such activities for web sites used primarily for preschool and prekindergarten purposes; and (3) clarify options related to posting student photographs on district and school web sites together with their names. Regulation updated to (1) add section on "Design Standards," including standards for web site accessibility to individuals with disabilities; (2) reflect NEW LAW (AB 2257, 2016) which requires posting a prominent, direct link to the current board meeting agenda or to an integrated agenda management platform, effective January 1, 2019; and (3) clarify requirements related to posting copyrighted material.

See BP 1113

See AR 1113

Sale or Lease of District-Owned Real Property

(BP revised) Policy updated to delete the requirement to first offer surplus property to a charter school with at least 80 students. Material regarding the appointment of the district advisory committee expanded to specify the circumstances under which the district is not required to appoint a committee, including the exception for the sale, lease, or rental of excess property to be used for teacher or other employee housing pursuant to NEW LAW (AB 1157, 2017). Policy expands section on "Use of Proceeds" to reflect additional legal requirements, and deletes the authority (repealed) to use the proceeds from the sale of surplus property for any one-time general fund purpose provided that the district adopted a plan and made certain certifications to the State Allocation Board.

See BP 3280

Bargaining Units

(BP revised) Policy updated to reflect NEW LAW (SB 285, 2017) which prohibits districts from deterring or discouraging employees from becoming or remaining members of an employee organization. Policy also reflects NEW LAW (AB 119, 2017) which requires districts to provide employee organizations with specified contact information for new employees in the bargaining unit and to give employee organizations access to new employee orientations (limited in scope to onboarding sessions where newly hired employees are advised of their employment status, rights, benefits, duties, responsibilities, or any other employment-related matters).

See BP 4140/4240/4340

Chronic Absence and Truancy

(BP/AR revised) Policy updated to reflect the inclusion of a chronic absence indicator in the California School Dashboard effective in the fall of 2018, add examples of interventions for attendance problems, and delete section on "School Attendance Review Board" since that material is now covered in BP/AR 5113.12 - District School Attendance Review Board. Regulation updated to delete references to 5 CCR 15497.5 (repealed), which formerly contained the LCAP template that is now available on the CDE web site, and to delete section on the appointment and general duties of attendance supervisors, now covered in AR 5113.11 - Attendance Supervision.

See BP 5113.1

See AR 5113.1

Withholding Grades, Diploma or Transcripts

(AR revised) Regulation updated to clarify the circumstances under which the district may withhold a student's grades, diploma, and/or transcripts until the student's parents/guardians have paid for the damages to or loss of district property willfully caused by the student. Regulation also clarifies the student's due process rights, as well as the requirement to continue to withhold the grades, diploma, and/or transcripts when such a student transfers from one district to another.

See AR 5125.2

Alcohol and Other Drugs

(BP revised) Policy updated to reflect the goals and purposes of the federal Student Support and Academic Enrichment Grants program, as established by the Every Student Succeeds Act. Policy also deletes material on drug and alcohol master plans and county primary prevention programs, since the related laws repealed on their own terms.

See BP 5131.6

Education for Foster Youth

(AR revised) Regulation updated to reflect the Every Student Succeeds Act, which amends the definition of a foster youth's "best interest" and requires districts and child welfare agencies to come to an agreement as to how transportation will be provided to enable foster youth to attend their school of origin.

See AR 6173.1

Steroids

(E 5131.63 deleted) Exhibit deleted since the California Interscholastic Federation provides the sample agreement that student athletes and parents/guardians must sign to promise that the student will not use steroids or banned dietary supplements.

Title I Program Improvement Schools

(BP/AR 0520.2 deleted) Policy and regulation deleted as federal program improvement requirements have been suspended for the 2017-18 school year and will, beginning in the 2018-19 school year, be replaced by a new system of comprehensive and targeted improvement established by the Every Student Succeeds Act.

Title I Program Improvement Districts

(BP 0520.3 deleted) Policy deleted as federal program improvement requirements have been suspended for the 2017-18 school year and will, beginning in the 2018-19 school year, be replaced by a new system of comprehensive and targeted improvement established by the Every Student Succeeds Act.

DRUG AND ALCOHOL FREE SCHOOLS

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

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

The following substances are prohibited on all district property:

1. Any substance which may not lawfully be possessed, used, or sold in California
2. Cannabis or cannabis products (Health and Safety Code 11362.3; 21 USC 812, 844)
3. Alcoholic beverages, unless approved by the Superintendent or designee for limited purposes specified in Business and Professions Code 25608

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

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

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

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

Enforcement/Discipline

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

(cf. 1250 - Visitors/Outsiders)
(cf. 3515.2 - Disruptions)
(cf. 5145.11 - Questioning and Apprehension by Law Enforcement)
(cf. 5145.12 - Search and Seizure)

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

Business and Noninstructional Operations

BP 3513.4 (b)

(cf. 4112.41/4212.41/4312.41 - Employee Drug Testing)
(cf. 4112.42/4212.42/4312.42 - Drug and Alcohol Testing for School Bus Drivers)
(cf. 4117.7/4217.7/4317.7 - Employment Status Reports)
(cf. 4118 - Dismissal/Suspension/Disciplinary Action)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)
(cf. 5131 - Conduct)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))
(cf. 6145 - Extracurricular and Cocurricular Activities)
(cf. 6145.2 - Athletic Competition)

Legal Reference:

EDUCATION CODE

44940 Compulsory leave of absence for certificated persons
44940.5 Procedures when employees are placed on compulsory leave of absence
45123 Employment after conviction of controlled substance offense
45304 Compulsory leave of absence for classified persons
48900 Suspension or expulsion (grounds)
48900.5 Suspension, limitation on imposition; exception
48901 Smoking or use of tobacco prohibited
48901.5 Prohibition of electronic signaling devices
48902 Notification of law enforcement authorities; civil or criminal immunity
48909 Narcotics or other hallucinogenic drugs
48915 Expulsion; particular circumstances

BUSINESS AND PROFESSIONS CODE

25608 Alcohol on school property; use in connection with instruction

GOVERNMENT CODE

8350-8357 Drug-free workplace

HEALTH AND SAFETY CODE

11053-11058 Standards and schedules
11353.6 Juvenile Drug Trafficking and Schoolyard Act
11362.1 Possession and use of cannabis, persons age 21 and over
11362.3 Limitations on possession and use of cannabis
11362.79 Limitations on medical use of cannabis
104559 Tobacco use prohibition

PENAL CODE

13860-13864 Suppression of drug abuse in schools

VEHICLE CODE

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

UNITED STATES CODE, TITLE 20

7101-7122 Student Support and Academic Enrichment Grants

UNITED STATES CODE, TITLE 21

812 Schedules of controlled substances
844 Penalties for possession of controlled substance

UNITED STATES CODE, TITLE 41

8101-8106 Drug-Free Workplace Act

COURT DECISIONS

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

CRIMINAL BACKGROUND CHECKS FOR CONTRACTORS

When the employees of any entity contracting with the district to provide specified services will have contact with students, the entity shall certify in writing to the Superintendent or designee that none of those employees has been convicted of a violent or serious felony as defined in Education Code 45122.1. In the case of a sole proprietor, the Superintendent or designee shall prepare and submit the employee's fingerprints to the Department of Justice. If any contracting employee who may have contact with students has been convicted of a violent or serious felony as defined, a certificate of rehabilitation and a pardon as required pursuant to Education Code 45125.1 shall be submitted to the Superintendent or designee before the contracting employee is authorized to perform the work for the district. (Education Code 45125.1)

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

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

(cf. 3540 - Transportation)

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

(cf. 3600 - Consultants)

(cf. 7140 - Architectural and Engineering Services)

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

The Superintendent or designee may determine that criminal background checks will not be required if:

1. The contracting entity is providing services in an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed to make school facilities safe and habitable. (Education Code 45125.1)
2. The employees of the contracting entity will have limited contact with students. In determining whether a contract employee has limited contact with students, the Superintendent or designee shall consider the totality of the circumstances, including factors such as the length of time the contractors will be on school grounds, whether students will be in proximity with the site where the contractors will be working, and whether the contractors will be working by themselves or with others. (Education Code 45125.1)

Upon a determination that an employee will have limited contact with students, the Superintendent or

Business and Noninstructional Operations

AR 3515.6 (b)

designee shall take appropriate steps to protect the safety of any students who may come in contact with this employee. (Education Code 45125.1)

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

(cf. 3515.3 - District Police/Security Department)

3. The contract is for the construction, reconstruction, rehabilitation, or repair of a school facility and either item #1 or #2 above applies or the district uses one or more of the following methods to ensure student safety: (Education Code 45125.2)
 - a. The installation of a physical barrier at the worksite to limit contact with students
 - b. Continual supervision and monitoring of all employees of the entity by an employee of the entity whom the Department of Justice has ascertained has not been convicted of a violent or serious felony
 - c. Surveillance of employees of the entity by school personnel

Legal Reference:

EDUCATION CODE

41302.5 School districts, definition

45122.1 Classified employees, conviction of a violent or serious felony

45125.1 Criminal background checks for contractors

45125.2 Criminal background checks for construction

PENAL CODE

667.5 Prior prison terms, enhancement of prison terms

1192.7 Plea bargaining limitation

Management Resources:

WEB SITES

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

Board Adopted: 12/13/17 (first reading)

COMPREHENSIVE PLANS

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

Comprehensive plans adopted by the district shall include the local control and accountability plan (LCAP) and other plans required by law or determined by the Board to be in the best interest of the district. Such plans may describe anticipated short- and long-term needs, measurable outcomes, priorities, activities, available resources, timelines, staff responsibilities, and strategies for internal and external communications regarding the plan.

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

The process for developing comprehensive plans shall include broad participation of school and community representatives. Committees may, and when required by law shall, be appointed to assist in the development of such plans. District comprehensive plans are subject to review and approval by the Board.

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

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

(cf. 0420 - School Plans/Site Councils)

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

Legal Reference:
EDUCATION CODE

Philosophy-Goals-Objectives and Comprehensive Plans

BP 0400 (b)

32280-32289 School safety plans
35035 Powers and duties of the superintendent
35291 Rules (power of governing board)
39831.3 Transportation safety plan
52060-52077 Local control and accountability plan
56195-56195.10 Comprehensive local plans for special education
56205-56208 Requirements for special education plan
64001 Single school plan for student achievement, consolidated application programs
CODE OF REGULATIONS, TITLE 5
560 Civil defense and disaster preparedness plans
UNITED STATES CODE, TITLE 20
6312 Local educational agency plan

Management Resources:

WEB SITES

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

Board Adopted: 12/13/17, 11/16/06 (revisions)
12/09/99 (final adoption)
11/18/99 (first reading)

Local Control and Accountability Plan

Goals and Actions Addressing State and Local Priorities

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

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

- a. The degree to which district teachers are appropriately assigned in accordance with Education Code 44258.9 and fully credentialed in the subject areas and for the students they are teaching; every district student has sufficient access to standards-aligned instructional materials as determined pursuant to Education Code 60119; and school facilities are maintained in good repair as specified in Education Code 17002

(cf. 1312.4 - Williams Uniform Complaint Procedures)

(cf. 3517 - Facilities Inspection)

(cf. 4112.2 - Certification)

(cf. 4113 - Assignment)

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

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

(cf. 6011 - Academic Standards)

(cf. 6174 - Education for English Learners)

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

(cf. 3553 - Free and Reduced Price Meals)

(cf. 6020 - Parent Involvement)

(cf. 6173.1 - Education for Foster Youth)

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

- d. Student achievement, as measured by all of the following as applicable:
- (1) Statewide assessments of student achievement
 - (2) 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
 - (3) The percentage of English learners who make progress toward English proficiency as measured by the SBE-certified assessment of English proficiency
 - (4) The English learner reclassification rate
 - (5) The percentage of students who have passed an Advanced Placement examination with a score of 3 or higher
 - (6) The percentage of students who participate in and demonstrate college preparedness in the Early Assessment Program pursuant to Education Code 99300-99301

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

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

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

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

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

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

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AR 0460 (c)

benefit these students as a result of supplemental and concentration grant funding pursuant to Education Code 42238.02 and 42238.03

(cf. 6143 - Courses of Study)

(cf. 6159 - Individualized Education Program)

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

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

(cf. 0200 - Goals for the School District)

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

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

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

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

(cf. 0510 - School Accountability Report Card)

Increase or Improvement in Services for Unduplicated Students

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

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

1. Identify those services that are being funded and provided on a districtwide or schoolwide basis
2. Describe how services are principally directed towards, and are effective in, meeting the district's goals for unduplicated students in the state priority areas and any local priority areas
3. If the enrollment of unduplicated students is less than 55 percent of district enrollment or less than 40 percent of school enrollment, describe how these services are the most effective use of the funds to meet the district's goals for its unduplicated students in the state priority areas and

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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.

Annual Updates

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

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

Availability of the Plan

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

(cf. 1113 - District and School Web Sites)

Board Adopted: 12/13/17, 11/12/15 (revision)
12/12/13 (adoption)

Local Control and Accountability Plan

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

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

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

(cf. 3100 - Budget)

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

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

(cf. 3553 - Free and Reduced Price Meals)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6174 - Education for English Learners)

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

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

(cf. 6173 - Education for Homeless Children)

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

(cf. 0420 - School Plans/Site Councils)

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

(cf. 0400 - Comprehensive Plans)

(cf. 0440 - District Technology Plan)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 5030 - Student Wellness)

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BP 0460 (b)

(cf. 6171 - Title I Programs)

(cf. 7110 - Facilities Master Plan)

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

(cf. 1312.3 - Uniform Complaint Procedures)

Plan Development

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

The Board shall consult with teachers, principals, administrators, other school personnel, employee bargaining units, parents/guardians, and students in developing the LCAP. Consultation with students shall enable unduplicated students and other numerically significant student subgroups to review and comment on LCAP development and may include surveys of students, student forums, student advisory committees, and/or meetings with student government bodies or other groups representing students. (Education Code 52060; 5 CCR 15495)

(cf. 1220 - Citizen Advisory Committees)

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

(cf. 6020 - Parent Involvement)

Public Review and Input

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

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

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

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

(cf. 5145.6 - Parental Notifications)

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

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

(cf. 9320 - Meetings and Notices)

Adoption of the Plan

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

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

Submission of Plan to County Superintendent of Schools

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

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

Monitoring Progress

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

(cf. 0500 - Accountability)

Technical Assistance/Intervention

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

1. Assistance in the identification of district strengths and weaknesses in regard to state

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priorities, and review of effective, evidence-based programs that apply to the district's goals

2. Assistance from an academic expert, team of academic experts, or another district in the county in identifying and implementing effective programs to improve the outcomes for student subgroups
3. Advice and assistance from the California Collaborative for Educational Excellence established pursuant to Education Code 52074

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

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

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

Legal Reference:

EDUCATION CODE

305-306 English language education

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

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

41020 Audits

42127 Public hearing on budget adoption

42238.01-42238.07 Local control funding formula

44258.9 County superintendent review of teacher assignment

48985 Parental notices in languages other than English

51210 Course of study for grades 1-6

51220 Course of study for grades 7-12

52052 Numerically significant student subgroups

52060-52077 Local control and accountability plan

52302 Regional occupational centers and programs

52372.5 Linked learning pilot program

54692 Partnership academies

60119 Sufficiency of textbooks and instructional materials; hearing and resolution

60605.8 California Assessment of Academic Achievement; Academic Content Standards Commission

60811.3 Assessment of language development

64001 Single plan for student achievement

99300-99301 Early Assessment Program

CODE OF REGULATIONS, TITLE 5

Philosophy, Goals, Objectives and Comprehensive Plans

BP 0460 (e)

15494-15497 Local control and accountability plan and spending requirements
UNITED STATES CODE, TITLE 20
6312 Local educational agency plan
6826 Title III funds, local plans

Management Resources:

CSBA PUBLICATIONS

Promising Practices for Developing and Implementing LCAPs, Governance Brief, November 2016
LCFF Rubrics, Issue 1: What Boards Need to Know About the New Rubrics, Governance Brief, rev. October 2016
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
California School Accounting Manual
California School Dashboard
LCFF Frequently Asked Questions
Local Control and Accountability Plan and Annual Update (LCAP) Template
Family Engagement Framework: A Tool for California School Districts, 2014
California Career Technical Education Model Curriculum Standards, 2013
California Common Core State Standards: English Language Arts and Literacy in History/Social Studies, Science, and Technical Subjects, rev. 2013
California Common Core State Standards: Mathematics, rev. 2013
California English Language Development Standards, 2012

WEB SITES

CSBA: <http://www.csba.org>
California Department of Education: <http://www.cde.ca.gov>
California School Dashboard: <http://www.caschooldashboard.org>

Board Adopted: 12/13/17, 04/05/17 (revisions)
12/12/13 (adoption)

ACCOUNTABILITY

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

(cf. 0000 - Vision)
(cf. 0200 - Goals for the School District)
(cf. 0460 - Local Control and Accountability Plan)
(cf. 2140 - Evaluation of the Superintendent)
(cf. 3460 - Financial Reports and Accountability)
(cf. 4115 - Evaluation/Supervision)
(cf. 4215 - Evaluation/Supervision)
(cf. 4315 - Evaluation/Supervision)
(cf. 6011 - Academic Standards)
(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6190 - Evaluation of the Instructional Program)
(cf. 9400 - Board Self-Evaluation)

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

(cf. 6162.5 - Student Assessment)
(cf. 6162.51 - State Academic Achievement Tests)

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

(cf. 6159.2 - Nonpublic, Nonsectarian School and Agency Services for Special Education)
(cf. 6184 - Continuation Education)
(cf. 6185 - Community Day School)

The district and each district school shall demonstrate comparable improvement in academic achievement 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)

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 LCAP.

(cf. 0510 - School Accountability Report Card)

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BP 0500 (b)

(cf. 1100 - Communication with the Public)
(cf. 1112 - Media Relations)
(cf. 1113 - District and School Web Sites)
(cf. 1220 - Citizen Advisory Committees)
(cf. 6020 - Parent Involvement)

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. 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 Public school performance accountability program
52060-52077 Local control and accountability plan
56366 Nonpublic, nonsectarian schools
60640-60649 California Assessment of Student Performance and Progress

CODE OF REGULATIONS, TITLE 5

1068-1074 Alternative schools accountability model, assessments
15440-15464 Standards and criteria for fiscal accountability

UNITED STATES CODE, TITLE 20

6311 Accountability, state plan
6312 Local educational agency plan

CODE OF FEDERAL REGULATIONS, TITLE 34

200.12-200.24 State accountability system
200.30-200.48 State and LEA report cards and plans

Management Resources:

WEB SITES

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

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

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

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

Board Approved: 12/13/17, 11/12/15, 01/16/14, 09/17/07 (revisions)
05/25/06, 04/19/01, 09/11/02 (revisions)
02/24/01 (amended)
12/09/99 (final adoption)
11/18/99 (first reading)

DISTRICT AND SCHOOL WEB SITES**Design Standards**

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

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

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

Web Site Content

As applicable, district and school web sites shall provide current information regarding the district's mission and goals, district/school programs and operations, district/school news, agendas and minutes of Governing Board meetings, School Accountability Report Cards, school calendars, and links to educational resources.

(cf. 0440 - District Technology Plan)

(cf. 0510 - School Accountability Report Card)

(cf. 1100 - Communication with the Public)

(cf. 9322 - Agenda/Meeting Materials)

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

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

Any copyrighted material to be posted on a district or school web site shall be submitted to the Superintendent or designee together with the permission of the copyright owner to reprint the material. Any copyrighted material submitted without the copyright owner's permission shall only be posted on a district or school web site if the Superintendent or designee determines that the material is in the public domain or that the intended use meets the criteria for fair use or another exception pursuant to 17 USC 107-122. When any copyrighted material is posted, the web site shall include a notice crediting the copyright owner and, as necessary, shall note that permission to reprint the material was granted.

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

(cf. 6162.6 - Use of Copyrighted Materials)

Community Relations

AR 1113 (b)

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

Roles and Responsibilities

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

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

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

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Security

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

Board Adopted: 12/13/17, 09/30/11 (revised)
02/22/01 (final adoption)
02/08/01 (first reading)

DISTRICT AND SCHOOL WEB SITES

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

(cf. 0000 - Vision)
(cf. 0440 - District Technology Plan)
(cf. 1100 - Communication with the Public)
(cf. 1112 - Media Relations)
(cf. 1114 - District-Sponsored Social Media)
(cf. 6020 - Parent Involvement)

Design Standards

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

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

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

Web Site Content

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

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

(cf. 1325 - Advertising and Promotion)

Privacy Rights

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

(cf. 1340 - Access to District Records)
(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5022 - Student and Family Privacy Rights)
(cf. 5125 - Student Records)

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

(cf. 5125.1 - Release of Directory Information)

Community Relations

BP 1113 (b)

Photographs of individual students shall not be published on district or school web sites accompanied by the student's name or other personally identifiable information without the prior written consent of the student's parent/guardian.

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

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

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

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

(cf. 3515.3 - District Police/Security Department)

Legal Reference:

EDUCATION CODE

35182.5 Contracts for advertising
35258 Internet access to school accountability report cards
48907 Exercise of free expression; rules and regulations
48950 Speech and other communication
49061 Definitions, directory information
49073 Release of directory information
60048 Commercial brand names, contracts or logos

BUSINESS AND PROFESSIONS CODE

22580-22582 Digital privacy
22584-22585 Student Online Personal Information Protection Act
22586 Preschool and prekindergarten privacy

GOVERNMENT CODE

3307.5 Publishing identity of public safety officers
6254.21 Publishing addresses and telephone numbers of officials
6254.24 Definition of public safety official
11135 Nondiscrimination; accessibility to state web sites

PENAL CODE

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

UNITED STATES CODE, TITLE 17

101-122 Subject matter and scope of copyright
504 Penalties for copyright infringement

UNITED STATES CODE, TITLE 20

1232g Federal Family Educational Rights and Privacy Act

UNITED STATES CODE, TITLE 29

705 Definitions; Vocational Rehabilitation Act
794 Section 503 of the Rehabilitation Act of 1973; accessibility to federal web sites

Community Relations

BP 1113 (c)

UNITED STATES CODE, TITLE 42

12101-12213 Americans with Disabilities Act

CODE OF FEDERAL REGULATIONS, TITLE 16

312.1-312.12 Children's Online Privacy

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy

104.1-104.61 Nondiscrimination on the basis of disability

COURT DECISIONS

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

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

Management Resources:

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

Dear Colleague Letter, May 26, 2011

Joint Dear Colleague Letter: Electronic Book Readers, June 2010

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

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

WORLD WIDE WEB CONSORTIUM PUBLICATIONS

Web Content Accessibility Guidelines, December 2008

WEB SITES

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

California Department of Education, Web Accessibility Standards:

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

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

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

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

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

Board Adopted: 12/13/17, 9/30/11 (revisions)
12/14/06, 01/24/02, 01/23/03 (revisions)
02/22/01 (final adoption)
02/08/01 (first reading)

SALE OR LEASE OF DISTRICT-OWNED REAL PROPERTY

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

(cf. 1330 - Use of School Facilities)
(cf. 7110 - Facilities Master Plan)
(cf. 7111 - Evaluating Existing Buildings)
(cf. 7160 - Charter School Facilities)

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

(cf. 1220 - Citizen Advisory Committees)

If the local planning agency has adopted a general plan that affects or includes the area where the surplus property is located, the Board shall submit a report to the local planning agency describing the location of the surplus property and the purpose and extent of the proposed sale or lease. (Government Code 65402)

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

When selling or leasing district real property, the Board shall comply with the priorities and procedures specified in applicable law. (Education Code 17230, 17464, 17485-17499; Government Code 54222)

(cf. 5148 - Child Care and Development)
(cf. 5148.2 - Before/After School Programs)
(cf. 5148.3 - Preschool/Early Childhood Education)

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

Resolution of Intention to Sell or Lease

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

meeting place, at which sealed proposals to purchase or lease will be received and considered.
(Education Code 17466)

(cf. 9320 - Meetings and Notices)
(cf. 9323.2 - Actions by the Board)

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

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

Acceptance/Rejection of Bids

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

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

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

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

(cf. 1431 - Waivers)

Use of Proceeds

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

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

Business and Noninstructional Operations

BP 3280 (c)

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

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

(cf. 3100 - Budget)

(cf. 3460 - Financial Reports and Accountability)

Legal Reference:

EDUCATION CODE

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

17230-17234 Surplus property

17385 Conveyances to and from school districts

17387-17391 Advisory committees for use of excess school facilities

17400-17429 Leasing property

17430-17447 Leasing facilities

17453 Lease of surplus district property

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

17462.3 State Allocation Board program to reclaim funds

17485-17500 Surplus school playground (Naylor Act)

17515-17526 Joint occupancy

17527-17535 Joint use of district facilities

33050 Requ

38130-38139 Civic Center Act

GOVERNMENT CODE

50001-50002 Definitions

54220-54232 Surplus land, especially:

54222 Offer to sell or lease property

54950-54963 Brown Act, especially:

54952 Legislative body, definition

PUBLIC RESOURCES CODE

21000-21177 California Environmental Quality Act

CODE OF REGULATIONS, TITLE 2

1700 Definitions related to surplus property

COURT DECISIONS

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

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Closing a School Best Practices Guide

OFFICE OF PUBLIC SCHOOL CONSTRUCTION PUBLICATIONS

Unused Site Program Handbook, December 2015

Business and Noninstructional Operations

BP 3280 (d)

WEB SITES

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

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

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

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

DRAFT

Board Adopted: 12/13/17, 07/01/14, 08/24/11 (revisions)
02/22/10, 04/30/09, 01/18/07 (revisions)
03/23/00 (final adoption)
03/09/00 (first reading)

All Personnel

BP 4140/4240/4340 (a)

BARGAINING UNITS

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

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 4143/4243 - Negotiations/Consultation)

(cf. 9000 - Role of the Board)

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

The district shall not deter or discourage employees from becoming or remaining members of an employee organization, impose or threaten to impose reprisals on employees, discriminate or threaten to discriminate against employees, or otherwise interfere with, restrain, or coerce employees because of their membership or nonmembership in an employee organization. (Government Code 3543.5, 3550)

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

Formation of Bargaining Units

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

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

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

(cf. 4300 - Administrative and Supervisory Personnel)

(cf. 4301 - Administrative Staff Organization)

(cf. 4312.1 - Contracts)

For this purpose, supervisory employee means any employee, regardless of job description, having the authority, in the interest of the district, to hire, transfer, suspend, layoff, recall, promote, discharge, assign, reward, discipline, assign work, direct, adjust grievance of other employees, or effectively recommend that action. The exercise of this authority shall not be merely routine or clerical in nature, but shall require the use of independent judgment. (Government Code 3540.1)

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

All Personnel

BP 4140/4240/4340 (b)

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

Access to Employee Orientations and Contact Information

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

The structure, time, and manner of the access to new employee orientations shall be determined by mutual agreement of the district and the exclusive representative, following a request to negotiate by either party. If the district and exclusive representative fail to reach an agreement, matters related to the access to new employee orientation shall be subject to compulsory interest arbitration. The district and employee organization may mutually agree to submit any dispute to compulsory interest arbitration at any time. In addition, if any dispute arises during negotiations and is not resolved within 45 days after the first meeting or within 60 days after the initial request to negotiate, whichever is earlier, either party may make a demand for compulsory interest arbitration. When any such dispute arises during the summer when the district's administrative office is closed, the timeline shall commence on the first day the administrative office reopens. The decision of the arbitrator shall be final and binding on the parties. (Government Code 3556, 3557)

The Superintendent or designee shall provide an exclusive representative with the name, job title, department, work location, telephone numbers (work, home, and personal cell phone), personal email address(es) on file with the district, and home address of any newly hired employee in the bargaining unit, within 30 days of hire or by the first pay period of the month following hire. In addition, the Superintendent or designee shall provide the same information on all employees in the bargaining unit to an exclusive representative at least every 120 days, unless more frequent or detailed lists are required by agreement with the exclusive representative. (Government Code 3558, 6254.3)

However, the Superintendent or designee shall not disclose the home address and any phone numbers on file for employees performing law enforcement-related functions, nor shall he/she disclose the home address, home or personal cell phone number(s), or personal email address(es) of any employee who is a participant in the Safe at Home address confidentiality program pursuant to Government Code 6207 or any employee who provides written request that the information not be disclosed for this purpose. Following receipt of a written request, the district shall remove the employee's home address, home and personal cell phone numbers, and personal email address from any mailing list maintained by the district unless the list is only used by the district to contact the employee. (Government Code 3558, 6207, 6254.3)

All Personnel

BP 4140/4240/4340 (c)

(cf. 1340 - Access to District Records)

Payment of Dues or Service Fee

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

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

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

(cf. 3460 - Financial Reports and Accountability)

Legal Reference:

EDUCATION CODE

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

45100.5 Senior management positions

45104.5 Abolishment of senior classified management positions

45108.5 Definition of senior classified management employees

45108.7 Waiver of provisions of 45108.5

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

45220-45320 Merit system, classified employees

GOVERNMENT CODE

3540-3549.3 Educational Employment Relations Act, especially:

3540.1 Definitions

3543.4 Management position; representation

3545 Appropriateness of unit; basis

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

3555-3559 Public employee communication, information and orientation

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

6254.3 Disclosure of employee contact information to employee organization

6503.5 Joint powers agencies

53260-53264 Employment contracts

CODE OF REGULATIONS, TITLE 8

33015-33490 Recognition of exclusive representative; proceedings

33700-33710 Severance of established unit

All Personnel

BP 4140/4240/4340 (d)

34020 Petition to rescind organizational security arrangement

34055 Reinstatement of organizational security arrangement

COURT DECISIONS

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

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

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

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

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

Management Resources:

WEB SITES

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

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

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

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

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

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

Board Adopted: 12/13/17, 04/04/12 (revision)

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Students

AR 5113.1 (a)

CHRONIC ABSENCE AND TRUANCY

Definitions

Chronic absentee means a student who is absent for any reason on 10 percent or more of the school days in the school year, when the total number of days the student is absent is divided by the total number of days the student is enrolled and school was actually taught in the regular schools of the district, exclusive of Saturdays and Sundays. (Education Code 60901)

Truant means a student who is absent from school without a valid excuse three full days in one school year, or tardy or absent for more than any 30-minute period during the school day without a valid excuse on three occasions in one school year, or any combination thereof. (Education Code 48260)

Habitual truant means a student who has been reported as a truant three or more times within the same school year, provided the district has made a conscientious effort to hold at least one conference with the student and his/her parent/guardian after either of the two previous reports. (Education Code 48262, 48264.5)

Chronic truant means a student who has been absent from school without a valid excuse for 10 percent or more of the school days in one school year, from the date of enrollment to the current date, provided the district has met the requirements of Education Code 48260, 48260.5, 48261, 48262, 48263, and 48291. (Education Code 48263.6)

For purposes of classifying a student as a truant, valid excuse includes, but is not limited to, the reasons for which a student shall be excused from school pursuant to Education Code 48205 and 48225.5. A valid excuse may include other reasons that are within the discretion of school administrators and, based on the facts of the student's circumstances, are deemed to constitute a valid excuse. (Education Code 48260)

(cf. 5113 - Absences and Excuses)

(cf. 5113.2 - Work Permits)

Addressing Chronic Absence

When a student is identified as a chronic absentee, the Superintendent or designee shall communicate with the student and his/her parents/guardians to determine the reason(s) for the excessive absences, ensure the student and parents/guardians are aware of the adverse consequences of poor attendance, and jointly develop a plan for improving the student's school attendance.

(cf. 5113.11 - Attendance Supervision)

(cf. 6020 - Parent Involvement)

The student may be referred to a student success team or school-site attendance review team to assist in evaluating his/her needs and identifying strategies and programs to assist him/her.

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

(cf. 5147 - Dropout Prevention)

(cf. 6164.2 - Guidance/Counseling Services)

(cf. 6164.5 - Student Success Teams)

(cf. 6173 - Education for Homeless Children)

Students

AR 5113.1 (b)

(cf. 6173.1 - Education for Foster Youth)
(cf. 6173.2 - Education of Children of Military Families)
(cf. 6175 - Migrant Education Program)

A student who is struggling academically may be offered tutoring or other supplemental instruction, extended learning opportunities, and/or alternative educational options as appropriate.

(cf. 6158 - Independent Study)
(cf. 6176 - Weekend/Saturday Classes)
(cf. 6178.1 - Work-Based Learning)
(cf. 6179 - Supplemental Instruction)
(cf. 6181 - Alternative Schools/Programs of Choice)
(cf. 6183 - Home and Hospital Instruction)
(cf. 6184 - Continuation Education)

Whenever chronic absenteeism is linked to a health issue or nonschool condition, the Superintendent or designee may recommend school or community resources and/or collaborate with community agencies and organizations to address the needs of the student and his/her family.

(cf. 1020 - Youth Services)
(cf. 5141.6 - School Health Services)

Addressing Truancy

An attendance supervisor or designee, peace officer, probation officer, or school administrator or designee may, as applicable, arrest or assume temporary custody during school hours of any minor student found away from his/her home who is absent from school without a valid excuse. Any person arresting or assuming temporary custody of a minor student shall deliver the student and make reports in accordance with Education Code 48265 and 48266. (Education Code 48264, 48265, 48266)

(cf. 3515.3 - District Police/Security Department)

The Superintendent or designee shall investigate a complaint from any person that a parent/guardian has violated the state compulsory education laws contained in Education Code 48200-48341. (Education Code 48290)

When a student has been identified as a truant as defined above, the following steps shall be implemented based on the number of trancies he/she has committed:

1. Initial truancy
 - a. The student shall be reported to the Superintendent or designee. (Education Code 48260)
 - b. The student's parent/guardian shall be notified by the most cost-effective method possible, which may include email or a telephone call, that: (Education Code 48260.5)
 - (1) The student is truant.
 - (2) The parent/guardian is obligated to compel the student to attend school. If the parent/guardian fails to meet this obligation, he/she may be guilty of an infraction of the

Students

AR 5113.1 (c)

law and subject to prosecution pursuant to Education Code 48290-48296.

- (3) Alternative educational programs are available in the district.
- (4) The parent/guardian has the right to meet with appropriate school personnel to discuss solutions to the student's truancy.
- (5) The student may be subject to arrest or held in temporary custody by a probation officer, a peace officer, a school administrator or designee, or attendance supervisor or designee pursuant to Education Code 48264 if found away from home and absent from school without a valid excuse.
- (6) The student may be subject to suspension, restriction, or delay of his/her driving privilege pursuant to Vehicle Code 13202.7.
- (7) It is recommended that the parent/guardian accompany the student to school and attend classes with the student for one day.

(cf. 5145.6 - Parental Notifications)

- c. The student may be required to attend makeup classes on one day of a weekend pursuant to Education Code 37223. (Education Code 48264.5)
 - d. The student and, as appropriate, his/her parent/guardian may be requested to attend a meeting with a school counselor or other school designee to discuss the root causes of the attendance issue and develop a joint plan to improve the student's attendance. (Education Code 48264.5)
 - e. The Superintendent or designee may notify the district attorney and/or probation officer of the student's name and the name and address of his/her parents/guardians. (Education Code 48260.6)
2. Second truancy
- a. Any student who has once been reported as a truant shall again be reported to the Superintendent or designee as a truant if he/she is absent from school without a valid excuse one or more days or is tardy on one or more days during the school year. (Education Code 48261)
 - b. The student may be required to attend makeup classes on one day of a weekend pursuant to Education Code 37223. (Education Code 48264.5)
 - c. The student may be assigned to an after-school or weekend study program within the county. If the student fails to successfully complete this study program, he/she shall be subject to item #3 below. (Education Code 48264.5)
 - d. An appropriate district staff member shall make a conscientious effort to hold at least one conference with the student and his/her parent/guardian by communicating with the parent/guardian at least once using the most cost-effective method possible, which may include email or a telephone call. (Education Code 48262)

Students

AR 5113.1 (d)

- e. The student may be given a written warning by a peace officer. A record of that warning may be kept at the school for not less than two years or until the student graduates or transfers from the school. If the student transfers, the record may be forwarded to the new school. (Education Code 48264.5)
- f. The Superintendent or designee may notify the district attorney and/or probation officer when the student continues to be classified as a truant after the parents/guardians have been notified in accordance with item #1b above. (Education Code 48260.6)
- 3. Third truancy (habitual truancy)
 - a. A student who is habitually truant, irregular in school attendance, or habitually insubordinate or disorderly during attendance at school may be referred to, and required to attend, a school attendance review board (SARB) program, a truancy mediation program established by the district attorney or the probation officer, or a comparable program deemed acceptable by the Superintendent or designee. (Education Code 48263, 48264.5)

(cf. 5113.12 - District School Attendance Review Board)

- b. Upon making a referral to the SARB or the probation department, the Superintendent or designee shall provide the student and parent/guardian, in writing, the name and address of the SARB or probation department and the reason for the referral. This notice shall indicate that the student and parent/guardian shall be required, along with the district staff person making the referral, to meet with the SARB or a probation officer to consider a proper disposition of the referral. (Education Code 48263)
- c. If the student does not successfully complete the truancy mediation program or other similar program, he/she shall be subject to item #4 below. (Education Code 48264.5)
- d. If the Superintendent or designee determines that available community services cannot resolve the problem of the truant or insubordinate student or if the student and/or his/her parents/guardians have failed to respond to the directives of the district or to services provided, the Superintendent or designee may so notify the district attorney and/or the probation officer. (Education Code 48263)
- 4. Fourth truancy
 - a. Upon his/her fourth truancy within the same school year, the student may be referred to the jurisdiction of the juvenile court. (Education Code 48264.5; Welfare and Institutions Code 601)
 - b. If a student has been adjudged by the county juvenile court to be a habitual truant, the Superintendent or designee shall notify the juvenile court and the student's probation or parole officer whenever the student is truant or tardy on one or more days without a valid excuse in the same or succeeding school year, or is habitually insubordinate or disorderly at school. The juvenile court and probation or parole officer shall be notified within 10 days of the violation. (Education Code 48267)
- 5. Chronic truancy (unexcused absence for 10 percent of school days)

Students

AR 5113.1 (e)

- a. The Superintendent or designee shall ensure that the student's parents/guardians are offered language-accessible support services to address the student's truancy.
- b. If a chronically truant student is at least age six years and is in any of grades K-8, the Superintendent or designee shall notify the student's parents/guardians that failure to reasonably supervise and encourage the student's school attendance may result in the parent/guardian being found guilty of a misdemeanor pursuant to Penal Code 270.1.

Records

The Superintendent or designee shall maintain accurate attendance records for students identified as habitual or chronic truants. The Superintendent or designee also shall document all contacts with a student and his/her parent/guardian regarding the student's attendance, including a summary of all conversations and a record of all intervention efforts.

(cf. 5125 - Student Records)

The Superintendent or designee shall gather and transmit to the County Superintendent of Schools the number and types of referrals made to the SARB and of requests for petitions made to the juvenile court. (Education Code 48273)

Board Adopted: 12/13/17, 02/26/13 (revision)
02/03/11 (final adoption)
01/20/11 (first reading)

CHRONIC ABSENCE AND TRUANCY

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

(cf. 5113 - Absences and Excuses)
(cf. 5113.11 - Attendance Supervision)

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

(cf. 0400 - Comprehensive Plans)
(cf. 0420 - School Plans/Site Councils)
(cf. 0450 - Comprehensive Safety Plan)
(cf. 0460 - Local Control and Accountability Plan)
(cf. 0500 - Accountability)

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

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 5126 - Awards for Achievement)
(cf. 5131 - Conduct)
(cf. 5131.2 - Bullying)
(cf. 5137 - Positive School Climate)
(cf. 5141.6 - School Health Services)
(cf. 5145.3 - Nondiscrimination/Harassment)

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

Interventions for students with serious attendance problems shall be designed to meet the specific needs of the student and may include, but are not limited to, health care referrals, transportation assistance, counseling for mental or emotional difficulties, academic supports, efforts to address school or community safety concerns, discussions with the student and

Students

BP 5113.1 (b)

parent/guardian about their attitudes regarding schooling, or other strategies to remove identified barriers to school attendance. The Superintendent or designee may collaborate with child welfare services, law enforcement, courts, public health care agencies, other government agencies, and/or medical, mental health, and oral health care providers to make alternative educational programs and support services available for students and families.

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

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

(cf. 5113.12 - District School Attendance Review Board)

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

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

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

Legal Reference:

EDUCATION CODE

1740-1742 Employment of personnel to supervise attendance (county superintendent)
37223 Weekend classes
46000 Records (attendance)
46010-46014 Absences
46110-46119 Attendance in kindergarten and elementary schools
46140-46147 Attendance in junior high and high schools
48200-48208 Children ages 6-18 (compulsory full-time attendance)
48225.5 Work permits, entertainment and allied industries

Students

BP 5113.1 (c)

48240-48246 Supervisors of attendance
48260-48273 Truants
48290-48297 Failure to comply; complaints against parents
48320-48325 School attendance review boards
48340-48341 Improvement of student attendance
48400-48403 Compulsory continuation education
48900 Suspension and expulsion
49067 Unexcused absences as cause of failing grade
52052 Academic Performance Index; numerically significant student subgroups
60901 Chronic absence
GOVERNMENT CODE
54950-54963 The Ralph M. Brown Act
PENAL CODE
270.1 Chronic truancy; parent/guardian misdemeanor
272 Parent/guardian duty to supervise and control minor child; criminal liability for truancy
830.1 Peace officers
VEHICLE CODE
13202.7 Driving privileges; minors; suspension or delay for habitual truancy
WELFARE AND INSTITUTIONS CODE
256-258 Juvenile hearing officer
601-601.4 Habitually truant minors
11253.5 Compulsory school attendance
CODE OF REGULATIONS, TITLE 5
306 Explanation of absence
420-421 Record of verification of absence due to illness and other causes
COURT DECISIONS
L.A. v. Superior Court of San Diego County, (2012) 209 Cal.App.4th 976

Management Resources:

CSBA PUBLICATIONS

Attendance Awareness Month, Fact Sheet, September 2014

ATTENDANCE WORKS PUBLICATIONS

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

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

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

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

School Attendance Improvement Handbook, 2000

WEB SITES

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

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

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

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

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

California School Climate, Health, and Learning Survey System: <http://cal-schls.wested.org>

Board Adopted: 12/13/17, 02/26/13, 10/15/12 (revision)
02/03/11 (final adoption)
01/20/11 (first reading)

WITHHOLDING GRADES, DIPLOMAS OR TRANSCRIPTS

When a minor student willfully cuts, defaces, or otherwise injures real or personal property of the district or does not return district property that has been loaned to him/her upon demand of a district employee, the student's parents/guardians may be required to pay the costs of all damages within the limits established pursuant to Education Code 48904. Until the student's parents/guardians have paid for the damages, the Superintendent or designee may withhold the student's grades, diploma, and/or transcripts. (Education Code 48904)

(cf. 3515.4 - Recovery for Property Loss or Damage)
(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 5125 - Student Records)
(cf. 5131.5 - Vandalism and Graffiti)
(cf. 6161.2 - Damaged or Lost Instructional Materials)

Before withholding the student's grades, diploma, and/or transcripts, the Superintendent or designee shall inform the student's parents/guardians in writing of the student's alleged misconduct. (Education Code 48904)

(cf. 5145.6 - Parental Notifications)

The student shall be afforded due process consistent with procedures established for the expulsion of students. (Education Code 48904)

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

If the student and parents/guardians are unable to pay for the damages or return the property, the Superintendent or designee shall provide a program of voluntary work for the student in lieu of monetary damages. Upon completion of the voluntary work, the student's grades, diploma, and/or transcripts shall be released. (Education Code 48904)

When a student who is transferring into the district has had his/her grades, diploma, and/or transcripts withheld by the previous district, the Superintendent or designee shall continue to withhold the student's grades, diploma, and/or transcripts until notified by the previous district that the decision to withhold has been rescinded. (Education Code 48904.3)

Upon receiving notice that a student whose grades, diploma, and/or transcripts have been withheld by this district has transferred to another district in California, the Superintendent or designee shall provide the student's records to the new district and notify the new district that the student's grades, diploma, and/or transcripts are being withheld from the student and parents/guardians pursuant to Education Code 48904.

The Superintendent or designee shall also notify the student's parents/guardians in writing that the decision to withhold the student's grades, diploma, and/or transcripts will be enforced by the new district. (Education Code 48904.3)

Legal Reference:

EDUCATION CODE

48904 Liability of parent

48904.3 Withholding grades, diplomas, or transcripts of pupils causing property damage or injury; transfer of pupils to new school districts; notice to rescind decision to withhold

48911 Suspension by principal, designee or superintendent

49069 Absolute right to access

Board Adopted: 12/13/17 (revisions)
01/25/01 (final adoption)
01/11/01 (first reading)

Students

AR 5131.6 (a)

ALCOHOL AND OTHER DRUGS

The Governing Board believes that the use of alcohol or other drugs adversely affects a student's ability to achieve academic success, is physically and emotionally harmful, and has serious social and legal consequences. The Superintendent or designee shall develop comprehensive programs and activities to foster safe, healthy, and drug-free environments that support academic achievement.

(cf. 0450 - Comprehensive Safety Plan)
(cf. 4020 - Drug and Alcohol-Free Workplace)
(cf. 5137 - Positive School Climate)

The district's alcohol and drug prevention and intervention programs shall be coordinated with other school and community-based services and programs and shall promote the involvement of parents/guardians. The Superintendent or designee may collaborate with the county office of education, community-based organizations, health providers, law enforcement agencies, local child welfare agencies, postsecondary institutions, businesses, and other public and private entities in program planning, implementation, and evaluation.

(cf. 1020 - Youth Services)
(cf. 1220 - Citizen Advisory Committees)
(cf. 6020 - Parent Involvement)

Prevention and intervention programs and activities may include, but are not limited to: (20 USC 7118)

1. Evidence-based drug and violence prevention activities and programs that educate students against the use of alcohol, tobacco, cannabis, smokeless tobacco products, and electronic cigarettes

(cf. 5131.62 - Tobacco)

2. Professional development and training for school staff, specialized instructional support personnel, and interested community members on drug prevention, education, early identification, intervention mentoring, recovery support services, and, where appropriate, rehabilitation referral

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

3. School-based mental health services, including early identification of drug use and referrals to counseling services, and/or partnerships with public or private health care entities that have qualified mental and behavioral health professionals

(cf. 5141.6 - School Health Services)

4. Programs and activities that provide mentoring and school counseling to all students, including students who are at risk of drug use and abuse

Instruction

The district shall provide science-based preventative instruction which has been proven effective in helping students avoid the use of alcohol and other drugs.

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)
(cf. 6142.8 - Comprehensive Health Education)
(cf. 6143 - Courses of Study)

Students

AR 5131.6 (b)

All instruction and related materials shall consistently state that unlawful use of alcohol or other drugs is prohibited. Instruction shall not include any message on responsible use of drugs or alcohol when such use is illegal. (Health and Safety Code 11999.2)

The district shall offer staff development activities for staff who implement the comprehensive drug and alcohol prevention and intervention program.

Intervention, Referral, and Student Assistance Programs

The Superintendent or designee shall inform school staff, students, and parents/guardians about early warning signs which may indicate alcohol and other drug use and about appropriate agencies offering intervention programs, counseling, referral, and other student assistance programs.

The Board strongly encourages any student who is using alcohol or drugs to discuss the matter with his/her parent/guardian or with any staff member. Students who disclose their use of alcohol or other drugs when seeking help from an intervention or recovery program shall not be disciplined for such use.

(cf. 5141.52 - Suicide Prevention)

Enforcement/Discipline

Students shall not possess, use, or sell alcohol or other drugs and related paraphernalia on school grounds or at school-sponsored activities.

(cf. 3513.3 - Tobacco-Free Schools)
(cf. 3513.4 - Drug and Alcohol Free Schools)
(cf. 5131 - Conduct)
(cf. 5131.61 - Drug Testing)
(cf. 5131.63 - Steroids)
(cf. 5145.11 - Questioning and Apprehension by Law Enforcement)
(cf. 5145.12 - Search and Seizure)

The Superintendent or designee shall clearly communicate to all students, staff, and parents/guardians the district's policies, regulations, and school rules related to the use of alcohol and other drugs.

Any student found by the Board to be selling a controlled substance listed in Health and Safety Code 11053-11058 shall be expelled in accordance with BP/AR 5144.1 - Suspension and Expulsion/Due Process. A student found to have committed another drug or alcohol offense, including possession or intoxication, shall be referred to appropriate behavioral interventions or student assistance programs, and may be subject to discipline on a case-by-case basis.

(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 6145 - Extracurricular and Cocurricular Activities)

Program Evaluation

The Board and Superintendent shall agree upon performance measures that will be used to monitor and determine the effectiveness of district programs in reducing drug and alcohol use. The Superintendent or designee shall periodically report to the Board on the effectiveness of district activities in achieving identified objectives and outcomes. (20 USC 7116)

Students

AR 5131.6 (c)

(cf. 0500 - Accountability)

Legal Reference:

EDUCATION CODE

44049 Known or suspected alcohol or drug abuse by student
44645 In-service training anabolic steroids
48900 Suspension or expulsion (grounds)
48900.5 Suspension, limitation on imposition; exception
48901 Smoking or use of tobacco prohibited
48901.5 Prohibition of electronic signaling devices
48902 Notification of law enforcement authorities; civil or criminal immunity
48909 Narcotics or other hallucinogenic drugs
48915 Expulsion; particular circumstances
49602 Confidentiality of pupil information
51202 Instruction in personal and public health and safety
51203 Instruction on alcohol, narcotics and restricted dangerous drugs
51210 Areas of study
51220 Areas of study, grades 7 to 12
51260-51269 Drug education
60041 Instructional materials
60110-60115 Instructional materials on alcohol and drug education

BUSINESS AND PROFESSIONS CODE

25608 Alcohol on school property; use in connection with instruction

HEALTH AND SAFETY CODE

11032 Narcotics, restricted dangerous drugs and marijuana
11053-11058 Standards and schedules
11353.6 Juvenile Drug Trafficking and Schoolyard Act
11357 Unauthorized possession of marijuana; possession in school or on school grounds
11361.5 Destruction of arrest or conviction records
11372.7 Drug program fund; uses
11802 Joint school-community alcohol abuse primary education and prevention program
11999-11999.3 Alcohol and drug program funding; no unlawful use
124175-124200 Adolescent family life program

PENAL CODE

13860-13864 Suppression of drug abuse in schools

VEHICLE CODE

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

WELFARE AND INSTITUTIONS CODE

828 Disclosure of information re minors
828.1 Disclosure of criminal records; protection of vulnerable staff & students

UNITED STATES CODE, TITLE 20

5812 National education goals
7101-7122 Student Support and Academic Enrichment Grants

Management Resources:

WEB SITES

California Department of Education, Alcohol, Tobacco and Other Drug Prevention: <http://www.cde.ca.gov/ls/he/at>
California Healthy Kids: <http://www.californiahealthykids.org>
Office of Safe and Healthy Students: <https://www2.ed.gov/about/offices/list/oese/oshs>

Board Adopted: 12/13/17, 01/13/05, 01/23/03, 09/11/02 (revisions)
01/25/01 (final adoption)
01/11/01 (first reading)

Instruction

AR 6173.1 (a)

EDUCATION FOR FOSTER YOUTH

Definitions

Foster youth means a child who has been removed from his/her home pursuant to Welfare and Institutions Code 309, is the subject of a petition filed under Welfare and Institutions Code 300 or 602, or has been removed from his/her home and is the subject of a petition filed under Welfare and Institutions Code 300 or 602 or is a nonminor who is under the transition jurisdiction of a juvenile court, as described in Welfare and Institutions Code 450, and satisfies the criteria specified in Education Code 42238.01. (Education Code 42238.01, 48853.5)

Person holding the right to make educational decisions means a responsible adult appointed by a court pursuant to Welfare and Institutions Code 361 or 726.

School of origin means the school that the foster youth attended when permanently housed or the school in which he/she was last enrolled. If the school the foster youth attended when permanently housed is different from the school in which he/she was last enrolled, or if there is another school that the foster youth attended within the preceding 15 months and with which the youth is connected, the district liaison for foster youth shall determine which school is the school of origin. This determination shall be made in consultation with and with the agreement of the foster youth and the person holding the right to make educational decisions for the youth, and shall be based on the best interests of the foster youth. (Education Code 48853.5)

Best interest means that, in making educational and school placement decisions for a foster youth, consideration is given to, among other factors, the proximity to the school at the time of placement, appropriateness of the educational setting, educational stability, the opportunity to be educated in the least restrictive educational setting necessary to achieve academic progress, and the foster youth's access to academic resources, services, and extracurricular and enrichment activities that are available to all district students. (Education Code 48850, 48853; 20 USC 6311)

District Liaison

The Superintendent designates the following position as the district's liaison for foster youth: (Education Code 48853.5)

Director of Special Projects
400 Grand Avenue, Oroville, CA 95965
530-538-2900
lcruikshank@thermalito.org

(cf. 6173 - Education for Homeless Children)

The liaison for foster youth shall:

1. Ensure and facilitate the proper educational placement, enrollment in school, and checkout from school of students in foster care (Education Code 48853.5)
2. Ensure proper transfer of credits, records, and grades when students in foster care transfer from one school to another or from one district to another (Education Code 48645.5, 48853.5)

Instruction

AR 6173.1 (b)

When a student in foster care is enrolling in a district school, the liaison shall contact the school last attended by the student to obtain, within two business days, all academic and other records. When a foster youth is transferring to a new school, the liaison shall provide the student's records to the new school within two business days of receiving the new school's request. (Education Code 48853.5)

(cf. 5125 - Student Records)

(cf. 6146.3 - Reciprocity of Academic Credit)

3. When required by law, notify the foster youth's attorney and the representative of the appropriate county child welfare agency when the foster youth is undergoing any expulsion or other disciplinary proceeding, including a manifestation determination prior to a change in the foster youth's placement when he/she is a student with a disability. (Education Code 48853.5, 48911, 48915.5, 48918.1)

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

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

(cf. 6159.4 - Behavioral Interventions for Special Education Students)

4. As needed, make appropriate referrals to ensure that students in foster care receive necessary special education services and services under Section 504 of the federal Rehabilitation Act of 1973

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

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

5. As needed, ensure that students in foster care receive appropriate school-based services, such as counseling and health services, supplemental instruction, and after-school services

(cf. 5141.6 - School Health Services)

(cf. 5148.2 - Before/After School Programs)

(cf. 6164.2 - Guidance/Counseling Services)

(cf. 6172 - Gifted and Talented Student Program)

(cf. 6174 - Education for English Learners)

(cf. 6177 - Summer Learning Programs)

(cf. 6179 - Supplemental Instruction)

6. Develop protocols and procedures for creating awareness for district staff, including principals, school registrars, and attendance clerks, of the requirements for the proper enrollment, placement, and transfer of foster youth

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

7. Collaborate with the county office of education, county placing agency, county child welfare agency, county probation department, juvenile court, and other appropriate agencies to help coordinate services for the district's foster youth

(cf. 1020 - Youth Services)

(cf. 5113.1 - Chronic Absence and Truancy)

Instruction

AR 6173.1 (c)

8. Monitor the educational progress of foster youth and provide reports to the Superintendent or designee and the Governing Board based on indicators identified in the district's local control and accountability plan

(cf. 0460 - Local Control and Accountability Plan)

The Superintendent or designee shall regularly monitor the caseload of the liaison, as well as his/her additional duties outside of the foster youth program, to determine whether adequate time and resources are available to meet the needs of foster youth in the district.

Enrollment

A student placed in a licensed children's institution or foster family home within the district shall attend programs operated by the district unless one of the following circumstances applies: (Education Code 48853, 48853.5)

1. The student has an individualized education program requiring placement in a nonpublic, nonsectarian school or agency or in another local educational agency.

(cf. 6159 - Individualized Education Program)

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

2. The parent/guardian or other person holding the right to make educational decisions for the student determines that it is in the best interest of the student to be placed in another education program and submits a written statement to the district indicating that determination and that he/she is aware of the following:
 - a. The student has a right to attend a regular public school in the least restrictive environment.
 - b. The alternate education program is a special education program, if applicable.
 - c. The decision to unilaterally remove the student from the district school and to place him/her in an alternate education program may not be financed by the district.
 - d. Any attempt to seek reimbursement for the alternate education program may be at the expense of the parent/guardian or other person holding the right to make educational decisions for the student.

(cf. 5116.1 - Intradistrict Open Enrollment)

(cf. 5117 - Interdistrict Attendance)

(cf. 6159.3 - Appointment of Surrogate Parent for Special Education Students)

3. At the initial placement or any subsequent change in placement, the student exercises his/her right to continue in his/her school of origin, as defined above.
 - a. The student may continue in the school of origin for the duration of the court's jurisdiction.
 - b. If the court's jurisdiction over a grade K-8 student is terminated prior to the end of a school year, the student may continue in his/her school of origin for the remainder of the school year.

Instruction

AR 6173.1 (d)

- c. If the court's jurisdiction is terminated while the student is in high school, the student may continue in his/her school of origin until he/she graduates.
- d. If the student is transitioning between school grade levels, he/she shall be allowed to continue in the district of origin in the same attendance area to provide him/her the benefit of matriculating with his/her peers in accordance with the established feeder patterns of school districts. A student who is transitioning to a middle school or high school shall be allowed to enroll in the school designated for matriculation in another school district.

The district liaison may, in consultation with and with the agreement of the foster youth and the person holding the right to make educational decisions for the youth, recommend that the youth's right to attend the school of origin be waived and he/she be enrolled in any school that students living in the attendance area in which the foster youth resides are eligible to attend. All decisions shall be made in accordance with the foster youth's best interests. (Education Code 48853.5)

Prior to making any recommendation to move a foster youth from his/her school of origin, the liaison shall provide the youth and the person holding the right to make educational decisions for the youth with a written explanation of the basis for the recommendation and how the recommendation serves the youth's best interests. (Education Code 48853.5)

The role of the liaison shall be advisory with respect to placement decisions and determination of the school of origin. (Education Code 48853.5)

If the liaison, in consultation with the foster youth and the person holding the right to make educational decisions for the foster youth, agrees that the best interests of the youth would be served by his/her transfer to a school other than the school of origin, the principal or designee of the new school shall immediately enroll the foster youth. The foster youth shall be immediately enrolled even if he/she: (Education Code 48853.5)

- 1. Has outstanding fees, fines, textbooks, or other items or monies due to the school last attended
(cf. 5125.2 - Withholding Grades, Diploma or Transcripts)
- 2. Does not have clothing normally required by the school, such as school uniforms
(cf. 5132 - Dress and Grooming)
- 3. Is unable to produce records normally required for enrollment, such as previous academic records, proof of residency, and medical records, including, but not limited to, immunization records or other documentation

(cf. 5111.1 - District Residency)

(cf. 5141.26 - Tuberculosis Testing)

(cf. 5141.31 - Immunizations)

(cf. 5141.32 - Health Screening for School Entry)

If the foster youth or a person holding the right to make educational decisions for the foster youth disagrees with the liaison's enrollment recommendation, he/she may appeal to the Superintendent. The Superintendent shall make a determination within 30 calendar days of receipt of the appeal. Within 30

Instruction

AR 6173.1 (e)

calendar days of receipt of the Superintendent's decision, the parent/guardian or foster youth may appeal that decision to the Board. The Board shall consider the issue at its next regularly scheduled meeting. The Board's decision shall be final.

(cf. 9320 - Meetings and Notices)

If any dispute arises regarding the request of a foster youth to remain in the school of origin, the youth has the right to remain in the school of origin pending resolution of the dispute. (Education Code 48853.5)

Transportation

The Superintendent or designee shall collaborate with the local child welfare agency to determine how transportation will be provided, arranged, and funded in a cost-effective manner to enable foster youth to remain in their school of origin, for the duration of their time in foster care, when it is in their best interest to do so. Such transportation costs may be paid by either the child welfare agency or the district, or shared by both. (20 USC 6312)

(cf. 3540 - Transportation)

(cf. 3541 - Transportation Routes and Services)

Effect of Absences on Grades

The grades of a student in foster care shall not be lowered for any absence from school that is due to either of the following circumstances: (Education Code 49069.5)

1. A decision by a court or placement agency to change the student's placement, in which case the student's grades shall be calculated as of the date he/she left school
2. A verified court appearance or related court-ordered activity

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

Transfer of Coursework and Credits

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

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

Partial credits shall be awarded on the basis of 0.5 credits for every seven class periods attended per

Instruction

AR 6173.1 (f)

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

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

Applicability of Graduation Requirements

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

(cf. 6146.1 - High School Graduation Requirements)

However, when a foster youth who has completed his/her second year of high school transfers into the district from another school district or transfers between high schools within the district, he/she shall be exempted from all district-adopted coursework and other district-established graduation requirements, unless the district makes a finding that the student is reasonably able to complete the additional requirements in time to graduate from high school by the end of his/her fourth year of high school. Within 30 calendar days of the foster youth's transfer, the Superintendent or designee shall notify the foster youth, the person holding the right to make educational decisions for him/her, and the foster youth's social worker of the availability of the exemption and whether the foster youth qualifies for it. If the Superintendent or designee fails to provide this notification, the student shall be eligible for the exemption once notified, even if the notification occurs after the student is no longer a foster youth. (Education Code 51225.1, 60851)

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

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

The district shall not require or request a foster youth to transfer schools in order to qualify for an exemption and no request for a transfer solely to qualify for an exemption shall be made by a foster youth or any person acting on behalf of a foster youth. (Education Code 51225.1)

If a foster youth is exempted from local graduation requirements, the exemption shall continue to apply after the termination of the court's jurisdiction over the student while he/she is still enrolled in school or if he/she transfers to another school or school district. (Education Code 51225.1)

Upon making a finding that a foster youth is reasonably able to complete district graduation requirements within his/her fifth year of high school, the Superintendent or designee shall: (Education Code 51225.1)

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AR 6173.1 (g)

1. Inform the foster youth and the person holding the right to make educational decisions for him/her of the foster youth's option to remain in school for a fifth year to complete the district's graduation requirements and how that will affect his/her ability to gain admission to a postsecondary educational institution
2. Provide information to the foster youth about transfer opportunities available through the California Community Colleges
3. Upon agreement with the foster youth or, if he/she is under 18 years of age, the person holding the right to make educational decisions for him/her, permit the foster youth to stay in school for a fifth year to complete the district's graduation requirements

Eligibility for Extracurricular Activities

A foster youth whose residence changes pursuant to a court order or decision of a child welfare worker shall be immediately deemed to meet all residency requirements for participation in interscholastic sports or other extracurricular activities. (Education Code 48850)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

Notification and Complaints

Information regarding the educational rights of foster youth shall be included in the annual uniform complaint procedures notification distributed to students, parents/guardians, employees, and other interested parties pursuant to 5 CCR 4622. (Education Code 48853, 48853.5, 49069.5, 51225.1, 51225.2)

(cf. 5145.6 - Parental Notifications)

Any complaint alleging that the district has not complied with requirements regarding the education of foster youth may be filed in accordance with the district's procedures in AR 1312.3 - Uniform Complaint Procedures. If the district finds merit in a complaint, the district shall provide a remedy to the affected student. A complainant not satisfied with the district's decision may appeal the decision to the California Department of Education (CDE) and shall receive a written decision regarding the appeal within 60 days of CDE's receipt of the appeal. If the CDE finds merit in an appeal, the district shall provide a remedy to the affected student. (Education Code 48853, 48853.5, 49069.5, 51225.1, 51225.2)

(cf. 1312.3 - Uniform Complaint Procedures)

Board Adopted: 12/13/17, 03/17/16, 04/24/14, 02/26/13 (revisions)
04/04/12, 12/14/09, 04/24/08, 01/12/06 (revisions)
01/27/05 (final adoption)
01/13/05 (first reading)

Detailed Check Register - Accounts Payable Only
THERMALITO UNION SCHOOL DISTRICT

Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
00835445	29	11/07/2017	290150	A-Z BUS SALES INC				
				MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	498.97
				MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	33.69
				MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	765.82
							Check Total:	1,298.48
00835446	29	11/07/2017	2901665	AMERICAN FLAGS EXPRESS				
				MATERIALS & SUPPLIES	0111001270	4300	MTLS & SUPPLIES	98.15
							Check Total:	98.15
00835447	29	11/07/2017	2902003	AMERICAN ORFF-SCHULWERK ASSOCI				
				AOSA MEMBERSHIP - E. FRANKS	0101504130	5300	DUES & MBRSHIPS	85.00
							Check Total:	85.00
00835448	29	11/07/2017	2900349	ATKINSON ANDELSON LOYA RUUD &				
				CLASSIFIED DISCIPLINE	0100000740	5810	LEGAL FEES	6,265.50
							Check Total:	6,265.50
00835449	29	11/07/2017	2901583	AUTOZONE WEST INC				
				MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	13.85
							Check Total:	13.85
00835450	29	11/07/2017	2900463	BUTTE COUNTY OFFICE OF EDUCATI				
				TRAVEL & CONFERENCES	0162640113	5200	TRAVEL & CONF	40.00
							Check Total:	40.00
00835451	29	11/07/2017	2900527	CA OCCUPATIONAL MED PROF				
				STORM - EXPRESS DRUG SCREEN	0100000740	5800	PROF/CONSULT/OPE	46.50
							Check Total:	46.50
00835452	29	11/07/2017	29PY1083	CALIFORNIAS VALUED TRUST				
				NOVEMBER HEALTH BENEFITS	0100000000	C082	RETIREE MED	21,905.97
				NOVEMBER 2017 HEALTH BENEFITS	1200000000	C792	CENTRAL VLY TRT	9,404.26
				NOVEMBER 2017	1300000000	C792	CENTRAL VLY TRT	9,840.87
				NOVEMBER 2017	0100000000	C792	CENTRAL VLY TRT	152,170.11
							Check Total:	193,321.21
00835453	29	11/07/2017	290316	CAPITOL CLUTCH & BRAKE INC				
				MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	304.35
							Check Total:	304.35
00835454	29	11/07/2017	290337	CASP				
				2017/18 CASP RENEWAL - K.TODD	0165000312	5300	DUES & MBRSHIPS	155.00
							Check Total:	155.00
00835455	29	11/07/2017	2901059	CHICO/OROVILLE POWER EQUIPMENT				
				TR	0181505811	4300	MTLS & SUPPLIES	26.40

Detailed Check Register - Accounts Payable Only
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Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
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00835456	29	11/07/2017	290415	CITY OF OROVILLE CHINESE TEMPLE FT 10/4/17	0101504160	5800	PROF/CONSULT/OPE	40.00
Check Total:								40.00
00835457	29	11/07/2017	290479	COSTCO WHOLESALE MATERIALS & SUPPLIES	0101502249	4300	MTLS & SUPPLIES	168.73
Check Total:								168.73
00835458	29	11/07/2017	2901186	CRESCO EQUIPMENT RENTALS RENTS, LEASES, & REPAIRS	0181505811	5600	RENTS, LEASE,REP	244.02
				RENTS, LEASES, & REPAIRS	0181505811	5600	RENTS, LEASE,REP	66.16
Check Total:								310.18
00835459	29	11/07/2017	290570	DEL MAR RENTAL LANDSCAPE SUPPL RENTS, LEASES, & REPAIRS	0181505810	5600	RENTS, LEASE,REP	53.56
				RENTS, LEASES, & REPAIRS	0181505810	5600	RENTS, LEASE,REP	82.50
				RENTS, LEASES, & REPAIRS	0181505810	5600	RENTS, LEASE,REP	82.50
Check Total:								218.56
00835460	29	11/07/2017	2900271	GLENN COUNTY OFFICE OF EDUCATI TRAVEL & CONFERENCES	1261050100	5200	TRAVEL & CONF	150.00
Check Total:								150.00
00835461	29	11/07/2017	2901091	INDUSTRIAL POWER PRODUCTS MATERIALS & SUPPLIES	0181505811	4300	MTLS & SUPPLIES	133.00
Check Total:								133.00
00835462	29	11/07/2017	290958	INLINE DISTRIBUTING CO MATERIALS & SUPPLIES	0100004820	4300	MTLS & SUPPLIES	610.52
				MATERIALS & SUPPLIES	0100002820	4300	MTLS & SUPPLIES	610.52
				MATERIALS & SUPPLIES	0100003820	4300	MTLS & SUPPLIES	407.01
				MATERIALS & SUPPLIES	0100001820	4300	MTLS & SUPPLIES	407.01
				MATERIALS & SUPPLIES	0101006820	4300	MTLS & SUPPLIES	203.51
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	1,831.57
Check Total:								4,070.14
00835463	29	11/07/2017	2901341	IT SAVVY MATERIALS & SUPPLIES	0101502107	4300	MTLS & SUPPLIES	288.41
				MATERIALS & SUPPLIES	0100000730	4300	MTLS & SUPPLIES	182.96
				MATERIALS & SUPPLIES	0100000730	4300	MTLS & SUPPLIES	74.98
				NON-CAPITALIZED EQUIPMENT	0100000730	4400	NON-CAP EQUIPMNT	745.74
Check Total:								1,292.09
00835464	29	11/07/2017	2901619	MCGRAW HILL SCHOOL EDUCATION H TEXTBOOKS	0130100100	4100	TEXTBOOKS	3,359.73

Detailed Check Register - Accounts Payable Only
THERMALITO UNION SCHOOL DISTRICT

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				TEXTBOOKS	0163000100	4100	TEXTBOOKS	634.86
				TEXTBOOKS	0163000100	4100	TEXTBOOKS	1,870.74
							Check Total:	9,225.06
00835465	29	11/07/2017	291249	METAL WORKS SUPPLY				
				TR	0181505811	4300	MTLS & SUPPLIES	157.81
				TR	0181505811	4300	MTLS & SUPPLIES	662.24
							Check Total:	820.05
00835466	29	11/07/2017	291307	MT SHASTA SPRING WATER				
				MATERIALS & SUPPLIES	0181505811	4300	MTLS & SUPPLIES	13.15
				MATERIALS & SUPPLIES	1261050100	4300	MTLS & SUPPLIES	25.75
				MATERIALS & SUPPLIES	0101000314	4300	MTLS & SUPPLIES	4.50
				MATERIALS & SUPPLIES	0111003100	4300	MTLS & SUPPLIES	38.50
				MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	8.75
				MATERIALS & SUPPLIES	0100000730	4300	MTLS & SUPPLIES	25.75
				MATERIALS & SUPPLIES	0111002100	4300	MTLS & SUPPLIES	68.25
				MATERIALS & SUPPLIES	0111001100	4300	MTLS & SUPPLIES	25.50
							Check Total:	210.15
00835467	29	11/07/2017	2900868	NATIONAL GEOGRAPHIC				
				MATERIALS & SUPPLIES	0101503169	4300	MTLS & SUPPLIES	1,389.88
							Check Total:	1,389.88
00835468	29	11/07/2017	290897	NOR CAL FOOD EQUIPMENT				
				EQUIPMENT	1353200370	6400	EQUIPMENT	2,198.61
							Check Total:	2,198.61
00835469	29	11/07/2017	290652	OFFICE DEPOT				
				MATERIALS & SUPPLIES	0111001270	4300	MTLS & SUPPLIES	171.18
				MATERIALS & SUPPLIES	1261050100	4300	MTLS & SUPPLIES	218.70
				MATERIALS & SUPPLIES	0111004270	4300	MTLS & SUPPLIES	178.77
				MATERIALS & SUPPLIES	0111004270	4300	MTLS & SUPPLIES	99.10
				MATERIALS & SUPPLIES	0111004270	4300	MTLS & SUPPLIES	557.11
				A. ARCHIE	0111004100	4300	MTLS & SUPPLIES	164.74
				A. ARCHIE	0111004100	4300	MTLS & SUPPLIES	134.47
				M. JESSEN	0111002100	4300	MTLS & SUPPLIES	50.96
				MATERIALS & SUPPLIES	0111002270	4300	MTLS & SUPPLIES	36.45
				MATERIALS & SUPPLIES	0111002270	4300	MTLS & SUPPLIES	75.49
				MATERIALS & SUPPLIES	0111002270	4300	MTLS & SUPPLIES	21.44
				MATERIALS & SUPPLIES	0111002270	4300	MTLS & SUPPLIES	5.78
				MATERIALS & SUPPLIES	0111002270	4300	MTLS & SUPPLIES	12.85
				A. ZHANG	0111001100	4300	MTLS & SUPPLIES	48.25
				A. ZHANG	0111001100	4300	MTLS & SUPPLIES	-28.61

Detailed Check Register - Accounts Payable Only
THERMALITO UNION SCHOOL DISTRICT

Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
				A. ZHANG	0111001100	4300	MTLS & SUPPLIES	87.98
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00835470	29	11/07/2017	2901666	OREILLY AUTO PARTS MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	30.90
							Check Total:	30.90
00835471	29	11/07/2017	291524	P G & E OPERATION & HOUSEKEEPING SERV	0101006820	5500	OPER/HOUSEKEEP	425.28
				OPERATION & HOUSEKEEPING SERV	0100000820	5500	OPER/HOUSEKEEP	369.98
				OPERATION & HOUSEKEEPING SERV	0100004820	5500	OPER/HOUSEKEEP	25.23
				OPERATION & HOUSEKEEPING SERV	0100005820	5500	OPER/HOUSEKEEP	140.17
				OPERATION & HOUSEKEEPING SERV	0100004820	5500	OPER/HOUSEKEEP	1,790.29
				OPERATION & HOUSEKEEPING SERV	0100004820	5500	OPER/HOUSEKEEP	5,510.65
				OPERATION & HOUSEKEEPING SERV	0100001820	5500	OPER/HOUSEKEEP	5,806.33
				OPERATION & HOUSEKEEPING SERV	0100003820	5500	OPER/HOUSEKEEP	3,671.44
				OPERATION & HOUSEKEEPING SERV	0100002820	5500	OPER/HOUSEKEEP	4,756.92
				OPERATION & HOUSEKEEPING SERV	0105005820	5500	OPER/HOUSEKEEP	307.44
							Check Total:	22,803.73
00835472	29	11/07/2017	2900495	SCHOLASTIC BOOK CLUB BOOKS OTHER THAN TEXT	0130102201	4200	BOOKS - OTHER	200.00
							Check Total:	200.00
00835473	29	11/07/2017	291737	SCHOLASTIC INC BOOKS OTHER THAN TEXT	0130102201	4200	BOOKS - OTHER	300.00
				BOOKS OTHER THAN TEXT	0101502249	4200	BOOKS - OTHER	62.00
							Check Total:	362.00
00835474	29	11/07/2017	2901513	SIERRA SCHOOL NPS SEPTEMBER 2017	0165000118	5800	PROF/CONSULT/OPE	9,570.00
							Check Total:	9,570.00
00835475	29	11/07/2017	2901890	SOREN BENNICK PRODUCTIONS INC POWER OF 1 ANTIBULLYING 11/16	0101501160	5800	PROF/CONSULT/OPE	850.00
							Check Total:	850.00
00835476	29	11/07/2017	291882	T AND T SUPPLIES MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	128.70
				MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	39.68
				MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	107.16
				MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	27.86
							Check Total:	303.40
00835477	29	11/07/2017	2900539	TEHAMA TIRE SERVICE INC GROUNDS	0105005360	4300	MTLS & SUPPLIES	223.32
				MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	90.00

Detailed Check Register - Accounts Payable Only
THERMALITO UNION SCHOOL DISTRICT

Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
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00835478	29	11/07/2017	292010	VIRCO INC MATERIALS & SUPPLIES	0111001100	4300	MTLS & SUPPLIES	394.30
Check Total:								394.30
00835708	29	11/09/2017	2901979	2 TRADE SUPPLIES INC MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	674.06
Check Total:								674.06
00835709	29	11/09/2017	290110	APPLE INC NON-CAPITALIZED EQUIPMENT	0111004100	4400	NON-CAP EQUIPMNT	94.38
				NON-CAPITALIZED EQUIPMENT	0111004100	4400	NON-CAP EQUIPMNT	649.30
				NON-CAPITALIZED EQUIPMENT	0100000100	4400	NON-CAP EQUIPMNT	1,200.00
Check Total:								1,943.68
00835710	29	11/09/2017	290194	BERNARD FOOD INDUSTRIES FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	2,155.24
Check Total:								2,155.24
00835711	29	11/09/2017	290207	BETTER DEAL EXCHANGE MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	148.98
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				MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	27.86
Check Total:								237.72
00835712	29	11/09/2017	290230	BOOK FAMILY FARM FIELD TRIP 10/17/17-M.SPENCER	0101503160	5800	PROF/CONSULT/OPE	608.00
Check Total:								608.00
00835713	29	11/09/2017	2900670	BUSWEST MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	296.39
Check Total:								296.39
00835714	29	11/09/2017	2900463	BUTTE COUNTY OFFICE OF EDUCATI TRAVEL & CONFERENCES	0162640113	5200	TRAVEL & CONF	420.00
				TRAVEL & CONFERENCES	0101501113	5200	TRAVEL & CONF	60.00
Check Total:								480.00
00835715	29	11/09/2017	290343	CATHYS SEW AND VAC RENTS, LEASES, & REPAIRS	0100005820	5600	RENTS, LEASE,REP	178.00
Check Total:								178.00
00835716	29	11/09/2017	2900218	CDW GOVERNMENT INC MATERIALS & SUPPLIES	0100000770	4300	MTLS & SUPPLIES	358.62
Check Total:								358.62
00835717	29	11/09/2017	290545	DANIELSEN CO				

Detailed Check Register - Accounts Payable Only
THERMALITO UNION SCHOOL DISTRICT

Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	447.71
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				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	602.06
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	921.86
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	76.12
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	87.27
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	540.01
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	41.08
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	281.22
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	30.19
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	589.97
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	82.16
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	631.88
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	82.16
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	112.04
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	180.15
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	67.05
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				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	229.82
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				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	90.98
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00835718	29	11/09/2017	290610	DEPT OF JUSTICE FINGERPRINT APPS	0100000740	5800	PROF/CONSULT/OPE	32.00
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00835719	29	11/09/2017	290647	EARTHGRAINS CO FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	1,402.80
							Check Total:	1,402.80
00835720	29	11/09/2017	290677	EFFICIENT ENERGY CONCEPTS NELSON	0181505811	5600	RENTS, LEASE,REP	90.00
							Check Total:	90.00
00835721	29	11/09/2017	290657	EMPLOYMENT DEVELOPMENT DEPT 3RD QTR LEC 2017	0100000740	3502	U.I.-CLASS	377.25
							Check Total:	377.25

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Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
00835722	29	11/09/2017	2901264	FASTENAL COMPANY				
				MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	46.47
				MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	237.11
				MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	116.53
				MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	123.69
				MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	326.97
							Check Total:	850.77
00835723	29	11/09/2017	2901438	FIRST RESPONDER EMS INC				
				PROFESS/CONSULT SER & OPER EXP	1261050100	5800	PROF/CONSULT/OPE	120.00
							Check Total:	120.00
00835724	29	11/09/2017	2900798	GAGER DISTRIBUTING INC				
				MATERIALS & SUPPLIES	1353109370	4300	MTLS & SUPPLIES	40.73
							Check Total:	40.73
00835725	29	11/09/2017	290797	GAYNOR TELESYSTEMS INC				
				NELSON	0181505811	5600	RENTS, LEASE,REP	75.00
				POPLAR	0181505811	5600	RENTS, LEASE,REP	50.00
				SIERRA	0181505811	5600	RENTS, LEASE,REP	144.00
				NELSON	0181505811	5600	RENTS, LEASE,REP	159.00
				POPLAR	0181505811	5600	RENTS, LEASE,REP	428.00
				RENTS, LEASES, & REPAIRS	0181505811	5600	RENTS, LEASE,REP	-160.00
							Check Total:	696.00
00835726	29	11/09/2017	2901884	GIRARD AND EDWARDS ATTORNEYS A				
				LEGAL FEES	0165000210	5810	LEGAL FEES	87.00
							Check Total:	87.00
00835728	29	11/09/2017	290817	GOLD STAR FOODS				
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	81.90
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	-6.41
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	25.76
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	383.07
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	1,917.20
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	18.85
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	19.35
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	77.40
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	26.10
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	1,441.81
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	186.40
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	569.58
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	19.35
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	757.50
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	87.14

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Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	84.55
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	285.72
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	1,411.12
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	1,274.93
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	15.93
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	333.24
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	622.68
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	57.52
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	54.52
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	757.50
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	106.76
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	353.86
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	1,566.32
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	5.31
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	1,535.55
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	353.15
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	488.56
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	250.66
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	12.82
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	106.20
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	44.70
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	809.96
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	19.35
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	792.00
				FOOD SERVICE SUPPLIES	1353209370	4700	FOOD SRV SUPPLY	44.70
				FOOD SERVICE SUPPLIES	1353209370	4700	FOOD SRV SUPPLY	353.15
							Check Total:	17,345.76
00835729	29	11/09/2017	290837	GRAINGER INDUSTRIAL SUPPLY				
				MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	14.56
				NELSON	0181505811	4300	MTLS & SUPPLIES	38.65
				MA	0181505811	4300	MTLS & SUPPLIES	30.34
				MA	0181505811	4300	MTLS & SUPPLIES	133.68
				MA	0181505811	4300	MTLS & SUPPLIES	18.66
				GROUNDS	0181505811	4300	MTLS & SUPPLIES	51.13
				MA	0181505811	4300	MTLS & SUPPLIES	122.24
							Check Total:	409.26
00835730	29	11/09/2017	2901283	HOUGHTON MIFFLIN HARCOURT PUBL				
				TEXTBOOKS	0163000100	4100	TEXTBOOKS	621.60
				TEXTBOOKS	0163000100	4100	TEXTBOOKS	164.12
							Check Total:	785.72
00835731	29	11/09/2017	2901341	IT SAVVY				

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Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
				MATERIALS & SUPPLIES	0101502107	4300	MTLS & SUPPLIES	30.00
				PROFESS/CONSULT SER & OPER EXP	0100000770	5800	PROF/CONSULT/OPE	840.00
				NON-CAPITALIZED EQUIPMENT	0100000730	4400	NON-CAP EQUIPMNT	549.84
				MATERIALS & SUPPLIES	0101501107	4300	MTLS & SUPPLIES	30.00
				MATERIALS & SUPPLIES	0111004100	4300	MTLS & SUPPLIES	57.12
				PROFESS/CONSULT SER & OPER EXP	0100000770	5800	PROF/CONSULT/OPE	257.40
							Check Total:	1,764.36
00835732	29	11/09/2017	290992	J C NELSON SUPPLY CO				
				PL	0100003820	4300	MTLS & SUPPLIES	716.24
				SA	0100002820	4300	MTLS & SUPPLIES	950.27
				NA	0100004820	4300	MTLS & SUPPLIES	488.58
				NA	0100004820	4300	MTLS & SUPPLIES	455.07
				NA	0100004820	4300	MTLS & SUPPLIES	109.91
				PA	0100001820	4300	MTLS & SUPPLIES	553.28
				PA	0100001820	4300	MTLS & SUPPLIES	24.65
							Check Total:	3,298.00
00835733	29	11/09/2017	291021	JONES SCHOOL SUPPLY CO INC				
				MATERIALS & SUPPLIES	0101503313	4300	MTLS & SUPPLIES	361.78
							Check Total:	361.78
00835734	29	11/09/2017	2901836	JOYLABZ LLC				
				MATERIALS & SUPPLIES	0101504169	4300	MTLS & SUPPLIES	406.32
							Check Total:	406.32
00835735	29	11/09/2017	291097	LAKESHORE LEARNING				
				MATERIALS & SUPPLIES	0111001100	4300	MTLS & SUPPLIES	243.28
							Check Total:	243.28
00835736	29	11/09/2017	2902018	MICHAEL J. POLLARD				
				JOHNNY APPLESEED PRESENTATION	0101503160	5800	PROF/CONSULT/OPE	200.00
							Check Total:	200.00
00835737	29	11/09/2017	2902015	NORTHSTAR				
				PROJECT 17-169/PA TASK 1 OF 3	0181505811	5800	PROF/CONSULT/OPE	800.00
							Check Total:	800.00
00835738	29	11/09/2017	290652	OFFICE DEPOT				
				MATERIALS & SUPPLIES	0100000730	4300	MTLS & SUPPLIES	90.83
				MATERIALS & SUPPLIES	0101506100	4300	MTLS & SUPPLIES	115.79
				MATERIALS & SUPPLIES	0101506100	4300	MTLS & SUPPLIES	105.90
							Check Total:	312.52
00835739	29	11/09/2017	2901939	OLIVER PRODUCTS				
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	21.59

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Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
Check Total:								21.59
00835740	29	11/09/2017	2901655	PIZZA HUT				
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	337.84
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	412.91
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	483.16
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	27.35
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	27.35
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	27.35
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	285.29
Check Total:								1,601.25
00835741	29	11/09/2017	2901730	PRECISION WIRELESS SERVICE MATERIALS & SUPPLIES	0181505811	4300	MTLS & SUPPLIES	
								219.14
Check Total:								219.14
00835742	29	11/09/2017	291572	PROPACIFIC FRESH				
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	232.50
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	-82.50
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	374.56
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	347.95
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	473.20
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	-85.50
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	466.61
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	187.78
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	-28.50
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	580.23
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	361.25
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	348.68
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	238.63
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	-65.67
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	-28.50
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	206.64
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	496.34
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	45.42
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	14.79
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	-28.50
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	939.22
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	514.36
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	-34.47
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	117.61
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	201.55
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	94.28
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	227.81

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Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	100.46
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	396.97
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	383.45
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	120.56
							Check Total:	7,117.21
00835743	29	11/09/2017	2901193	RALEYS				
				MATERIALS & SUPPLIES	1261050100	4300	MTLS & SUPPLIES	105.51
							Check Total:	105.51
00835744	29	11/09/2017	291613	RAY MORGAN COMPANY				
				USAGE CHARGE	0100000730	5600	RENTS, LEASE,REP	123.01
				USAGE CHARGES	1353100370	5600	RENTS, LEASE,REP	205.57
				USAGE CHARGE	0105005360	5600	RENTS, LEASE,REP	90.21
				BASE RATE CHARGE	0111004270	5600	RENTS, LEASE,REP	22.00
				USAGE CHARGES	0111004270	5600	RENTS, LEASE,REP	32.78
				BASE RATE CHARGE	1261050100	5600	RENTS, LEASE,REP	134.06
				USAGE CHARGE	1261050100	5600	RENTS, LEASE,REP	29.57
							Check Total:	637.20
00835745	29	11/09/2017	291681	ROTO ROOTER				
				PLUMBING AT DISTRICT OFFICE	0181505811	5600	RENTS, LEASE,REP	97.50
							Check Total:	97.50
00835746	29	11/09/2017	2901993	SAS PRINTING				
				MATERIALS & SUPPLIES	0111001100	4300	MTLS & SUPPLIES	336.37
							Check Total:	336.37
00835747	29	11/09/2017	2900179	SCHOOL MATE				
				MATERIALS & SUPPLIES	0111003100	4300	MTLS & SUPPLIES	63.00
							Check Total:	63.00
00835749	29	11/09/2017	291879	SYSCO FOOD SERVICES				
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	354.22
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	138.06
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	559.45
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	33.17
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	377.27
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	57.90
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	327.40
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	27.02
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	16.89
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	602.18
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	27.02
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	288.02
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	37.28

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Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	464.98
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	42.19
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	337.12
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	37.28
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	32.77
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	51.09
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	32.77
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	51.09
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	32.77
				MATERIALS & SUPPLIES	1353200370	4300	MTLS & SUPPLIES	33.52
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	290.67
				MATERIALS & SUPPLIES	1353200370	4300	MTLS & SUPPLIES	33.52
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	234.29
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	51.09
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	139.94
				MATERIALS & SUPPLIES	1353200370	4300	MTLS & SUPPLIES	18.64
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	156.40
				MATERIALS & SUPPLIES	1353200370	4300	MTLS & SUPPLIES	37.28
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	87.49
				MATERIALS & SUPPLIES	1353109370	4300	MTLS & SUPPLIES	51.45
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	71.63
				MATERIALS & SUPPLIES	1353109370	4300	MTLS & SUPPLIES	8.38
				FOOD SERVICE SUPPLIES	1353209370	4700	FOOD SRV SUPPLY	38.06
				FOOD SERVICE SUPPLIES	1353209370	4700	FOOD SRV SUPPLY	18.32
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	38.41
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	38.41
							Check Total:	5,275.44
00835750	29	11/09/2017	2901991	TEACHTOWN, INC				
				17/18 SS ELEM SUBSCRIPTION	0165003112	5800	PROF/CONSULT/OPE	449.00
							Check Total:	449.00
00835751	29	11/09/2017	2901968	U.S. BANK CORPORATE PAYMENT SY				
				THE PATIO - TTA LUNCH MEETING	0100000712	4300	MTLS & SUPPLIES	52.68
				MINERS ALLEY - LUNCH MEETING	0100000712	4300	MTLS & SUPPLIES	31.50
				EARLY BIRD DONUT-INTERVIEW	0100000710	4300	MTLS & SUPPLIES	19.00
				HILTON HOTEL-ASCA CONFERENCE	0100000740	5200	TRAVEL & CONF	640.47
							Check Total:	743.65
00835752	29	11/09/2017	2901819	VARIDESK LLC				
				MATERIALS & SUPPLIES	0111003100	4300	MTLS & SUPPLIES	423.64
							Check Total:	423.64
00835753	29	11/09/2017	292010	VIRCO INC				
				MATERIALS & SUPPLIES	0111003100	4300	MTLS & SUPPLIES	1,104.05

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				MATERIALS & SUPPLIES	0100000151	4300	MTLS & SUPPLIES	473.17
							Check Total:	1,577.22
00835965	29	11/14/2017	2901987	LAKEVIEW ENERGY SERVICES				
				FUEL	0105005360	4340	FUEL	107.82
				FUEL	0105005360	4340	FUEL	2,523.27
							Check Total:	2,631.09
00835966	29	11/14/2017	2901504	MOORE EDUCATIONAL RESOURCES				
				MATERIALS & SUPPLIES	0101502107	4300	MTLS & SUPPLIES	92.22
							Check Total:	92.22
00835967	29	11/14/2017	292006	VERIZON WIRELESS				
				Communications	1353100820	5900	Communications	74.95
				Communications	0100000730	5900	Communications	23.70
				Communications	0181505811	5900	Communications	50.89
				Communications	0100004820	5900	Communications	124.06
				Communications	0100001820	5900	Communications	47.67
				Communications	0100003820	5900	Communications	35.64
				Communications	0100002820	5900	Communications	112.89
				Communications	0105005360	5900	Communications	13.66
							Check Total:	483.46
00836315	29	11/16/2017	29901639	ALBERT, LAUREN E				
				REIMB BINDER	0101501160	4300	MTLS & SUPPLIES	20.00
				REIMB CAULK/PAINT	0111001270	4300	MTLS & SUPPLIES	20.15
							Check Total:	40.15
00836316	29	11/16/2017	290142	AT&T/CALNET3				
				Communications	0100001820	5900	Communications	169.83
				Communications	0101006820	5900	Communications	50.49
				Communications	0100000730	5900	Communications	17.51
				Communications	0101006820	5900	Communications	22.09
				Communications	0100004820	5900	Communications	112.45
				Communications	1261050820	5900	Communications	75.92
				Communications	0105005360	5900	Communications	42.56
				Communications	1353100820	5900	Communications	14.09
				Communications	0100005820	5900	Communications	14.08
				Communications	0100000730	5900	Communications	253.98
				Communications	0100000730	5900	Communications	615.98
				Communications	0100001820	5900	Communications	88.51
				Communications	0100003820	5900	Communications	60.77
				Communications	0100002820	5900	Communications	62.86
							Check Total:	1,601.12
00836317	29	11/16/2017	29SALESTAX	BOARD OF EQUALIZATION				

Detailed Check Register - Accounts Payable Only
THERMALITO UNION SCHOOL DISTRICT

Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
				SALES TAX JULY-SEPT 2017	1353100370	5800	PROF/CONSULT/OPE	2.21
							Check Total:	2.21
00836318	29	11/16/2017	29901637	BRETNEY, JENNIFER L REIMB SUPPLIES	0111004100	4300	MTLS & SUPPLIES	201.74
							Check Total:	201.74
00836319	29	11/16/2017	2901826	BRICKS 4 KIDZ 11/16/17 FIELD TRIP-L. KITTLE	0101502160	5800	PROF/CONSULT/OPE	462.00
							Check Total:	462.00
00836320	29	11/16/2017	2900193	BUTTE COUNTY OFFICE OF EDUCATI ELPAC-BROWN/HAMILTON/HARBOUR	0142030100	5200	TRAVEL & CONF	150.00
							Check Total:	150.00
00836321	29	11/16/2017	2901307	CARTRIDGE WORLD MATERIALS & SUPPLIES MATERIALS & SUPPLIES	0101502107 0111004100	4300 4300	MTLS & SUPPLIES MTLS & SUPPLIES	58.98 62.19
							Check Total:	121.17
00836322	29	11/16/2017	2901106	CCDAA NOV 2017 CONF-R. SOLANKSY	1261050100	5200	TRAVEL & CONF	330.00
							Check Total:	330.00
00836323	29	11/16/2017	29901406	CHASE, CHRISTINA M REIMB OCTOBER 2017 MILEAGE	1353109370	5200	TRAVEL & CONF	120.05
							Check Total:	120.05
00836324	29	11/16/2017	290479	COSTCO WHOLESALE MATERIALS & SUPPLIES	1261050100	4300	MTLS & SUPPLIES	256.85
							Check Total:	256.85
00836325	29	11/16/2017	29901650	CRAWFORD, AMANDA B REIMB PUMPKINS	0111002100	4300	MTLS & SUPPLIES	19.21
							Check Total:	19.21
00836326	29	11/16/2017	29901599	CROSS, VALERIE REIMB SUPPLIES	0101502313	4300	MTLS & SUPPLIES	64.70
							Check Total:	64.70
00836327	29	11/16/2017	2901651	DANS ELECTRICAL SUPPLY MATERIALS & SUPPLIES MATERIALS & SUPPLIES MATERIALS & SUPPLIES	0181505811 0181505811 0181505811	4300 4300 4300	MTLS & SUPPLIES MTLS & SUPPLIES MTLS & SUPPLIES	39.19 -50.84 455.30
							Check Total:	443.65
00836328	29	11/16/2017	2900578	DISCOVERY EDUCATION PROFESS/CONSULT SER & OPER EXP	0101000169	5800	PROF/CONSULT/OPE	4,250.00

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THERMALITO UNION SCHOOL DISTRICT

Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
Check Total:								4,250.00
00836329	29	11/16/2017	2901219	EDUCATIONAL DATA SYSTEMS MATERIALS & SUPPLIES	0100000316	4300	MTLS & SUPPLIES	89.55
Check Total:								89.55
00836330	29	11/16/2017	290673	EDUCATIONAL RESOURCES 11/14/17 WORKSHOP-ERIKA LEE	0101501113	5200	TRAVEL & CONF	224.00
Check Total:								224.00
00836331	29	11/16/2017	290757	FLINN SCIENTIFIC MATERIALS & SUPPLIES	0111004100	4300	MTLS & SUPPLIES	165.81
Check Total:								165.81
00836332	29	11/16/2017	290761	FOLLETT SCHOOL SOLUTIONS INC TEXTBOOKS	0100000100	4100	TEXTBOOKS	65.48
Check Total:								65.48
00836333	29	11/16/2017	29900424	GREGORIO, EDWARD E REIMB COLORING BOOKS/PIZZA REIMB BINDERS/TAPE/PHONE CASE REIMB BOOKS REIMB OCTOBER 2017 MILEAGE	0101502313 0101502113 0111002270 0101502160	4300 4300 4200 5200	MTLS & SUPPLIES MTLS & SUPPLIES BOOKS - OTHER TRAVEL & CONF	89.76 64.96 70.38 60.99
Check Total:								286.09
00836334	29	11/16/2017	29901070	HILDEBRAND, THOMAS JAMES REIMB SHADY CREEK MILEAGE	0101502160	5200	TRAVEL & CONF	64.20
Check Total:								64.20
00836335	29	11/16/2017	290907	HOME DEPOT CREDIT SERVICES MA MA PL PAVER PROJECT MA NA PL PAVER PROJECT PL PAVE PROJECT MA MA PL PAVER PROJECT DO SA MA MA PL PAVER PROJECT PL PAVER PROJECT	0181505811 0181505811 0181505811 0181505811 0181505811 0181505811 0181505811 0181505811 0181505811 0181505811 0181505811 0181505811 0181505811 0181505811 0181505811 0181505811	4300 4300 4300 4300 4300 4300 4300 4300 4300 4300 4300 4300 4300 4300 4300 4300	MTLS & SUPPLIES MTLS & SUPPLIES MTLS & SUPPLIES MTLS & SUPPLIES MTLS & SUPPLIES MTLS & SUPPLIES MTLS & SUPPLIES MTLS & SUPPLIES MTLS & SUPPLIES MTLS & SUPPLIES MTLS & SUPPLIES MTLS & SUPPLIES MTLS & SUPPLIES MTLS & SUPPLIES MTLS & SUPPLIES MTLS & SUPPLIES	10.45 29.86 13.63 16.31 18.80 374.14 176.31 -4.42 4.42 104.15 33.82 7.50 62.08 9.37 965.87 -111.69

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THERMALITO UNION SCHOOL DISTRICT

Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
				WOODSHOP	0101504166	4300	MTLS & SUPPLIES	107.91
							Check Total:	1,818.51
00836336	29	11/16/2017	29901236	HULL, TIMOTHY A REIMB SHADY CREEK MILEAGE	0101503160	5200	TRAVEL & CONF	64.30
							Check Total:	64.30
00836337	29	11/16/2017	2901341	IT SAVVY MATERIALS & SUPPLIES	0111004100	4300	MTLS & SUPPLIES	150.43
							Check Total:	150.43
00836338	29	11/16/2017	29901648	JANKE, LISA C REIMB ICE CREAM	0101502313	4300	MTLS & SUPPLIES	22.36
							Check Total:	22.36
00836339	29	11/16/2017	29900511	JESSEN, MARGIE A REIMB SUPPLIES	0101502313	4300	MTLS & SUPPLIES	32.85
							Check Total:	32.85
00836340	29	11/16/2017	2901791	MARKERBOARD PEOPLE MATERIALS & SUPPLIES	0101502115	4300	MTLS & SUPPLIES	252.00
							Check Total:	252.00
00836341	29	11/16/2017	29900146	MC DONALD, LISA ANNE REIMB OCTOBER 2017 MILEAGE	1353100370	5200	TRAVEL & CONF	69.68
							Check Total:	69.68
00836342	29	11/16/2017	2901504	MOORE EDUCATIONAL RESOURCES MATERIALS & SUPPLIES	0101502107	4300	MTLS & SUPPLIES	52.90
							Check Total:	52.90
00836343	29	11/16/2017	291307	MT SHASTA SPRING WATER MAINTENANCE	0181505811	4300	MTLS & SUPPLIES	9.20
				SIERRA AVE SCHOOL	0111002100	4300	MTLS & SUPPLIES	68.55
				POPLAR TLC	1261050100	4300	MTLS & SUPPLIES	21.80
				NELSON AVE SCHOOL NURSE OFFICE	0101000314	4300	MTLS & SUPPLIES	17.55
				POPLAR AVE SCHOOL	0111001100	4300	MTLS & SUPPLIES	9.05
				PLUMAS AVE SCHOOL	0111003100	4300	MTLS & SUPPLIES	30.30
				TRANSPORTATION	0105005360	4300	MTLS & SUPPLIES	13.55
				DISTRICT OFFICE	0100000730	4300	MTLS & SUPPLIES	30.30
							Check Total:	200.30
00836344	29	11/16/2017	291420	ODYSSEY INC FIELD TRIP ON 9/27/17	0101504160	5800	PROF/CONSULT/OPE	5,000.00
							Check Total:	5,000.00
00836345	29	11/16/2017	290652	OFFICE DEPOT MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	5.65

Detailed Check Register - Accounts Payable Only
THERMALITO UNION SCHOOL DISTRICT

Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	352.44
				MATERIALS & SUPPLIES	0100000710	4300	MTLS & SUPPLIES	58.49
				MATERIALS & SUPPLIES	0111004270	4300	MTLS & SUPPLIES	34.45
				MATERIALS & SUPPLIES	0111004270	4300	MTLS & SUPPLIES	79.04
				MATERIALS & SUPPLIES	0111004270	4300	MTLS & SUPPLIES	58.00
				MATERIALS & SUPPLIES	0111003270	4300	MTLS & SUPPLIES	435.37
				MATERIALS & SUPPLIES	0111003270	4300	MTLS & SUPPLIES	26.17
				MATERIALS & SUPPLIES	0111003270	4300	MTLS & SUPPLIES	47.79
							Check Total:	1,097.40
00836346	29	11/16/2017	2902020	PAPA				
				12/6/17 SEMINAR - BOB WILSON	0181505811	5200	TRAVEL & CONF	100.00
							Check Total:	100.00
00836347	29	11/16/2017	291538	PITNEY BOWES GLOBAL FINANCIAL				
				POSTAGE MACHINE LEASE QT 1	0100000730	5600	RENTS, LEASE,REP	557.88
				POSTAGE MACHINE LEASE QT 1	0130100720	5600	RENTS, LEASE,REP	174.29
							Check Total:	732.17
00836348	29	11/16/2017	291550	POSITIVE PROMOTIONS INC				
				MATERIALS & SUPPLIES	0101503313	4300	MTLS & SUPPLIES	410.29
				MATERIALS & SUPPLIES	0101503313	4300	MTLS & SUPPLIES	414.71
							Check Total:	825.00
00836349	29	11/16/2017	291613	RAY MORGAN COMPANY				
				BASE RATE CHARGE	0100001100	5600	RENTS, LEASE,REP	1,251.43
				USAGE CHARGE	0100001100	5600	RENTS, LEASE,REP	322.06
							Check Total:	1,573.49
00836350	29	11/16/2017	291623	REALLY GOOD STUFF				
				MATERIALS & SUPPLIES	0101503169	4300	MTLS & SUPPLIES	195.37
				MATERIALS & SUPPLIES	0111003100	4300	MTLS & SUPPLIES	42.56
							Check Total:	237.93
00836351	29	11/16/2017	291458	RECOLOGY BUTTE COLUSA COUNTIES				
				COMMUNITY DAY SCHOOL	0101006820	5500	OPER/HOUSEKEEP	37.50
				DISTRICT OFFICE	0100000820	5500	OPER/HOUSEKEEP	37.50
				NELSON AVE SCHOOL	0100004820	5500	OPER/HOUSEKEEP	554.58
				MAINTENANCE YARD	0105005820	5500	OPER/HOUSEKEEP	75.00
				PLUMAS AVE SCHOOL	0100003820	5500	OPER/HOUSEKEEP	425.18
				POPLAR AVE SCHOOL	0100001820	5500	OPER/HOUSEKEEP	498.10
				SIERRA AVE SCHOOL	0100002820	5500	OPER/HOUSEKEEP	637.77
				TRANSFER STATION 516777	0100005820	5500	OPER/HOUSEKEEP	11.75
				TRANSFER STATION 518061	0100005820	5500	OPER/HOUSEKEEP	39.22
				TRANSFER STATION 518317	0100005820	5500	OPER/HOUSEKEEP	11.75
				TRANSFER STATION 519287	0100005820	5500	OPER/HOUSEKEEP	14.56

Detailed Check Register - Accounts Payable Only
THERMALITO UNION SCHOOL DISTRICT

Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
Check Total:								2,342.91
00836352	29	11/16/2017	29901447	ROCKWELL, THERESE W STRS REFUND 1701102	0100000000	D049	REFUNDS TO DISTR	49.20
Check Total:								49.20
00836353	29	11/16/2017	2901972	SARAH SARGENT TRANSPORTATION TO SCHOOL	0105005361	5200	TRAVEL & CONF	763.98
Check Total:								763.98
00836354	29	11/16/2017	291737	SCHOLASTIC INC BOOKS - NOU THAO	0101502249	4200	BOOKS - OTHER	300.00
				BOOKS - NOU THAO	0101502201	4200	BOOKS - OTHER	97.00
				BOOKS - LISA JANKE	0101502201	4200	BOOKS - OTHER	300.00
				BOOKS - LISA KITTLE	0101502249	4200	BOOKS - OTHER	100.00
Check Total:								797.00
00836355	29	11/16/2017	29901420	SCHUMAN, STACIE REIMB SUPPLIES	0111003100	4300	MTLS & SUPPLIES	38.70
Check Total:								38.70
00836356	29	11/16/2017	2900304	SHASTA COUNTY OFFICE OF EDUCAT ELD WORKSHOP - PO 29G001CT	0142030100	5200	TRAVEL & CONF	100.00
Check Total:								100.00
00836357	29	11/16/2017	29901063	SOLANSKY, ROBYN SUZANNE REIMB NOVEMBER 2017 MILEAGE	1261050100	5200	TRAVEL & CONF	178.55
Check Total:								178.55
00836358	29	11/16/2017	29901022	SUNDERMAN, KERRIE JENNIFER REIMB SHADY CREEK MILEAGE	0101502160	5200	TRAVEL & CONF	64.20
Check Total:								64.20
00836359	29	11/16/2017	291918	THERMALITO WATER AND SEWER DIS				
				1.030.01	0100002820	5500	OPER/HOUSEKEEP	384.50
				2.082.01	0105005820	5500	OPER/HOUSEKEEP	35.92
				2.090.01	0100002820	5500	OPER/HOUSEKEEP	1,125.15
				4.105.01	0100004820	5500	OPER/HOUSEKEEP	915.08
				4.109.01	0100004820	5500	OPER/HOUSEKEEP	974.60
				4.111.01	0100004820	5500	OPER/HOUSEKEEP	357.12
				5.419.01	0101006820	5500	OPER/HOUSEKEEP	340.38
				6.238.01	0100000820	5500	OPER/HOUSEKEEP	145.48
				6.240.01	0100003820	5500	OPER/HOUSEKEEP	866.36
				7.181.01	0100001820	5500	OPER/HOUSEKEEP	792.41
Check Total:								5,937.00
00836360	29	11/16/2017	29900274	TODD, KATHERINE H				

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THERMALITO UNION SCHOOL DISTRICT

Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
				REIMB GLUE	0100000113	4300	MTLS & SUPPLIES	18.21
				REIMB OCTOBER 2017 MILEAGE	0165000312	5200	TRAVEL & CONF	94.11
							Check Total:	112.32
00836361	29	11/16/2017	29900267	TROTTER, JENNIFER				
				REIMB CUE CONFERENCE	0101503113	5200	TRAVEL & CONF	40.50
							Check Total:	40.50
00836362	29	11/16/2017	292032	WEST ED				
				NOVEMBER 1, 2017 TRAINING	1261050100	5800	PROF/CONSULT/OPE	3,000.00
							Check Total:	3,000.00
00836363	29	11/16/2017	29901699	YOUNG, RACHEL D				
				REIMB MAA TRAINING MILEAGE	0100000730	5200	TRAVEL & CONF	84.21
							Check Total:	84.21
00836364	29	11/16/2017	29900074	MOUA, EME Y				
				REIMB CUE CONFERENCE	0101503113	5200	TRAVEL & CONF	49.24
				REIMB SHADY CREEK MILEAGE	0101503160	5200	TRAVEL & CONF	64.30
							Check Total:	113.54
00836995	29	11/28/2017	2901979	2 TRADE SUPPLIES INC				
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	593.60
							Check Total:	593.60
00836997	29	11/28/2017	2900369	AMERIPRIDE UNIFORM SERVICE				
				FOOD SERVICES	1353100370	5600	RENTS, LEASE,REP	30.51
				FOOD SERVICES	1353100370	5600	RENTS, LEASE,REP	30.51
				FOOD SERVICES	1353100370	5600	RENTS, LEASE,REP	30.51
				FOOD SERVICES	1353100370	5600	RENTS, LEASE,REP	30.51
				TRANSPORTATION	0105005820	5600	RENTS, LEASE,REP	23.57
				TRANSPORTATION	0105005820	5600	RENTS, LEASE,REP	23.57
				TRANSPORTATION	0105005820	5600	RENTS, LEASE,REP	23.57
				TRANSPORTATION	0105005820	5600	RENTS, LEASE,REP	23.57
				DISTRICT OFFICE	0100000820	5600	RENTS, LEASE,REP	16.91
				POPLAR AVE SCHOOL	0100001820	5600	RENTS, LEASE,REP	33.81
				SIERRA AVE SCHOOL	0100002820	5600	RENTS, LEASE,REP	50.72
				PLUMAS AVE SCHOOL	0100003820	5600	RENTS, LEASE,REP	33.81
				NELSON AVE SCHOOL	0100004820	5600	RENTS, LEASE,REP	115.97
				COMMUNITY DAY SCHOOL	0101006820	5600	RENTS, LEASE,REP	16.91
				TLC	1261050820	5600	RENTS, LEASE,REP	33.81
				DISTRICT OFFICE	0100000820	5600	RENTS, LEASE,REP	16.91
				POPLAR AVE SCHOOL	0100001820	5600	RENTS, LEASE,REP	33.81
				SIERRA AVE SCHOOL	0100002820	5600	RENTS, LEASE,REP	50.72
				PLUMAS AVE SCHOOL	0100003820	5600	RENTS, LEASE,REP	33.81
				NELSON AVE SCHOOL	0100004820	5600	RENTS, LEASE,REP	115.97

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THERMALITO UNION SCHOOL DISTRICT

Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
				COMMUNITY DAY SCHOOL	0101006820	5600	RENTS, LEASE,REP	16.91
				TLC	1261050820	5600	RENTS, LEASE,REP	33.81
				DISTRICT OFFICE	0100000820	5600	RENTS, LEASE,REP	16.91
				POPLAR AVE SCHOOL	0100001820	5600	RENTS, LEASE,REP	33.81
				SIERRA AVE SCHOOL	0100002820	5600	RENTS, LEASE,REP	50.72
				PLUMAS AVE SCHOOL	0100003820	5600	RENTS, LEASE,REP	33.81
				NELSON AVE SCHOOL	0100004820	5600	RENTS, LEASE,REP	115.97
				COMMUNITY DAY SCHOOL	0101006820	5600	RENTS, LEASE,REP	16.91
				TLC	1261050820	5600	RENTS, LEASE,REP	33.81
				DISTRICT OFFICE	0100000820	5600	RENTS, LEASE,REP	16.91
				POPLAR AVE SCHOOL	0100001820	5600	RENTS, LEASE,REP	33.81
				SIERRA AVE SCHOOL	0100002820	5600	RENTS, LEASE,REP	50.72
				PLUMAS AVE SCHOOL	0100003820	5600	RENTS, LEASE,REP	33.81
				NELSON AVE SCHOOL	0100004820	5600	RENTS, LEASE,REP	115.97
				COMMUNITY DAY SCHOOL	0101006820	5600	RENTS, LEASE,REP	16.91
				TLC	1261050820	5600	RENTS, LEASE,REP	33.81
							Check Total:	1,424.08
00836998	29	11/28/2017	2901653	ARIZA FARM				
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	300.00
							Check Total:	300.00
00836999	29	11/28/2017	290230	BOOK FAMILY FARM				
				10/19/17 FIELD TRIP	0101502160	5800	PROF/CONSULT/OPE	450.00
							Check Total:	450.00
00837000	29	11/28/2017	290545	DANIELSEN CO				
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	712.97
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	82.16
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	281.57
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	82.16
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	571.88
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	338.49
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	407.90
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	585.89
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	18.46
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	561.29
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	107.69
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	314.98
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	152.07
				MATERIALS & SUPPLIES	1353109370	4300	MTLS & SUPPLIES	26.70
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	145.30
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	155.45
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	29.71

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Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	90.98
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	67.05
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	67.05
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	67.05
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	90.98
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	67.05
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	90.98
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	67.05
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	229.82
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	134.10
							Check Total:	5,546.78
00837001	29	11/28/2017	290647	EARTHGRAINS CO				
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	1,854.72
							Check Total:	1,854.72
00837002	29	11/28/2017	290827	GOLD NUGGET MUSEUM				
				MAIDU SCHOOL PROGRAM 10/30/17	0101501160	5800	PROF/CONSULT/OPE	295.00
							Check Total:	295.00
00837004	29	11/28/2017	290817	GOLD STAR FOODS				
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	1,718.06
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	24.09
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	79.87
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	1,359.63
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	186.44
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	1,520.72
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	2,084.36
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	10.62
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	51.11
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	56.52
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	1,174.20
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	164.80
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	344.50
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	723.73
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	-112.68
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	225.36
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	497.04
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	619.22
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	1,669.70
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	38.70
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	36.72
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	1,246.15
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	99.37

Detailed Check Register - Accounts Payable Only
THERMALITO UNION SCHOOL DISTRICT

Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	20.96
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	753.12
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	12.82
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	554.14
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	2,255.69
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	5.31
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	1,757.14
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	208.76
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	22.35
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	248.79
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	622.68
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	550.00
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	19.35
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	57.52
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	622.68
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	32.17
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	689.00
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	329.47
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	38.70
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	498.12
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	264.48
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	61.05
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	51.11
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	568.08
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	73.46
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	128.80
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	1,709.99
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	93.22
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	4,191.44
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	313.07
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	1,449.26
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	223.67
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	123.62
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	19.35
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	121.96
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	28.00
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	510.15
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	228.31
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	99.37
				FOOD SERVICE SUPPLIES	1353209370	4700	FOOD SRV SUPPLY	281.69
				FOOD SERVICE SUPPLIES	1353209370	4700	FOOD SRV SUPPLY	158.79
Check Total:								33,815.87

Detailed Check Register - Accounts Payable Only
THERMALITO UNION SCHOOL DISTRICT

Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
00837005	29	11/28/2017	290837	GRAINGER INDUSTRIAL SUPPLY MATERIALS & SUPPLIES	0105005360	4300	MTLS & SUPPLIES	63.49
Check Total:								63.49
00837006	29	11/28/2017	2900708	LAKE SHASTA CAVERNS 11/7/17 6TH GR FIELD TRIP	0101504160	5800	PROF/CONSULT/OPE	608.00
Check Total:								608.00
00837008	29	11/28/2017	2901998	NORTHAM FAMILY DISTRIBUTORS IN				
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	492.04
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	372.30
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	179.44
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	288.59
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	-9.89
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	179.08
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	208.83
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	557.04
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	184.39
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	338.04
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	158.95
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	382.54
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	343.34
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	278.34
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	239.14
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	85.13
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	169.20
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	218.65
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	98.90
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	239.14
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	239.14
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	49.45
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	239.14
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	208.40
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	239.14
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	239.14
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	109.50
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	164.60
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	189.33
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	338.39
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	185.09
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	164.60
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	382.54
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	189.33
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	189.33

Detailed Check Register - Accounts Payable Only
THERMALITO UNION SCHOOL DISTRICT

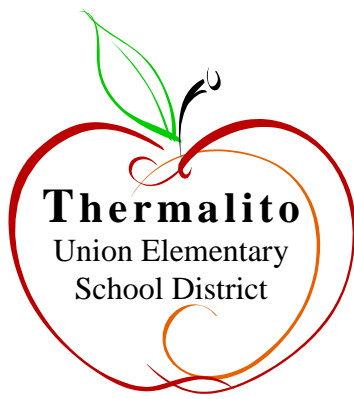
Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	164.60
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	164.60
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	337.81
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	312.25
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	268.45
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	645.69
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	197.80
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	197.80
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	645.69
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	541.49
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	454.95
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	616.99
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	98.90
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	521.00
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	148.35
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	211.23
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	729.40
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	208.40
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	515.70
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	243.92
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	83.36
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	115.15
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	83.36
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	105.26
							Check Total:	15,742.46
00837009	29	11/28/2017	2900430	OROVILLE DOWNTOWN BUSINESS ASS LIGHTS PARADE ENTRY FEE	0101504130	5800	PROF/CONSULT/OPE	25.00
							Check Total:	25.00
00837010	29	11/28/2017	2901655	PIZZA HUT				
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	322.82
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	27.35
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	27.35
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	300.30
							Check Total:	677.82
00837012	29	11/28/2017	291572	PROPACIFIC FRESH				
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	-95.96
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	355.61
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	462.66
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	54.21
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	263.07
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	145.80

Detailed Check Register - Accounts Payable Only
THERMALITO UNION SCHOOL DISTRICT

Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	137.97
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	146.75
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	-51.75
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	560.19
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	971.64
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	-34.86
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	162.23
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	96.30
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	-34.30
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	258.35
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	87.75
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	97.20
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	-138.75
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	122.95
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	65.81
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	199.14
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	80.79
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	15.12
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	170.10
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	18.07
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	867.81
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	97.20
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	344.01
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	207.18
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	592.86
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	313.20
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	133.32
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	126.05
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	108.11
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	156.37
				FOOD SERVICE SUPPLIES	1353700370	4700	FOOD SRV SUPPLY	51.29
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	9.00
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	153.16
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	168.53
							Check Total:	7,444.18
00837014	29	11/28/2017	291879	SYSKO FOOD SERVICES				
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	620.54
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	92.19
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	9.88
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	171.25
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	37.28
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	215.07

Detailed Check Register - Accounts Payable Only
THERMALITO UNION SCHOOL DISTRICT

Check#	Ck ID	Check Dt	Payee ID/Name	Description	OrgKey	Object	Obj Description	Check Amount
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	55.92
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	338.40
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	76.08
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	447.12
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	37.28
				FOOD SERVICE SUPPLIES	1353100370	4700	FOOD SRV SUPPLY	288.16
				MATERIALS & SUPPLIES	1353100370	4300	MTLS & SUPPLIES	110.38
				FOOD SERVICE SUPPLIES	1353109370	4700	FOOD SRV SUPPLY	96.42
				FOOD SERVICE SUPPLIES	1353209370	4700	FOOD SRV SUPPLY	23.61
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	45.80
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	32.77
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	32.77
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	51.09
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	45.80
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	32.77
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	32.77
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	45.80
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	27.48
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	153.27
				MATERIALS & SUPPLIES	1353200370	4300	MTLS & SUPPLIES	33.52
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	226.55
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	153.27
				MATERIALS & SUPPLIES	1353200370	4300	MTLS & SUPPLIES	33.52
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	39.31
				MATERIALS & SUPPLIES	1353200370	4300	MTLS & SUPPLIES	18.64
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	44.67
				FOOD SERVICE SUPPLIES	1353200370	4700	FOOD SRV SUPPLY	121.16
				MATERIALS & SUPPLIES	1353200370	4300	MTLS & SUPPLIES	18.64
Check Total:								3,809.18
Grand Total:								431,375.98



BOARD ACTION ITEM SUMMARY

TO: Board of Trustees

FROM: Greg Blake, Superintendent

Meeting Date: December 13, 2017

Topic: Counselor sharing

Description: I ask for approval of the Memorandum of Understanding (MOU) between OCESD and TUESD to share counselors and counseling services in the event of an emergency. The purpose of the MOU is to provide affirmation and communication that our school district is committed to the health and safety of, not only our district's students, but all the students of our neighboring districts.

Funding: N/A

MEMORANDUM OF UNDERSTANDING

between
Thermalito Union Elementary School District
and
Oroville City Elementary School District
Regarding Shared Counseling Services

OVERVIEW:

Thermalito Union Elementary School District (TUESD) and Oroville City Elementary School District (OCESD) agree to a reciprocal agreement to encourage the sharing of our counseling resources and counselors in the event of a crisis. If a critical counseling need arises in either district the other district will share available resources.

TUESD and OCESD hereby agree as follows:

1. Upon request by OCESD, TUESD counselors will travel to affected OCESD schools and provide counseling services to staff and students as soon as reasonably possible at no cost to OCESD.
2. Upon request by TUESD, OCESD counselors will travel to affected TUESD schools and provide counseling services to staff and students as soon as reasonably possible at no cost to TUESD.
3. The party responding to the request for counseling services is responsible for providing worker's compensation benefits and administering worker's compensation benefits for its employees.
4. Both parties understand that obligations for staff and students within their jurisdiction may prevent or delay the provision of counseling services for the other party.

TERMINATION:

Either party may terminate this MOU at any time by giving the other party 10 days written notice.

INDEMNIFICATION:

TUESD agrees to indemnify and hold harmless OCESD for claims arising out of or relating to any acts or omissions of OCESD's employees provision of services to TUESD pursuant to this MOU.

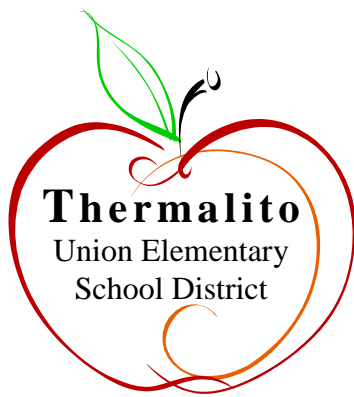
OCESD agrees to indemnify and hold harmless TUESD for claims arising out of or relating to any acts or omissions of TUESD's employees provision of services to OCESD pursuant to this MOU.

AUTHORIZATION:

Oroville City Elementary School District and the Thermalito Union Elementary School District agree to fulfill the responsibilities set forth in this Memorandum of Understanding.

Penny Chennell-Carter Date
Superintendent
Oroville City Elementary School District

Gregory Blake Date
Superintendent
Thermalito Union Elementary School District



BOARD ACTION ITEM SUMMARY

TO: Board of Trustees

FROM: Greg Blake, Superintendent

Meeting Date: 12.13.17

Topic: American Ninja Warriors Incentive Program

Description: I ask for approval of the contract for our continued participation in the American Ninja Warrior Incentive program. In an effort to boost school culture, attendance and academics American Ninja Warriors came to each of our campuses to deliver a motivational presentation and offer a challenge. The challenge addressed attendance or academic achievement or any other challenge our schools deem appropriate. Students, upon successfully meeting the challenge, will be invited to a location in Butte County where they can participate with American Ninja Warriors on an age appropriate challenge course.

Funding: LCFF S&C funds - LCAP Goal 1 Expanded Opportunities

Thermalito Schools.....Moving Forward

APPEARANCE AGREEMENT

This **APPEARANCE AGREEMENT** (the "Agreement") is made by and between Thermalito Union School District (hereinafter referred to as "Purchaser")), UH Holdings, LLC dba Ninja Coalition, (hereinafter referred to as "Manager") on behalf of Maggi Thorne, Daniel Gil, Jonathan Horton, and Kevin Carbone (hereinafter referred to as "The Athletes").

Appearance Terms

The **DATE OF THE EVENT** (as defined below) when The Athletes (all or a combination of those mentioned above) will appear pursuant to this Agreement is December 6, 2017 to initiate the challenges and February 26-27, 2018 to celebrate those who complete the challenges;

The **EVENT** is Butte County Ninja School Challenge;

The **PLACES OF EVENT**: Nelson Avenue Middle School, Sierra Avenue Elementary School, Poplar Avenue Elementary School, and Plumas Avenue Elementary School to initiate the challenges and a location TBD for the event on February 26-27;

The **HOURS OF ENGAGEMENT** are not to exceed 8:00am-8:30am at Nelson Avenue Middle School, 9:00am-9:45am at both Sierra Avenue Elementary School and Poplar Avenue Elementary School, and 10:00am-10:45am at Plumas Avenue Elementary School and are TBD for the event on February 26-27;

The total **ENGAGEMENT FEE** under this Agreement is Seven Thousand Five Hundred Dollars (\$7500);

The Purchaser will cause to be deposited via check into Manager's account a sum equaling half of the Engagement Fee, in no event less than Three Thousand Seven Hundred Fifty Dollars (\$3750) by or before December 20, 2017;

In the event of cancellation by the Purchaser at no fault of The Athletes, the deposit will be forfeited and is non-refundable. If The Athletes fail to appear for the Event at no fault of Purchaser and for any reason other than those described under the Non-Performance Section of this Agreement below, any prepaid amount of the Engagement Fee shall be refunded to Thermalito Union School District;

The remaining Three Thousand Seven Hundred Fifty Dollars (\$3750) for The Athletes' Engagement Fee shall be paid no later than March 15, 2017;

TERMS AND CONDITIONS

NAME AND LIKENESS RIGHTS

The Athletes agree that Purchaser may use The Athletes' names, pictures, photographs and other life-likeness only in connection with the advertising and publicizing of the Event hereunder, but such use shall not be as an endorsement of any product or service. Such rights shall extend and continue in effect only during the period beginning with the execution of this Agreement and continuing during and throughout the term of this Agreement (e.g., until the Event concludes).

NON-PERFORMANCE

In event of sickness or of accident to The Athletes, or if a performance is prevented, rendered

impossible or infeasible, by any or regulation of any public authority or bureau, act of God, civil tumult, strike, epidemic, interruption in or delay or transportation services, war conditions or emergencies, or any cause beyond the control of The Athletes or Purchaser, it is understood and agreed that there shall be no claim for damages by either party to this Agreement, and The Athletes' obligations as to such performance shall be deemed waived, except The Athletes shall be entitled to be paid pro-rata for any performance rendered prior to any such unforeseen event.

INSURANCE AND INDEMNIFICATION

Purchaser shall obtain and maintain, during the term of this Agreement, accident and public liability insurance holding The Athletes harmless and indemnify The Athletes for any and all persons who may suffer personal injury or property damage during or incidental to any performance given under this Agreement. Notwithstanding anything to the contrary, Purchaser shall not be liable for any injury or damage incurred by The Athletes as a result of their appearances or performances at the Event unless as a direct result of Purchaser's intentional or negligent act.

LIABILITY

Nothing herein contained shall ever be construed to constitute the parties hereto as a partnership or joint venture, or that The Athletes shall be liable in whole or in part, for any obligation that may be incurred by Purchaser and Purchaser while carrying out any of the provisions herein or otherwise. In no event shall either Thermalito Union School District or The Athletes be liable to the other for any lost profits, special, incidental, punitive, exemplary or consequential damages, including but not limited to frustration of economic or business expectations or loss of profits, even if advised of the possibility of such damages.

MISCELLANEOUS

This constitutes the sole, complete and binding Agreement between the parties hereto. This Agreement may not be changed, modified or altered except by an instrument signed by the parties. This Agreement cannot be assigned or transferred without the written consent of either party. Nothing in this Agreement shall require the commission of any act contrary to law, rule or regulation of any union, guild or similar body having jurisdiction over the performance hereunder; or any element thereof. If any conflict should arise in any of the provisions of this Agreement, such law, rule or regulation, shall prevail and this Agreement shall be curtailed, modified or limited only to the extent necessary to eliminate such conflict and any party executing this Agreement on Purchaser's behalf warrants his authority to do so.

[Signature Page Follows]

THE PARTIES SET FORTH BELOW, CONFIRM THAT THEY EACH HAVE READ AND APPROVED ALL OF THE PROVISIONS AS SET FORTH HEREIN:

DATED THIS ___ day of _____, 2017

BY: _____
Kevin W. Crye
UH HOLDINGS, LLC
AS REPERESNTATIVE FOR THE ATHLETES

DATED THIS ___ day of _____, 2017

BY: _____
Greg Blake
THERMALITO UNION SCHOOL DISTRICT

Ninja Coalition
3120 Railroad Ave.
Redding, CA 96001
info@ninjacoalition.com
530-395-0800

INVOICE

BILL TO

Greg Blake
Thermalito Union School District
400 Grand Avenue
Oroville, CA 95965

INVOICE # NC-17-03**DATE** 11/29/2017**DUE DATE** 12/20/2017 & 3/15/2018**TERMS**

ACTIVITY	AMOUNT
American Ninja Warrior Appearance	\$7,500.00

NOTES	BALANCE DUE	\$ 7,500
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Payment 1 (\$3750) due 12/20/2017 & Payment 2 (\$3750)
due 3/15/2018

STATUS
DATE PAID
PAID VIA
CHECK #

Due

Thank You



BOARD ACTION ITEM SUMMARY

TO: Board of Trustees

FROM: Joyce Dennison

MEETING DATE: **December 13, 2017**

TOPIC: Approval to hire Jack Schreder & Associates for School Facility consulting services.

DESCRIPTION: Schreder & Associates will work with us to create a facilities master plan for the District. They will review and analyze District data to support District applications for approval of eligibility and funding.

This service will help provide data on short-term and long-term facilities needs and associated costs.

FUNDING: Unrestricted – Resource 0000



December 4, 2017

Greg Blake,
Superintendent
Thermalito Union Elementary School District
400 Grand Ave.
Oroville, CA 95965

Re: Proposal for School Facilities Consulting Services

Dear Greg:

For the past thirty years, Jack Schreder & Associates has worked with districts throughout California to obtain construction and modernization funds, complete facilities plans, prepare demographic and student generation studies, and implement local funding programs which include mitigation and bond measures.

We have been very active in the School Facility Program implementation process, and have an excellent understanding of the program application requirements. Because of our experience and expertise in the application process we are able to interpret the impact of the new regulations on District eligibility calculations.

The School Facility Program (SFP) provides funding for new construction projects on a 50/50 state and local sharing basis and funding for modernization on a 60/40 state and local sharing basis. Planning funding is only available for districts that qualify for financial hardship assistance. All or a portion of district contributions are paid by the state for districts that qualify for financial hardship assistance. The State Allocation Board will only approve project construction funding upon the filing of Division of State Architect (DSA) and California Department of Education (CDE) approved final plans.

We work with districts to determine SFP eligibility, obtain SAB approval of eligibility and facilitate timely preparation of plans to secure SAB funding approvals.

The enclosed proposal provides assistance with the State School Facility Program to assist the District with securing State Allocation Board approvals for eligible facilities funding. These services would be provided as needed by the District at the rate of \$165.00 per hour. If acceptable, please return one signed Agreement to our office.

We would welcome the opportunity to utilize our experience to assist the District in meeting its facilities planning needs. Please call if you have any questions or need additional information.

Sincerely,

Jack Schreder

Enclosures

**PROPOSAL/AGREEMENT FOR SCHOOL FACILITY
CONSULTING SERVICES**

for the

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

Prepared by:

Jack Schreder & Associates, Inc.
2230 K Street
Sacramento, California 95816
(916) 441-0986

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STATE SCHOOL FACILITY PROGRAM

PURPOSE OF SERVICES

The planning, funding, construction, and modernization of school facilities involve many complex issues. Due to the frequent changes in State school facility legislation, it is time and cost effective to be represented by a consulting firm based in Sacramento that is experienced in the many aspects of school facility planning. Since 1980, Jack Schreder & Associates, Inc. has provided over 350 California school districts with experienced school facility consultation.

Jack Schreder & Associates, Inc. will provide the Thermalito Union Elementary School District with assistance in applying for school facility funding through the State School Facility Program.

Our services include the following:

Approval of Eligibility

1. Obtain from the District facilities and enrollment information required to determine the amount of state modernization and new construction grant funding eligibility under the School Facility Program (SFP).
2. Review and analyze District data to support District applications for the maximum modernization and new construction eligibility and funding approval.
3. Prepare required enrollment and facilities reports for District review and approval to file with the Office of Public School Construction (OPSC) to seek approval of modernization and new construction eligibility. Prepare annual updated enrollment and facilities reports as needed or required.
4. Submit modernization and new construction eligibility applications to OPSC for approval by the State Allocation Board.

Approval of Funding

1. Work with the District staff, project managers, and architects to establish timelines for completion of plans and state agency approvals to maximize the opportunity for funding approvals and meet the construction timelines and financial needs of the District. Assist District with determination of project scope in order to secure maximum project eligibility and funding approvals.

2. Complete application for funding for District review and approval.
3. Assist the District in securing timely State Allocation Board funding approval upon filing Division of State Architect and California Department of Education approved final project plans with OPSC.

Other Facility Program Funding Options

1. Assist District with application for all eligible new construction and modernization “additional” and “excessive cost” grant amounts per SB 50 regulations.
2. Assist District with Department of Industrial Relations (DIR) prevailing wage requirements on public works contracts.
3. Assist District with application for SB 50 Financial Hardship funding if the District cannot meet the required financial obligations to receive state grant funding.
4. Assist District with application for Facility Hardship Grant to rehabilitate or replace classrooms and related facilities in accordance with SB 50 regulations.
5. Assist District with the preparation of Program Expenditure Reporting Requirements. Assist with preparation of the Expenditure Report forms and Progress Report. Assist with preparation of required Program Accountability Progress Audit.

CONSULTING FEES

The District shall pay the Consultant at the rate of \$165 per hour for services outlined in this Proposal not to exceed 120 hours (\$19,800) without prior written approval from the District.

The Consultant will provide services as needed and requested by the District. Services will be documented and invoiced on a monthly basis.

The scope of the work necessary to complete the services listed in this Agreement is dependent on the availability and quality of the District's enrollment and facilities information and Subject to SB 50 regulations.

ADDITIONAL CONSIDERATIONS

1. The Consultant shall be reimbursed as follows:
2. Necessary visitations to the District by the Consultant will be reimbursed on an actual and necessary basis. Reimbursed visitations shall have prior approval from the District.
3. Reproduction of documents shall be the responsibility of the District. If the District chooses, the Consultant will provide duplicating services on an actual cost basis.
4. Express mail expenses will be documented and reimbursed to the Consultant.
5. Application filing fees and other state required fees are the responsibility of the District.

**This Agreement is between Thermalito Union Elementary School District
and
Jack Schreder & Associates, Inc.**

Greg Blake,
Superintendent
Thermalito Union Elementary
School District



Jack S. Schreder
Jack Schreder & Associates, Inc.

12/4/17

Date

Date

PROFESSIONAL QUALIFICATIONS

Dr. Jack S. Schreder **President**

As a Government Relations and School Facilities Consultant for the past thirty years, Dr. Schreder has used his expertise to assist school districts with their facility and financial concerns. Dr. Schreder's knowledge of educational facilities and finance has been augmented by his experience working within various California school districts. As a former president of the Associates of California School Administrators (ACSA Region 1), former lobbyist for ACSA, San Diego City Schools, and several private entities, he has developed the skills necessary to develop a process which results in meaningful solutions to resolving impact issues.

Dr. Schreder is a graduate of Stanford University (Ph.D. - Education and Business), San Francisco State University (M.A. - School Administration) and Michigan State University (B.A. Economics).

Kristen G. Schreder **President, School Facilities Division**

Kristen Schreder is a specialist on issues relating to State Allocation Board regulations and the Office of Public School Construction policies. She represents over eighty school districts on matters related to the LeRoy Greene School Facility Program. She is an experienced lobbyist in both Louisiana and California.

Ms. Schreder is an honors graduate of Chico State University (Social Science, 1978) and is a graduate of the National Center for Paralegal Training, Atlanta, Georgia, 1982.

Cheryl A. King **Senior Associate**

Ms. King has worked extensively with school districts throughout Illinois, Michigan, Colorado and California for over 20 years. Her diverse career includes teaching at both the secondary and university level and developing curriculum and outreach programs at both levels. She also administered programs as an Administrative Assistant for the Michigan Department of Education where she worked in conjunction with 20 school districts statewide to obtain state funding for projects in their districts, including follow-up evaluation procedures.

Her work in California includes extensive grant writing, development and management of programs countywide for Butte County, consultant work with various school districts and Director of a State Local Partnership Program for the California Arts Council. Ms. King has also worked in the areas of legislative analysis and educational law as a legal assistant in the Sacramento area.

Elona Cunningham
Senior Associate

Ms. Cunningham received her BS in Business Administration with a Minor in Spanish from Menlo College and her English/Spanish Bilingual Multiple Subject Teaching Credential from the University of San Francisco. Her work experience includes five years as a bilingual elementary school teacher in California. Before joining Jack Schreder and Associates in 1997, Ms. Cunningham worked at the corporate offices of J. Crew in New York and the Gap in San Francisco.

Ms. Cunningham has over 14 years of experience in the school facility arena. Her experience includes all areas of school facility planning while specializing in securing facilities funding for school districts throughout the State of California. In order to maximize State funding, district's needs are evaluated and all available facility funding options are considered to maximize funding. Over the course of 14 years she has secured facilities funding for over 100 school districts totaling in excess of \$1 billion in facility funding. In order to secure facility funding, regular interaction with relevant State agencies is critical. Through regular communication and a presence in Sacramento, Ms. Cunningham has developed strong relationships with the Department of the State Architect, California Department of Education, and the Office of Public School Construction.

In addition, Ms. Cunningham prepares Level I Developer Fee Justification Studies and Level II School Facility Needs Assessments to assist with the impact of additional students generated from development projects.

Tamara Caspar
Associate

Ms. Caspar joined our firm in 1998. Ms. Caspar is responsible for tracking and assisting districts with determining new construction and modernization eligibility. Ms. Caspar serves as a liaison between school districts, architects, and State agencies to secure funding for eligible projects in a timely manner.

Jamie M. Iseman
GIS Director

Ms. Iseman received her B.S. in Geography from California State University, Sacramento and her M.S. in Geography with an emphasis in Demographics and Planning from the University of South Carolina. Ms. Iseman worked as a GIS Analyst with the State Department of Health and Environmental Control while in South Carolina and also served as a research assistant for the South Carolina Geographic Alliance, developing computer programs to assist the teaching of Geography to K-12 students.

Since 2001 she has been utilizing Geographic Information Systems (GIS), a powerful computer mapping tool, in the preparation of Demographic Analyses and Master Plans for over 18 California school districts to assist them in analyzing current and historic student populations, the migration of students and community populations, optimizing attendance boundaries, consolidation of current schools, location of new schools, and other geographic area specific analyses for long range planning. She works closely with District staff and oversight committees to develop specific criteria for optimizing current and future facility usage.

Evelyn Shafer
Associate

Ms. Shafer has worked in the School Facility Program since 1999 preparing SFP applications for all programs and working closely with districts to maximize funding opportunities. She also prepares Level I and Level II studies.

CLIENT LIST

Jack Schreder & Associates, Inc. has worked with the following districts:

FACILITY FUNDING/ CLASS SIZE REDUCTION

ABC
Alhambra City Elementary
Alpaugh Unified
Antioch Unified
Archoe Union Elementary
Apple Valley Unified
Aromas-San Juan Unified
Banta Elementary
Bayshore Elementary
Bear Valley Unified
Bellevue Union
Benicia Unified
Berkeley Unified
Biggs Unified
Big Lagoon
Big Pine Unified
Bishop
Brawley Union Elementary
Brawley Union High
Buckeye Elementary
Burbank Unified
Butte Valley Unified
Cabrillo Unified
Calistoga Joint Unified
Canyon Elementary
Caruthers Union Elementary
Central Union High
Ceres Unified
Chatom Union Elementary
Cloverdale Unified
Coarsegold Union
Colusa Unified
Corcoran Joint Unified
Corning Union Elementary
Delano Union Elementary
Dos Palos Joint Union Elementary

Eastern Sierra Unified
Empire Union
Enterprise Elementary
Escondido Union Elementary
Etna Union High
Fairfax Elementary
Fillmore
Firebaugh-Las Deltas Unified
Forestville Union Elementary
Fort Bragg Unified
Galt High
Gateway Unified
Gonzales Union High
Grant Elementary
Grass Valley Elementary
Greenfield Union Elementary
Hamilton Union High
Hart-Ransom Union
Holtville Unified
Hughson Union High
Igo-Ono-Platina Union Elementary
Imperial Unified
Janesville Union
John Swett Unified
Johnstonville Elementary
Kenwood Elementary
Keppel Union
Kerman Unified
Kings Canyon Joint Unified
King City Joint Union High
King City Union Elementary
Lassen High
Laytonville Unified
Le Grand Elementary
Lewiston Elementary
Liberty Elementary
Linden Unified
Live Oak Unified
Lone Pine Unified

Los Banos Unified
Los Molinos Unified
Mammoth Unified
Manzanita Elementary
Marysville Joint Unified
McSwain Union Elementary
Merced City Elementary
Middletown Unified
Mt. Diablo Unified
Monson-Sultana Joint Union Elem
Moreno Valley Unified
Morgan Hill Unified
Mother Lode Union Elementary
Napa Valley Unified
National
Newark Unified
North County Joint Union
Elementary
Oak Grove Union Elementary
Oakdale Joint Union High
Oakdale Union Elementary
Oakland Unified
Orange Unified
Orcutt Union Elementary
Orick Elementary
Orland Joint Union Elementary
Orland Joint Union High
Palo Alto Unified
Patterson Joint Unified
Pierce Joint Unified
Planada Elementary
Pleasant Ridge Union Elementary
Plumas Unified
Poway Unified
Ready Springs Union
Red Bluff Union Elementary
Reef-Sunset Unified
Red Bluff Union High
Redding Elementary
Rescue Union Elementary
Richmond Elementary
Rincon Valley Union Elementary
River Delta Unified
Riverbank Unified

Roseland Elementary
Roseville Joint Union High
Ross Valley Elementary
Saddleback Valley Unified
San Benito High
San Bruno Park Elementary
San Gabriel Unified
San Lorenzo Unified
Santa Paula Elementary
Santa Rosa Elementary
Santa Rosa High
Scotts Valley Unified
Selma Unified
Sequoia High
Shaffer Union
Shasta Union Elementary
Shasta Union High
Shoreline Unified
Sierra-Plumas Joint Unified
Sonora Union High
Soquel Union Elementary
Southern Kern Unified
Surprise Valley Joint Unified
Susanville
Sylvan Union Elementary
Tahoe Truckee Unified
Tulelake Basin Joint Unified
Tustin Unified
Ukiah Unified
Victor Elementary
Vista Unified
Washington Unified
Waterford Elementary
Weaver Union
Weed Union Elementary
West Side Union Elementary
Western Placer Unified
Williams Unified
Willits Unified
Winters Joint Unified
Winton Elementary
Woodland Joint Unified
Wright Elementary
Yucaipa-Calimesa Joint Unified

DEVELOPER FEE STUDIES/YIELD STUDIES

Alameda City Unified
Allensworth Elementary
Alexander Valley Union Elementary
Alpaugh Unified
Alta-Dutch Flat Union Elementary
Alview – Dairyland Union Elem.
Alvina Elementary
Analy Union High
Anderson Union High
Anderson Valley Unified
Antelope Valley Union High
Apple Valley Unified
Arcadia Unified
Arcohe Union Elementary
Arena Union Elementary
Armona Union Elementary
Aromas-San Juan Unified
Atascadero Unified
Atwater Elementary
Bangor Union Elementary
Banta Elementary
Bass Elementary
Bear Valley Unified
Bella Vista Elementary
Bellevue Elementary
Bellevue Union Elementary
Bellflower Unified
Belmont-Redwood Shores
Elementary
Benicia Unified
Bennett Valley Union Elementary
Beverly Hills Unified
Big Lagoon Union Elementary
Big Oak Flat-Groveland Unified
Big Pine Unified
Big Springs Union Elementary
Biggs Unified
Big Valley Joint Unified
Bishop Union Elementary
Bishop Joint Union High

Black Butte Union Elementary
Black Oak Mine Unified
Blue Lake Union Elementary
Bogus Elementary
Bonny Doon Union Elementary
Bradley Union
Brawley Union Elementary
Brawley Union High
Briggs Elementary
Brittan Elementary
Browns Elementary
Buckeye Elementary
Buellton Union Elementary
Burbank Unified
Butte Valley Unified
Burlingame Elementary
Butteville Union Elementary
Cabrillo Unified
Cajon Valley Union Elementary
Calexico Unified
Calipatria Unified
Calistoga Joint Unified
Cambrian Elementary
Camino Union Elementary
Camptonville Elementary
Canyon Union Elementary
Capay Joint Unified
Caruthers Unified
Caruthers Union Elementary
Caruthers Union High
Cascade Union Elementary
Castle Rock Union Elementary
Castro Valley Unified
Central Union Elementary
Central Union High
Ceres Unified
Charter Oak Unified
Chicago Park Elementary
Chinese Camp Elementary
Chowchilla Union High
Chualar Union Elementary
Cinnabar Elementary
Clay Joint Elementary
Clear Creek Elementary

Cloverdale Unified
Coffee Creek Elementary
Cold Spring Elementary
Columbia Elementary
Columbia Union
Colusa Unified
Corcoran Joint Unified
Cotati-Rohnert Park Unified
Cottonwood Union Elementary
Culver City Unified
Curtis Creek Elementary
Covina Valley Unified
Delano Joint Union High
Delano Union Elementary
Delphic Elementary
Delta Island Union Elementary
Delta View Joint Union Elementary
Denair Unified
Dinuba Unified
Dos Palos Oro- Loma Joint Union
Dublin Unified
Ducor Union Elementary
Dunsmuir Elementary
Dunsmuir Joint Union High
Durham Unified
East Nicolaus Joint Union High
El Centro Elementary
El Dorado Union High
Emery Unified
Enterprise Elementary
Esparto Unified
Etna Union High
Eureka City Elementary
Exeter Union Elementary
Exeter Union High
Fallbrook Union Elementary
Fall River Joint Unified
Feather Falls Union
Ferndale Unified
Fillmore Unified
Firebaugh-Las Deltas Unified
Flournoy Union Elementary
Fontana Unified
Forestville Union Elementary

Forks of Salmon Elementary
Fort Bragg Unified
Fort Ross Elementary
Fort Sage Unified
Fortuna Union Elementary
Franklin Elementary
French Gulch-Whiskeytown Elem
Galt Joint Union High
Gateway Unified
Gazelle Union Elementary
Gold Oak Union
Gold Trail Union
Golden Hills
Golden Feather Union
Gonzales Union High
Gorman Elementary
Gorman Unified
Grant Elementary
Grant Joint Union High
Grass Valley Elementary
Gravenstein Union Elementary
Grossmont Union High
Guadalupe Union Elementary
Gustine Unified
Grenada Elementary
Guerneville Elementary
Hamilton Union Elementary
Hamilton Union High
Hanford Elementary
Hanford Joint Union High
Happy Valley Union Elementary
Harmony Union Elementary
Hart-Ransom Union Elementary
Hayward Unified
Healdsburg Unified
Hilmar Unified
Holtville Unified
Hornbrook Elementary
Howell Mountain Elementary
Hughes Elizabeth Lakes Union Elem
Hughson Unified
Hughson Union High
Igo, Ono, Platina Union Elementary
Imperial Unified

Indian Diggings Elementary
Indian Springs Elementary
Irvine Unified
Island Union Elementary
Jamestown Elementary
Janesville Union Elementary
John Swett Unified
Johnstonville Elementary
Julian Union High
Junction Elementary (Shasta)
Junction Elementary (Siskiyou)
Kenwood Elementary
Keppel Union Elementary
Kerman Unified
Keyes Union Elementary
King City Joint Union High
Kings Canyon Joint Unified
Kings River Union Elementary
Kings River-Hardwick Union Elem
Kingsburg High
Kingsburg Joint Union Elementary
Kirkwood Elementary
Kit Carson Union
Klamath River Union Elementary
Knightsen Elementary
La Honda Pescadero Unified
Lafayette Elementary
Laguna Salida Union Elementary
Lagunitas Elementary
Lakeport Unified
Lakeside Union Elementary
Lake Tahoe Unified
Lammersville Elementary
Larkspur Elementary
Las Lomitas Elementary
Lassen Union High
Laton Joint Unified
Latrobe
Lawndale Elementary
Le Grand Union Elementary
Le Grand Union High
Lemoore Union Elementary
Lemoore Union High
Lewiston Elementary

Liberty Elementary (Petaluma)
Liberty Elementary (Sonoma)
Liberty Union High
Linden Unified
Lindsay Unified
Little Shasta Elementary
Live Oak Unified
Los Alamos Elementary
Los Banos Unified
Los Gatos- Saratoga Jt Union High
Los Molinos Unified
Los Olivos Elementary
Lucia Mar Unified
Lynwood Unified
Magnolia Union Elementary
Mammoth Unified
Manhattan Beach Unified
Marcum-Illinois Union
Mariposa County Unified
Mark West Union
Martinez Unified
Marysville Joint Unified
Maxwell Unified
McCabe Union Elementary
McCloud Union Elementary
McSwain Union Elementary
Mendocino Unified
Meadows Union Elementary
Mendota Unified
Menlo Park City Elementary
Meridian Elementary
Millbrae Elementary
Millville Elementary
Milpitas Unified
Mojave Unified
Monroe Elementary
Monson-Sultana Joint Union Elem
Montague Elementary
Montebello Elementary
Montecito Union Elementary
Monte Rio Union Elementary
Moreland Elementary
Morgan Hill Unified
Morongo Unified

Mother Lode Union Elementary
Mountain Union Elementary
Mt. Diablo Unified
Mt. Shasta Union
Mulberry Elementary
Mupu Elementary
Napa Valley Unified
Novato Unified
Needles Unified
Nevada City
Nevada Joint Union High
Newark Unified
New Jerusalem Elementary
Nicasio Elementary
North County Joint Union
North Cow Creek Elementary
Novato Unified
Oak Grove Union Elementary
Oak Run Elementary
Oakdale Joint Union High
Oakdale Unified
Oakdale Union Elementary
Oakland Unified
Oak View Union Elementary
Ojai Unified
Old Adobe Union Elementary
Orchard
Orcutt Union Elementary
Orinda Union Elementary
Orland Joint Unified
Orland Joint Union Elementary
Orland Joint Union High
Oroville City Elementary
Oroville Union High
Pacheco Union Elementary
Pacific Grove Unified
Pacific Union Elementary
Palermo Union
Palmdale Elementary
Palo Alto Unified
Patterson Unified
Pierce Joint Unified
Piner-Olivet Union Elementary
Pioneer Union Elementary

Pittsburg Unified
Placerville Union Elementary
Plainsburg Union Elementary
Planada Elementary
Pleasant Ridge Union Elementary
Pleasant View Elementary
Plumas Unified
Point Arena Joint Union High
Pollock Pines Elementary
Portola Valley Elementary
Quartz Valley Elementary
Raisin City Elementary
Ravendale Elementary
Ravenswood City Elementary
Ready Springs Union
Red Bluff Union Elementary
Redding Elementary
Redondo Beach Unified
Reed Union Elementary
Reef Sunset Unified
Richfield Elementary
Richgrove Elementary
Richmond Elementary
Rincon Valley Union Elementary
Riverbank Unified
River Delta Unified
Roberts Ferry Union Elementary
Robla Elementary
Rockford Elementary
Roseland Elementary
Ross Valley
Rowland Unified
Sacramento City Unified
Saddleback Valley Unified
San Antonio Union Elementary
San Carlos Elementary
San Bruno Park Elementary
San Juan Union Elementary
San Lorenzo Unified
San Lorenzo Valley Unified
San Lucas Union Elementary
San Mateo-Foster City
San Mateo Union High
San Rafael City Elementary

San Rafael City High
San Ramon Valley Unified
Santa Clara Unified
Santa Cruz City Elementary
Santa Cruz City High
Santa Maria Joint Union High
Santa Maria-Bonita
Santa Paula Elementary
Saratoga Union Elementary
Sausalito Elementary
Sausalito Marin City
Sawyers Bar Elementary
Scotts Valley Unified
Sebastopol Union Elementary
Seeley Union Elementary
Seid Unified
Selma Unified
Sequoia Union High
Shaffer Union Elementary
Shasta Lake Union Elementary
Shasta Union Elementary
Shasta Union High
Sierra-Plumas Joint Unified
Siskiyou Union High
Snowline Joint Unified
Soledad Unified
Somis Union Elementary
Sonora Elementary
Sonora Union
Sonora Union High
Soquel Union Elementary
Soulsbyville Elementary
South Bay Union Elementary
South Pasadena Unified
South San Francisco Unified
Standard Elementary
Stanislaus Union Elementary
Strathmore Union Elementary
Summerville Elementary
Summerville High
Sunol Glen Unified
Surprise Valley Joint Elementary
Susanville
Sutter Union High

Tamalpais Union High
Tehachapi Unified
Temple City Unified
Thermalito Union
Traver Joint Elementary
Tres Pinos Union Elementary
Trinity Union High
Twain Harte-Long Barn Union
Twin Hills Union Elementary
Twin Ridges Elementary
Ukiah Unified
Union Hill Elementary
Visalia Unified
Washington Union Elementary
Washington Union High
Weaver Union Elementary
Weaverville Elementary
Weed Union Elementary
West Contra Costa Unified
West Covina Unified
West Fresno Elementary
Western Placer Unified
Westmorland Union Elementary
Westwood Unified
Whisman Elementary
Whitmore Union Elementary
Williams Unified
Willits Unified
Willow Creek Elementary
Willow Grove Union Elementary
Willows Unified
Wilmar Union Elementary
Winton Elementary
Wiseburn Elementary
Woodland Joint Unified
Woodside Elementary
Wright Elementary
Yreka Union Elementary
Yreka Union High
Yuba City Unified

DEMOGRAPHIC/FACILITY PLANS

Alameda Unified

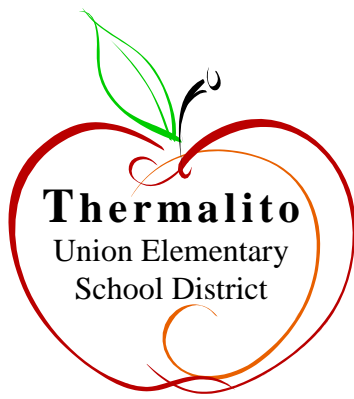
Banta Elementary
Bellflower Unified
Bellevue Union Elementary
Big Oak Flat-Groveland Unified
Biggs Unified
Big Valley Joint Unified
Black Oak Mine Unified
Brawley Elementary
Brawley Union High
Brittan Elementary
Calistoga Joint Unified
Chico Unified
Columbia Elementary
Corning Union Elementary
Delano Union Elementary
Dos Palos Oro-Loma Joint Unified
Dublin Unified
Edison Elementary
Esparto Unified
Firebaugh-Las Deltas Unified
Fort Bragg Unified
Fort Sage Unified
Galt Joint Union High
Gateway Unified
Glenn County Office of Education
Golden Plains Unified
Hamilton Union Elementary
Hamilton Union High
Happy Valley Union Elementary
Hart-Ransom Union Elementary
Hayward Unified
Healdsburg Unified
Imperial Unified
Irvine Unified
Jamestown Elementary
Janesville Union
John Swett Unified
Johnstonville Elementary
Kerman Unified
Kings River Union Elementary
Kingsburg Joint Union High
Lassen High
Le Grand Union High
Los Banos Unified

Mariposa County Unified
Mark West Union
Martinez Unified
Moraga Elementary
Morgan Hill Unified
Mountain View Whisman
Napa Valley Unified
Norwalk-La Mirada Unified
North Monterey County Unified
Oakdale Unified
Oakdale Joint Unified
Orcutt Union Elementary
Orland Joint Unified
Pacheco Union Elementary
Patterson Unified
Pierce Unified
Plumas Unified
Redondo Beach Unified
Richmond Elementary
Rincon Valley Union Elementary
Riverbank Unified
Robla Elementary
Roseland Elementary
Ross Valley Elementary
Saddleback Valley Unified
Saint Helena Unified
San Carlos Elementary
San Ramon Valley Unified
West Contra Costa Unified
West Covina Unified
West Fresno Elementary
Western Placer Unified
Westmorland Union Elementary
Westwood Unified
Whisman Elementary
Whitmore Union Elementary
Williams Unified
Willits Unified
Willow Creek Elementary
Willow Grove Union Elementary
Willows Unified
Wilmar Union Elementary
Winton Elementary
Wiseburn Elementary

Woodland Joint Unified
Woodside Elementary
Wright Elementary
Yreka Union Elementary
Yreka Union High
Yuba City Unified

REDEVELOPMENT ANALYSIS

Alameda City Unified
Calaveras Unified
Ceres Unified
Delano Union Elementary
Franklin-McKinley Elementary
Long Beach Unified
Lucia Mar Unified
Oakland Unified
Riverbank Unified
Sacramento City Unified
Southwest
Santa Rosa Schools
Tehachapi Unified
Waterford Unified
West Contra Costa Unified
Winters Joint Unified



BOARD ACTION ITEM SUMMARY

TO: Board of Trustees

FROM: Cody Walker, Assistant Superintendent of Business and Operations

Meeting Date: December 13, 2017

Topic: Procurement Card (Cal-Card) Manual

Description: Cal-Cards are now issued to three staff members, the Superintendent, Assistant Superintendent and the Confidential Executive Assistant. The attached procurement card manual provides guidelines and procedures for appropriate use. A board approved, written document is required by our auditors. This draft is crafted from a sample given to us by our auditing firm.

Funding: N/A

**THERMALITO UNION ELEMENTARY
SCHOOL DISTRICT
PROCUREMENT CARD MANUAL
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PROCUREMENT CARD MANUAL

GUIDELINES

DEFINITION

A procurement card is a business credit card that can be utilized for purchases. Currently the District is utilizing the State of California CAL-Card Program. U. S. Bank is the Program contractor for the CAL-Card Program.

PURPOSE

The CAL-Card is a procurement tool intended to streamline the paperwork process and improve the acquisition time of materials, supplies and services.

GENERAL INFORMATION

The CAL-Card has been uniquely designed to appear different from other personal types of credit cards. The actual card will be embossed with both the District and cardholder's names. The CAL-Card is limited to "Official District Business Only" and is prohibited for any use that would be of a personal nature. No member of the staff, family or any other individual will be authorized to use this card.

The CAL-Card is a restricted use procurement card. Each CAL-Card will be assigned:

- A single purchase limit
- A 30-day purchase limit
- Merchant Activity Type codes, related to specific procurement needs
- An Approving Official

Merchant Activity Type (MAT) codes, which are unique to the program, designate the type of merchant a Cardholder may use the CAL-Card. Each merchant is also identified as to its type of business by a Standard Industrial Classification (SIC) Code. Acceptable MAT Codes are determined by the Approving Official and the Agency Program Coordinator (Assistant Superintendent of Business and Operations) during the Cardholder account setup process. The transaction authorization for a CAL-Card purchase will be approved only if the MAT code on the Cardholder's file allows purchases for that particular type of merchant or business, and the transaction falls within the other account spending limits. MAT codes are specific to each card and may vary based on a Cardholder's purchasing needs. If a MAT code has been blocked, the Cardholder's transaction will be declined.

CARD USAGE CONDITIONS

The cardholder will be responsible for ensuring that the CAL-Card is used in accordance with these procurement card procedures. Use of any type of procurement

card does not relieve the cardholder from adherence to District purchasing policies and procedures. Expenditures that exceed the established card limit must be processed on a requisition.

A single transaction shall not be willfully split into a series of transactions to exceed these maximum expenditure limits. District will audit all monthly card transactions and will revoke cardholder privileges if there are any procedural violations.

Cards are assigned to individuals and may not be assigned to multiple users or loaned to any other individual. The cardholder is the only individual authorized to use the card.

DISTRICT PROCESSING GUIDELINES

Records must be retained for all procurement card transactions. The original invoices and monthly statements must be submitted to the District Office. Invoices will be verified for accuracy with the monthly statements. Invoice audit and verification will be handled by the District Office on a monthly basis in the following manner:

The Cardholders' Monthly Statement of Account and documentation will be reviewed for accuracy and acceptability. The Cardholder and the Approving Official must sign each monthly statement. Original receipts will be submitted to the District Office immediately after card use.

The District Office will conduct an audit of all expenditures to evaluate the effectiveness of the program, identify any high volume items that could be competitively quoted or bid and monitor any potential program abuses.

Intentional use of this procurement card for reasons other than "Official Use Only" will be considered an attempt to commit fraud against Thermalito Union Elementary School District. Proof of such fraud will result in the cancellation of the employee's card and will be followed by immediate disciplinary action against the employee, in full accordance with the District's personnel rules and regulations, which may include termination of employment. If the card is used for personal purposes, the cardholder shall immediately reimburse the District for the amount of the unauthorized purchase(s) and any other fees associated with the unauthorized purchase(s).

DISPUTES

Cardholder should immediately coordinate with the vendor in an attempt to resolve any billing disputes. If the dispute is unresolved, then the Cardholder must process a Cardholder Statement of Questioned Item form (page 17). All disputes must be submitted to US Bank within sixty (60) days of the transaction date.

CARDHOLDER PROCEDURES

RESPONSIBILITIES

The Cardholder is responsible for:

- Security of the card (including immediate reporting of lost/stolen card).
- Appropriate use of the card in accordance with established guidelines.
- To reconcile each monthly Statement of Account promptly.
- Sending original receipts and related documentation to the District Office.
- Resolving all questionable items or disputes directly with vendor and submitting the Cardholder Statement of Questioned Item form to U. S. Bank as needed.
- Making arrangements in his/her absence to ensure paperwork is submitted to the District Office in a timely manner.

CAL-CARD TRANSACTIONS

The CAL-Card may be used at any merchant that accepts Visa cards for payment (card use is limited to previously assigned merchant codes).

Examples of Prohibited Transactions include but are not limited to:

- Airphone
- Wire Transfers, Money Orders
- Direct Marketing Insurance Services
- Financial Institutions: Manual Cash Advances
- Financial Institutions: Automatic Cash Advances
- Non-Financial Institutions: Foreign Currency, Money Order, Travelers Checks
- Security Brokers/Dealers
- Overpayments
- Savings Bonds
- Timeshares
- Betting, Casino Gaming Chips, Off-Track Betting
- Political Organizations
- Court Costs, Alimony, Child Support
- Fines
- Bail and Bond Payments
- Tax Payments
- Government Loan Payments
- Cellular phone, pagers
- Firearms, ammunition
- Alcoholic beverages
- Tobacco products

Examples of Authorized Transactions:

- Supply purchases that do not exceed the established card limits
- Office Supplies
- Conference expenses (air fare, registration fees, hotels, parking, shuttles)

Refer any questionable items to District Office for necessary clarification.

TROUBLESHOOTING A DECLINED TRANSACTION

Occasionally, a transaction may be declined at the merchant location. The merchant is not provided a reason via electronic terminal display. The only information provided is the decline message, or perhaps a request for the merchant to gather additional Cardholder identification. When a transaction is declined, consider the following:

- a) Is the transaction amount within your Single Purchase Limit?
- b) Will the transaction amount exceed your 30-day limit?
- c) Have you been authorized to make purchases at this type of supplier?
- d) If this is an email, telephone or mail order transaction, has the supplier used the correct expiration date of your account?

After 24 hours, the Cardholder can call the District Office to have the ASSISTANT SUPERINTENDENT inquire as to why the transaction was declined.

OBTAINING GOODS

The Cardholder can walk into an actual store to make a purchase or place orders by phone, facsimile, U.S. Mail or Internet. In all cases, the Cardholder will require the vendor to itemize the receipt with the following information:

- Vendor name and address
- Description of items purchased
- Quantity
- Itemized pricing
- Sales tax (if applicable)
- Shipping charges (if applicable)
- Grand total of order

When placing an order, the Cardholder should remind the vendor that Visa regulations stipulate that vendors are to ship orders before processing transactions for payment.

SHIPPING INSTRUCTIONS

All items must be shipped to a school or District Office.

BUSINESS MEALS

Meals may be charged on the card, but limits established in Board Policy / Administrative Regulation remain applicable.

DISPUTES

The Cardholder is responsible for resolving all discrepancies and disputes directly with the vendor. Cardholder should allow sufficient time for vendor to make the correction (either with a credit voucher or provide replacement of items). If the vendor does not resolve the dispute in a timely manner then the dispute must be reported to U.S. Bank.

Disputes are to be reported to U. S. Bank by calling 800-344-5696. U.S. Bank will give detailed instruction to report the dispute.

CANCEL A PROCUREMENT CARD

When a Cardholder leaves employment of the District, the District will cancel the card and account immediately.

REPLACING A PROCUREMENT CARD

There may be instances where it becomes necessary to replace a procurement card.

REPORTING A LOST OR STOLEN CARD

It is the responsibility of the cardholder to maintain control and security for the procurement card. Fraudulent use of the card, and lost or stolen cards must be reported immediately.

The Cardholder shall IMMEDIATELY contact U. S. Bank Customer Service and provide their credit card number. 1-800-344-5696

Be prepared to respond to the following questions that are summarized below:

- Cardholder's complete name
- CAL-Card account number
- The date the loss or theft of the card occurred
- Circumstances surrounding the loss of the card.

Any purchase(s) made on the day the card was lost or stolen.
Details of the last purchase amount and location.

After a lost or stolen card is reported, the Cardholder must also contact the District Office so all records can be updated accordingly.

If a loss occurs after work hours or on the weekend, **it is essential that the Cardholder contact the U.S. Bank Customer Service Number immediately and report the loss of the card.** Cardholder must notify the District Office as soon as possible thereafter. It is advisable to keep the customer service number at home as well as the office.

U. S. Bank will mail replacement cards to the District Office within ten (10) working days of notification.

REPLACEMENT OF WORN OUT OR DEFECTIVE CARDS

If a Procurement Card needs to be replaced because the magnetic strip is worn out or defective, the user shall notify the Director of Purchasing. Once the replacement card is received, the Cardholder shall destroy the defective card.

FRAUD

E-MAIL SCAMS

Random e-mails are being sent throughout the District, often times to individuals who do not even have U.S. Bank accounts. Legitimate banks will never contact a customer directly to request personal information and/or credit card account numbers via a random email or random telephone call. The only time you would provide such information to anyone, would be if you initiated the telephone call to the bank.

These e-mails appear to be legitimate because it includes the bank's logo and has a link in the body of the email that will take the reader to what appears to be a legitimate web site. Do not be fooled. These logos are easily obtained from the Internet.

FRAUD ACTIVITY ON MONTHLY STATEMENT OF ACCOUNT

U.S. Bank's Fraud Prevention Unit continually monitors accounts and transactions to prevent and halt fraud activity. If fraud activity is suspected, the U.S. Bank Fraud Prevention Unit may contact Cardholders by telephone to inform them about the use (or attempted use) of their purchase card in a fraudulent manner.

Cardholders can help to prevent fraud by carefully reviewing their monthly Statement of Account. If the Cardholder discovers a fraudulent transaction, the Cardholder should immediately report suspected fraud to U.S. Bank Customer Services and the U.S. Bank Fraud Prevention Unit.

U.S. Bank will work with the Cardholder to confirm the validity of a suspected fraud transaction. An affidavit may be mailed to the Cardholder. It must be signed and returned immediately. It may also be necessary to close the current account to prevent additional fraud activity. To help with the investigation, U.S. Bank may also request that the Cardholder cut up the plastic card and return it to the Fraud Prevention Unit.

Direct any concerns about fraud on the CAL-Card to:

Phone toll free: 800-344-5696

Fax: 866-229-9625

IMPORTANT: The Cardholder must also immediately inform the District Office when fraud is reported to U.S. Bank. The Cardholder will need to provide the following information:

The account number on which the fraud has been detected

The date and dollar amount of the fraudulent transaction(s)

The date the Cardholder first contacted, or was contacted by, U.S. Bank regarding the fraud

The name of the U.S. Bank Fraud Representative investigating the account

The new account number (if established)

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT PROCUREMENT CARD CARDHOLDER AGREEMENT

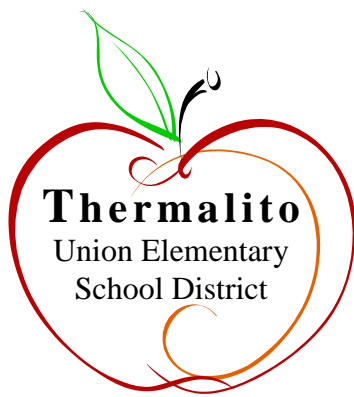
Cardholder: _____

Prior to the issuance of a procurement card, the cardholder must read the following information and verify acceptance with the terms and conditions that have been established for this program:

1. I understand that this card may only be used for official business and will not be used for any unauthorized or personal purchases. If the card is used for personal purposes, the cardholder shall reimburse the District upon demand of the District.
2. This card will not be provided for use to any other individual. The cardholder is the only individual authorized to use the card.
3. The cardholder is responsible for the card's safekeeping. Fraudulent use of the card, lost or stolen cards must be reported immediately. The U.S. Bank phone number is available 7 days a week, 24 hours a day for reporting lost or stolen card, 1-800-344-5696. The District Office must be informed of these incidents to properly update all file records.
4. It will be the responsibility of the cardholder to submit all receipts for each transaction immediately to the District Office. It is the responsibility of the cardholder to ensure that all of the appropriate paperwork is forwarded to the District Office within 2 business days following the transaction.
5. The cardholder will promptly notify the vendor to resolve any disputed charges.
6. Acknowledgment of Liability – I understand that I will be held personally liable for any unauthorized purchases.
7. My procurement card can be canceled if any terms of this agreement are violated.
8. I agree to surrender the card immediately upon retirement, termination, or upon request of the superintendent or authorized designee.
9. Failure to follow the above policies and procedures is cause for disciplinary action.

I certify that I have received a copy of the Thermalito Union Elementary School District "Procurement Card Procedures" and will abide by these established guidelines as an authorized cardholder. I understand that the failure to follow these policies and procedures would be cause for disciplinary action.

Signature: _____ Date: _____



BOARD ACTION ITEM SUMMARY

TO: Board of Trustees

FROM: Lisa Cruikshank, Director of Special Projects

MEETING DATE: **December 13, 2017**

TOPIC: Single Plan for Student Achievement (SPSA)

DESCRIPTION: Please approve the attached Single Plan for Student Achievement (SPSA) documents for Sierra Avenue, Poplar Avenue, Plumas Avenue, Nelson Avenue Middle, and CDS Heritage/Pioneer Schools. Each elementary and middle school plans have been recommended and approved by their School Site Councils with input from the respective English Learner Advisory Committees. The actions being described in the site plans are aligned to the district LCAP goals and actions.

FUNDING: N/A

Nelson Avenue Middle School



The Single Plan for Student Achievement
2017-2018 School Year

04-61549 6003370
CDS Code

School Site Council approved this SPSA revision on September 28, 2017.

The Single Plan for Student Achievement (SPSA) is a plan of actions to raise the academic performance of all students. California *Education Code* sections 41507, 41572, and 64001 and the federal Elementary and Secondary Education Act (ESEA) require each school to consolidate all school plans for programs funded through the Consolidated Application (ConApp), and ESEA Program Improvement into the SPSA.

For additional information on school programs and how you may become involved locally, please contact the following person:

Contact Person:	Rochelle Simmons
Position:	Principal
Telephone Number:	(530) 538-2940
Address:	2255 6 th Street Oroville, CA 95965
E-mail Address:	rsimmons@thermalito.org

Thermalito Union School District

The District Governing Board approved this revision of the School Plan on December 13, 2017

LEA GOAL 1.0: All students will attain proficiency in State Standards in all content areas.
LEA GOAL 2.0: All students will attain proficiency in literacy through reading and writing.

Supported by SCHOOL GOAL #1: Increase the percentage of students who meet CCSS standards when provided with grade-level Common Core instructional programs. **SCHOOL GOAL #2:** Close identified achievement gaps with intervention support.

What data did you use to form this goal? The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet growth targets. As a result, the SSC has adopted the following school goals, related actions, and expenditures to raise the academic performance of students and student groups not meeting defined standards. Sources of data not limited to: CAASP, CELDT, District Benchmarks, iLit, Aeries. See <u>Addendum A:</u> Title I Program Evaluation	What were the findings from the analysis of this data? Refer to <u>Addendum A: Title I Program Evaluation</u> (last eval May 2017).	How will the school evaluate the progress of this goal? District Benchmark Assessments/iReady CELDT—Soon to be ELPAC (Annually) CAASPP (Annually) Project READ/ iLit (Trimesterly) Various Classroom Assessments
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Strategy: Provide effective CCSS-based Instruction and intervention.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
1. Provide Tier III reading intervention to struggling readers > 2 grade levels behind (Aug 2017 – May 2018)	1-2. Principal/AP/ Counselor/ Intervention Teacher Teachers	1. Fund 4 sections (1 FTE) Reading Intervention Teacher; Identify struggling readers by marking period (2017-18) LCAP 1.0 Interventions	1. \$92,000 – TI
2. Monitor students' (EOs, ELs, RFEPs) academic progress: grades, CFAs, benchmarks, summatives) for tier I and tier II interventions, year-long.		2. Fund a Program Monitor, Coordinator & Intervention Teacher (ELD/ELA/math/SS/Science) 2017-18 LCAP 1.0 Interventions	2. \$39,166 - TI
3. Promote School-wide Independent Reading. August 2017-May 2018.	3a. Teachers, Library Clerk	3a. Purchase interesting and appropriate independent reading books/e-readers for school library (as needed Aug – May) LCAP 2.0	3a. \$1,000 – TI *
4. Provide supplementary materials and resources for literacy and content areas.	3b. Principal 4. Principal	3b. Hire library clerk (7.5 hrs) LCAP 2.0 4. Purchase materials as needed (e.g. NEWSLA) LCAP 1.0/2.0	3b. \$56,128 – LCFF S/C 4. \$ 4,500 – TI *
5. Provide after-school interventions for	5. Principal/AP Teachers	5a. Fund small-group, after-school Reading and math interventions with credentialed	5a. \$9,000 – TI * (This amount incl. #1a, pg 6.)

literacy and math, and provide credit- recovery classes.		<p>teacher(s) and transportation LCAP 2.0.b (Two classes on M,T,Th for one hour each day, Jan - May)</p> <p>5b. Fund Saturday School Credit-Recovery classes for 8th graders and 7th graders who are deficit in credits (Dec 2017- May 2018) LCAP 1.0</p>	5b. \$4,600 – TI *
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<p>6. Provide Professional Development (and Collaboration) for teachers who will utilize continuous inquiry to increase learning and understanding of the standards and improvement of instructional and assessment strategies that are compatible with current research and standards, and focus on student learning, with attention given to tailoring curriculum and instruction to students' needs (on-going for 2017-18 school year).</p>	<p>6.Principal Teachers</p>	<p>6a. Provide professional development on CCSS and Literacy instruction, NGSS, interventions and best practices LCAP 1.0/2.0 (Dates/times vary throughout school year.)</p> <p>6b. Provide additional release time for teachers to collaborate on intervention projects and student assessments/instructional practices (on-going as needed throughout school year). LCAP 1.0/2.0</p>	<p>6a. \$4,000 – TI</p> <p>6b. \$2,500 – TI *</p>
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STRATEGY: Provide effective and engaging ELD instruction and intervention.			
Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
1. For English Learners, emphasize instruction in technical writing and simultaneous instruction in the acquisition of academic vocabulary and structures already understood by English speakers, while providing daily language support and monitoring.	ELD Teacher Bilingual Aide Intervention Teacher Principal	1a. Assess/monitor all EL/RFEP students each marking period LCAP 1.0/2.0 1b. Provide ELD Support/Intervention Teacher (Aug 2017- June 2018) LCAP 1.0 1c. Purchase and utilize supplementary resources and materials as needed (Aug-May) LCAP 1.0 1d. Provide before-/after-school intervention and transportation for ELL's LCAP 1.0 1e. Provide a bilingual aide(s)/para(s) LCAP 1.0	1a. See #2 above. 1b. \$19,583 – TI \$19,583 – LCFF S/C 1c. \$1,000 – TI * 1d. (incl. in #5a, Page 3) * 1e. \$30,219 – LCFF S/C

STRATEGY: Purchase and use technological equipment/resources for the purpose of enhancing teacher instruction and student learning and engagement.			
Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)

<p>1. In order to update all intervention programs and student engagement: identify gaps, and provide equipment and software programs, including but not limited to computers, digital projectors, document cameras, Chromebooks, and related equipment/supplies ; Update technology for elective classes (on-going 2017-18 school year).</p>	<p>1. Principal, Tech Para</p>	<p>1. Purchase technological equipment/resources/training (on-going as funds allow). LCAP 1.0</p>	<p>1. \$5,000– LCFF</p>
<p>2. Provide technology assistance and technology paraeducator</p>	<p>2.Principal</p>	<p>2.Hire technology paraeducator 4hrs/day (Aug-Jun) LCAP 1.0</p>	<p>2. \$19,727 – LCFF S/C</p>

LEA GOAL 3.0: The District will facilitate a safe and positive school culture and climate.

Supported by SCHOOL GOAL #3: Provide a safe, inclusive, and engaging learning environment for students *and* families.

<p>What data did you use to form this goal? The SSC has reviewed Nelson’s climate through the Student Bully Survey, CHKS, Suspension/Expulsion rates, and Attendance rates.</p>	<p>What were the findings from the analysis of this data? Refer to <u>Addendum A: Title I Program Evaluation (last eval May 2017).</u></p>	<p>How will the school evaluate the progress of this goal?</p> <p>Suspension/Expulsion Rates Attendance Rates Discipline/Dispositions Student Bully Survey & CHKS Parent/Guardian Survey Tue/Th Interventions (Math, English, EL) Promotion Rate (Annually) Credit Recovery (Annually)</p>
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STRATEGY: All departments and sites at NAMS will provide a physically and emotionally safe and caring environment that is welcoming to all stakeholders.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
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<p>1. Provide and promote school-wide Character Development Education Program including Tiger PAC.</p> <p>2. Create and maintain a school-wide attendance-improvement campaign where classrooms and students are recognized for maintaining great attendance, year-long.</p> <p>3. Provide classroom/playground management/discipline support & professional development opportunities for certificated or classified staff who have identified it as an area of professional growth or for those who have been identified through the evaluation/observation process.</p> <p>4. Provide students who need behavior intervention in an setting, or PASS, (as opposed to out-of-school suspension)</p>	<p>1. Counselor Principal/AP Coordinator Faculty & Staff</p> <p>2. Counselor AP Principal</p> <p>3. Principal AP Counselor Teachers</p> <p>4. AP/Principal PASS Teacher</p>	<p>1. Consultant/Program fees/on-going Activities/Necessary resources & training/ Program Coordinator (Aug 2017 – May 2018). LCAP 3.0</p> <p>2. Positive Recognition Incentives/Student/classroom incentives (snacks, prizes) for meeting various measures of good attendance (Aug 2017– May 2018). LCAP 3.0</p> <p>3. Registration, substitute, and travel-related expenses, as needed (Aug 2017 – May 2018). LCAP 3.0</p> <p>4. Students needing this intervention will spend PASS with a credentialed teacher (2X/week) LCAP 1.0</p>	<p>1. \$18,717 – LCFF S/C \$2,000 - LCFF S/C</p> <p>2. \$1,000– LCFF S/C</p> <p>3. \$2,000– LCFF S/C</p> <p>4. LCFF S/C District</p>
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<p>when possible, year-long.</p> <p>5. Provide campus safety supervision before school, after school, and on game days.</p> <p>6. Provide expanded learning experiences for students and professional development for faculty.</p> <p>7. Provide additional materials and supplies to enhance STEM, VAPA, Woodshop, Computers, PE.</p> <p>8. Provide extra-curricular activities and campus supervision.</p>	<p>5. Principal/AP Campus Supervisor</p> <p>6. Faculty Principal/AP Counselor</p> <p>7. AP Principal Faculty</p> <p>8. Faculty/Staff Counselor Principal</p>	<p>5. Hire AM/PM campus supervisor (Aug-Sep); also schedule for basketball home-game days. LCAP3.0</p> <p>6. Schedule field trips and PD for expanded opportunities (Sep-May) LCAP 1.0</p> <p>7. Purchase materials and supplies throughout the school year to support expanded opportunities (Aug-Jun) LCAP 1.0</p> <p>8. Purchase necessary materials and hire staff as needed.</p>	<p>5. \$5,000 – LCFF S/C</p> <p>6. \$25,000 – LCFF S/C</p> <p>7. \$6,000– LCFF S/C</p> <p>8. \$1,000– LCFF S/C</p>
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STRATEGY: Provide Information for and encourage participation by parent/family via engagement activities and resources.

Action	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
1. Provide additional staff to help keep parents informed about curriculum, intervention programs, grade reporting, grading practices, surveys, school events,, school newsletters, family handbook, ELAC, Pastries w/the Principal, Site Council meetings, etc.	1.Principal/AP Counselor Admin Secretary School Secretary	1a. Print and mail home newsletter (monthly) and report cards. LCAP 3.0 1b. Hire bilingual school secretary for front office (Aug-Jun)	1a. \$1,574—TI \$1,574 – LCFF S/C 1b. \$16,108 – LCFF S/C
2. Identify parent/family needs and provide them education and involvement opportunities	2. AP Counselor Principal	2a. Provide PLUS Survey at least 2X annually 2b. Schedule and hold Family Workshop/Education and Family Events (TBD) LCAP 3.0 2c.Purchase resources and incentives for families during family events. LCAP 3.0 2d. Schedule and hold Pastries with the Principal gatherings (Sep, Oct, Nov, Jan, Mar, Apr, May) LCAP 3.0 2e. Schedule and hold 6 th grade orientation for students and another for families (Apr and May) LCAP 3.0	2a.TUPE Grant 2b-c. Project READ \$1,500–LCFF S/C 2d. \$1,000 – LCFF S/C 2e. \$1,500 – LCFF S/C

Form B: Centralized Services for Planned Improvements in Student Performance

The following actions and related expenditures support this site program goal and will be performed as a centralized service. Note: the total amount for each categorical program in Form B must be aligned with the Consolidated Application.

Actions to be Taken to Reach This Goal ¹ Consider all appropriate dimensions (e.g., Teaching and Learning, Staffing, and Professional Development)	Start Date ² Completion Date	Proposed Expenditures	Estimated Cost	Funding Source (itemize for each source)
I-Ready Aeries Analytics			\$11,167.11	Title I
Supplemental Textbooks			\$3,601.81	Title I
Parent Involvement		Quarterly district-wide newsletter sent via US mail to our community communicating district goals, achievements, parent involvement opportunities, and current events. Blackboard Connect.	\$3,240.13	Title I
Homeless Transportation	As needed		\$900.45	Title I
Summer School			26,074.10	Title I

Note: Centralized services may include the following direct services:

- Research-based instructional strategies, curriculum development, school climate, and data disaggregation for instructional staff
- District-wide staff providing specific services to schools, e.g., English Language Development Coordinator, Teachers on Special Assignment, Instructional Coaches
- After-school and Summer School Programs funded by categorical programs
- Data-analysis services, software, and training for assessment of student performance and progress

¹ See Appendix A: Chart of Legal Specifics for the Single Plan for Student Achievement for content required by each program or funding source supporting this goal.

Centralized services do not include administrative costs.

***SPECIAL NOTE:**

At the September 28, 2017, meeting, the SSC voted to “hold off” on determining where to spend \$47,610 Title I dollars. Some possible areas/amounts that may be considered are noted with an asterick (*) in the funding column of this SPSA. The SSC will determine the rest of the allocations at its next meeting on December 7, 2017.

Form C: Programs Included in this Plan

Check the box for each state and federal program in which the school participates. Enter the amounts allocated for each program in which the school participates and, if applicable, check the box indicating that the program's funds are being consolidated as part of operating a school wide program (SWP). The plan must describe the activities to be conducted at the school for each of the state and federal programs in which the school participates. The totals on these pages should match the cost estimates in Form A and the school's allocation from the ConApp.

Note: For many of the funding sources listed below, school districts may be exercising Categorical Program Provisions options (flexibility), which are described at <http://www.cde.ca.gov/fg/aa/co/ca12sguiappcatprog.asp>.

Of the four following options, please select the one that describes this school site:

- ☐ This site operates as a targeted assistance school (TAS), not as a school wide program (SWP).
- ☐ This site operates a SWP but does not consolidate its funds as part of operating a SWP.
- ☐ This site operates a SWP and consolidates only applicable federal funds as part of operating a SWP.
- ☒ This site operates a SWP and consolidates all applicable funds as part of operating a SWP.

Federal Programs	Allocation	Consolidated in the SWP
<input checked="" type="checkbox"/> Title I, Part A: Allocation Purpose: To improve basic programs operated by local educational agencies (LEAs)	\$157,486	<input type="checkbox"/>

<input checked="" type="checkbox"/> <p>Title I, Part A: Parental Involvement (if applicable under Section 1118[a][3][c] of the Elementary and Secondary Education Act) Purpose: Ensure that parents have information they need to make well-informed choices for their children, more effectively share responsibility with their children's schools, and help schools develop effective and successful academic programs (this is a reservation from the total Title I, Part A allocation).</p>	\$1,574		<input type="checkbox"/>
<input checked="" type="checkbox"/> <p>For Program Improvement Schools only: Title I, Part A Program Improvement (PI) Professional Development (10 percent minimum reservation from the Title I, Part A reservation for schools in PI Year 1 and 2)</p>	Part of centralized services		<input type="checkbox"/>
Total amount of federal categorical funds allocated to this school		\$157,486 (+\$47,478 carryover=\$204,964)	

Form D: School Site Council Membership

California *Education Code* describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school.² The current make-up of the SSC is as follows:

Names of Members	Principal	Classroom Teacher	Other School Staff	Parent or Community Member	Secondary Student
Cindy Odor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Lauren Albert	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Stacy Kinser	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Patricia Morris	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
James Powell	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Rita Smith	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ken Petlock	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chris Cowee	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Karen Konig	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rochelle Simmons	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Numbers of members in each category	1	3	1	5	0

Form E: Recommendations and Assurances

The school site council (SSC) recommends this school plan and proposed expenditures to the district governing board for approval and assures the board of the following:

1. The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.
2. The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the Single Plan for Student Achievement (SPSA) requiring board approval.
3. The SSC sought and considered all recommendations from the following groups or committees before adopting this plan **(Check those that apply)**:

- ☐ State Compensatory Education Advisory Committee _____ Signature:
- ☒ English Learner Advisory Committee _____ Signature:
- ☐ Special Education Advisory Committee _____ Signature:
- ☐ Gifted and Talented Education Advisory Committee _____ Signature:
- ☐ District/School Liaison Team for schools in Program Improvement _____ Signature:
- ☐ Compensatory Education Advisory Committee _____ Signature:
- ☐ Departmental Advisory Committee (secondary) _____ Signature:
- ☐ Other committees established by the school or district (Leadership/ELAC/Others as Necessary)Signature:

4. The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.

5. This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This SPSA was adopted by the SSC at a public meeting on: **December 13, 2017**

Attested:

Rochelle Simmons

Typed name of School Principal

Signature of School Principal

Date

Karen Konig

Typed name of SSC Chairperson

Signature of SSC Chairperson

Date

Addendum A: Title I Program Evaluation

Nelson Avenue Middle School
Title I Program Evaluation
2016-17 School Year
Reviewed at May 25, 2017, SSC Meeting

CAASPP

California Assessment of Student Performance and Progress 2015 & 2016 Student Achievement Level Percentages in ELA/Literacy								
	Standard Not Met		Standard Nearly Met		Standard Met		Standard Exceeded	
	2015	2016	2015	2016	2015	2016	2015	2016
Grade 6	63	49	28	33	9	16	0	1
Grade 7	57	40	27	38	5	22	1	0
Grade 8	40	34	27	33	30	28	3	4

CAASPP

California Assessment of Student Performance and Progress 2015 & 2016 Student Achievement Level Percentages in Math								
	Standard Not Met		Standard Nearly Met		Standard Met		Standard Exceeded	
	2015	2016	2015	2016	2015	2016	2015	2016
Grade 6	67	71	25	22	6	6	2	1
Grade 7	54	52	34	35	12	10	0	2
Grade 8	45	42	33	39	16	14	6	4

Findings ELA: Percentage of students who met or exceeded Standard-Gr 6 increased 8; Gr 7 increased 16; Gr 8 decreased 1.

Findings Math: Percentage of students who met or exceeded Standard-Gr 6 decreased 1; Gr 7 remains the same; Gr 8 decreased 4.

NOTE: We also need to look at the actual cohorts to see the “real” growth (i.e., 5th grade scores from 2014-15 compared to 6th grade scores from 2015-16, etc). Growth for 2016-17 will be further explored at next SSC meeting as annual scores should be available by then.

District Benchmark
Math: Fall 2016 compared to Midyear 2017

School Summary

School	Progress Towards Targeted Growth (Average Across All Students)			Average Scale Score Gain	Average Scale Score Gain Required to Achieve Target	% Students who Achieved Target	% Students On or Above Grade Level	Number of Students in Summary	Number of Students in School
	Target 100%								
NELSON AVENUE MIDDLE SCHOOL	<div><div></div></div>	85%		+10	12	34%	2% <div>?</div>	384	424

School Detail by Grade

Grade ⬆️⬆️	Progress Towards Targeted Growth (Average Across All Students)			Average Scale Score Gain	Average Scale Score Gain Required to Achieve Target	% Students who Achieved Target	% Students On or Above Grade Level	Number of Students in Summary	Number of Students in Grade
	Target 100% ⬆️⬆️			⬆️⬆️	⬆️⬆️	⬆️⬆️	⬆️⬆️ ?	⬆️⬆️	⬆️⬆️
Grade 6	<div>68%</div>			+9	13	28%	2%	126	136
Grade 7	<div>96%</div>			+11	11	38%	<1%	139	152
Grade 8	<div>89%</div>			+10	11	36%	3%	119	136

District Benchmark
Reading: Fall 2016 compared to Midyear 2017

School Summary

School	Progress Towards Targeted Growth (Average Across All Students)			Average Scale Score Gain	Average Scale Score Gain Required to Achieve Target	% Students who Achieved Target	% Students On or Above Grade Level	Number of Students in Summary	Number of Students in School
	Target 100%								
NELSON AVENUE MIDDLE SCHOOL		146%		+20	14	49%	10%	385	424

School Detail by Grade

Grade ⬆️⬆️	Progress Towards Targeted Growth (Average Across All Students)			Average Scale Score Gain	Average Scale Score Gain Required to Achieve Target	% Students who Achieved Target	% Students On or Above Grade Level	Number of Students in Summary	Number of Students in Grade	
	Target 100% ⬆️⬆️			⬆️⬆️	⬆️⬆️	⬆️⬆️	⬆️⬆️ ?	⬆️⬆️	⬆️⬆️	
Grade 6		98%			+15	15	38%	10%	125	136
Grade 7			173%		+22	13	51%	8%	142	152
Grade 8			166%		+22	13	58%	10%	118	136

District Benchmark
Reading: Fall 2016 compared to Midyear 2017

General Ed Reading Intervention	Average Scale Score Increase Achieved	Average Target Growth for One Year
Per 1, Literacy 7	+31	13
Per 2, Literacy 6	+23	15
Per 3, Literacy 7	+26	13
Per 4, Literacy 6	+11	15
Per 5, Literacy 7	+32	13

Findings ELA:
Findings Math:

English Language Development

CELDT Overall Achievement Level by Student			
	2013-14	2014-15	2015-16
Advanced	0	1	1
Early Advanced	15	14	12
Intermediate	18	16	19
Early Intermediate	4	6	8
Beginning	0	0	0

Findings: see data on separate sheet

Suspensions (percent of suspended days of days enrolled)

	2012-13	2013-14	2014-15	2015-16	2016-17
Suspensions	.62	.34	.35	.25	TBD

Findings:**Attendance %**

2012-2013	2013-2014	2014-15	2015-16	2016-17
94.99	95.47	94.74	95.19	TBD

Findings:**Climate (Bully)**

PLUS Bully Survey , 6-8 grades			
	Nov 2014	Nov 2015	
I have been bullied on campus in last 30 days.	26%	18%	Dropped 8%
I have bullied someone on campus in the last 30 days.	7%	5%	Dropped 2%
I am bullied on campus at least once a week.	15%	12%	Dropped 3%
I know how to report bullying on campus.	80%	86%	Increased 6%
Findings: See column at right.			
<p>Here are student responses to the following questions on the Student Bully Survey data, 2015-16 vs 2016-17, thus far (a second Bully Survey will be given at the end of the year for the 2016-17 school year):</p> <p>"I have been bullied in the last 30 days." (Down 11%)</p> <p>"I have bullied another student in the last 30 days." (Down 3%)</p> <p>"I have skipped school for fear of being bullied." (Down 9%)</p>			

Findings:

Heritage Community Day School

The Single Plan for Student Achievement
2017-2018 School Year

04-61549-6121016
CDS Code

Date of this revision: September 28, 2017.

The Single Plan for Student Achievement (SPSA) is a plan of actions to raise the academic performance of all students. California *Education Code* sections 41507, 41572, and 64001 and the federal Elementary and Secondary Education Act (ESEA) require each school to consolidate all school plans for programs funded through the Consolidated Application (ConApp), and ESEA Program Improvement into the SPSA.

For additional information on school programs and how you may become involved locally, please contact the following person:

Contact Person:	Jeff Kuhn
Position:	Principal
Telephone Number:	(530) 538-2940
Address:	2080 6 th Street Oroville, CA 95965
E-mail Address:	sbowman@thermalito.org

Thermalito Union School District

The District Governing Board approved this revision of the School Plan on December 13, 2017.

FORM A: Planned Improvements in Student Performance

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet academic performance index and adequate yearly progress growth targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

Heritage Community Day School's mission is to prepare our academically and socially, for success in the comprehensive middle school and high school settings. The Heritage Community Day School staff views the student as the ultimate focus of all activities on our campus. We believe that "our students come first." We believe that given the proper resources each student can succeed. Our school is academically oriented, providing every student with the educational programs necessary for them to develop a solid base in reading, math and written language through innovative instructional practices.

Community Day School staff will employ—with integrity—strategies set forth below in order to achieve its mission and fulfill LEA goals.

LEA and School GOAL 1.0: All students will attain proficiency in State Standards in all content areas.

LEA and School GOAL 2.0: All students will attain proficiency in literacy through reading and writing.

What data did you use to form this goal? The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet district growth targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not meeting defined standards.	What were the findings from the analysis of this data? iReady online reading and math is a valuable tool for differentiating instruction and filling academic gaps for individual students of varying ability and need. Working with grade level teams to develop benchmark and formative assessments. iReady diagnostic and SBAC progress goals are determined on an individual basis.	How will the school evaluate the progress of this goal? Trimester Benchmark Assessments Formative Assessments SBAC/CAASPP i-Ready Diagnostics
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Strategy: Provide effective and individualized instruction, Standards-based curriculum, and enrichment in Reading/Language Arts and Mathematics, and literacy in all content areas, in order to increase school-wide academic achievement.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
<p>1. Provide reading instruction and intervention: optimize opportunities, time and access for target students to learn needed literacy skills (Aug 2017-May 2018)</p> <p>2. Provide Professional Development and Collaboration that is compatible with current research and standards, and focuses on student learning, with attention given to tailoring curriculum and instruction to students' needs (on-going for 2017-18 school year).</p> <p>3. Promote school-wide independent reading</p>	<p>Principal Teacher Para professional</p>	<p>1a. Para professional working on individualized levels with students. (all year)</p> <p>1b. Purchase supplemental curriculum and materials as needed (on-going)</p> <p>2a. Provide professional development on CCSS instruction, interventions and best practices such as CPM Math training, CLMS, etc. (Dates/times vary throughout school year.)</p> <p>2b. Provide additional release time for staff to collaborate on intervention projects and student assessments/instructional practices (on-going as needed throughout school year).</p> <p>3a. Purchase interesting and appropriate independent reading books for the classroom library, as needed. (Aug 2017 - May 2018)</p>	<p>LCFF S/C</p>

STRATEGY: Purchase and use technological equipment/resources for the purpose of enhancing teacher instruction and student learning.			
Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
1. In order to update all intervention programs, identify gaps, and purchase equipment and software programs, including but not limited to TV, tablets, computers, digital projectors, Chromebooks, and related equipment/supplies (on-going 2017-18 school year).	Principal Teacher	Purchase technological equipment. Purchase seven (7) Acer Chromebooks and accompanying software.	LCFF S/C
2. In order to supplement classroom pedagogy and resources, teachers will receive support and participate in professional development/ training related to new technology, equipment and software alike (dates and times will vary throughout 2017-18 school year).	Principal Teacher	Release time for professional development in Technology	LCFF S/C

LEA GOAL 3: The District will facilitate a safe and positive school culture and climate.

SCHOOL GOAL: Maintain and improve a positive school climate that connects our students and their families to the school, accesses external resources, and provides a nourishing environment in which students can learn and grow as measured by the number of referrals, suspensions, attendance parent/student participation, assessment data and counselor referrals.

STRATEGY: All staff shall provide a physically and emotionally safe and caring environment that is welcoming to all stakeholders.

What data did you use to form this goal? Principal, teacher and para- professional reports and observations. Aeries Student Discipline Reports Attendance Data	What were the findings from the analysis of this data? Chronic Absenteeism for 2016-17 was 56% Based on cumulative enrollment of 25 students with chronic absenteeism count of 14 students.	How will the school evaluate the progress of this goal? Discipline/Attendance Reports Conferencing with parents Student conferencing and self-reports	
Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
1. Maintain a school-wide attendance improvement and behavior accountability program. Classrooms and students are recognized for regular attendance and positive individual behaviors. (Aug 2016 – May 2017)	Principal Teacher	Student/classroom incentives (lunch time pizza, school store and use of kitchen facilities for baking and cooking) for meeting various measures of good attendance and positive individual behaviors. (On-going).	LCFF
2. Provide guidance counselor for all students (Aug 2016 – May 2017).	Principal Counselor	Counseling services, on-going.	LCFF
3. Provide classroom management/discipline support & professional development opportunities. (Aug 2016 – May 2017)	Principal Teacher	Registration, substitute, and travel-related expenses, as needed (on-going).	LCFF

STRATEGY: Provide information and resources which encourage participation by parent/family via engaging school activities.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
<p>1. Keep parents informed about curriculum, intervention programs, grade reporting, grading practices, surveys, school events via 1:1 conversations, school newsletters, family handbook. Throughout the 2017-18 school year)</p> <p>2. Identify parent needs and provide practical training for parents who wish to volunteer in the classrooms, school activities, or have home instructional support (2017-18 school year).</p>	Principal Teacher Admin Secretary	<p>Food and various parental-involvement items and resources.</p> <p>Parent Classes and resource information, distributed throughout the year as needed. Dates and times for such events, TBD.</p>	Lottery

Form B: Centralized Services for Planned Improvements in Student Performance

The following actions and related expenditures support this site program goal and will be performed as a centralized service. Note: the total amount for each categorical program in Form B must be aligned with the Consolidated Application.

Actions to be Taken to Reach This Goal ¹ Consider all appropriate dimensions (e.g., Teaching and Learning, Staffing, and Professional Development)	Start Date ² Completion Date	Proposed Expenditures	Estimated Cost	Funding Source (itemize for each source)
Summer School	June/July 2018	Support students in extended learning opportunities for reading, writing, math, science, social science, Visual and Performing Arts and physical education	Included at district level	District Title I Centralized Services
Parent Involvement	Aug.2017-June 2018	School activities to encourage parent/family involvement (i.e. Pottery night, computer nights, activity nights/afternoons, readers corner)	Included at district level	District Title I Centralized Services
iReady and Aeries Analytics	Aug.2017-June 2018	Data-analysis services, software, and training for assessment of student performance and progress	Included at district level	District Title I Centralized Services
Homeless Transportation	Aug.2017-June 2018	Transportation for students who are homeless	Included at district level	District Title I Centralized Services
Paraeducators	Aug.2017-June 2018	Additional academic support for students	Included at district level	District Title I Centralized Services
Supplemental Textbooks	Aug.2017-June 2018	Additional academic support for students	Included at district level	District Title I Centralized Services

¹ See Appendix A: Chart of Legal Specifics for the Single Plan for Student Achievement for content required by each program or funding source supporting this goal.

² List the date an action will be taken, or will begin, and the date it will be completed.

Note: Centralized services may include the following direct services:

- Research-based instructional strategies, curriculum development, school climate, and data disaggregation for instructional staff
- District-wide staff providing specific services to schools, e.g., English Language Development Coordinator, Teachers on Special Assignment, Instructional Coaches
- After-school and Summer School Programs funded by categorical programs
- Data-analysis services, software, and training for assessment of student performance and progress

Centralized services do not include administrative costs.

Form C: Programs Included in this Plan

Check the box for each state and federal program in which the school participates. Enter the amounts allocated for each program in which the school participates and, if applicable, check the box indicating that the program's funds are being consolidated as part of operating a school wide program (SWP). The plan must describe the activities to be conducted at the school for each of the state and federal programs in which the school participates. The totals on these pages should match the cost estimates in Form A and the school's allocation from the ConApp.

Note: For many of the funding sources listed below, school districts may be exercising Categorical Program Provisions options (flexibility), which are described at <http://www.cde.ca.gov/fg/aa/co/ca12sguiappcatprog.asp>.

Of the four following options, please select the one that describes this school site:

- ☐ This site operates as a targeted assistance school (TAS), not as a school wide program (SWP).
- ☒ This site operates a SWP but does not consolidate its funds as part of operating a SWP.
- ☐ This site operates a SWP and consolidates only applicable federal funds as part of operating a SWP.
- ☐ This site operates a SWP and consolidates all applicable funds as part of operating a SWP.

State Programs	Allocation	Consolidated in the SWP
<input checked="" type="checkbox"/> Local Control Funding Formula (LCFF) – Base Grant Purpose: To provide flexibility in the use of state and local funds by LEAs and schools	\$3,983	<input type="checkbox"/>
<input checked="" type="checkbox"/> LCFF – Supplemental Grant Purpose: To provide a supplemental grant equal to 20 percent of the adjusted LCFF base grant for targeted disadvantaged students	Included in base	<input type="checkbox"/>

<input checked="" type="checkbox"/> LCFF – Concentration Grant Purpose: To provide an additional concentration grant equal to 50 percent of the adjusted LCFF base grant for targeted students exceeding 55 percent of an LEA's enrollment		Included in base	<input type="checkbox"/>
Total amount of state categorical funds allocated to this school		\$3,983	
Federal Programs		Allocation	Consolidated in the SWP
<input checked="" type="checkbox"/> Title I, Part A: Allocation Purpose: To improve basic programs operated by local educational agencies (LEAs)		\$0	<input type="checkbox"/>
<input type="checkbox"/> Title I, Part A: Parental Involvement (if applicable under Section 1118[a][3][c] of the Elementary and Secondary Education Act) Purpose: Ensure that parents have information they need to make well-informed choices for their children, more effectively share responsibility with their children's schools, and help schools develop effective and successful academic programs (this is a reservation from the total Title I, Part A allocation).			<input type="checkbox"/>
<input type="checkbox"/> For Program Improvement Schools only: Title I, Part A Program Improvement (PI) Professional Development (10 percent minimum reservation from the Title I, Part A reservation for schools in PI Year 1 and 2)			<input type="checkbox"/>

<input type="checkbox"/> Title III, Part A: Language Instruction for Limited-English-Proficient (LEP) Students Purpose: Supplement language instruction to help LEP students attain English proficiency and meet academic performance standards	\$0	Title III funds may not be consolidated as part of a SWP ³
Total amount of federal categorical funds allocated to this school	\$0	
Total amount of state and federal categorical funds allocated to this school	\$3,983	

³ Title III funds are not a school level allocation even if allocated by the district to a school site. The LEA is responsible for fiscal reporting and monitoring and cannot delegate their authority to a site at which the program is being implemented. If Title III funds are spent at a school site, they must be used for the purposes of Title III and only for those students the LEA has identified for services. For more information please contact the Language Policy and Leadership Office at 916-319-0845.

Form D: School Site Council Membership

California *Education Code* describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school.⁴ The current make-up of the SSC is as follows:

Names of Members	Principal	Classroom Teacher	Other School Staff	Parent or Community Member	Secondary Student
Jeff Kuhn	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Julie Carr	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lance Holweger	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sheri Pulley	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Peggy Anderson	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Numbers of members in each category	1	1	3	0	0

Form E: Recommendations and Assurances

The school site council (SSC) recommends this school plan and proposed expenditures to the district governing board for approval and assures the board of the following:

1. The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.
2. The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the Single Plan for Student Achievement (SPSA) requiring board approval.
3. The SSC sought and considered all recommendations from the following groups or committees before adopting this plan **(Check those that apply)**:

☐ State Compensatory Education Advisory Committee _____ Signature

☐ English Learner Advisory Committee _____ Signature

☐ Special Education Advisory Committee _____ Signature

☐ Gifted and Talented Education Advisory Committee _____ Signature

☐ District/School Liaison Team for schools in Program Improvement _____ Signature

☐ Compensatory Education Advisory Committee _____ Signature

☐ Departmental Advisory Committee (secondary) _____ Signature

☐ Other committees established by the school or district (Leadership) _____ Signature

4. The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.
5. This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This SPSA was adopted by the SSC at a public meeting on: December 13, 2017.

Attested:

Jeff Kuhn

Typed name of School Principal

Signature of School Principal

Date

Typed name of SSC Chairperson

Signature of SSC Chairperson

Date

The Single Plan for Student Achievement Template

School: Sierra Avenue Elementary School

District: Thermalito Union School District

County-District School (CDS) Code: 04-615496003370

Principal: Ed Gregorio

Date of this revision: October 14, 2017

The Single Plan for Student Achievement (SPSA) is a plan of actions to raise the academic performance of all students. California *Education Code* sections 41507, 41572, and 64001 and the federal Elementary and Secondary Education Act (ESEA) require each school to consolidate all school plans for programs funded through the ConApp and ESEA Program Improvement into the SPSA.

For additional information on school programs and how you may become involved locally, please contact the following person:

Contact Person: Ed Gregorio

Position: Principal

Telephone Number: 530-538-2920

Address: 1050 Sierra Avenue Oroville, CA 95965

E-mail Address: egregori@thermalito.org



The District Governing Board approved this revision of the SPSA on December 13, 2017.

SCHOOL GOALS: 1. Increase the percentage of students who meet CCSS standards when provided with grade level common core instructional programs. 2. Close all identified achievement gaps with intervention support.

<p>What data did you use to form this goal?</p> <p>Text Level Assessments Smarter Balanced Assessments</p>	<p>What were the findings from the analysis of this data?</p> <p>For the 2016-2017 school year, 45% of our first graders and 68% of our second graders scored proficient or advanced on the end of the year text level assessment.</p> <p>The percentage of third through fifth grade students who scored met or exceeded standard on the SBAC English-Language Arts assessment increased from 31% to 35% (2015-2016 school year compared to the 2016-2017 school year).</p> <p>The percentage of third through fifth grade students who scored met or exceeded standard on the SBAC Math assessment increased from 27% to 32% (2015-2016 school year compared to the 2016-2017 school year).</p>	<p>How will the school evaluate the progress of this goal?</p> <p>Text Level Assessments Classroom/Grade Level Formative Assessments</p>
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STRATEGY: Provide effective CCCS standards-based literacy instruction. Utilize common formative assessments to evaluate teaching effectiveness and student understanding. Provide Tier III E/LA intervention for grades K-5.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
Implement CCSS-aligned reading instruction. September 2017-May 2018	Principal Teachers	1. District grade level teams will meet monthly to create common formative assessments and common instructional reading units. District grade level teams will review common formative assessment results to identify and share best practices.	District LCFF
Tier III Reading Intervention September 2017-May 2018	Intervention Team	1. Provide Tier III reading instruction (phonics, comprehension, and fluency). 2. Assess students with district benchmark assessments at the end of each trimester.	Sierra Avenue Title I Intervention Teachers \$213,054
Tier II Reading Intervention October 2017-December 2018	Principal Paraeducator	1. Provide Tier II reading intervention for third graders who are marginally proficient readers.	Sierra Avenue LCFF S/C

Note: Strategy will continue if students are responding to the intervention and are making satisfactory progress.			
Tier I/II In-Class Literacy Support for K-1 Classrooms	Principal	1. Paraeducators provide in-class literacy support.	(6) 3-hour Paraeducators \$66,710--District Title I
Promote wide-area/independent reading	Teachers Library Clerk	1. Purchase independent reading books for classroom libraries and school library. 2. Renew Renaissance Learning/Accelerated Reader license.	Sierra Avenue LCFF S/C
Provide supplemental curricular resources to provide students with varied sources of reading expository text.	Principal	1. Purchase annual subscriptions to National Geographic and Scholastic News student magazines.	Sierra Avenue LCFF S/C

STRATEGY: Provide effective CCCS standards-based math instruction. Utilize common formative assessments to evaluate teaching effectiveness and student understanding. Provide Tier II math instruction and enrichment in grades 1-5 based on common formative assessment results

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
Implement CCSS-aligned math instruction September 2017-May 2018	Leadership Team Site Grade Level Teams	1. Site grade level teams will meet at least two times per month to build a guaranteed and viable math curriculum, create common formative assessments, and analyze student assessment results to determine instructional effectiveness and student mastery of the essential standards. Students will receive Tier II instruction or enrichment based on how they performed on the common formative assessment.	Sierra Avenue LCFF S/C

STRATEGY: Provide Tier II/III ELD intervention.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
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Tier II/III ELD Intervention	Intervention Teacher ELD Paraeducator	1. Provide Tier II/III instruction for EL students not making satisfactory progress on ELD assessments. 2. Provide Primary Language Support in classrooms.	Sierra Avenue Title I Sierra Avenue LCFF S/C
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STRATEGY: Use technology as a tool to enhance student engagement.			
Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
Purchase technological equipment/resources for the purpose of enhancing teacher instruction/student learning.	Principal	1. Identify gaps and purchase equipment, as needed, including but not limited to computers, interactive whiteboards, digital projectors, document cameras, tablets, and related equipment.	Sierra Avenue LCFF S/C
Computer Lab Clerk	Principal	1. Maintain school technology resources. 2. Serve as resource for teachers in implementing technology in the classroom.	Sierra Avenue LCFF S/C

STRATEGY: Provide parent/family engagement activities.			
Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
Muffins with Mom/Doughnuts with Dad Family Reading Mornings	Principal Books and Breakfast Committee	1. Facilitate Books and Breakfast reading events.	Sierra Avenue LCFF S/C
Nurtured Heart Approach Parent Trainings	Terry Hennessy	1. Provide monthly Nurtured Heart Approach after-school trainings for parents.	LCFF S/C

School Goals: Improve the quality and safety of the school environment to support optimal learning. Increase services for students exhibiting at-risk behaviors that are interfering with their learning.			
What data did you use to form this goal? Parent/Student Safety Surveys Aeries Student Discipline Monthly Reports Attendance Data		What were the findings from the analysis of this data? The number of major behavior referrals has declined over the past three school years.	How will the school evaluate the progress of this goal? Monthly Discipline/Attendance Reports
Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
1. Increase adult-student ratio during before school and during lunch times.	Campus Supervisors	1. Provide before school supervision for students who arrive to school early due to parent employment. 2. Provide additional campus supervisor support during lunch time to ensure that primary students arrive to the east playground safely.	Sierra Avenue LCFF S/C
2. Implement a school-wide discipline /character education program	All staff	1. Weekly positive recognition (Thunderbird Awards and Kids of Character) assemblies. 2. Teaching of school-wide expectations with positive reinforcement (white tickets)	Sierra Avenue LCFF S/C
3. Student Academic Recognition <ul style="list-style-type: none"> Milestone Awards SBAC Awards 	Principal Teachers	1. Recognize students for meeting grade level standards milestones 2. Recognize third-fifth graders who meet or exceed standard on SBAC assessments and/or make significant growth.	Sierra Avenue LCFF S/C
4. Perfect Attendance Recognition	Principal Teachers	1. Provide annual, trimester, and monthly perfect attendance recognition.	Sierra Avenue LCFF S/C
5. Toolbox for Learning	Principal Counselor Teachers	1. Teach Toolbox tools through classroom lessons and monthly introductory lessons at Friday assemblies.	Sierra Avenue LCFF S/C
6. Peacemakers	Counselor	1. Train and support grades 3-5 conflict resolution managers.	LCFF S/C
7. Tier II Counseling Services	Counselor	1. Provide Tier II counseling support for behaviorally at-risk students.	District Title I
8. Field Trips/Extended Learning Opportunities	Teachers		Sierra Avenue LCFF S/C

Form B: Centralized Services for Planned Improvements in Student Performance

The following actions and related expenditures support this site program goal and will be performed as a centralized service. Note: the total amount for each categorical program in Form B must be aligned with the Consolidated Application.

Actions to be Taken to Reach This Goal ¹ Consider all appropriate dimensions (e.g., Teaching and Learning, Staffing, and Professional Development)	Start Date ² Completion Date	Proposed Expenditures	Estimated Cost	Funding Source (itemize for each source)
i-Ready Aeries Analytics	August 2017- June 2018	Supplemental Curriculum & Assessment	\$12,065	District Title I Centralized Services
Supplemental Textbooks	August 2017- June 2018	Additional textbooks to support Common Core Instruction	\$3,891	District Title I Centralized Services
Parental Involvement	August 2017- June 2018	District Newsletter/ blackboard connect	\$3,500	District Title I Centralized Services
Homeless Student Transportation	August 2017- June 2018	Transportation for homeless students	\$973	District Title I Centralized Services
Summer School	June 2018	Additional support for students	\$28,171	District Title I Centralized Services
K-1 Paraeducators	August 2017- June 2018	Support for K-1 classrooms	\$74,413	District Title I Centralized Services

Form C: Programs Included in this Plan

Check the box for each state and federal program in which the school participates. Enter the amounts allocated for each program in which the school participates and, if applicable, check the box indicating that the program's funds are being consolidated as part of operating a schoolwide program (SWP). The plan must describe the activities to be conducted at the school for each of the state and federal programs in which the school participates. The totals on these pages should match the cost estimates in Form A and the school's allocation from the ConApp.

Note: For many of the funding sources listed below, school districts may be exercising Categorical Program Provisions options (flexibility), which are described at <http://www.cde.ca.gov/fq/aa/co/ca12squiappcatprog.asp>.

Of the four following options, please select the one that describes this school site:

¹ See Appendix A: Chart of Legal Specifics for the Single Plan for Student Achievement for content required by each program or funding source supporting this goal.

² List the date an action will be taken, or will begin, and the date it will be completed.

- ☐ This site operates as a targeted assistance school (TAS), not as a schoolwide program (SWP).
- ☐ This site operates a SWP but does not consolidate its funds as part of operating a SWP.
- ☐ This site operates a SWP and consolidates only applicable federal funds as part of operating a SWP.
- ☒ This site operates a SWP and consolidates all applicable funds as part of operating a SWP.

Federal Programs		Allocation	Consolidated in the SWP
<input checked="" type="checkbox"/> Title I, Part A: Allocation Purpose: To improve basic programs operated by local educational agencies (LEAs)		\$212, 903 (\$170,148— annual allocation, \$42,755— carryover)	<input checked="" type="checkbox"/>
<input type="checkbox"/> Title I, Part A: Parental Involvement (if applicable under Section 1118[a][3][c] of the Elementary and Secondary Education Act) Purpose: Ensure that parents have information they need to make well-informed choices for their children, more effectively share responsibility with their children's schools, and help schools develop effective and successful academic programs (this is a reservation from the total Title I, Part A allocation).	\$1,701		<input checked="" type="checkbox"/>
<input type="checkbox"/> For Program Improvement Schools only: Title I, Part A Program Improvement (PI) Professional Development (10 percent minimum reservation from the Title I, Part A reservation for schools in PI Year 1 and 2)			<input type="checkbox"/>
Total amount of federal categorical funds allocated to this school		\$212,903	

Form D: School Site Council Membership

California *Education Code* describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school.³ The current make-up of the SSC is as follows:

Names of Members	Principal	Classroom Teacher	Other School Staff	Parent or Community Member	Secondary Student
Bill Campbell	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tammy Duggan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kathryn Eagle	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ra'chell Wellsand	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Gregorio	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Randi Adams	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Angela Farmer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Jenny Kincaid	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Jaymes Lackey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Jobelle Lerner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Numbers of members in each category	1	3	1	5	0

Form E: Recommendations and Assurances

The school site council (SSC) recommends this school plan and proposed expenditures to the district governing board for approval and assures the board of the following:

1. The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.
2. The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the Single Plan for Student Achievement (SPSA) requiring board approval.
3. The SSC sought and considered all recommendations from the following groups or committees before adopting this plan **(Check those that apply)**:
 - ☐ State Compensatory Education Advisory Committee _____ Signature
 - ☒ English Learner Advisory Committee _____ Signature
 - ☐ Special Education Advisory Committee _____ Signature
 - ☐ Gifted and Talented Education Advisory Committee _____ Signature
 - ☐ District/School Liaison Team for schools in Program Improvement _____ Signature
 - ☐ Compensatory Education Advisory Committee _____ Signature
 - ☐ Departmental Advisory Committee (secondary) _____ Signature
 - ☐ Other committees established by the school or district (list) _____ Signature
4. The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.
5. This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This SPSA was adopted by the SSC at a public meeting on: October 14, 2017.

Attested:

<u>Ed Gregorio</u>	_____	_____
Typed name of School Principal	Signature of School Principal	Date

<u>Susan Russell</u>	_____	_____
Typed name of SSC Chairperson	Signature of SSC Chairperson	Date

Single Plan for Student Achievement



Poplar Avenue School
Home of the Eagles

2075 Poplar Avenue
Oroville, Ca 95965
(530) 538-2910

Part II: The Single Plan for Student Achievement Template

School: Poplar Avenue School

District: Thermalito Union School District

County-District School (CDS) Code: 0461549600-3362

Principal: Bill Harrington

Date of this revision: October 12, 2017

The Single Plan for Student Achievement (SPSA) is a plan of actions to raise the academic performance of all students. California *Education Code* sections 41507, 41572, and 64001 and the federal Elementary and Secondary Education Act (ESEA) require each school to consolidate all school plans for programs funded through the ConApp and ESEA Program Improvement into the SPSA.

For additional information on school programs and how you may become involved locally, please contact the following person:

Contact Person:	Bill Harrington
Position:	Principal
Telephone Number:	(530) 538-2910
Address:	2075 Poplar Avenue Oroville, Ca 95965
E-mail Address:	Bill Harrington

The District Governing Board approved this revision of the SPSA on December 13, 2017.



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Form A: Planned Improvements in Student Performance

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet academic performance index and adequate yearly progress growth targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

LEA GOAL: LEA GOAL 1.0: All students will attain proficiency in State Standards in all content areas.

SCHOOL GOAL: Increase the percentage of students who meet CCSS standards when provided with grade level Common Core instructional programs and

- 3rd – 5th grade students at or above standard on the CAASPP assessment
- K – 2nd grade students will meet or exceed district benchmarks

What data did you use to form this goal?	What were the findings from the analysis of this data?	How will the school evaluate the progress of this goal?
<p>Grades 3-5: district assessments and CAASPP</p> <p>Grades K-2: district assessments, BPST, and/or text level</p>	<p>All students are not proficient. While there is growth in some grade levels, overall our scores are flat.</p> <p><u>2017 CAASPP Data</u></p> <p>11% of Students met or exceed standards in ELA in 16-17, compared to 12% in 15-16</p> <p>18% of Students met or exceed standards in Math in 16-17, compared to 21% in 15-16</p> <p>iReady-</p> <p>ELA- In Fall of 16-17 17% of students met or exceed Grade level while in spring of 16-17 38% of students met or exceeded grade level in iReady</p> <p>Math - In Fall of 16-17 10% of students met or exceed Grade level while in spring of 16-17 38% of students met or exceeded grade level in iReady</p>	<p>The progress of this goal will be monitored monthly, at the trimester, and annually for growth and areas of concern to make adjustments.</p>

STRATEGY: During the 2017-2018 school year all teachers will continue to implement Common Core State Standards and examine data to drive instruction. At the district level, grade level teams are working to identify essential standards, align instruction, and create common formative assessments. At a site level, grade level bands will be using common formative assessments to identify strengths and weaknesses in teaching instruction and student learning in order to maximize student achievement as we begin to study and implement the PLC (professional learning community) process.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
Instructional Practices <i>Provide coordination of professional learning and development</i> Aug 2017 - June 2018	Principal Teachers	1. Extra pay and substitute release time for grade level collaboration opportunities 2. Extra pay, substitute release time, materials and registration fees to attend conferences and workshops	LCFF S/C \$4875 LCFF S/C \$5000
Technology & Support <i>Provide Technology Support to students and staff</i> Aug 2017 - June 2018	Teachers Computer Tech Para	1. Computer technology para-educators and outside consultants to support and improve the use of technology in the delivery of instruction 2. Supplies and materials to purchase devices to increase student and staff proficiency with technology in classrooms.	LCFF S/C \$14,952 LCFF S/C \$10,000
Expanded Opportunities <i>Provide expanded learning opportunities for students.</i> Aug 2017 - June 2018	Teachers Principal	1. Materials and supplies to integrate STEM (Science, Technology, Engineering and Math) 2. Certificated salaries and supplies for elementary art and music to support VAPA (Visual and Performing Arts) 3. Materials and supplies for physical	LCFF S/C \$1000 LCFF S/C \$1000

		education 4. Extra pay, substitute release time, registration, consultants and transportation for field trips, guest speakers, assemblies, etc.	LCFF S/C \$21,200
Interventions <i>Provide interventions for students.</i> Aug 2017 - June 2018	Principal Teachers	1. Before/after school tutoring services by outside providers, certificated/classified salaries and transportation costs	LCFF S/C \$3000
EL Support <i>Strengthen our English Learner Achievement</i> Aug 2017 - June 2018	Principal Teachers EL Specialist	1. Certificated salary for .3 EL support teachers. 2. Classified salary for .375 Bilingual paraeducator	Title I \$35,116 LCFF S/C \$21,602

LEA GOAL: Goal 2.0: All students will attain proficiency in literacy through reading and writing.

SCHOOL GOAL: We will provide a Common Core academic program in mathematics so that all students will demonstrate grade level proficiency by the end of the third trimester as measured by the percent of:

- 3rd – 5th grade students at or above standard on the CAASPP assessment
- K – 2nd grade students will meet or exceed district benchmarks

What data did you use to form this goal?	What were the findings from the analysis of this data?	How will the school evaluate the progress of this goal?
Grades K-5: district assessments	All students are not proficient in reading and writing based on CAASPP data above.	The progress of this goal will be monitored at the trimester and annually for growth and areas of concern to make adjustments.
Grades 3-5: CAASPP		
Grades 2-5: Renaissance Place STAR/AR	All students are not reading enough based on word count from AR. Last year less than 20 students read the recommended amount of words over the course of the year.	

STRATEGY: During 2016–2017, the district will update the Thermalito Best Practices to highlight the principles of career and college readiness and the school will implement those practices. Math will be taught in a collaborative setting and classrooms will utilize inquiry-based learning. The district has adopted Math Expressions and teachers will receive extensive training on the new curriculum.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
Tier II Reading Intervention <i>Provide support and opportunities to improve literacy, reading and writing.</i>	Intervention Team	<ol style="list-style-type: none"> 1. Provide leveled Tier II reading instruction 2. Certificated salary for .7 Reading Intervention Teachers 3. Classified salaries for reading intervention paraeducator. 	Title I \$81,937 LCFF S/C \$6,000

Sept 2017 – May 2018		4. Materials and supplies to support focus on early literacy	LCFF S/C \$1,000
Promote School Wide Independent Reading Aug 2017 - June 2018	Teachers Library Clerk Principal	1. Classified staff salaries and books and supplies for Library support services 2. Books and supplies for Library support services 3. Materials and Supplies to build classroom libraries in general education classrooms 4. Materials and supplies to build a schoolwide Series Reading Program	LCFF S/C \$21,245 LCFF S/C \$1000 LCFF S/C \$3600 LCFF S/C \$5000

LEA GOAL: Goal 3.0: The District will facilitate a safe school culture and climate.

SCHOOL GOAL: Students are nurtured as individuals and as part of the Poplar Avenue School community so they can learn and develop confidence socially and academically.

What data did you use to form this goal? <ul style="list-style-type: none"> Parent/Student Safety Survey Aeries Student Discipline Monthly Reports Attendance Data 	What were the findings from the analysis of this data? <ul style="list-style-type: none"> 89% of parents surveyed feel their child is safe at school 92% of students surveyed feel safe at school While district attendance overall dropped in 16-17, our school attendance rose slightly from 95.25% in 15-16 to 95.8% in 16-17. 	How will the school evaluate the progress of this goal? <ul style="list-style-type: none"> This school goal will be evaluated on an annual basis as part of the SPSA evaluation process Monthly discipline/attendance reports Parent/Student Safety Survey
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STRATEGIES: We will use an inquiry-based approach to identify major student safety issues, review current practices, and identify potential strategies or interventions to increase student safety and confidence. We will intentionally reach out to all stakeholders to see if we are meeting their needs in supporting students.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
Safety	Principal Staff	1. Classified salaries to provide campus supervision before/after school and during recess. 2. Supplies & materials, contracted services, and capital outlay for play equipment and fall areas.	LCFF S/C \$1500
Student & Family Support Aug 2017 – June 2018	Teachers Principal Staff	1. Supplies and materials to support culture building/character development programs 2. Classified salaries to provide additional (bilingual preferred) staffing in front offices	LCFF S/C \$1000 LCFF S/C \$9755

Family Involvement	Teachers Principal	<ol style="list-style-type: none"> 1. Supplies and materials to provide incentives at family events 2. Outside consultants Family nights, parent classes and parent liaisons 	LCFF S/C \$1000 LCFF S/C \$1000

Form B: Centralized Services for Planned Improvements in Student Performance

The following actions and related expenditures support this site program goal and will be performed as a centralized service. Note: the total amount for each categorical program in Form B must be aligned with the Consolidated Application.

School Goal #: 1-3

Actions to be Taken to Reach This Goal ¹ Consider all appropriate dimensions (e.g., Teaching and Learning, Staffing, and Professional Development)	Start Date ² Completion Date	Proposed Expenditures	Estimated Cost	Funding Source (itemize for each source)
I-Ready & Aeries Analytics	August 2017- June 2018	Supplemental Curriculum & Assessment	\$6,369.18	District Title I Centralized Services
K-1 Para Educators	August 2017- June 2018	Support for K-1 classrooms	\$65,687.00	District Title I Centralized Services
Supplemental Textbooks	August 2017- June 2018	Additional textbooks to support Common Core Instruction	\$2,054.30	District Title I Centralized Services
Summer School	June 2018	Additional support for students	\$14,871.41	District Title I Centralized Services
Parent Involvement	August 2017- June 2018	District Newsletter/ blackboard connect	\$1,848.01	District Title I Centralized Services
Homeless Transportation	August 2017- June 2018	Transportation for homeless students	\$513.57	District Title I Centralized Services
Total Centralized Service			\$91,343.48	Total Title I Site Allocation

¹ See Appendix A: Chart of Legal Specifics for the Single Plan for Student Achievement for content required by each program or funding source supporting this goal.

² List the date an action will be taken, or will begin, and the date it will be completed.

Form C: Programs Included in this Plan

Check the box for each state and federal program in which the school participates. Enter the amounts allocated for each program in which the school participates and, if applicable, check the box indicating that the program's funds are being consolidated as part of operating a schoolwide program (SWP). The plan must describe the activities to be conducted at the school for each of the state and federal programs in which the school participates. The totals on these pages should match the cost estimates in Form A and the school's allocation from the ConApp.

Note: For many of the funding sources listed below, school districts may be exercising Categorical Program Provisions options (flexibility), which are described at <http://www.cde.ca.gov/fq/aa/co/ca12sguiappcatprog.asp>.

Of the four following options, please select the one that describes this school site:

- ☐ This site operates as a targeted assistance school (TAS), not as a schoolwide program (SWP).
- ☐ This site operates a SWP but does not consolidate its funds as part of operating a SWP.
- ☒ This site operates a SWP and consolidates only applicable federal funds as part of operating a SWP.
- ☐ This site operates a SWP and consolidates all applicable funds as part of operating a SWP.

State Programs	Allocation	Consolidated in the SWP
<input type="checkbox"/> Local Control Funding Formula (LCFF) – Base Grant Purpose: To provide flexibility in the use of state and local funds by LEAs and schools	\$	<input type="checkbox"/>
<input checked="" type="checkbox"/> LCFF – Supplemental Grant Purpose: To provide a supplemental grant equal to 20 percent of the adjusted LCFF base grant for targeted disadvantaged students	\$135,442	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> LCFF – Concentration Grant Purpose: To provide an additional concentration grant equal to 50 percent of the adjusted LCFF base grant for targeted students exceeding 55 percent of an LEA's enrollment	Supplemental and Concentration are combined – see above	<input checked="" type="checkbox"/>
<input type="checkbox"/> California School Age Families Education (Carryover only) Purpose: Assist expectant and parenting students to succeed in school	\$	<input type="checkbox"/>
<input type="checkbox"/> Economic Impact Aid/State Compensatory Education (EIA-SCE) (Carryover only) Purpose: Help educationally disadvantaged students succeed in the regular program	\$	<input type="checkbox"/>

<input type="checkbox"/>	Economic Impact Aid/Limited English Proficient (EIA-LEP) (Carryover only) Purpose: Develop fluency in English and academic proficiency of English learners	\$	<input type="checkbox"/>
<input type="checkbox"/>	Peer Assistance and Review (Carryover only) Purpose: Assist teachers through coaching and mentoring	\$	<input type="checkbox"/>
<input type="checkbox"/>	Professional Development Block Grant (Carryover only) Purpose: Attract, train, and retain classroom personnel to improve student performance in core curriculum areas	\$	<input type="checkbox"/>
<input type="checkbox"/>	Pupil Retention Block Grant (Carryover only) Purpose: Prevent students from dropping out of school	\$	<input type="checkbox"/>
<input type="checkbox"/>	Quality Education Investment Act (QEIA) Purpose: Funds are available for use in performing various specified measures to improve academic instruction and pupil academic achievement	\$	<input type="checkbox"/>
<input type="checkbox"/>	School and Library Improvement Program Block Grant (Carryover only) Purpose: Improve library and other school programs	\$	<input type="checkbox"/>
<input type="checkbox"/>	School Safety and Violence Prevention Act (Carryover only) Purpose: Increase school safety	\$	<input type="checkbox"/>
<input type="checkbox"/>	Tobacco-Use Prevention Education Purpose: Eliminate tobacco use among students	\$	<input type="checkbox"/>
<input type="checkbox"/>	List and Describe Other State or Local Funds (e.g., Career and Technical Education [CTE], etc.)	\$	<input type="checkbox"/>
Total amount of state categorical funds allocated to this school		\$	
Federal Programs		Allocation	Consolidated in the SWP
<input checked="" type="checkbox"/>	Title I, Part A: Allocation Purpose: To improve basic programs operated by local educational agencies (LEAs)	\$89,823 (current year) \$16,580 (carryover)	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	Title I, Part A: Parental Involvement (if applicable under Section 1118[a][3][c] of the Elementary and Secondary Education Act) Purpose: Ensure that parents have information they need to make well-informed choices for their children, more effectively share responsibility with their children's schools, and help schools develop effective and successful academic programs (this is a reservation from the total Title I, Part A allocation).	\$898	<input checked="" type="checkbox"/>

<input type="checkbox"/>	For Program Improvement Schools only: Title I, Part A Program Improvement (PI) Professional Development (10 percent minimum reservation from the Title I, Part A reservation for schools in PI Year 1 and 2)		<input type="checkbox"/>
<input type="checkbox"/>	Title II, Part A: Improving Teacher Quality Purpose: Improve and increase the number of highly qualified teachers and principals	\$	<input type="checkbox"/>
<input type="checkbox"/>	Title III, Part A: Language Instruction for Limited-English-Proficient (LEP) Students Purpose: Supplement language instruction to help LEP students attain English proficiency and meet academic performance standards		Title III funds may not be consolidated as part of a SWP ³
<input type="checkbox"/>	Title VI, Part B: Rural Education Achievement Program Purpose: Provide flexibility in the use of ESEA funds to eligible LEAs	\$	<input type="checkbox"/>
<input type="checkbox"/>	For School Improvement Schools only: School Improvement Grant (SIG) Purpose: to address the needs of schools in improvement, corrective action, and restructuring to improve student achievement	\$	<input type="checkbox"/>
<input type="checkbox"/>	Other federal funds (list and describe)	\$	<input type="checkbox"/>
<input type="checkbox"/>	Other federal funds (list and describe)	\$	<input type="checkbox"/>
<input type="checkbox"/>	Other federal funds (list and describe)	\$	<input type="checkbox"/>
Total amount of federal categorical funds allocated to this school		\$106,193	
Total amount of state and federal categorical funds allocated to this school		\$241,615	

Form D: School Site Council Membership

California *Education Code* describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school.⁴ The current make-up of the SSC is as follows:

Names of Members	Principal	Classroom Teacher	Other School Staff	Parent or Community Member	Secondary Student
Mary Casilla	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Cristina Vaughan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Allan Dikes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mary Saechao	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Amanda Venable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Christian Scholl	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lauren Albert	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kristy Flower	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jennifer Edwards	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bill Harrington	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Numbers of members in each category	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

⁴ EC Section 52852

Form E: Recommendations and Assurances

The school site council (SSC) recommends this school plan and proposed expenditures to the district governing board for approval and assures the board of the following:

1. The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.
2. The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the Single Plan for Student Achievement (SPSA) requiring board approval.
3. The SSC sought and considered all recommendations from the following groups or committees before adopting this plan **(Check those that apply)**:
 - ☐ State Compensatory Education Advisory Committee _____ Signature
 - ☒ English Learner Advisory Committee _____ Signature
 - ☐ Special Education Advisory Committee _____ Signature
 - ☐ Gifted and Talented Education Advisory Committee _____ Signature
 - ☐ District/School Liaison Team for schools in Program Improvement _____ Signature
 - ☐ Compensatory Education Advisory Committee _____ Signature
 - ☐ Departmental Advisory Committee (secondary) _____ Signature
 - ☐ Other committees established by the school or district (list) _____ Signature
4. The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.
5. This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This SPSA was adopted by the SSC at a public meeting on: 10/12/2017.

Attested:

Bill Harrington
Typed name of School Principal

Signature of School Principal

Date

Amanda Venable
Typed name of SSC Chairperson

Signature of SSC Chairperson

Date

Pioneer Community Day School

The Single Plan for Student Achievement
2017-2018 School Year

04-61549-0101485
CDS Code

Date of this revision: September 28, 2017

The Single Plan for Student Achievement (SPSA) is a plan of actions to raise the academic performance of all students. California *Education Code* sections 41507, 41572, and 64001 and the federal Elementary and Secondary Education Act (ESEA) require each school to consolidate all school plans for programs funded through the Consolidated Application (ConApp), and ESEA Program Improvement into the SPSA.

For additional information on school programs and how you may become involved locally, please contact the following person:

Contact Person:	Jeff Kuhn
Position:	Principal
Telephone Number:	(530) 538-2940
Address:	2060 6 th Street Oroville, CA 95965
E-mail Address:	sbowman@thermalito.org

Thermalito Union School District

The District Governing Board approved this revision of the School Plan on December 13, 2017.

FORM A: Planned Improvements in Student Performance

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet academic performance index and adequate yearly progress growth targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

Pioneer Community Day School's mission is to prepare our academically and socially, for success in the comprehensive elementary or middle school settings. The Pioneer Community Day School staff views the student as the ultimate focus of all activities on our campus. We believe that "our students come first." We believe that given the proper resources each student can succeed. Our school is academically oriented, providing every student with the educational programs necessary for them to develop a solid base in reading, math and written language through innovative instructional practices.

Community Day School staff will employ—with integrity—strategies set forth below in order to achieve its mission and fulfill LEA goals.

LEA and School GOAL 1.0: All students will attain proficiency in State Standards in all content areas.

LEA and School GOAL 2.0: All students will attain proficiency in literacy through reading and writing.

What data did you use to form this goal? The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet district growth targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not meeting defined standards.	What were the findings from the analysis of this data? iReady online reading and math is a valuable tool for differentiating instruction and filling academic gaps for individual students of varying ability and need. Working with grade level teams to develop benchmark and formative assessments. iReady diagnostic (all grades) and SBAC progress (for grades 3-5) goals are determined on an individual basis.	How will the school evaluate the progress of this goal? Trimester Benchmark Assessments Formative Assessments-TBD SBAC/CAASPP i-Ready Diagnostics
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Strategy: Provide effective and individualized instruction, Standards-based curriculum, and enrichment in Reading/Language Arts and Mathematics, and literacy in all content areas, in order to increase school-wide academic achievement.

Action/Date	Person(s) Responsible	Task	Cost and Funding Source (Itemize for Each Source)
<p>1. Provide reading instruction and intervention: optimize opportunities, time and access for target students to learn needed literacy skills (Aug 2017-May 2018)</p> <p>2. Provide Professional Development and Collaboration that is compatible with current research and standards, and focuses on student learning, with attention given to tailoring curriculum and instruction to students' needs (on-going for 2017-18 school year).</p> <p>3. Promote school-wide independent reading</p>	Principal Teacher Para professional	<p>1a. Para professional, individualized levels with students. (all year)</p> <p>1b. Purchase supplemental curriculum and materials as needed (on-going)</p> <p>2a. Provide professional development on CCSS instruction, interventions and best practices such as Math Expressions and ELA Wonders training, etc. (Dates/times vary throughout school year.)</p> <p>2b. Provide additional release time for staff to collaborate on intervention projects and student assessments/instructional practices (on-going as needed throughout school year).</p> <p>3a. Purchase interesting and appropriate independent reading books for the classroom library, as needed. (on-going)</p> <p>3b. Credentialed librarian service through BCOE.</p>	LCFF S/C

STRATEGY:**STRATEGY: Purchase and use technological equipment/resources for the purpose of enhancing teacher instruction and student learning.**

Action/Date	Person(s) Responsible	Task	Cost and Funding Source (Itemize for Each Source)
1. In order to update all intervention programs, identify gaps, and purchase equipment and software programs, including but not limited to TV, tablets, computers, digital projectors, Chromebooks, and related equipment/supplies (on-going 2017-18 school year).	Principal Teacher	Purchase technological equipment/resources (on-going as funds allow).	LCFF S/C
2. In order to supplement classroom pedagogy and resources, teachers will receive support and participate in professional development/ training related to new technology, equipment and software alike (dates and times will vary throughout 2017-18 school year).	Principal Teacher	Release time for professional development in Technology (on-going as funds allow)	LCFF S/C

LEA GOAL 3: The District will facilitate a safe and positive school culture and climate.

SCHOOL GOAL: Maintain and improve a positive school climate that connects our students and their families to the school, accesses external resources, and provides a nourishing environment in which students can learn and grow as measured by the number of referrals, suspensions, attendance parent/student participation, assessment data and counselor referrals.

STRATEGY: All staff shall provide a physically and emotionally safe and caring environment that is welcoming to all stakeholders.

What data did you use to form this goal? Principal, teacher and para- professional reports and observations. Aeries Student Discipline Reports Attendance Data		What were the findings from the analysis of this data? Chronic Absenteeism for 2016-17 was 50% Based on cumulative enrollment of 14 students with chronic absenteeism count of 7 students.	How will the school evaluate the progress of this goal? Discipline/Attendance Reports Conferencing with parents Student conferencing and self-reports
Action/Date	Person(s) Responsible	Task	Cost and Funding Source (Itemize for Each Source)
1. Maintain a school-wide attendance improvement and behavior accountability program. Classrooms and students are recognized for regular attendance and positive individual behaviors. (Aug 2017 – May 2018)	Principal Teacher	Student/classroom incentives (lunch time pizza, school store and use of kitchen facilities for baking and cooking) for meeting various measures of good attendance and positive individual behaviors. (On-going).	LCFF S/C
2. Provide guidance counselor for all students (Aug 2017 – May 2018).	Principal Counselor	Counseling services	LCFF S/C

STRATEGY: Provide information and resources which encourage participation by parent/family via engaging school activities.

Action/Date	Person(s) Responsible	Task/Date	Cost and Funding Source (Itemize for Each Source)
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<p>1. Keep parents informed about curriculum, intervention programs, grade reporting, grading practices, surveys, school events via 1:1 conversations, school newsletters, family handbook. Throughout the 2017-18 school year)</p> <p>2. Identify parent needs and provide practical training for parents who wish to volunteer in the classrooms, school activities, or have home instructional support (2017-18 school year).</p>	<p>Principal Teacher Admin Secretary</p>	<p>Food and various parental-involvement items and resources</p> <p>Parent Classes and resource information, distributed throughout the year as needed. Dates and times for such events, TBD.</p>	<p>Lottery</p>
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Form B: Centralized Services for Planned Improvements in Student Performance

The following actions and related expenditures support this site program goal and will be performed as a centralized service. Note: the total amount for each categorical program in Form B must be aligned with the Consolidated Application.

Actions to be Taken to Reach This Goal ¹ Consider all appropriate dimensions (e.g., Teaching and Learning, Staffing, and Professional Development)	Start Date ² Completion Date	Proposed Expenditures	Estimated Cost	Funding Source (itemize for each source)
Summer School	June/July 2018	Support students in extended learning opportunities for reading, writing, math, science, social science, Visual and Performing Arts and physical education	Included at the district level	District Title I Centralized Services
Parent Involvement	Aug.2017-June 2018	School activities to encourage parent/family involvement (i.e. Pottery night, computer nights, activity nights/afternoons, readers corner)	Included at the district level	District Title I Centralized Services
iReady and Aeries Analytics	Aug.2017-June 2018	Data-analysis services, software, and training for assessment of student performance and progress	Included at the district level	District Title I Centralized Services
Homeless Transportation	Aug.2017-June 2018	Transportation for students who are homeless	Included at the district level	District Title I Centralized Services
Paraeducators	Aug.2017-June 2018	Additional academic support for students	Included at the district level	District Title I Centralized Services
Supplemental Textbooks	Aug.2017-June 2018	Additional academic support for students	Included at the district level	District Title I Centralized Services

¹ See Appendix A: Chart of Legal Specifics for the Single Plan for Student Achievement for content required by each program or funding source supporting this goal.

² List the date an action will be taken, or will begin, and the date it will be completed.

Note: Centralized services may include the following direct services:

- Research-based instructional strategies, curriculum development, school climate, and data disaggregation for instructional staff
- District-wide staff providing specific services to schools, e.g., English Language Development Coordinator, Teachers on Special Assignment, Instructional Coaches
- After-school and Summer School Programs funded by categorical programs
- Data-analysis services, software, and training for assessment of student performance and progress

Centralized services do not include administrative costs.

Form C: Programs Included in this Plan

Check the box for each state and federal program in which the school participates. Enter the amounts allocated for each program in which the school participates and, if applicable, check the box indicating that the program's funds are being consolidated as part of operating a school wide program (SWP). The plan must describe the activities to be conducted at the school for each of the state and federal programs in which the school participates. The totals on these pages should match the cost estimates in Form A and the school's allocation from the ConApp.

Note: For many of the funding sources listed below, school districts may be exercising Categorical Program Provisions options (flexibility), which are described at <http://www.cde.ca.gov/fg/aa/co/ca12sguiappcatprog.asp>.

Of the four following options, please select the one that describes this school site:

- ☐ This site operates as a targeted assistance school (TAS), not as a school wide program (SWP).
- ☒ This site operates a SWP but does not consolidate its funds as part of operating a SWP.
- ☐ This site operates a SWP and consolidates only applicable federal funds as part of operating a SWP.
- ☐ This site operates a SWP and consolidates all applicable funds as part of operating a SWP.

State Programs	Allocation	Consolidated in the SWP
<input checked="" type="checkbox"/> Local Control Funding Formula (LCFF) – Base Grant Purpose: To provide flexibility in the use of state and local funds by LEAs and schools	\$3,983	<input type="checkbox"/>
<input checked="" type="checkbox"/> LCFF – Supplemental Grant Purpose: To provide a supplemental grant equal to 20 percent of the adjusted LCFF base grant for targeted disadvantaged students	Included in base amount	<input type="checkbox"/>

<input checked="" type="checkbox"/> LCFF – Concentration Grant Purpose: To provide an additional concentration grant equal to 50 percent of the adjusted LCFF base grant for targeted students exceeding 55 percent of an LEA's enrollment		Included in base amount	<input type="checkbox"/>
Total amount of state categorical funds allocated to this school		\$3,983	
Federal Programs		Allocation	Consolidated in the SWP
<input checked="" type="checkbox"/> Title I, Part A: Allocation Purpose: To improve basic programs operated by local educational agencies (LEAs)		\$0	<input type="checkbox"/>
<input type="checkbox"/> Title I, Part A: Parental Involvement (if applicable under Section 1118[a][3][c] of the Elementary and Secondary Education Act) Purpose: Ensure that parents have information they need to make well-informed choices for their children, more effectively share responsibility with their children's schools, and help schools develop effective and successful academic programs (this is a reservation from the total Title I, Part A allocation).			<input type="checkbox"/>
<input type="checkbox"/> For Program Improvement Schools only: Title I, Part A Program Improvement (PI) Professional Development (10 percent minimum reservation from the Title I, Part A reservation for schools in PI Year 1 and 2)			<input type="checkbox"/>

<input type="checkbox"/> Title III, Part A: Language Instruction for Limited-English-Proficient (LEP) Students Purpose: Supplement language instruction to help LEP students attain English proficiency and meet academic performance standards		Title III funds may not be consolidated as part of a SWP ³
Total amount of federal categorical funds allocated to this school	\$0	
Total amount of state and federal categorical funds allocated to this school	\$3,983	

³ Title III funds are not a school level allocation even if allocated by the district to a school site. The LEA is responsible for fiscal reporting and monitoring and cannot delegate their authority to a site at which the program is being implemented. If Title III funds are spent at a school site, they must be used for the purposes of Title III and only for those students the LEA has identified for services. For more information please contact the Language Policy and Leadership Office at 916-319-0845.

Form D: School Site Council Membership

California *Education Code* describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school.⁴ The current make-up of the SSC is as follows:

Names of Members	Principal	Classroom Teacher	Other School Staff	Parent or Community Member	Secondary Student
Jeff Kuhn	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Karen Montana	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lance Holweger	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sherri Pulley	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Peggy Anderson	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Numbers of members in each category	1	1	3	0	0

Form E: Recommendations and Assurances

The school site council (SSC) recommends this school plan and proposed expenditures to the district governing board for approval and assures the board of the following:

1. The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.
2. The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the Single Plan for Student Achievement (SPSA) requiring board approval.
3. The SSC sought and considered all recommendations from the following groups or committees before adopting this plan **(Check those that apply)**:
 - ☐ State Compensatory Education Advisory Committee _____Signature
 - ☐ English Learner Advisory Committee _____Signature
 - ☐ Special Education Advisory Committee _____Signature
 - ☐ Gifted and Talented Education Advisory Committee _____Signature
 - ☐ District/School Liaison Team for schools in Program Improvement _____Signature
 - ☐ Compensatory Education Advisory Committee _____Signature
 - ☐ Departmental Advisory Committee (secondary) _____Signature
 - ☐ Other committees established by the school or district (Leadership) _____Signature
4. The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.
5. This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.

6. This SPSA was adopted by the SSC at a public meeting on: December 13, 2017.

Attested:

Jeff Kuhn

Typed name of School Principal

Signature of School Principal

Date

Typed name of SSC Chairperson

Signature of SSC Chairperson

Date



BOARD ACTION ITEM SUMMARY

TO: Board of Trustees

FROM: Jeff Kuhn Heritage and Pioneer CDS

Meeting Date: December 13, 2017

Topic: Purchase Chromebooks, carts, and software

Description: I request permission from the Board to purchase 20 HP Chromebooks, 1 charging cabinet, and necessary software and licenses for wireless access points, not limited to the following reasons: access to Google Classroom and web-based interventions; cloud-based storage so our students can access their work anywhere; central manageability; good collection of apps available.

Funding: \$5,271.48 LCFF CDS Operations funds

QUOTE CONFIRMATION



DEAR LINNIE WALLIN,

Thank you for considering CDW•G for your computing needs. The details of your quote are below. [Click here](#) to convert your quote to an order.

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
JKWC532	11/29/2017	COMMUNITY DAY THERMALITO	6449096	\$4,353.75

IMPORTANT - PLEASE READ

Fees applied to item(s): 4466377

QUOTE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
HP Chromebook 11 G5 - Education Edition - 11.6" - Celeron N3060 - 4 GB RAM Mfg. Part#: 1FX82UT#ABA UNSPSC: 43211503 Contract: CalSAVE Technology Contract 527683 (527683)	20	4466377	\$175.00	\$3,500.00
Google Chrome Management Console License Mfg. Part#: CROSSWDISEDU UNSPSC: 43232804 Electronic distribution - NO MEDIA Contract: CalSAVE Technology Contract 527683 (527683)	20	3577022	\$25.00	\$500.00
RECYCLING FEE DETAILS				
RECYCLING FEE 4" TO LESS THAN 15" Fee Applied to Item: 4466377	20	654809	\$5.00	\$100.00

PURCHASER BILLING INFO	SUBTOTAL	\$4,000.00
Billing Address: THERMALITO UNIFIED SCHOOL DISTRICT ACCTS PAYABLE 400 GRAND AVE OROVILLE, CA 95965-4007 Phone: (530) 538-2900 Payment Terms: NET 30 Days-Govt/Ed	SHIPPING	\$0.00
	RECYCLING FEE	\$100.00
	SALES TAX	\$253.75
	GRAND TOTAL	\$4,353.75
DELIVER TO	Please remit payments to:	
Shipping Address: THERMALITO UNIFIED SCHOOL DISTRICT JOHANNA CLAY 400 GRAND AVE OROVILLE, CA 95965-4007 Phone: (530) 538-2900 Shipping Method: FEDEX Ground	CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515	

Need Assistance? CDW•G SALES CONTACT INFORMATION



Jeff Polk

(866) 639-2816

jeffpolk@cdwg.com

QUOTE CONFIRMATION



DEAR LINNIE WALLIN,

Thank you for considering CDW•G for your computing needs. The details of your quote are below. Click [here](#) to convert your quote to an order.

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
JKWC693	11/29/2017	AC-MINI-16	6449096	\$746.13

QUOTE DETAILS				
ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
Anywhere Cart AC-MINI-16 - cabinet unit Mfg. Part#: AC-MINI-16 UNSPSC: 56101501 Contract: CalSAVE Technology Contract 527683 (527683)	1	4195214	\$695.69	\$695.69

PURCHASER BILLING INFO		SUBTOTAL	\$695.69
Billing Address: THERMALITO UNIFIED SCHOOL DISTRICT ACCTS PAYABLE 400 GRAND AVE OROVILLE, CA 95965-4007 Phone: (530) 538-2900 Payment Terms: NET 30 Days-Govt/Ed		SHIPPING	\$0.00
		SALES TAX	\$50.44
		GRAND TOTAL	\$746.13
DELIVER TO		Please remit payments to: CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515	
Shipping Address: THERMALITO UNIFIED SCHOOL DISTRICT JOHANNA CLAY 400 GRAND AVE OROVILLE, CA 95965-4007 Phone: (530) 538-2900 Shipping Method: DROP SHIP-GROUND			

Need Assistance? CDW•G SALES CONTACT INFORMATION



Jeff Polk

(866) 639-2816

jeffpol@cdwg.com

This quote is subject to CDW's Terms and Conditions of Sales and Service Projects at <http://www.cdwg.com/content/terms-conditions/product-sales.aspx>
For more information, contact a CDW account manager

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ITsavvy LLC
313 South Rohlwing Road
Addison, IL 60101
www.ITsavvy.com

Quote Details	
Quote #:	3040618
Date:	11/27/2017
Payment Method:	Net 30 Days
Client PO#:	
Shipping Method:	Ground

Bill To:
ACCT #: 551383
Thermalito Union School Dist
Accounts Payable
400 Grand Ave
Oroville, CA 95965
United States
530-538-8821

Ship To:
Thermalito Union School Dist
Johanna Clay
400 Grand Ave
Oroville, CA 95965-4007
United States
530-538-8821

Client Contact:
Johanna Clay
(P) 530-538-8823
jclay@thermalito.org

Client Executive:
Brian Gorr
(P) 630.396.6328
(F) 630.396.6322
bgorr@ITsavvy.com

Description: Aruba AP license x2

Item Description	Part #	Qty	Unit Price	Total
1 Aruba LIC-AP Controller Capacity License - 1 access point - ESD Manufacturer Part #: JW472AAE	20183471	2	\$42.90	\$85.80
2 Aruba Policy Enforcement Firewall License - 1 access point - ESD Manufacturer Part #: JW473AAE	20209753	2	\$42.90	\$85.80

Subtotal: \$171.60
Shipping: \$0.00
Tax (7.25%): \$0.00
TOTAL: \$171.60

Notes From Your Client Executive

*Pricing as listed here reflects standard academic pricing or below.

ITsavvy is always looking to deliver the lowest cost possible to our clients. This results in fluctuating prices that you will find are lower more often than not. However, prices are subject to increases without notice in the event of a manufacturer or distributor price increase. Available inventory is subject to change without notice. This document is a quotation only and is not an order or offer to sell.

We do accept credit cards for payment. However, if the credit card is provided after the order has been invoiced there will be a charge of 3% of the total purchase.

Unless specifically listed above, these prices do NOT include applicable taxes, insurance, shipping, delivery, setup fees, or any cables or cabling services or material.

All non-recurring services are 50% due upon signing of contract, 40% due upon delivery of equipment, balance due upon install.

ITsavvy's General Terms and Conditions of Sale, which can be found at www.ITsavvy.com/termsandconditions, shall apply to and are incorporated into all agreements with Client, including all Orders.

Printed Name: _____

Title: _____

Authorized Signature: _____

Date: _____



BOARD ACTION ITEM SUMMARY

TO: Board of Trustees

FROM: Gregory Blake

Meeting Date: December 13, 2017

Topic: Community Communication Liaison

Description: I ask the board to approve employment of Pang Xiong as our new Community Communication Liaison. The salary placement was determined by evaluating Ms. Xiong's years of related experience.

Funding: District S/C - LCAP goal 3



BOARD ACTION ITEM SUMMARY

TO: Board of Trustees

FROM: Ed Gregorio

Meeting Date: December 13, 2017

Topic: Increase Hours for School Secretary Position

Description: I am requesting the Board's permission to increase Sierra Avenue Elementary's School Secretary position from 5.5 hours (0.6875 FTE) to 8 hours (1 FTE). The request for increased hours aligns with Goal #3 of the district's Local Control Accountability Plan —Facilitate a Safe and Positive School Culture and Climate. With the increased hours, Sierra Avenue Elementary's office staff will be better able to support students and their families.

Funding: District LCFF S/C



BOARD ACTION ITEM SUMMARY

TO: Board of Trustees

FROM: Jeff Kuhn, CDS Principal

Meeting Date: December 13th 2017

Topic: Create a Paraeducator I position for CDS

Description: I request permission from the Board to create a para-educator position for CDS to provide academic and behavioral support to students. This position is a six hour per day position. The proposed schedule would be from 8:15 – 2:45 with a half hour lunch TBD.

Funding: LCFF S/C funds (approx. \$19,000 for the remainder of the 2017/18 school year.



BOARD ACTION ITEM SUMMARY

TO: Board of Trustees

FROM: Rochelle Simmons, Nelson Principal

Meeting Date: December 13, 2017

Topic: Stipend Position

Description: I request permission from the Board to hire current Nelson Avenue student teacher, Jennifer Rogers, for the stipend position of 6th grade girls basketball coach for the 2017-18 season.

Funding: LCFF



BOARD ACTION ITEM SUMMARY

TO: Board of Trustees

FROM: Stacie Schuman

MEETING DATE: **December 13, 2017**

TOPIC: Paraeducator III

DESCRIPTION: With the Board's approval, we would like to hire Jessica Bracey as a probationary, part time Paraeducator III to offer extra support with 1st grade students throughout the school day. The hours would be from 8:00am-9:00am, 12:15-12:45pm, and 1:30pm-3:00pm, for a total of 3.0 hours. We would like this position to be effective on December 14, 2017.

FUNDING: LCFF S/C



BOARD ACTION ITEM SUMMARY

TO: Board of Trustees

FROM: Stacie Schuman

MEETING DATE: **December 13, 2017**

TOPIC: Short-Term Paraeducator I

DESCRIPTION: With the Board's approval, we would like to hire a Paraeducator I on a short term basis to offer extra support for kindergarten students in the afternoon. Both kindergarten classes have 27 students, so the paraeducator will be a great help with teaching literacy skills and early intervention. The hours would be from 1:00pm-3:00pm, Monday-Friday, for a total of 10 hours per week. We would like this position to be effective December 14, 2017.

FUNDING: LCFF S/C ~ Approximately \$4,000



BOARD ACTION ITEM SUMMARY

TO: Board of Trustees

FROM: Cody Walker

MEETING DATE: December 13, 2017

TOPIC: Approval of the 2016-17 Audit Report.

DESCRIPTION: By January 31 of each year, the District must submit the prior year Audit Report to the Board for acceptance.

The report provides financial information for the Fiscal Year 2016-2017 and provides assurance from the external auditor that the financial statements are presented in conformity with generally accepted accounting principles.

This report does not contain any audit findings, meaning that the auditor did not find any material areas in which we did not follow proper regulations or were lacking in internal controls over specific programs.

FUNDING: N/A



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Tax, and Consulting

**COMMUNICATION WITH THOSE CHARGED
WITH GOVERNANCE**

December 1, 2017

To the Board of Trustees
Thermalito Union Elementary School District
Oroville, California

We have audited the financial statements of Thermalito Union Elementary School District (the “District”) as of and for the year ended June 30, 2017, and have issued our report thereon dated December 1, 2017. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter and addendum dated June 11, 2015 and November 17, 2016, respectively, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

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

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

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

Significant Accounting Estimates

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

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

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

Financial Statement Disclosures

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no audit adjustments identified as a result of our audit procedures. In the current year, no uncorrected misstatements were identified as a result of our audit procedures. All adjustments were presented to us by management. These adjustments are summarized in Attachment II, *Adjusting Journal Entries*.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 1, 2017 (Attachment III).

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

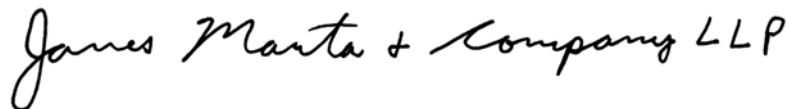
In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect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

Other Services

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

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

This report is intended solely for the information and use of the Board of Education and management of Thermalito Union Elementary 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 cursive and fluid, with the letters "J", "M", and "C" being particularly large and stylized.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 1, 2017

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

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

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

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

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

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

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

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

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

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

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

GASB Statement No. 85, Omnibus 2017

Effective for the fiscal year ending June 30, 2018

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

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

GASB Statement No. 86, Certain Debt Extinguishment Issues

Effective for the fiscal year ending June 30, 2018

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

GASB Statement No. 87, Leases

Effective for the fiscal year ending June 30, 2021

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

Adjusting Journal Entries

None.

Reclassifying Journal Entries

None.

Proposed/Passed Journal Entries

None.



MANAGEMENT REPRESENTATION LETTER

December 1, 2017

James Marta & Company LLP
Certified Public Accountants
Sacramento, California

Gregory Blake
Superintendent
gblake@thermalito.org

Board of Trustees
Tori Anderson
Darlene Fultz
Brenda Ielati
Gail Shields
Alicia Walker

400 Grand Avenue
Oroville, CA 95965
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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 Thermalito Union Elementary School District (the "District") as of June 30, 2017 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the District in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP); and for the purpose of expressing an opinion on compliance for major federal award programs pursuant to the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance).

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

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 1, 2017:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated June 11, 2015 and addendum dated November 17, 2016, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes and acknowledge the auditor's role in the preparation of this information.

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

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

Additional Representations

Supplementary Information in Relation to the Financial Statements as a Whole

With respect to the supplementary information accompanying the financial statements:

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

Required Supplementary Information

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

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

Pension and Postretirement Benefits


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

Federal Award Programs

With respect to federal award programs:

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

- We have complied with the direct and material compliance requirements, including when applicable, those set forth in the Uniform Guidance, relating to federal awards
- We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective plan that meets the requirements of the Uniform Guidance.
- We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- The reporting package does not include protected personally identifiable information.
- Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- We have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- We have received no requests from a federal agency to audit one or more specific programs as a major program.



Cody Walker, Assistant Superintendent of Business and Operations

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

**COUNTY OF BUTTE
OROVILLE, CALIFORNIA**

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

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THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

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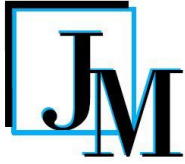
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James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Thermalito Union Elementary School District
Oroville, 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 Thermalito Union Elementary School District (the "District"), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

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 Thermalito Union Elementary School District (the “District”), as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

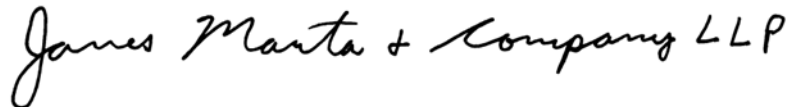
Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2017, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "James Marta & Company LLP". The 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
December 1, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

INTRODUCTION

This section of the Thermalito Union Elementary School District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2017. Please read it in conjunction with the independent auditors' report and the District's financial statements, which immediately follow this section (including the notes and supplementary information).

FINANCIAL HIGHLIGHTS

- On the statement of activities, overall revenues were \$21,018,801. Current-year revenues exceeded current-year expenses by \$461,922.
- Capital assets, net of depreciation, decreased by \$68,735 due to annual depreciation expense.
- Long-term debt has increased by \$1,056,054. The majority of this increase is due to District's portion of net pension liability. The net pension liability consists of pension plans administered by State programs (STRS and PERS). Without the net pension liability, the District's long-term liabilities for lease payments, compensated absences and general obligation bonds decreased by \$138,600 demonstrating payment of outstanding debt.
- District enrollment increased for the fifth year in a row. This increase is due to additional enrollment across grade levels. Additional increases are projected for 2017-18, where enrollment currently stands at 1551.

The District maintains sufficient reserves for a district of its size. It meets the State required minimum reserve for economic uncertainty of 3% of General Fund expenditures, transfers out, and other uses. During the fiscal year, General Fund expenditures and other financing uses totaled \$17,050,104.

OVERVIEW OF THE FINANCIAL STATEMENTS

The full annual financial report consists of three separate parts, including the basic financial statements, supplementary information, and management's discussion and analysis. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives, government-wide and funds.

- Government-wide financial statements, which comprise the first two financial statements, provide both short-term and long-term information about the District's overall financial position.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide financial statements.
 - Basic services funding is described in the governmental funds financial statements. These financial statements include short-term financing and identify the balance remaining for future spending.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

- Proprietary funds statements offer short-term and long-term financial information about the activities the District operates like a business.
- Financial relationships, for which the District acts as an agent or trustee for the benefit of others to whom the resources belong, are presented in the fiduciary funds statements.
- Notes to the financial statements, which are included in the financial statements, provide more detailed data and explain some of the information in the statements. The required supplementary information provides further explanations and provides additional support for the financial statements. A comparison of the District's budget for the year is included.

REPORTING THE DISTRICT AS A WHOLE

The District as a whole is reported in the government-wide financial statements and uses accounting methods similar to those used by companies in the private sector. All of the District's assets and liabilities are included in the Statement of Net Position. The Statement of Activities reports all of the current year's revenues and expenses regardless of when cash is received or paid.

The District's financial health or position (net position) can be measured by the difference between the District's assets and liabilities.

- Increases or decreases in net position of the District over time are indicators of whether its financial position is improving or deteriorating.
- Additional non-financial factors such as the condition of school buildings and other facilities, and changes in property tax base of the District need to be considered in assessing the overall health of the District.

In the Statement of Net Position and the Statement of Activities, we divide the District into two kinds of activities:

Governmental Activities

The basic services provided by the District, such as regular and special education, administration, and transportation are included here, and are primarily financed by property taxes and State formula aid. Non-basic services, such as child nutrition and child development are also included here, but are financed by a combination of state and federal contracts and grants, as well as local revenues.

Business-Type Activities

The District does not provide any services that should be included in this category.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

The District's fund based financial statements provide detailed information about the District's most significant funds. Some funds are required to be established by state law and bond covenants. However, the District establishes many other funds as needed to control and manage money for specific purposes.

Governmental Funds

The major governmental fund of the District is the General Fund. Governmental fund reporting focuses on how money flows into and out of the funds and the balances that remain at the end of the year. A modified accrual basis of accounting measures cash and all other financial assets that can readily be converted to cash. The governmental fund financial statements provide a detailed short-term view of the District's operations and services. Governmental fund information helps to determine the level of financial resources available in the near future to finance the District's programs.

Proprietary Funds

Services for which the District charges a fee are generally reported in the proprietary funds on a full accrual basis. These include both enterprise funds and internal service funds. Enterprise funds are considered business-type activities and are also reported under a full accrual method. This is the same basis as the government-wide financial statements; therefore no reconciling entries are required. Internal service funds are reported with the governmental funds. The District has no funds of this type.

Fiduciary Funds

The District is the trustee, or fiduciary, for its student activity funds. All of the District's fiduciary activities are reported in separate fiduciary statements. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purpose.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's net position is \$8,415,657 for the fiscal year ended June 30, 2017.

The portion of net position referred to the net investment in capital assets was \$15,478,072 and consists of District's capital facilities such as buildings, land, and equipment.

Restricted net position is reported separately and is not available for day-to-day operations or their use is constrained to a particular purpose by statutes, rules or other entities with authority over the District. The restricted net position balance of \$642,009 is restricted by statutes and regulations for special purposes (Categorical and Special Revenue Funds) and for payments of outstanding debt (bonds, notes payable and compensated absences).

Due to the implementation of GASB 68 to recognize the District's net pension liability, the District's unrestricted net position resulted in a negative balance in the amount of (\$7,704,424).

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT**MANAGEMENT'S DISCUSSION AND ANALYSIS****JUNE 30, 2017**

The analysis in the following table focuses on the net assets of the District's governmental activities.

	Governmental Activities		Increase
	2016	2017	(Decrease)
ASSETS			
Cash and investments	\$ 4,282,356	\$ 5,602,593	\$ 1,320,237
Receivables	538,250	504,003	(34,247)
Prepaid expenses	90,036	99,730	9,694
Inventories - supplies and materials	32,638	62,519	29,881
OPEB asset	260,349	307,208	46,859
Capital assets - net of accumulated depreciation	17,565,122	17,496,387	(68,735)
Total Assets	22,768,751	24,072,440	1,303,689
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows on pensions (note 6)	2,886,118	3,581,875	695,757
LIABILITIES			
Accounts payable and other current liabilities	1,231,271	1,621,441	390,170
Unearned revenue	129,248	-	(129,248)
Long-term debt	15,398,291	16,454,345	1,056,054
Total Liabilities	16,758,810	18,075,786	1,316,976
DEFERRED INFLOWS OF RESOURCES			
Deferred bond premium revenue	20,080	18,646	(1,434)
Deferred inflows on pensions (note 6)	922,244	1,144,226	221,982
Total Deferred Inflows	942,324	1,162,872	220,548
NET POSITION			
Net investment in capital assets	15,408,398	15,478,072	69,674
Restricted	765,725	642,009	(123,716)
Unrestricted	(8,220,388)	(7,704,424)	515,964
Total Net Position	\$ 7,953,735	\$ 8,415,657	\$ 461,922

The District's net position increased by \$461,922 during the fiscal year 2016-17.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT**MANAGEMENT'S DISCUSSION AND ANALYSIS****JUNE 30, 2017****Change in Net Position from Operating Results**

The District's total revenues were \$21,018,801. The analysis below takes the information from the government-wide statement of activities and rearranges the numbers slightly so you can see our total revenues for the year. Property taxes and unrestricted federal and state aid accounted for most of the District's revenue, contributing about 70%. Another 29% came from operating grants and contributions. The remaining 1% came from miscellaneous sources.

	Governmental Activities		Increase
	2016	2017	(Decrease)
REVENUES			
PROGRAM REVENUES			
Charges for services	\$ 106,758	\$ 35,645	\$ (71,113)
Operating grants and contributions	5,521,093	6,081,707	560,614
Capital grants and contributions	206	-	(206)
GENERAL REVENUES			
Federal & state aid, unrestricted	12,453,286	13,211,679	758,393
Property taxes	1,325,452	1,517,075	191,623
Other	211,348	172,695	(38,653)
Total Revenues	19,618,143	21,018,801	1,400,658
EXPENSES			
Instruction	9,914,330	11,377,538	1,463,208
Instruction related services	1,550,111	2,006,448	456,337
Pupil services	2,886,021	3,381,587	495,566
General administration	1,210,422	1,365,531	155,109
Plant services	1,708,234	1,728,136	19,902
Other	521,341	697,639	176,298
Total Expenses	17,790,459	20,556,879	2,766,420
Change in Net Position	\$ 1,827,684	\$ 461,922	\$ (1,365,762)

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds

As the District completed the year, its governmental funds reported combined fund balances of \$4,681,081, an increase from last year's ending fund balances of \$1,097,207.

This increase is primarily in the General Fund, resulting from unspent, one-time funds received from the State.

General Fund Budgetary Highlights

Over the course of the year, the District revises its budget based on updated financial information. The original budget, approved July 1, is based on the Governor's May Revision. Not later than 45 days after the State budget is adopted, school districts are required to make available for public review any major revisions in revenues and expenditures that it makes to its budget to reflect the funding made available by the State budget. In addition, the District revises its budget at the first and second interim reporting periods. The budget amendments for the year typically fell into the following categories:

- Adjustment of revenue to actual enrollment and attendance (ADA) data.
- Inclusion of new grants.
- Addition of grants and entitlement fund carryover balances from the prior year.
- Staffing changes.
- Adjustments to budgeted expenditures to align with actual activity.

The District's original and final budgets compared with actual operations are provided in the budgetary comparison schedule for the General Fund.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

Capital Assets and Long-Term Debt Administration

Capital Assets

By June 30, 2017, the District had invested \$17,496,387 (net of depreciation) in a broad range of capital assets including school buildings, land, and equipment.

	Governmental Activities		Increase (Decrease)
	2016	2017	
Land	\$ 330,251	\$ 330,251	\$ -
Site improvements	340,345	502,401	162,056
Buildings	24,693,450	24,693,450	-
Equipment and vehicles	2,006,330	2,407,921	401,591
Construction in progress	-	-	-
Subtotal	27,370,376	27,934,023	563,647
Less: Accumulated depreciation	(9,805,254)	(10,437,636)	(632,382)
Total	<u>\$ 17,565,122</u>	<u>\$ 17,496,387</u>	<u>\$ (68,735)</u>

Long-Term Debt

Total long-term liabilities increased by \$1,056,054 during the 2016-17 fiscal year. The majority of this amount is due to the net pension liability (STRS and PERS). The remainder of this decrease is due to regularly scheduled debt service payments and changes in actuarial values of postemployment benefits.

	Governmental Activities		Increase (Decrease)
	2016	2017	
Compensated Absences	\$ 41,720	\$ 41,529	\$ (191)
Notes Payable	98,889	-	(98,889)
Net Pension Liability (STRS/PERS)	13,199,847	14,394,501	1,194,654
General Obligation Bonds	2,057,835	2,018,315	(39,520)
Total	<u>\$ 15,398,291</u>	<u>\$ 16,454,345</u>	<u>\$ 1,056,054</u>

The notes to the financial statements are an integral part of the financial presentation and contain more detailed information regarding capital assets and long-term debt.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

FACTORS BEARING ON THE DISTRICT'S FUTURE

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that could significantly affect its financial health in the future:

- Several new small-size housing developments and one large planned community are currently in the final approval phase for construction and have been for a couple of years now. Some of the small-size housing developments are being constructed but due to the continued economic slowdown of the housing market, the large planned community is still in stand-by mode.
- Student success continues to be the primary purpose of the District. Due to the current economic conditions of the State, the District is receiving more funding allowing additional services and programs to be implemented that contribute to our student success. We carefully manage resources to ensure that our students receive the high quality instructional programs that the Thermalito community has come to expect over the years. This is the fourth year of a six year period that State and Federal funding increased due to State tax increases and the Local Control Funding Formula. This year we have continued to implement new programs, lower class sizes and add back support staff to improve the overall educational environment for our kids.
- Due to the continued financial benefit of Proposition 30 in November 2012, the outlook for the District continues to improve. With these taxes and the Local Control Funding Formula, our District will see revenue increases in this and the subsequent year. Experts predict that State funding may level off in the next few years, but we do not anticipate the severe cuts we saw over the 2008-09 to 2012-13 years. This means programs will no longer be cut to offset deficits and we now have the ability to implement programs to enhance student achievement. Although we are still not fully funded to the level that he State owes us, we are heading in the right direction. This is the best financial picture California has seen in years and we continue to remain hopeful that our District is funded sufficiently to continue to provide the high quality education our families have come to expect.

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. For questions regarding this report or for additional financial information, please contact:

Cody Walker, Assistant Superintendent of Business and Operations
Thermalito Union Elementary School District
400 Grand Avenue
Oroville, California 95965
(530) 538-2900

BASIC FINANCIAL STATEMENTS

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2017

	Governmental Activities
<hr/>	
ASSETS	
Cash and cash equivalents	\$ 5,602,593
Receivables	504,003
Prepaid expenses	99,730
Stores inventory	62,519
OPEB asset	307,208
Capital assets, net of accumulated depreciation	17,496,387
	<hr/>
Total Assets	24,072,440
	<hr/>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows on pensions (note 6)	3,581,875
	<hr/>
LIABILITIES	
Accounts payable and other current liabilities	1,621,441
Long-term liabilities:	
Due within one year	81,819
Due in more than one year	16,372,526
	<hr/>
Total Liabilities	18,075,786
	<hr/>
DEFERRED INFLOWS OF RESOURCE	
Deferred bond premium revenue	18,646
Deferred inflows on pensions (note 6)	1,144,226
Total Deferred Inflows	1,162,872
	<hr/>
NET POSITION	
Net investment in capital assets	15,478,072
Restricted	642,009
Unrestricted	(7,704,424)
	<hr/>
Total Net Position	\$ 8,415,657
	<hr/>

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

		Program Revenues			Net (Expense) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
Instruction	\$ 11,377,538	\$ 18,199	\$ 2,824,558	\$ -	\$ (8,534,781)
Instruction - related services:					
Instructional supervision and administration	638,275	-	371,164	-	(267,111)
Instructional library, media and technology	152,307	-	5,430	-	(146,877)
School site administration	1,215,866	1,561	142,958	-	(1,071,347)
Pupil Services:					
Home-to-school transportation	583,909	-	5,276	-	(578,633)
Food services	1,946,518	12,917	1,878,738	-	(54,863)
All other pupil services	851,160	396	183,965	-	(666,799)
General administration:					
Centralized data processing	174,437	-	-	-	(174,437)
All other general administration	1,191,094	1,320	294,760	-	(895,014)
Plant services	1,728,136	1,252	205,093	-	(1,521,791)
Ancillary services	30,501	-	1,213	-	(29,288)
Enterprise activities	1,200	-	-	-	(1,200)
Interest on long-term debt	145,503	-	-	-	(145,503)
Other outgo	520,435	-	168,552	-	(351,883)
Total governmental activities	<u>\$ 20,556,879</u>	<u>\$ 35,645</u>	<u>\$ 6,081,707</u>	<u>\$ -</u>	<u>(14,439,527)</u>
General Revenues					
Taxes and subventions:					
Taxes levied for general purposes					1,299,072
Taxes levied for debt service					193,984
Taxes levied for other specific purposes					24,019
Federal and state aid not restricted to specific purposes					13,211,679
Interest and investment earnings					(2,969)
Interagency revenues					500
Miscellaneous					175,164
		Total General Revenues			<u>14,901,449</u>
		Change in Net Position			461,922
		Net Position - July 1, 2016			7,953,735
		Net Position, June 30, 2017			<u>\$ 8,415,657</u>

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2017

	General Fund	Cafeteria Fund	Non-Major Governmental Funds	Total
ASSETS				
Cash and cash equivalents	\$ 4,952,622	\$ 48,970	\$ 601,001	\$ 5,602,593
Accounts receivable	173,136	312,838	18,029	504,003
Due from other funds	319,275	208	6,567	326,050
Prepaid expenses	99,730	-	-	99,730
Stores inventory	-	62,519	-	62,519
Total Assets	<u>\$ 5,544,763</u>	<u>\$ 424,535</u>	<u>\$ 625,597</u>	<u>\$ 6,594,895</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 1,377,246	\$ 50,930	\$ 159,588	\$ 1,587,764
Due to other funds	239	248,893	76,918	326,050
Total Liabilities	<u>1,377,485</u>	<u>299,823</u>	<u>236,506</u>	<u>1,913,814</u>
Fund balances				
Nonspendable	102,231	63,519	-	165,750
Restricted	317,336	86,058	238,615	642,009
Assigned	2,264,848	2,776	150,476	2,418,100
Unassigned	<u>1,482,863</u>	<u>(27,641)</u>	<u>-</u>	<u>1,455,222</u>
Total Fund Balances	<u>4,167,278</u>	<u>124,712</u>	<u>389,091</u>	<u>4,681,081</u>
Total liabilities and fund balances	<u>\$ 5,544,763</u>	<u>\$ 424,535</u>	<u>\$ 625,597</u>	<u>\$ 6,594,895</u>

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF GOVERNEMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

GOVERNMENTAL FUNDS

JUNE 30, 2017

Total fund balances - governmental funds	\$ 4,681,081
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Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

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

Capital assets at historical cost:	\$ 27,934,023	
Accumulated depreciation:	<u>(10,437,636)</u>	
Net:		17,496,387

In governmental funds, postemployment benefits costs are recognized as the period they are paid. In the government-wide statements, the postemployment benefit costs are recognized in the period they are incurred. The net OPEB asset at the end of the period was:	307,208
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Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred.	(33,677)
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Unamortized bond premiums: In governmental funds, debt issue premiums are recognized as other financing sources in the period they are received. In the government-wide statements, bond premiums are amortized over the life of the debt.	(18,646)
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Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pension are reported.

Deferred outflows of resources relating to pensions	3,581,875
Deferred inflows of resources relating to pensions	(1,144,226)

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:		
Current Interest	\$ (760,000)	
Capital Appreciation	(1,258,315)	
Net Pension Liability	(14,394,501)	
Compensated absences payable	<u>(41,529)</u>	
		<u>(16,454,345)</u>

Total net position, governmental activities:	<u>\$ 8,415,657</u>
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THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

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

GOVERNMENTAL FUNDS

JUNE 30, 2017

	General Fund	Cafeteria Fund	All Non-Major Funds	Total
REVENUES				
LCFF sources	\$ 13,932,257	\$ -	\$ -	\$ 13,932,257
Federal revenue	2,023,483	1,897,109	-	3,920,592
Other state revenues	1,705,695	111,368	715,328	2,532,391
Other local revenues	350,122	16,312	267,127	633,561
Total revenues	18,011,557	2,024,789	982,455	21,018,801
EXPENDITURES				
Certificated salaries	7,471,728	-	175,086	7,646,814
Classified salaries	2,469,654	507,926	238,372	3,215,952
Employee benefits	3,487,656	198,923	163,806	3,850,385
Books and supplies	947,832	1,202,644	33,838	2,184,314
Services and other operating expenditures	1,607,649	41,873	37,741	1,687,263
Capital outlay	563,647	-	-	563,647
Other outgo	395,822	90,011	34,603	520,436
Debt service expenditures	105,910	-	146,873	252,783
Total expenditures	17,049,898	2,041,377	830,319	19,921,594
Excess (deficiency) of revenues over expenditures	961,659	(16,588)	152,136	1,097,207
OTHER FINANCING SOURCES (USES)				
Operating transfers in	206	-	-	206
Operating transfers out	-	-	(206)	(206)
Total other financing sources (uses)	206	-	(206)	-
Net change in fund balances	961,865	(16,588)	151,930	1,097,207
Fund balances, July 1, 2016	3,205,413	141,300	237,161	3,583,874
Fund balances, June 30, 2017	\$ 4,167,278	\$ 124,712	\$ 389,091	\$ 4,681,081

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

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

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

GOVERNMENTAL FUNDS

JUNE 30, 2017

Total net change in fund balances - governmental funds	\$ 1,097,207
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Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

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

Expenditures for capital outlay:	\$ 563,647	
Depreciation expense:	<u>(632,382)</u>	
Net:		(68,735)

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:

180,198

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

(41,789)

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

(32,564)

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

46,859

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

191

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:

(720,879)

Amortization of debt issue premium or discount: 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 is amortized as interest over the life of the debt.

1,434

Total change in net position - governmental activities

\$ 461,922

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

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2017

	<u>Agency Fund</u> <u>Student Body</u>
ASSETS	
Cash on hand and in banks	<u>\$ 20,195</u>
LIABILITIES	
Due to student groups	<u>\$ 20,195</u>

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. HISTORY OF THE ORGANIZATION

The Thermalito Union Elementary 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 Butte County. The District serves students in grades preschool through eighth.

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. The effect of interfund activity, within the governmental and business type activities columns, has been removed from these statements. 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.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

D. BASIS OF PRESENTATION (CONTINUED)

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

Fund Financial Statements

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

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Government-Wide Financial Statements

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

Governmental Fund Financial Statements

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures, and changes in fund balances) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 60 days after year-end.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (CONTINUED)

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

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

F. FUND ACCOUNTING

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

Governmental Funds

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

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

1. The **Child Development Fund** is used to account separately for federal, state, and local revenues and the expenditure of those funds to operate child development programs.
2. The **Cafeteria Fund** is used to account separately for federal, state, and local resources to operate the food service program.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

F. FUND ACCOUNTING (CONTINUED)

The **Capital Projects Funds** are used to account for resources used for the acquisition or construction of major capital facilities and equipment. This classification includes the Capital Facilities and County School Facilities Funds.

1. 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).
2. The **County Schools Facilities Fund** is established pursuant to Education Code Section 17070.43 to receive apportionments for the District's new school facility construction and modernization projects.

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. This classification includes the Bond Interest and Redemption Fund.

1. The **Bond Interest and Redemption Fund** is maintained by the County Treasurer and is used to account for the accumulation of resources for, and the repayment of, District bonds, interest, and related costs.
2. The **Debt Service Fund** is used for the repayment of tax revenue anticipation notes.

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.

1. 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.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

H. ENCUMBRANCES

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

I. DEPOSITS AND INVESTMENTS

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

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

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. Reported prepaid expenses are equally offset by a net position amount, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net position.

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.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

K. INVENTORY (CONTINUED)

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

L. CAPITAL ASSETS

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives as follows: buildings, 25 to 50 years; portable classrooms, 25 years; site improvements/infrastructure, 20 years; equipment, 8 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. LONG-TERM OBLIGATIONS

Long-term debt and other long-term obligations are reported as liabilities in the government-wide statements. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method which is not materially different from the effective interest method. Bonds payable are reported gross of premiums and net of discounts. Issuance costs are expensed.

In the governmental fund financial statements, bond premiums, discounts, and issuance costs are recognized during the current period. The face amount of debt issued and any premiums received are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are reported as debt service expenditures.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

P. RESTRICTED NET POSITION

Restrictions of the ending net position indicate the portions of net position not appropriate 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.

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. ELIMINATIONS AND RECLASSIFICATIONS

In the process of aggregating data for the government-wide statements, some amounts reported as interfund activity and balances in the fund financial statements were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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

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

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

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

T. 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.

U. DEFERRED OUTFLOWS/INFLOWS 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 includes 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.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

V. 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 Thermalito Union Elementary 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.

2. CASH AND INVESTMENTS

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

	Governmental Activities	Fiduciary Activities	Total
Cash in County Treasury	\$ 5,599,093	\$ -	\$ 5,599,093
Cash on hand and in banks	-	20,195	20,195
Cash in revolving fund	3,500	-	3,500
	<u>\$ 5,602,593</u>	<u>\$ 20,195</u>	<u>\$ 5,622,788</u>

A. Cash on Hand and in Banks

Cash on hand and in banks consists of all cash held by the District and all cash maintained in commercial bank accounts owned by the District. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation.

B. Cash in Revolving Funds

Cash in revolving fund consists of all cash maintained in commercial bank accounts that are used as revolving funds.

C. County Pool Investments

County pool investments consist of District cash held by the Butte 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 660 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.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

2. CASH AND INVESTMENTS (CONTINUED)

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. Presented in the next page is the actual rating as of the year-end for each investment type.

Investments, including derivative instruments that are not hedging derivatives, are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments' fair value measurements at June 30, 2017 are as shown below.

Description	Level 1	Level 2	Level 3	N/A	Total
US Agency, Treasury & Municipal Notes (USATM):					
US Agency Notes:	\$2,159,551	\$ -	\$ -	\$ -	\$2,159,551
Notes/Discount Notes FHLMC	96,173	-	-	-	96,173
US Treasury Notes:	414,555	-	-	-	414,555
Corporate Bonds	516,327	-	-	-	516,327
Certificates of Deposit	-	75,005	-	-	75,005
LAIF	-	-	-	738,297	738,297
CAMP	-	-	-	430,496	430,496
CALTrust Short Term	39	11	-	-	50
Money Market Accounts	-	53,615	-	-	53,615
Cash Held in Bank	1,115,022	-	-	-	1,115,022
Total	<u>\$4,301,668</u>	<u>\$ 128,631</u>	<u>\$ -</u>	<u>\$ 1,168,793</u>	<u>\$5,599,093</u>

3. INTERFUND TRANSACTIONS

Transactions between funds of the District are recorded as interfund transfers. The unpaid balances at year-end, as a result of such transactions, are shown as due to and due from other funds.

Interfund Receivables/Payables

As of June 30, 2017, the interfund receivable and payable balances were as follows:

	Due From	Due To
Major Funds		
General Fund	\$ 319,275	\$ 239
Cafeteria Fund	208	248,893
Non-Major Funds		
Child Development Fund	6,567	75,786
Capital Facilities Fund	-	1,132
Total	<u>\$ 326,050</u>	<u>\$ 326,050</u>

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

3. INTERFUND TRANSACTIONS (CONTINUED)

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving resources to funds through which the resources are to be expended. The interfund transfers in the current year were as follows:

Transfer from County Schools Facilities Fund to General Fund for costs paid by the General Fund	\$ 206
Total Transfers	<u>\$ 206</u>

4. CAPITAL ASSETS

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

	Balance July 1, 2016	Additions and Transfers	Deductions and Transfers	Balance June 30, 2017
Non-depreciable assets:				
Land	\$ 330,251	\$ -	\$ -	\$ 330,251
Work in progress	-	-	-	-
	<u>330,251</u>	<u>-</u>	<u>-</u>	<u>330,251</u>
Depreciable assets:				
Sites and improvements	340,345	162,056	-	502,401
Building and improvements	24,693,450	-	-	24,693,450
Furniture and equipment	2,006,330	401,591	-	2,407,921
	<u>27,040,125</u>	<u>563,647</u>	<u>-</u>	<u>27,603,772</u>
Totals, at cost	<u>27,370,376</u>	<u>563,647</u>	<u>-</u>	<u>27,934,023</u>
Accumulated depreciation:				
Sites and improvements	(195,188)	(18,289)	-	(213,477)
Building and improvements	(7,968,081)	(529,761)	-	(8,497,842)
Furniture and equipment	(1,641,985)	(84,332)	-	(1,726,317)
	<u>(9,805,254)</u>	<u>(632,382)</u>	<u>-</u>	<u>(10,437,636)</u>
Depreciable assets, net	<u>17,234,871</u>	<u>(68,735)</u>	<u>-</u>	<u>17,166,136</u>
Capital assets, net	<u>\$ 17,565,122</u>	<u>\$ (68,735)</u>	<u>\$ -</u>	<u>\$ 17,496,387</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 543,477
Home-to-School Transportation	33,682
Food Services	11,776
All Other General Administration	5,328
Centralized Data Processing	1,350
Plant services	<u>36,769</u>
Total depreciation expense	<u>\$ 632,382</u>

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

5. LONG-TERM LIABILITIES

Schedule of Changes in Long-Term Liabilities

A schedule of changes in long-term liabilities for the year ended June 30, 2017, is shown below:

	<u>Balance</u> <u>July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2017</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
General Obligation Bonds:					
Current Interest	\$ 800,000	\$ -	\$ 40,000	\$ 760,000	\$ 40,000
Capital Appreciation	1,257,835	41,789	41,309	1,258,315	41,819
Net Pension Liability	13,199,847	1,194,654	-	14,394,501	-
Compensated Absences	41,720	-	191	41,529	-
Notes Payable	98,889	-	98,889	-	-
	<u>\$ 15,398,291</u>	<u>\$ 1,236,443</u>	<u>\$ 180,389</u>	<u>\$ 16,454,345</u>	<u>\$ 81,819</u>

General Obligation Bonds

The general obligation debt of the District as of June 30, 2017 was as follows:

A. Current Interest Bonds

Description	Date Of Issue	Interest Rates	Maturity Date	Amount of Original Issue	Outstanding July 1, 2016	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2017
Series 2005 Bonds	2005	3.20% - 5.25%	7/1/2031	<u>\$ 1,100,000</u>	<u>\$ 800,000</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 760,000</u>

The annual requirements to amortize the current interest bonds outstanding as of June 30, 2017, are as follows:

Year Ended June 30	Principal	Interest	Total
2018	\$ 40,000	\$ 34,173	\$ 74,173
2019	40,000	32,173	72,173
2020	45,000	30,173	75,173
2021	50,000	28,260	78,260
2022	50,000	26,110	76,110
2023-2027	310,000	93,875	403,875
2028-2032	225,000	20,700	245,700
	<u>\$ 760,000</u>	<u>\$ 265,464</u>	<u>\$ 1,025,464</u>

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

5. LONG-TERM LIABILITIES (CONTINUED)

B. Capital Appreciation Bonds

Description	Date Of Issue	Interest Rates	Maturity Date	Amount of Original Issue	Outstanding July 1, 2016	Accreted Interest Current Year	Redeemed Current Year	Outstanding June 30, 2017
Series 2005 Bonds	2005	3.20% - 5.25%	7/1/2031	<u>\$ 949,974</u>	<u>\$ 1,257,835</u>	<u>\$ 41,789</u>	<u>\$ 41,309</u>	<u>\$ 1,258,315</u>

The outstanding obligation for the 2005 Series bonds at June 30, 2017, was as follows:

Year Ended June 30	Principal	Accreted Interest	Outstanding Balance
2018	\$ 41,819	\$ 33,181	\$ 75,000
2019	44,695	40,305	85,000
2020	44,541	45,459	90,000
2021	46,853	53,147	100,000
2022	48,343	61,657	110,000
2023-2027	261,688	458,312	720,000
2028-2032	<u>168,352</u>	<u>416,648</u>	<u>585,000</u>
Totals	<u>\$ 656,291</u>	<u>\$ 1,108,709</u>	<u>\$1,765,000</u>

C. Notes Payable

In February 2007, the District borrowed \$205,520 from Municipal Finance Corporation at 4.50%. On July 1, 2016, the notes payable balance was \$98,889. The District opted to pay the remaining balance in full during the 2016/17 fiscal year. As of June 30, 2017, there was no outstanding balance.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

6. EMPLOYEE RETIREMENT SYSTEMS

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

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 Headquarters Office, 400 Q Street, Sacramento, CA 95811.

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 Headquarters, 100 Waterfront Place, West Sacramento, CA 95605.

The Plans' provisions and benefits in effect at June 30, 2017, are summarized as follows:

	CalPERS		CalSTRS	
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	2% @ 55	2% @ 60	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	60	60	62
Monthly benefits, as a % of eligible compensation	2.0%	2.0%	2.0%	2.0%
Required employee contribution rates	7%	6%	10.25%	9.21%
Required employer contribution rates	13.888%	13.888%	12.58%	12.58%

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Contributions

CalPERS

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

STRS

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

For the year ended June 30, 2017, the contributions recognized as part of pension expense for the Plan were:

	<u>CalPERS</u>	<u>STRS</u>	<u>Total</u>
Contributions - employer	\$ 422,701	\$ 923,821	\$ 1,346,522
On behalf contributions - state	-	554,625	554,625
Total	<u>\$ 422,701</u>	<u>\$ 1,478,446</u>	<u>\$ 1,901,147</u>

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

As of June 30, 2017, Thermalito Union Elementary 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	\$ 4,554,056
STRS	9,840,445
Total Net Pension Liability	<u>\$ 14,394,501</u>

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Thermalito Union Elementary School District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2016, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. Thermalito Union Elementary School District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2015 and 2016 was as follows:

	<u>CalPERS</u>	<u>STRS</u>
Proportion - June 30, 2015	0.02149%	0.01490%
Proportion - June 30, 2016	0.02306%	0.01217%
Change - Increase (Decrease)	<u>0.00157%</u>	<u>-0.00273%</u>

For the year ended June 30, 2017, the District recognized pension expense of \$426,788 and \$294,091 for CalPERS and STRS, respectively. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>CalPERS</u>		<u>STRS</u>		<u>Total</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 422,701	\$ -	\$ 1,478,446	\$ -	\$ 1,901,147	\$ -
Difference between proportionate share of aggregate employer contributions and actual contributions for 2015-16.	94,148	-	305,307	-	399,455	-
Changes of Assumptions	-	197,133	-	-	-	197,133
Differences between Expected and Actual Experience	234,451	-	-	305,593	234,451	305,593
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	208,363	-	-	641,500	208,363	641,500
Net differences between projected and actual investment earnings on pension plan investments	500,237	-	338,222	-	838,459	-
Total	<u>\$ 1,459,900</u>	<u>\$ 197,133</u>	<u>\$ 2,121,975</u>	<u>\$ 947,094</u>	<u>\$ 3,581,875</u>	<u>\$ 1,144,226</u>

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflow/(inflows) of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	CalPERS	STRS	Total Deferred Outflows/(Inflows) of Resources
2018	\$ 186,812	\$ (24,039)	\$ 162,773
2019	186,812	(24,039)	162,773
2020	186,812	(24,039)	162,773
2021	179,582	(24,039)	155,542
2022	100,047	(24,039)	76,008
Thereafter	-	(183,368)	(183,368)
Total	<u>\$ 840,066</u>	<u>\$ (303,565)</u>	<u>\$ 536,501</u>

Actuarial Assumptions

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

	CalPERS	STRS
Valuation Date	June 30, 2014	June 30, 2015
Measurement Date	June 30, 2015	June 30, 2016
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	7.65%	7.60%
Inflation	2.75%	3.00%
Payroll Growth Rate	3.00%	3.75%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return (1)	7.50%	7.60%
Mortality	Derived using CalPERS'	Derived using STRS'
	Membership Data for all Funds	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 7.65% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.65 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 section.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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.

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.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Discount Rate

CalPERS

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

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
Global Equity	47.0%	4.50%
Private Equity	13.0%	6.20%
Real Estate	13.0%	4.35%
Fixed Income	12.0%	0.20%
Absolute Return/Risk Mitigating Strategies	9.0%	3.20%
Inflation Sensitive	4.0%	3.20%
Cash/Liquidity	2.0%	0.00%
Total	<u>100%</u>	

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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%	Current Discount	Discount Rate + 1%
	(6.65%)	Rate (7.65%)	(8.65%)
Plan's Net Pension Liability	\$ 6,794,678	\$ 4,554,056	\$ 2,688,298

STRS			
	Discount Rate - 1%	Current Discount	Discount Rate + 1%
	(6.60%)	Rate (7.60%)	(8.60%)
Plan's Net Pension Liability	\$ 14,162,620	\$ 9,840,445	\$ 6,250,698

Pension Plan Fiduciary Net Position

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

Payable to the Pension Plan

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

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

7. FUND BALANCES

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

	General Fund	Cafeteria Fund	Non-Major Funds	Total
Nonspendable:				
Prepaid Expenses	\$ 99,731	\$ -	\$ -	\$ 99,731
Inventory	-	62,519	-	62,519
Revolving Cash	2,500	1,000	-	3,500
Total Nonspendable	<u>102,231</u>	<u>63,519</u>	<u>-</u>	<u>165,750</u>
Restricted:				
Med-Cal Billing Option	148,277	-	-	148,277
California Clean Energy Jobs Act	117,763	-	-	117,763
Educator Effectiveness	38,624	-	-	38,624
Child Development: Center-Based Reserve Account	-	-	43,551	43,551
Child Nutrition: Child Care Food Program (CCFP)	-	86,058	-	86,058
Other Restricted Local	12,672	-	195,064	207,736
Total Restricted	<u>317,336</u>	<u>86,058</u>	<u>238,615</u>	<u>642,009</u>
Assigned:				
Additional 6% Board Reserve	1,037,994	-	-	1,037,994
2015-16 One-Time Discretionary Carryover	614,440	-	-	614,440
2016-17 One-Time Discretionary Carryover	294,152	-	-	294,152
Reserve for MAA Payback	55,000	-	-	55,000
Site Carryover	13,774	-	-	13,774
Other Assignments	249,488	2,776	150,476	402,740
Total Assigned	<u>2,264,848</u>	<u>2,776</u>	<u>150,476</u>	<u>2,418,100</u>
Unassigned:				
Reserve for Economic Uncertainties	518,997	-	-	518,997
Unappropriated	963,866	(27,641)	-	936,225
Total Unassigned	<u>1,482,863</u>	<u>(27,641)</u>	<u>-</u>	<u>1,455,222</u>
Total Fund Balances	<u>\$ 4,167,278</u>	<u>\$ 124,712</u>	<u>\$ 389,091</u>	<u>\$ 4,681,081</u>

8. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. Plan Description

The District sponsors medical, prescription drug, dental, and vision benefits for its employees and eligible retirees. Each employee group has eligibility requirements based on combination or age and years of service. All retiree groups are subject to a cap on District contributions based on the year of retirement. Premiums in excess of the cap, if any, are the responsibility of the retiree. District-paid benefits cease at age 65 and the employee will be allowed to continue the health insurance coverage provided he/she pays the existing premium rate.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

8. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

B. Funding Policy

The District's Board will not be funding the plan in the current year. The Board will review the funding requirements and policy annually.

C. Annual OPEB Cost and Net OPEB Asset

The District's annual other postemployment benefit (OPEB) expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the net OPEB obligation (asset):

Annual Required Contribution (ARC)	\$	147,466
Interest on Net OPEB Obligation		(10,414)
Adjustment to annual required contribution		<u>15,055</u>
Annual OPEB cost		152,107
Contributions made		<u>(198,966)</u>
Change in Net OPEB obligation		(46,859)
Net OPEB obligation (asset) - beginning of year		<u>(260,349)</u>
Net OPEB obligation (asset) - end of year	\$	<u><u>(307,208)</u></u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation (asset) were as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contribution	Percentage Contributed	Net Ending OPEB Obligation (Asset)
June 30, 2015	\$ 151,148	\$ 180,216	119.2%	\$ (235,611)
June 30, 2016	\$ 151,666	\$ 176,404	116.3%	\$ (260,349)
June 30, 2017	\$ 152,107	\$ 198,966	130.8%	\$ (307,208)

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

8. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

D. Funding Status and Funding Progress

As of July 1, 2014, the most recent actuarial valuation date, the plan was not funded. The actuarial accrued liability for benefits was \$1,876,313 all of which is unfunded.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

E. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The following table provides a summary of the methods and assumptions used:

Actuarial cost method:	Projected Unit Credit
Valuation date:	July 1, 2014
Amortization method:	30-year level dollar
Interest rate assumption:	4.0%
Health inflation assumption:	
	2014 8.0%
	2015 7.0%
	2016 6.0%
	2017+ 5.0%
Actuarially required contributions	
Normal cost:	\$ 38,959
Unfunded Actuarial accrued liability amortization:	\$ 108,507
Actuarial accrued liability as of July 1, 2014:	\$ 1,876,313

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

9. JOINT VENTURES

The District participates in three joint ventures under joint powers agreements (JPAs); the Butte Schools Self-Funded Program (BSSP), the North Valley Schools Insurance Group (NVSIG), Bay Area Schools Insurance Cooperative (BASIC) and for property, liability, workers' compensation, and excess liability coverage. The District participates in a jointly managed health and welfare benefit trust with California's Valued Trust (CVT). The relationships between the District and the JPAs are such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs arrange for and provide coverage for its members. The JPAs are governed by a board consisting of a representative from each member district. Each board controls the operations of their JPAs, including selection of management and approval of operating budgets independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the JPAs.

The JPAs are audited on an annual basis. Financial information can be obtained by contacting each JPAs management.

Condensed financial information for the JPAs for the most recent audited fiscal year available is as follows:

	BSSP June 30, 2016*	NVSIG June 30, 2017	BASIC June 30, 2017
Total Assets	\$ 10,641,011	\$ 3,274,714	\$ 4,659,827
Deferred Outflows of Resources	17,562	-	-
Total Liabilities	7,231,037	1,708,375	2,116,379
Deferred Inflows of Resources	63,113	-	-
Net Position	\$ 3,364,423	\$ 1,566,339	\$ 2,543,448
Revenues	\$ 54,741,787	\$ 13,093,602	\$ 6,263,351
Expenditures	58,783,320	13,136,777	5,715,052
Change in Net Position	\$ (4,041,533)	\$ (43,175)	\$ 548,299

* Most recent financial information available.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

10. 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, 2017 were as follows:

	<u>Excess Expenditures</u>
General Fund	
Certificated salaries	\$ 1,894
Classified salaries	2,199
Services and other operating expenditures	20,261
Cafeteria Fund	
Classified salaries	\$ 13,285
Services and other operating expenditures	2,323

The excess is not in accordance with Education Code 42600. The excess General Fund certificated salary expenditures are due to additional special education support services required during the year. The excess General Fund classified salary expenditures are due to substitute costs to cover long-term medical leaves. The excess General Fund services and other operating expenditures are due to allocating costs to these expenses instead of books and supplies. The excess Cafeteria Fund classified salary expenditures were due to additional substitute costs due to long-term medical leaves. The excess Cafeteria Fund services and other operating expense was a result of not unanticipated repair costs.

11. 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.

12. SUBSEQUENT EVENTS

The District's management evaluated its June 30, 2017 financial statements for subsequent events through December 1, 2017, the date the financial statements were available to be issued. Management is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

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

GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES				
LCFF sources	\$ 13,573,443	\$ 13,923,477	\$ 13,932,257	\$ 8,780
Federal revenue	1,883,037	1,978,209	2,023,483	45,274
Other state revenues	1,857,557	1,650,083	1,705,695	55,612
Other local revenues	47,500	371,138	350,122	(21,016)
Total revenues	<u>17,361,537</u>	<u>17,922,907</u>	<u>18,011,557</u>	<u>88,650</u>
EXPENDITURES				
Certificated salaries	7,360,458	7,469,834	7,471,728	(1,894)
Classified salaries	2,514,017	2,467,455	2,469,654	(2,199)
Employee benefits	3,441,208	3,502,580	3,487,656	14,924
Books and supplies	1,275,383	1,009,521	947,832	61,689
Services and other operating expenditures	1,905,551	1,587,388	1,607,649	(20,261)
Capital outlay	486,000	586,743	563,647	23,096
Other outgo	577,597	408,099	395,822	12,277
Debt service	-	105,908	105,910	(2)
Total expenditures	<u>17,560,214</u>	<u>17,137,528</u>	<u>17,049,898</u>	<u>87,630</u>
Excess (deficiency) of revenues over expenditures	(198,677)	785,379	961,659	176,280
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	205	206	(1)
Total other financing sources (uses)	-	205	206	1
Net change in fund balances	(198,677)	785,584	961,865	176,281
Fund balances, July 1, 2016	<u>3,205,413</u>	<u>3,205,413</u>	<u>3,205,413</u>	<u>-</u>
Fund balances, June 30, 2017	<u>\$ 3,006,736</u>	<u>\$ 3,990,997</u>	<u>\$ 4,167,278</u>	<u>\$ 176,281</u>

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

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

CAFETERIA FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Federal revenue	\$ 1,707,480	\$ 1,926,391	\$ 1,897,109	\$ (29,282)
Other state revenues	116,283	113,600	111,368	(2,232)
Other local revenues	9,000	16,900	16,312	(588)
Total revenues	1,832,763	2,056,891	2,024,789	(32,102)
EXPENDITURES				
Classified salaries	466,290	494,641	507,926	(13,285)
Employee benefits	205,458	219,551	198,923	20,628
Books and supplies	1,036,669	1,273,410	1,202,644	70,766
Services and other operating expenditures	33,500	39,550	41,873	(2,323)
Capital outlay	20,000	-	-	-
Other outgo	87,583	92,436	90,011	2,425
Total expenditures	1,849,500	2,119,588	2,041,377	78,211
Excess (deficiency) of revenues over expenditures	(16,737)	(62,697)	(16,588)	46,109
Fund balances, July 1, 2016	141,300	141,300	141,300	-
Fund balances, June 30, 2017	\$ 124,563	\$ 78,603	\$ 124,712	\$ 46,109

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

**SCHEDULE OF FUNDING PROGRESS
FOR THE RETIREE HEALTH PLAN**

JUNE 30, 2017

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarially Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
July 1, 2008	\$ -	\$ 2,566,180	\$ 2,566,180	0%	\$ 8,449,431	30%
July 1, 2011	\$ -	\$ 2,457,213	\$ 2,457,213	0%	\$ 8,197,124	30%
July 1, 2014	\$ -	\$ 1,876,313	\$ 1,876,313	0%	\$ 8,419,089	22%

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

CalPERS				
	June 30, 2014	June 30, 2015	June 30, 2016 ⁽¹⁾	
Proportion of the net pension liability	0.02094%	0.02149%	0.02306%	
Proportionate share of the net pension liability	\$ 2,377,082	\$ 3,167,653	\$ 4,554,056	
Covered-employee payroll (2)	\$ 2,198,261	\$ 2,363,890	\$ 2,359,785	
Proportionate Share of the net pension liability as percentage of covered-employee payroll	108.13%	134.00%	192.99%	
Plans fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.90%	
Proportionate share of aggregate employer contributions (3)	\$ 251,503	\$ 280,050	\$ 327,727	
STRS				
	June 30, 2014	June 30, 2015	June 30, 2016 ⁽¹⁾	
Proportion of the net pension liability	0.01288%	0.01490%	0.01217%	
Proportionate share of the net pension liability	\$ 7,526,018	\$ 10,032,193	\$ 9,840,445	
Covered-employee payroll (2)	\$ 5,736,279	\$ 5,723,933	\$ 5,171,789	
Proportionate Share of the net pension liability as percentage of covered-employee payroll	131.20%	175.27%	190.27%	
Plans fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	
Proportionate share of aggregate employer contributions (3)	\$ 473,243	\$ 614,178	\$ 650,611	

(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.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF PENSION CONTRIBUTIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

CalPERS			
	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16 ⁽¹⁾
Actuarially Determined Contribution ⁽²⁾	\$ 251,503	\$ 280,050	\$ 327,727
Contributions in relation to the actuarially determined contributions	(251,396)	(327,965)	(422,701)
Contribution deficiency (excess)	<u>\$ 107</u>	<u>\$ (47,915)</u>	<u>\$ (94,974)</u>
Covered-employee payroll ⁽³⁾	\$ 2,198,261	\$ 2,363,890	\$ 2,359,785
Contributions as a percentage of covered-employee payroll ⁽³⁾	11.441%	11.847%	13.888%
STRS			
	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16 ⁽¹⁾
Actuarially Determined Contribution ⁽²⁾	\$ 473,243	\$ 614,178	\$ 650,611
Contributions in relation to the actuarially determined contributions	(475,777)	(711,728)	(923,821)
Contribution deficiency (excess)	<u>\$ (2,534)</u>	<u>\$ (97,550)</u>	<u>\$ (273,210)</u>
Covered-employee payroll ⁽³⁾	\$ 5,736,279	\$ 5,723,933	\$ 5,171,789
Contributions as a percentage of covered-employee payroll ⁽³⁾	8.250%	10.730%	12.580%

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

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

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

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2017

1. PURPOSE OF SCHEDULES

A - Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual

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 Funding Progress – Retiree Health Plan

The Schedule of Funding Progress presents multi-year trend information which compares, over time, the actuarially accrued liability for benefits with the actuarial value of accumulated plan assets.

C - Schedule of Proportionate Share of the Net Pension Liability

Changes in assumptions

There were no changes in assumptions.

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

D - Schedule of Pension Contributions

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

	<u>CalPERS</u>	<u>STRS</u>
Valuation Date	June 30, 2014	June 30, 2015
Measurement Date	June 30, 2015	June 30, 2016
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	7.65%	7.60%
Inflation	2.75%	3.00%
Payroll Growth Rate	3.00%	3.75%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return (1)	7.50%	7.60%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

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

SUPPLEMENTARY INFORMATION

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

COMBINING BALANCE SHEET

NON-MAJOR GOVERNMENTAL FUNDS

JUNE 30, 2017

	Child Development Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Debt Service Fund	Total
ASSETS						
Cash and cash equivalents	\$ 131,750	\$ 284,958	\$ -	\$ 184,293	\$ -	\$ 601,001
Accounts receivable	16,933	676	-	420	-	18,029
Due from other funds	6,567	-	-	-	-	6,567
Total Assets	<u>\$ 155,250</u>	<u>\$ 285,634</u>	<u>\$ -</u>	<u>\$ 184,713</u>	<u>\$ -</u>	<u>\$ 625,597</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 31,502	\$ -	\$ -	\$ 128,086	\$ -	\$ 159,588
Due to other funds	75,786	1,132	-	-	-	76,918
Total Liabilities	<u>107,288</u>	<u>1,132</u>	<u>-</u>	<u>128,086</u>	<u>-</u>	<u>236,506</u>
Fund balances						
Restricted	43,551	195,064	-	-	-	238,615
Assigned	4,411	89,438	-	56,627	-	150,476
Total Fund Balances	<u>47,962</u>	<u>284,502</u>	<u>-</u>	<u>56,627</u>	<u>-</u>	<u>389,091</u>
Total Liabilities and Fund Balances	<u>\$ 155,250</u>	<u>\$ 285,634</u>	<u>\$ -</u>	<u>\$ 184,713</u>	<u>\$ -</u>	<u>\$ 625,597</u>

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Child Development Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Debt Service Fund	Totals
REVENUES						
Other state revenues	\$ 708,992	\$ -	\$ -	\$ 6,336	\$ -	\$ 715,328
Other local revenues	17,138	62,079	-	187,910	-	267,127
Total revenues	726,130	62,079	-	194,246	-	982,455
EXPENDITURES						
Certificated salaries	175,086	-	-	-	-	175,086
Classified salaries	238,372	-	-	-	-	238,372
Employee benefits	163,806	-	-	-	-	163,806
Books and supplies	33,838	-	-	-	-	33,838
Services and other operating expenditures	36,609	1,132	-	-	-	37,741
Other outgo	34,603	-	-	-	-	34,603
Debt service expenditures	-	-	-	146,873	-	146,873
Total expenditures	682,314	1,132	-	146,873	-	830,319
Excess (deficiency) of revenues over expenditures	43,816	60,947	-	47,373	-	152,136
OTHER FINANCING SOURCES (USES)						
Operating transfers out	-	-	(206)	-	-	(206)
Total other financing sources (uses)	-	-	(206)	-	-	(206)
Net change in fund balances	43,816	60,947	(206)	47,373	-	151,930
Fund balances, July 1, 2016	4,146	223,555	206	9,254	-	237,161
Fund balances, June 30, 2017	\$ 47,962	\$ 284,502	\$ -	\$ 56,627	\$ -	\$ 389,091

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017
Assets:				
Poplar	\$ 2,595	\$ 8,646	\$ 7,128	\$ 4,113
Plumas	4,037	20,746	20,749	4,034
Nelson	8,204	24,881	22,316	10,769
Sierra	10,304	22,014	31,039	1,279
Total Assets	<u>\$ 25,140</u>	<u>\$ 76,287</u>	<u>\$ 81,232</u>	<u>\$ 20,195</u>
Liabilities:				
Due to student groups	\$ 25,140	\$ 76,287	\$ 81,232	\$ 20,195
Total Liabilities	<u>\$ 25,140</u>	<u>\$ 76,287</u>	<u>\$ 81,232</u>	<u>\$ 20,195</u>

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

ORGANIZATION

JUNE 30, 2017

The Thermalito Union Elementary School District (the District) is located in Oroville, California. There were no changes in the boundaries of the District during the current year. The District is currently operating three elementary schools, one middle school and two community day schools.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires November</u>
Darlene Fultz	President	2018
Gail Shields	Vice President	2018
Brenda Ielati	Clerk	2018
Victoria Anderson	Member	2020
Alicia Walker	Member	2020

ADMINISTRATION

Gregory Blake
Superintendent

Connie Cavanaugh
Assistant Superintendent of Business and Operations

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF AVERAGE DAILY ATTENDANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Second Period Report	Revised Second Period Report *	Annual Report	Revised Annual Report *
Elementary				
TK through Third	660.33	660.54	663.08	663.08
Fourth through Sixth	457.32	457.32	454.72	454.72
Seventh through Eighth	273.28	273.28	272.51	272.78
Community Day School	12.78	12.78	13.41	13.41
Special Education	5.27	5.39	5.37	5.65
	<u>1,408.98</u>	<u>1,409.31</u>	<u>1,409.09</u>	<u>1,409.64</u>

* The revisions to the Second Period of Attendance and the Annual Period of Attendance were not the result of the audit.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>Grade Level</u>	<u>Standard Minutes Requirement</u>	<u>2016-2017 Actual Minutes</u>	<u>Instructional Days</u>	<u>Status</u>
Kindergarten	36,000	58,644	180	In compliance
Grade 1	50,400	54,468	180	In compliance
Grade 2	50,400	54,468	180	In compliance
Grade 3	50,400	54,468	180	In compliance
Grade 4	54,000	55,188	180	In compliance
Grade 5	54,000	55,188	180	In compliance
Grade 6	54,000	61,704	180	In compliance
Grade 7	54,000	61,704	180	In compliance
Grade 8	54,000	61,704	180	In compliance

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

FOR FISCAL YEAR ENDED JUNE 30, 2017

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

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT TO
AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Federal Catalog Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education</u>			
<i>Passed through California Department of Education</i>			
84.027	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611 (Formerly PL 94-142)	13379	\$ 155,996
84.010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	14329	* 1,587,653
84.367	ESEA (ESSA): Title II, Part A, Improving Teacher Quality Local Grants	14341	174,755
84.365	ESEA (ESSA) : Title III, English Learner Student Program	14346	25,985
Total U.S. Department of Education			<u>1,944,389</u>
<u>U.S. Department of Agriculture</u>			
<i>Passed through California Department of Education</i>			
10.555	Child Nutrition: School Programs (NSL Sec 4)	13391	1,344,600
10.558	Child Nutrition: Child and Adult Care Food Program (Cash Advance)	13666	502,707
10.582	Child Nutrition: Fresh Fruit and Vegetable Program	14968	49,802
10.665	Forest Reserve Funds	10044	666
Total U.S. Department of Agriculture			<u>1,897,775</u>
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through California Department of Education</i>			
<i>Medicaid Cluster</i>			
93.778	Unrestricted: Medi-Cal Administrative Activities (MAA)	10060	23,824
93.778	Dept of Health Care Services (DHCS): Medi-Cal Billing Option	10013	54,604
Total U.S. Department of Health and Human Services			<u>78,428</u>
<u>NONMONETARY ASSISTANCE</u>			
10.550	USDA Food distribution		<u>70,860</u>
Total Federal Programs			<u>\$ 3,991,452</u>

* Tested as a major program.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Adopted Budget 2017/2018	Actuals 2016/2017	Actuals 2015/2016	Actuals 2014/2015
<u>General Fund</u>				
Revenues and Other Financial Sources	\$ 18,130,952	\$ 18,011,763	\$ 16,820,415	\$ 13,517,524
Expenditures	17,915,995	17,049,898	14,853,898	14,018,986
Other Uses and Transfers Out	250,000	-	-	-
Total Outgo	18,165,995	17,049,898	14,853,898	14,018,986
Change in Fund Balance	(35,043)	961,865	1,966,517	(501,462)
Ending Fund Balance	\$ 4,132,235	\$ 4,167,278	\$ 3,205,413	\$ 1,238,896
Available Reserves	\$ 2,154,262	\$ 1,482,863	\$ 1,430,152	\$ 463,360
Reserve for Economic Uncertainties	\$ 545,220	\$ 518,997	\$ 445,617	\$ 410,125
Unappropriated Fund Balance	\$ 1,609,042	\$ 963,866	\$ 984,535	\$ 53,235
Available Reserves as a Percentage of Total Outgo	11.9%	8.7%	9.6%	3.3%
Total Long-Term Debt	\$ 16,372,526	\$ 16,454,345	\$ 15,398,291	\$ 12,140,169
Average Daily Attendance at P-2	1,446	1,409	1,372	1,328

The general fund balance has increased by \$2,426,920 over the past three years. The fiscal year 2017-18 budget projects a decrease of \$35,043. For a District this size, the State of California recommends available reserves of at least 3 percent of total general fund expenditures, transfers out, and other uses (total outgo). The District met this requirement.

The District has incurred an operating surplus during two of the past three fiscal years.

Total long-term liabilities have increased by \$4,314,176 over the past two years due to additions to the net pension liability.

Average Daily Attendance (ADA) has increased by 81 over the past two years. The District anticipates ADA to increase in fiscal year 2017-2018.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

1. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes in the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

2. Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46201 through 46206. Districts must maintain their instructional minutes in accordance with the State's standard requirement as required by Education Code Section 46201(b).

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

3. Schedule of Charter Schools

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

4. Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements

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

5. Schedule of Expenditures of Federal Awards

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

The schedule on the following page provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Changes in Fund Balances, and the related expenditures reported on the Schedule of Expenditures of Federal Awards.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

5. Schedule of Expenditures of Federal Awards (Continued)

	<u>Federal Catalog Number</u>	<u>Amount</u>
Total Federal Revenues From the Statement of Revenues, Expenditures and Changes in Fund Balance		\$ 3,920,592
Reconciling items		
Food Distribution - Commodities	10.555	<u>70,860</u>
Total Schedule of Expenditures of Federal Awards		<u><u>\$ 3,991,452</u></u>

6. Schedule of Financial Trends And Analysis

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

OTHER INDEPENDENT AUDITOR'S REPORTS



James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

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

Board of Trustees
Thermalito Union Elementary School District
Oroville, California

Report on Compliance for Each State Program

We have audited the compliance of Thermalito Union Elementary School District (the "District") with the types of compliance requirements described in the State of California's 2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting (the "Audit Guide") to the state laws and regulations listed below for the year ended June 30, 2017.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the 2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state laws and regulations listed below occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

Description	Procedures Performed
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No, See Below
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

Description	Procedures Performed
School Accountability Report Card	Yes
Juvenile Court Schools	No, See Below
Middle or Early College High Schools	No, See Below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Mental Health Expenditures	Yes
Educator Effectiveness	Yes
California Clean Energy Jobs Act	No, See Below
After Schools Education and Safety Program	
General requirements	No, See Below
After School	No, See Below
Before School	No, See Below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	No, See Below
Immunizations	No, See Below
Charter Schools:	
Attendance	No, See Below
Mode of Instruction	No, See Below
Nonclassroom-Based Instruction/Independent Study	No, See Below
Determination of Funding for Nonclassroom-Based Instruction	No, See Below
Annual Instructional Minutes - Classroom Based	No, See Below
Charter School Facility Grant Program	No, See Below

We did not perform any procedures for Independent Study because the Average Daily Attendance reported for the program is not material for compliance purposes.

We did not perform any procedures for Early Retirement Incentive Program, Middle or Early College High School, After School Education and Safety, Continuation Education, Independent Study-Course Based or Juvenile Court Schools 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 expenditures for this program.

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

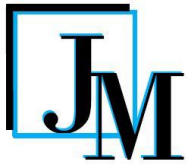
We did not perform any procedures related to Attendance Reporting for Charter Schools, Mode of Instruction for Charter Schools, Nonclassroom-Based Instruction/Independent Study for Charter Schools, Determination of Funding for Nonclassroom-Based Instruction for Charter Schools, and Annual Instructional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

Opinion on Compliance with State Laws and Regulations

In our opinion, Thermalito Union Elementary School District complied, in all material respects, with the state laws and regulations referred to above for the year ended June 30, 2017.

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 1, 2017



James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Thermalito Union Elementary School District
Oroville, 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 Thermalito Union Elementary School District (the "District"), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 1, 2017.

Internal Control Over Financial Reporting

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

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

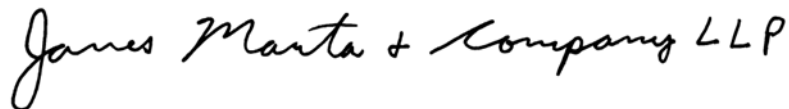
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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

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

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 1, 2017



James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

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

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Thermalito Union Elementary School District
Oroville, California

Report on Compliance for Each Major Federal Program

We have audited Thermalito Union Elementary School District's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2017. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

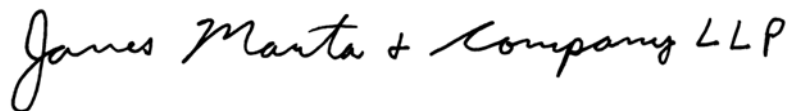
Internal Control Over Compliance

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

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

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

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

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

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 1, 2017

FINDINGS AND RECOMMENDATION

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Section I – Summary of Audit Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

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

Federal Awards

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, Section 200.516(a)?

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

Identification of major programs:

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

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

Auditee qualified as low-risk auditee?

<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

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Section II – Financial Statement Findings

No matters were reported.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Section IV – State Award Findings and Questioned Costs

No matters were reported.

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

STATUS OF PRIOR YEAR RECOMMENDATIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

No matters were reported.



BOARD ACTION ITEM SUMMARY

TO: Board of Trustees

FROM: Cody Walker

MEETING DATE: December 13, 2017

TOPIC: Approval of the 2017-18 1st Interim Budget Report

DESCRIPTION: The 1st Interim Budget Report shows budget activity and actual activity from July 1, 2017 through October 31, 2017. It is one of the four reports required to be submitted to the State to demonstrate where our current finances are, project the current and two subsequent years' worth of budget activity and to certify that the District is able to meet its financial obligations.

This report reflects that our financial activity is on target to meet anticipated revenue and expenditure projections. We are able to report a positive certification meaning that the District will be able to meet financial obligations in the current and subsequent two years.

This budget revision reflects updated revenue and expenditure estimates to include known activity as well as updated projected activity.

FUNDING: N/A

Thermalito Union Elementary School District

2017-2018 1st Interim Budget



December 13, 2017

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<i>Administration recommends the Board certify that the District is able to meet its financial obligations for the current and subsequent two fiscal years.</i>	
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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: December 13, 2017

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Cody Walker

Telephone: 530-538-2900

Title: Assistant Superintendent

E-mail: cwalker@thermalito.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	1,409.00	1,464.39		
Charter School		0.00		
Total ADA	1,409.00	1,464.39	3.9%	Not Met
1st Subsequent Year (2018-19)				
District Regular	1,409.00	1,464.00		
Charter School				
Total ADA	1,409.00	1,464.00	3.9%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	1,409.00	1,464.00		
Charter School				
Total ADA	1,409.00	1,464.00	3.9%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Original budget did not anticipate the increase in enrollment

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2017-18)				
District Regular	1,517	1,551		
Charter School				
Total Enrollment	1,517	1,551	2.2%	Not Met
1st Subsequent Year (2018-19)				
District Regular	1,529	1,576		
Charter School				
Total Enrollment	1,529	1,576	3.1%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	1,556	1,610		
Charter School				
Total Enrollment	1,556	1,610	3.5%	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)

Original budget did not anticipate the increase in enrollment

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	1,328	1,409	
Charter School			
Total ADA/Enrollment	1,328	1,409	94.3%
Second Prior Year (2015-16)			
District Regular	1,372	1,445	
Charter School			
Total ADA/Enrollment	1,372	1,445	94.9%
First Prior Year (2016-17)			
District Regular	1,410	1,493	
Charter School	0		
Total ADA/Enrollment	1,410	1,493	94.4%
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	1,464	1,551		
Charter School	0			
Total ADA/Enrollment	1,464	1,551	94.4%	Met
1st Subsequent Year (2018-19)				
District Regular	1,464	1,576		
Charter School				
Total ADA/Enrollment	1,464	1,576	92.9%	Met
2nd Subsequent Year (2019-20)				
District Regular	1,464	1,610		
Charter School				
Total ADA/Enrollment	1,464	1,610	90.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue					
(Fund 01, Objects 8011, 8012, 8020-8089)					
Budget Adoption		First Interim			
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals		Percent Change	Status
Current Year (2017-18)	14,406,177.00	14,931,010.00		3.6%	Not Met
1st Subsequent Year (2018-19)	15,005,104.00	15,545,591.00		3.6%	Not Met
2nd Subsequent Year (2019-20)	15,367,452.00	15,936,667.00		3.7%	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)

Original budget did not anticipate the increase in enrollment

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	8,555,655.78	9,661,309.67	88.6%
Second Prior Year (2015-16)	9,216,648.23	10,916,613.39	84.4%
First Prior Year (2016-17)	10,129,649.73	11,900,657.85	85.1%
	Historical Average Ratio:		86.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	3.0%	3.0%	3.0%
	83.0% to 89.0%	83.0% to 89.0%	83.0% to 89.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	10,583,154.00	13,128,827.00	80.6%	Not Met
1st Subsequent Year (2018-19)	10,888,547.00	13,152,722.00	82.8%	Not Met
2nd Subsequent Year (2019-20)	11,132,074.00	13,535,672.00	82.2%	Not 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)

2017-18 unrestricted expenditures include \$800,000 one-time discretionary funds budgeted as capital outlay.

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
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2017-18)	1,724,889.00	1,708,168.00	-1.0%	No
1st Subsequent Year (2018-19)	1,123,084.00	1,106,499.00	-1.5%	No
2nd Subsequent Year (2019-20)	1,026,044.00	1,021,545.00	-0.4%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2017-18)	1,709,726.00	1,992,231.00	16.5%	Yes
1st Subsequent Year (2018-19)	1,243,952.00	1,318,885.00	6.0%	Yes
2nd Subsequent Year (2019-20)	1,243,952.00	1,318,885.00	6.0%	Yes

Explanation:
(required if Yes)

2017-18 includes one-time discretionary funding not anticipated at Original budget. All years include an increase to the STRS on behalf calculation.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2017-18)	302,592.00	321,827.00	6.4%	Yes
1st Subsequent Year (2018-19)	295,452.00	312,087.00	5.6%	Yes
2nd Subsequent Year (2019-20)	295,452.00	312,087.00	5.6%	Yes

Explanation:
(required if Yes)

Increase in expected interest income.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2017-18)	846,834.00	940,953.00	11.1%	Yes
1st Subsequent Year (2018-19)	945,834.00	976,853.00	3.3%	No
2nd Subsequent Year (2019-20)	920,892.00	956,671.00	3.9%	No

Explanation:
(required if Yes)

Adjustment to expenditures for textbook adoptions..

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2017-18)	1,466,594.00	1,534,552.00	4.6%	No
1st Subsequent Year (2018-19)	1,417,398.00	1,390,968.00	-1.9%	No
2nd Subsequent Year (2019-20)	1,399,447.00	1,372,862.00	-1.9%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	3,737,207.00	4,022,226.00	7.6%	Not Met
1st Subsequent Year (2018-19)	2,662,488.00	2,737,471.00	2.8%	Met
2nd Subsequent Year (2019-20)	2,565,448.00	2,652,517.00	3.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	2,313,428.00	2,475,505.00	7.0%	Not Met
1st Subsequent Year (2018-19)	2,363,232.00	2,367,821.00	0.2%	Met
2nd Subsequent Year (2019-20)	2,320,339.00	2,329,533.00	0.4%	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)

Explanation:

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

Explanation:

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

2017-18 includes one-time discretionary funding not anticipated at Original budget. All years include an increase to the STRS on behalf calculation.

Increase in expected interest income.

- 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)

Explanation:

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

Adjustment to expenditures for textbook adoptions..

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	554,497.00	560,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		443,986.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	13.4%	18.9%	21.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.5%	6.3%	7.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	413,453.00	13,378,827.00	N/A	Met
1st Subsequent Year (2018-19)	687,675.00	13,402,722.00	N/A	Met
2nd Subsequent Year (2019-20)	622,168.00	13,785,672.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	4,375,772.00	Met
1st Subsequent Year (2018-19)	5,245,870.00	Met
2nd Subsequent Year (2019-20)	5,991,828.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Fiscal Year		
Current Year (2017-18)	5,637,949.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA	
5% or \$66,000 (greater of)	0	to 300
4% or \$66,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,464	1,484	1,516
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	18,483,224.00	17,400,937.00	17,831,199.00
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)	18,483,224.00	17,400,937.00	17,831,199.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	554,496.72	522,028.11	534,935.97
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	554,496.72	522,028.11	534,935.97

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	554,497.00	522,028.00	534,936.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,924,343.00	2,772,332.00	3,355,777.00
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		
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)	2,478,840.00	3,294,360.00	3,890,713.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.41%	18.93%	21.82%
District's Reserve Standard (Section 10B, Line 7):	554,496.72	522,028.11	534,935.97
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(1,522,212.00)	(1,777,313.00)	16.8%	255,101.00	Not Met
1st Subsequent Year (2018-19)	(1,594,215.00)	(1,849,316.00)	16.0%	255,101.00	Not Met
2nd Subsequent Year (2019-20)	(1,667,848.00)	(1,922,949.00)	15.3%	255,101.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	(250,000.00)	(250,000.00)	0.0%	0.00	Met
1st Subsequent Year (2018-19)	(250,000.00)	(250,000.00)	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	(250,000.00)	(250,000.00)	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Increase in RRMA contribution and Special Ed contributions

- 1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

Increase for General Obligation Bond payments are covered by property tax collections.

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
2,229,318.00	2,229,318.00
1,876,313.00	1,876,313.00
Actuarial	Actuarial
Jul 01, 2014	Jul 01, 2014

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

Budget Adoption (Form 01CS, Item S7A)	First Interim
147,466.00	147,466.00
147,466.00	147,466.00
147,466.00	147,466.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

209,807.00	210,111.00
220,325.00	235,924.00
241,290.00	249,740.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

209,807.00	214,650.00
220,325.00	220,325.00
241,290.00	241,290.00

- d. Number of retirees receiving OPEB benefits
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

30	31
29	30
29	30

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

Budget Adoption
(Form 01CS, Item S7B) First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

Budget Adoption
(Form 01CS, Item S7B) First Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	79.5	82.7	82.7	82.7

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

74,540

7. Amount included for any tentative salary schedule increases

Current Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)

0

0

0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)

No

No

No

634,984

634,984

634,984

CAP

CAP

CAP

0.0%

0.0%

0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)

Yes

Yes

Yes

146,337

130,835

-10.5%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)

Yes

Yes

Yes

Yes

Yes

Yes

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	72.0	72.1	72.1	72.1

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

33,614

7. Amount included for any tentative salary schedule increases

Current Year
(2017-18)1st Subsequent Year
(2018-19)2nd Subsequent Year
(2019-20)

0

0

0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
418,548	418,548	418,548
CAP	CAP	CAP
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		
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Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
	63,855	60,037
		-6.0%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	13.9	14.0	14.0	14.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

No

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

16,915

4. Amount included for any tentative salary schedule increases

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	0	0	0

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	No	No	No
	98,793	98,793	98,793
	CAP	CAP	CAP
	0.0%	0.0%	0.0%

**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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Yes	Yes	Yes
		14,255	11,029
			-22.6%

**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 (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Yes	Yes	Yes
	10,989	10,989	10,989
	0.0%	0.0%	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.

- 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.

- If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

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End of School District First Interim Criteria and Standards Review

**Thermalito Union Elementary School District
2017-18 1st INTERIM BUDGET
TOTAL GENERAL FUND**

MULTI-YEAR PROJECTION					
	2017-18 1st Interim Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
REVENUES					
Local Control Funding Formula 8010-8099	14,918,983	614,581	15,533,564	391,076	15,924,640
Federal Sources 8100-8299	1,708,168	(601,669)	1,106,499	(84,954)	1,021,545
Other State Revenues 8300-8599	1,992,231	(673,346)	1,318,885	0	1,318,885
Other Local Revenues 8600-8799	321,827	(9,740)	312,087	0	312,087
TOTAL REVENUES	18,941,209	(670,174)	18,271,035	306,122	18,577,157
EXPENDITURES					
Certificated Salaries 1000-1999	7,321,327	67,425	7,388,752	59,276	7,448,028
Classified Salaries 2000-2999	2,595,077	48,406	2,643,483	25,205	2,668,688
Employee Benefits 3000-3999	3,790,970	254,528	4,045,498	239,321	4,284,819
Books and Supplies 4000-4999	940,953	35,900	976,853	(20,182)	956,671
Services, Other Operating Expenses 5000-5999	1,534,552	(143,584)	1,390,968	(18,106)	1,372,862
Capital Outlay 6000-6999	1,478,437	(1,378,437)	100,000	0	100,000
7100-7299					
Other Outgo 7400-7499	630,075	50,000	680,075	50,000	730,075
Direct Support/Indirect Costs 7300-7399	(58,167)	0	(58,167)	(2,500)	(60,667)
Additional LCAP Services	0	(16,525)	(16,525)	97,248	80,723
TOTAL EXPENDITURES	18,233,224	(1,082,287)	17,150,937	430,262	17,581,199
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	707,985	412,113	1,120,098	(124,140)	995,958
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) In 8910-8929	0	0	0	0	0
b) Out 7610-7629	250,000	0	250,000	0	250,000
Other Sources/Uses					
a) Sources 8930-8979	0	0	0	0	0
b) Uses 7630-7699	0	0	0	0	0
Contributions to Restricted Programs 8980-8999	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	(250,000)	0	(250,000)	0	(250,000)
NET INCREASE (DECREASE) IN FUND BALANCE	457,985	412,113	870,098	(124,140)	745,958
Beginning Fund Balance	3,917,787		4,375,772		5,245,870
Ending Fund Balance	4,375,772		5,245,870		5,991,828
Components of Fund Balance:					
a) Nonspendable					
Revolving Cash	2,500		2,500		2,500
Stores	0		0		0
Prepaid Expenditures	10,875		0		0
b) Restricted	361,867		544,290		668,079
c) Committed	0		0		0
d) Assigned			0		
Additional 6% Reserves	1,108,993		1,044,056		1,069,872
2016-17 One-time Discretionary Carryover	98,092		98,092		98,092
2017-18 One-time Discretionary Carryover	207,572		207,572		207,572
Unallocated Supplemental & Concentration	52,033				
Reserve for MAA Audit Payback	55,000		55,000		55,000
e) Unassigned/Unappropriated	0		0		0
3% Required Reserve	554,497		522,028		534,936
Unappropriated Fund Balance	1,924,343		2,772,332		3,355,777

**Thermalito Union Elementary School District
2017-18 1st INTERIM BUDGET
UNRESTRICTED GENERAL FUND**

MULTI-YEAR PROJECTION						
		2017-18 1st Interim Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	14,918,983	614,581	15,533,564	391,076	15,924,640
Federal Sources	8100-8299	36,889	(36,889)	0	0	0
Other State Revenues	8300-8599	474,328	(207,572)	266,756	0	266,756
Other Local Revenues	8600-8799	139,393	0	139,393	0	139,393
TOTAL REVENUES		15,569,593	370,120	15,939,713	391,076	16,330,789
EXPENDITURES						
Certificated Salaries	1000-1999	6,075,106	60,191	6,135,297	38,501	6,173,798
Classified Salaries	2000-2999	1,951,203	36,634	1,987,837	15,459	2,003,296
Employee Benefits	3000-3999	2,556,845	208,568	2,765,413	189,567	2,954,980
Books and Supplies	4000-4999	627,580	519,933	1,147,513	31,575	1,179,088
Services, Other Operating Expenses	5000-5999	1,169,572	(34,907)	1,134,665	3,100	1,137,765
Capital Outlay	6000-6999	900,000	(800,000)	100,000	0	100,000
	7100-7299					
Other Outgo	7400-7499	90,000	0	90,000	0	90,000
Direct Support/Indirect Costs	7300-7399	(241,479)	50,000	(191,479)	7,500	(183,979)
Additional LCFF Supplemental/Concentration Services			(16,525)	(16,525)	97,248	80,723
TOTAL EXPENDITURES		13,128,827	23,895	13,152,722	382,950	13,535,672
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		2,440,766	346,225	2,786,991	8,126	2,795,117
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929		0	0	0	0
b) Out	7610-7629	250,000	0	250,000	0	250,000
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(1,777,313)	(72,003)	(1,849,316)	(73,633)	(1,922,949)
TOTAL OTHER FINANCING SOURCES/USES		(2,027,313)	(72,003)	(2,099,316)	(73,633)	(2,172,949)
NET INCREASE (DECREASE) IN FUND BALANCE		413,453	274,222	687,675	(65,507)	622,168
Beginning Fund Balance		3,600,452		4,013,905		4,701,580
Ending Fund Balance		4,013,905		4,701,580		5,323,749
Components of Fund Balance:						
a)Nonspendable						
	Revolving Cash	2,500		2,500		2,500
	Stores	0		0		0
	Prepaid Expenditures	10,875		0		0
b) Restricted		0		0		0
c) Committed		0		0		0
d) Assigned						
	Additional 6% Reserves	1,108,993		1,044,056		1,069,872
	2016-17 One-time Discretionary Carryover	98,092		98,092		98,092
	2017-18 One-time Discretionary Carryover	207,572		207,572		207,572
	Unallocated Supplemental & Concentration	52,033				
	Reserve for MAA Audit Payback	55,000		55,000		55,000
e) Unassigned/Unappropriated		0		0		0
	3% Required Reserve	554,497		522,028		534,936
Unappropriated Fund Balance		1,924,343		2,772,332		3,355,777

**Thermalito Union Elementary School District
2017-18 1st INTERIM BUDGET
UNRESTRICTED GENERAL FUND**

MULTI-YEAR ASSUMPTIONS				
	2018-19 Changes		2019-20 Changes	
REVENUES				
Local Control Funding Formula				
COLA	2.15%		2.35%	
GAP Funding rate	66.12%		64.92%	
Projected CBEDS Enrollment	1,551		1,551	
Projected Funded ADA	1,471.61		1,471.61	
Prior Year Funded ADA	1,471.61		1,471.61	
Change in Yr. to Yr. ADA	-		-	
Federal Revenues				
Adjustment for MAA revenue	(36,889)		0	
Total Change in Federal Revenues	(36,889)		0	
Other State Revenues				
2017-18 One-time discretionary	(207,572)		0	
Total Change in Other State Revenues	(207,572)		0	
Other Local Revenues				
Total Change in Other Local Revenues	0		0	
TOTAL CHANGE TO REVENUES	(244,461)		0	
EXPENDITURES				
Certificated Salaries				
Estimated Step/Column Increases	114,833		101,510	
Educator Effectiveness to S/C	8,000			
Title II changes in revenue to S/C	7,358		6,991	
Salary savings from retirements (TTA est 2 FTE in 2017-18, 2 in 2018-19)	(70,000)		(70,000)	
Total Change in Certificated Salaries	60,191		38,501	
Classified Salaries				
Estimated Step Increases	34,034		30,459	
Assistant Superintendent adjustment, one month vacant 17-18	9,000			
Parent Outreach position full year	8,600			
Salary savings from retirements (CSEA 2 FTE 17-18 and 2 FTE 18-19)	(15,000)		(15,000)	
Total Change in Classified Salaries	36,634		15,459	
Employee Benefits				
Benefit Increase from Estimated Step/Column Increases - Certificated	20,988		18,553	
Educator Effectiveness to S/C	1,624			
Benefit savings from retirements (TTA est 2 FTE in 2017-18, 2 in 2018-19)	(14,002)		(15,297)	
Benefit savings from retirements (CSEA 2 FTE 17-18 and 2 FTE 18-19)	(4,293)		(4,728)	
Benefit Increase from Estimated Step/Column Increases - Classified	8,705		7,791	
Benefits Asst. Superintendent adjustment	1,647			
Parent Outreach position full year	6,000			
Change in Retiree Health Benefit Costs	21,275		13,815	
Increase in STRS Rates 16.28% 18-19 and 18.13% 19-20	114,617		114,928	
Increase in PERS Rate 18.1% 18-19 and 20.8% 19-20	52,009		54,506	
	208,568		189,567	
Books and Supplies				
Textbook Adoptions	100,000			
Textbook Adoptions carried over from 2016-17	(50,000)			
Title I excess to S/C	478,933		30,000	
PY One-time Discretionary Funding	(10,500)		0	
Fuel Estimated Increase 5%	1,500		1,575	
Total Change in Books and Supplies	519,933		31,575	
Services, Other Operating Expenses				
Election costs - even years in November	13,200		(13,200)	
Educator Effectiveness to S/C	26,393			
Add'l audit services in 17-18	(2,000)			
Consultant for budget preparation	(3,000)			
S&C Cabling upgrades in 17-18	(85,000)			
Utilities Increases - estimated increase 3%	11,000		11,500	
Property & Liability - estimated Increase 5%	4,500		4,800	
Total Change in Services, Other Oper. Expenses	(34,907)		3,100	
Capital Outlay				
PY One-time Discretionary Funding	(800,000)		0	
Total Change in Capital Outlay	(800,000)		0	
Other Outgo				
Total Change in Other Outgo	0		0	

Thermalito Union Elementary School District
2017-18 1st INTERIM BUDGET
UNRESTRICTED GENERAL FUND

Direct Support/Indirect Costs			
Changes to Indirect Costs	50,000		7,500
Total Change in Direct Support/Indirect Costs	50,000		7,500
Additional LCFF Supplemental/Concentration Services	(16,525)		97,248
TOTAL CHANGES IN EXPENDITURES	23,895		382,950
MULTI-YEAR ASSUMPTIONS			
	2018-19 Changes	2019-20 Changes	
OTHER FINANCING SOURCES/USES			
Interfund Transfers			
a) In			
b) Out			
Other Sources/Uses			
a) Sources			
b) Uses			
Contributions to Restricted Programs			
Special Ed Step & Column	(22,003)		(23,633)
Increase in Special Ed Billback	(50,000)		(50,000)
Total Change in Contributions	(72,003)		(73,633)
TOTAL CHANGES IN OTHER FINANCING SOURCES	(72,003)		(73,633)

**Thermalito Union Elementary School District
2017-18 1st INTERIM BUDGET
RESTRICTED GENERAL FUND**

MULTI-YEAR PROJECTION

		2017-18 1st Interim Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	0	0	0	0	0
Federal Sources	8100-8299	1,671,279	(564,780)	1,106,499	(84,954)	1,021,545
Other State Revenues	8300-8599	1,517,903	(465,774)	1,052,129	0	1,052,129
Other Local Revenues	8600-8799	182,434	(9,740)	172,694	0	172,694
TOTAL REVENUES		3,371,616	(1,040,294)	2,331,322	(84,954)	2,246,368
EXPENDITURES						
Certificated Salaries	1000-1999	1,246,221	7,234	1,253,455	20,775	1,274,230
Classified Salaries	2000-2999	643,874	11,772	655,646	9,746	665,392
Employee Benefits	3000-3999	1,234,125	45,959	1,280,084	49,754	1,329,838
Books and Supplies	4000-4999	313,373	(484,033)	(170,660)	(51,757)	(222,417)
Services, Other Operating Expenses	5000-5999	364,980	(108,677)	256,303	(21,206)	235,097
Capital Outlay	6000-6999	578,437	(578,437)	0	0	0
	7100-7299					
Other Outgo	7400-7499	540,075	50,000	590,075	50,000	640,075
Direct Support/Indirect Costs	7300-7399	183,312	(50,000)	133,312	(10,000)	123,312
Reductions due to end of grant funding			0	0	0	0
TOTAL EXPENDITURES		5,104,397	(1,106,182)	3,998,215	47,312	4,045,527
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(1,732,781)	65,888	(1,666,893)	(132,266)	(1,799,159)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	1,777,313	72,003	1,849,316	73,633	1,922,949
TOTAL OTHER FINANCING SOURCES/USES		1,777,313	72,003	1,849,316	73,633	1,922,949
NET INCREASE (DECREASE) IN FUND BALANCE		44,532	137,891	182,423	(58,633)	123,790
Beginning Fund Balance		317,335		361,867		544,290
Ending Fund Balance		361,867		544,290		668,079
Components of Fund Balance:						
b) Restricted		361,867		544,290		668,079
Unappropriated Fund Balance		0		0		0

Thermalito Union Elementary School District
2017-18 1st INTERIM BUDGET
RESTRICTED GENERAL FUND

MULTI-YEAR ASSUMPTIONS

	2018-19 Changes	2019-20 Changes
REVENUES		
Federal Revenues		
Title I	(528,933)	(71,757)
Title II	(7,358)	(6,991)
Title III	(22,651)	(1,206)
IDEA	(5,838)	(5,000)
Total Federal Revenues	(564,780)	(84,954)
Other State Revenues		
Prop 39 Clean Energy	(465,774)	
Total State Revenues	(465,774)	0
Other Local Revenues		
Project Read	(9,740)	
Total Local Revenues	(9,740)	0

EXPENDITURES

Certificated Salaries		
Estimated Step/Column Increases	23,842	27,766
Title II changes in revenue to S/C	(7,358)	(6,991)
Educator Effectiveness	(8,000)	
Project Read	(1,250)	
Total Change in Certificated Salaries	7,234	20,775
Classified Salaries		
Estimated Step/Column Increases	11,772	9,746
Total Change in Classified Salaries	11,772	9,746
Employee Benefits		
Estimated Step/Column Increases - Certificated	4,358	5,075
Estimated Step/Column Increases- Classified	3,011	2,493
Educator Effectiveness	(1,624)	
Project Read	(254)	
Increase in STRS Rates 16.28% 18-19 and 18.13% 19-20	23,323	23,958
Increase in PERS Rate 18.1% 18-19 and 20.8% 19-20	17,146	18,229
Total Change in Employee Benefits	45,959	49,754
Books and Supplies		
Balance of Title I carryover from 2016-17/Reduction in Title I funding	(478,933)	(51,757)
Project Read	(5,100)	
Total Change in Books and Supplies	(484,033)	(51,757)
Services, Other Operating Expenses		
Balance of Title I carryover from 2016-17/Reduction in Title I funding	(50,000)	(20,000)
Changes in Title III	(22,651)	(1,206)
Educator Effectiveness	(26,393)	
Prop 39	(5,100)	
Project Read	(4,533)	
Total Change in Services, Other Oper. Expenses	(108,677)	(21,206)
Capital Outlay		
Prop 39	(578,437)	0
Total Change in Capital Outlay	(578,437)	0
Other Outgo		
Increase in Special Ed Billback/indirect	50,000	50,000
Total Change in Other Outgo	50,000	50,000
Direct Support/Indirect Costs	(50,000)	(10,000)
TOTAL CHANGES IN EXPENDITURES	(1,106,182)	47,312

MULTI-YEAR ASSUMPTIONS

	2018-19 Changes	2019-20 Changes
OTHER FINANCING SOURCES/USES		

Thermalito Union Elementary School District
2017-18 1st INTERIM BUDGET
RESTRICTED GENERAL FUND

Interfund Transfers			
a) In			
b) Out			
Other Sources/Uses			
a) Sources			
b) Uses			
Contributions to Restricted Programs			
See unrestricted details			
	72,003		73,633
Total Change in Contributions	72,003		73,633
<hr/>			
TOTAL CHANGES IN OTHER FINANCING SOURCES	72,003		73,633
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Thermalito Union School District
2017-2018 General Fund, 1st Interim Budget

Cash Flow Report

		July	August	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Accrual	Total	Budget
BEGINNING CASH	9110	4,713,035.00	3,786,079.47	3,297,445.86	3,512,697.06	3,988,239.14	3,960,515.60	4,974,372.89	4,741,153.40	4,987,991.50	5,218,726.60	5,273,174.17	5,059,030.88			
RECEIPTS																
Property Tax	8020-8079	0.00	0.00	0.00	80,893.00	5,000.00	600,000.00	7,700.00	8,900.00	0.00	220,000.00	0.00	400,669.00	0.00	1,323,162.00	1,323,162.00
State Aid	8010-8019	591,510.70	591,510.70	1,509,127.76	1,064,719.26	1,064,719.26	1,509,127.76	1,064,719.26	1,064,719.26	1,509,127.76	1,064,719.26	1,064,719.26	1,509,127.76	0.00	13,607,848.00	13,607,848.00
Other	8080-8099	0.00	(721.62)	(1,443.24)	(962.16)	(962.16)	(962.16)	(962.16)	(962.16)	(2,285.13)	(1,166.62)	(1,166.62)	(1,166.62)	733.65	(12,027.00)	(12,027.00)
Federal	8100-8299	28,000.00	311,847.80	7,000.00	11,694.50	269,872.00	36,791.25	40,209.50	499,889.05	7,000.00	101,419.00	0.00	340,540.90	53,904.00	1,708,168.00	1,708,168.00
State	8300-8599	21,378.75	22,778.75	38,481.75	504,255.75	77,845.75	142,267.75	115,466.25	38,481.75	38,481.75	112,766.25	142,267.75	112,766.25	78,068.50	1,445,307.00	1,992,231.00
Local	8600-8799	207.23	5,617.50	1,397.20	16,949.00	11,068.87	6,198.90	108,813.88	2,976.94	2,976.94	12,976.94	74,403.59	1,750.00	76,490.00	321,827.00	321,827.00
Interfund Transfers	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing	8931-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Year		641,096.68	931,033.13	1,554,563.47	1,677,549.35	1,427,543.72	2,293,423.50	1,335,946.73	1,614,004.84	1,555,301.32	1,510,714.83	1,280,223.98	2,363,687.29	209,196.15	18,394,285.00	18,941,209.00
Prior Year Accounts Receivable		7,140.00	0.00	101,455.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(101,455.00)	7,140.00	7,140.00
Due From Other Funds		0.00	0.00	0.00	293,360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	293,360.00	64,839.00
Butte County Treasury Error		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANS Issuance		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		648,236.68	931,033.13	1,656,018.47	1,970,909.35	1,427,543.72	2,293,423.50	1,335,946.73	1,614,004.84	1,555,301.32	1,510,714.83	1,280,223.98	2,363,687.29	107,741.15	18,694,785.00	19,013,188.00
DISBURSEMENTS																
Payroll	1000-3999	870,221.17	1,102,865.17	1,088,365.17	1,103,865.17	1,102,865.17	1,103,365.17	1,103,865.17	1,102,865.17	1,103,365.17	1,103,865.17	1,102,865.17	1,103,365.17	168,712.00	13,160,450.00	13,707,374.00
Supplies/Operating/CO	4000-7699	306,120.05	264,301.58	352,402.10	391,502.10	352,402.10	176,201.05	465,301.05	264,301.58	221,201.05	352,402.10	391,502.10	681,403.52	190,795.63	4,409,836.00	4,409,836.00
Total Current Year		1,176,341.22	1,367,166.74	1,440,767.27	1,495,367.27	1,455,267.27	1,279,566.22	1,569,166.22	1,367,166.74	1,324,566.22	1,456,267.27	1,494,367.27	1,784,768.69	359,507.63	17,570,286.00	18,117,210.00
Prior Year Accounts Payable		398,851.00	52,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	451,351.00	451,351.00
Due To Other Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Butte County Treasury Error		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANS Payable		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		1,575,192.22	1,419,666.74	1,440,767.27	1,495,367.27	1,455,267.27	1,279,566.22	1,569,166.22	1,367,166.74	1,324,566.22	1,456,267.27	1,494,367.27	1,784,768.69	359,507.63	18,021,637.00	18,568,561.00

Thermalito Union School District
2017-2018 Cash Flow Assumptions
1st Interim Budget

Receipt Assumptions

Property Taxes	Based on prior year funding.
State Aid Current Year	Based on Principal Apportionment schedule, no cash defferals.
State Aid, EPA	Based on CDE apportionment schedule.
In Lieu Taxes	Based on estimates from BCOE.
Federal Sources	Based on prior year funding patterns.
Other State Sources	Based on prior year funding patterns.
Other Local Sources	Based on prior year funding patterns.
TRANS Issuance	No TRANS is anticipated for the 2017-18 year.
Accounts Receivable	All other programs based on prior year funding patterns.

Disbursements

Salaries and Benefits	Current year budget is included with equal payments assumed each month over the year.
Operating Expenses	Outflow of cash is based on prior year patterns.

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)	1,408.98	1,408.98	1,464.39	1,464.39	55.41	4%
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)	1,408.98	1,408.98	1,464.39	1,464.39	55.41	4%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	7.22	7.22	7.22	7.22	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)	7.22	7.22	7.22	7.22	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,416.20	1,416.20	1,471.61	1,471.61	55.41	4%
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	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) LCOFF Sources		8010-8099	14,393,745.00	14,393,745.00	3,740,255.48	14,918,983.00	525,238.00	3.6%
2) Federal Revenue		8100-8299	0.00	0.00	36,889.10	36,889.00	36,889.00	New
3) Other State Revenue		8300-8599	256,511.00	256,511.00	9,696.75	474,328.00	217,817.00	84.9%
4) Other Local Revenue		8600-8799	123,000.00	123,000.00	14,335.34	139,393.00	16,393.00	13.3%
5) TOTAL, REVENUES			14,773,256.00	14,773,256.00	3,801,176.67	15,569,593.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,005,003.00	6,005,003.00	1,640,497.82	6,075,106.00	(70,103.00)	-1.2%
2) Classified Salaries		2000-2999	1,901,478.00	1,901,478.00	548,227.11	1,951,203.00	(49,725.00)	-2.6%
3) Employee Benefits		3000-3999	2,526,362.00	2,526,362.00	734,707.45	2,556,845.00	(30,483.00)	-1.2%
4) Books and Supplies		4000-4999	627,464.00	627,464.00	228,038.15	627,580.00	(116.00)	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,106,177.00	1,106,177.00	410,975.64	1,169,572.00	(63,395.00)	-5.7%
6) Capital Outlay		6000-6999	900,000.00	900,000.00	0.00	900,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	90,000.00	90,000.00	(37,366.00)	90,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(279,352.00)	(279,352.00)	(34,932.12)	(241,479.00)	(37,873.00)	13.6%
9) TOTAL, EXPENDITURES			12,877,132.00	12,877,132.00	3,490,148.05	13,128,827.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,896,124.00	1,896,124.00	311,028.62	2,440,766.00		
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	250,000.00	250,000.00	0.00	250,000.00	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	(1,522,212.00)	(1,522,212.00)	0.00	(1,777,313.00)	(255,101.00)	16.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,772,212.00)	(1,772,212.00)	0.00	(2,027,313.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			123,912.00	123,912.00	311,028.62	413,453.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,409,042.00	3,409,042.00		3,600,452.00	191,410.00	5.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,409,042.00	3,409,042.00		3,600,452.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,409,042.00	3,409,042.00		3,600,452.00		
2) Ending Balance, June 30 (E + F1e)			3,532,954.00	3,532,954.00		4,013,905.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	10,875.00	10,875.00		10,875.00		
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	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,541,878.00	1,541,878.00		1,521,690.00		
Additional 6% Board Reserve	0000	9780	1,090,440.00					
2016-17 One-time discretionary carryover	0000	9780	108,707.00					
Unallocated Supplemental & Concentration	0000	9780	287,731.00					
Reserve for MAA payback	0000	9780	55,000.00					
Additional 6% Board Reserve	0000	9780		1,090,440.00				
2016-17 One-time discretionary carryover	0000	9780		108,707.00				
Unallocated Supplemental & Concentration	0000	9780		287,731.00				
Reserve for MAA Payback	0000	9780		55,000.00				
Additional 6% Board Reserves	0000	9780				1,108,993.00		
2016-17 One-time discretionary carryover	0000	9780				98,092.00		
2017-18 One-time discretionary carryover	0000	9780				207,572.00		
Unallocated Supplemental & Concentration	0000	9780				52,033.00		
Reserve for MAA payback	0000	9780				55,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	545,220.00	545,220.00		554,497.00		
Unassigned/Unappropriated Amount		9790	1,432,481.00	1,432,481.00		1,924,343.00		

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	11,581,985.00	11,581,985.00	3,227,702.00	11,830,214.00	248,229.00	2.1%
Education Protection Account State Aid - Current Year		8012	1,725,260.00	1,725,260.00	435,360.00	1,777,634.00	52,374.00	3.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	19,662.00	19,662.00	0.00	19,188.00	(474.00)	-2.4%
Timber Yield Tax		8022	3,343.00	3,343.00	0.00	2,902.00	(441.00)	-13.2%
Other Subventions/In-Lieu Taxes		8029	536.00	536.00	0.00	1,342.00	806.00	150.4%
County & District Taxes								
Secured Roll Taxes		8041	991,167.00	991,167.00	0.00	1,035,330.00	44,163.00	4.5%
Unsecured Roll Taxes		8042	75,171.00	75,171.00	71,273.04	76,731.00	1,560.00	2.1%
Prior Years' Taxes		8043	1,803.00	1,803.00	617.70	2,605.00	802.00	44.5%
Supplemental Taxes		8044	24,744.00	24,744.00	7,284.99	55,656.00	30,912.00	124.9%
Education Revenue Augmentation Fund (ERAF)		8045	(193,635.00)	(193,635.00)	0.00	(178,979.00)	14,656.00	-7.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	176,141.00	176,141.00	203.75	308,387.00	132,246.00	75.1%
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			14,406,177.00	14,406,177.00	3,742,441.48	14,931,010.00	524,833.00	3.6%
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	(12,432.00)	(12,432.00)	(2,186.00)	(12,027.00)	405.00	-3.3%
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			14,393,745.00	14,393,745.00	3,740,255.48	14,918,983.00	525,238.00	3.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	36,889.10	36,889.00	36,889.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	36,889.10	36,889.00	36,889.00	New
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	40,043.00	40,043.00	0.00	250,320.00	210,277.00	525.1%
Lottery - Unrestricted and Instructional Materials		8560	211,968.00	211,968.00	4,595.91	219,508.00	7,540.00	3.6%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	4,500.00	4,500.00	5,100.84	4,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			256,511.00	256,511.00	9,696.75	474,328.00	217,817.00	84.9%

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)
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	23,500.00	23,500.00	40.00	23,500.00	0.00	0.0%
Interest		8660	28,000.00	28,000.00	0.00	40,000.00	12,000.00	42.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	71,500.00	71,500.00	14,295.34	75,893.00	4,393.00	6.1%
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			123,000.00	123,000.00	14,335.34	139,393.00	16,393.00	13.3%
TOTAL, REVENUES			14,773,256.00	14,773,256.00	3,801,176.67	15,569,593.00	796,337.00	5.4%

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)
Certificated Teachers' Salaries		1100	4,920,040.00	4,920,040.00	1,299,075.39	4,985,743.00	(65,703.00)	-1.3%
Certificated Pupil Support Salaries		1200	289,976.00	289,976.00	80,310.63	294,407.00	(4,431.00)	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	771,385.00	771,385.00	255,083.60	766,754.00	4,631.00	0.6%
Other Certificated Salaries		1900	23,602.00	23,602.00	6,028.20	28,202.00	(4,600.00)	-19.5%
TOTAL, CERTIFICATED SALARIES			6,005,003.00	6,005,003.00	1,640,497.82	6,075,106.00	(70,103.00)	-1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	121,808.00	121,808.00	33,267.57	184,362.00	(62,554.00)	-51.4%
Classified Support Salaries		2200	775,150.00	775,150.00	229,905.51	784,202.00	(9,052.00)	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	200,838.00	200,838.00	57,257.07	188,730.00	12,108.00	6.0%
Clerical, Technical and Office Salaries		2400	670,478.00	670,478.00	192,269.85	659,944.00	10,534.00	1.6%
Other Classified Salaries		2900	133,204.00	133,204.00	35,527.11	133,965.00	(761.00)	-0.6%
TOTAL, CLASSIFIED SALARIES			1,901,478.00	1,901,478.00	548,227.11	1,951,203.00	(49,725.00)	-2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	832,332.00	832,332.00	232,017.45	843,858.00	(11,526.00)	-1.4%
PERS		3201-3202	291,637.00	291,637.00	82,823.14	304,385.00	(12,748.00)	-4.4%
OASDI/Medicare/Alternative		3301-3302	236,309.00	236,309.00	62,984.03	241,044.00	(4,735.00)	-2.0%
Health and Welfare Benefits		3401-3402	802,138.00	802,138.00	255,946.65	801,276.00	862.00	0.1%
Unemployment Insurance		3501-3502	3,861.00	3,861.00	1,035.62	5,917.00	(2,056.00)	-53.3%
Workers' Compensation		3601-3602	182,405.00	182,405.00	51,491.06	185,248.00	(2,843.00)	-1.6%
OPEB, Allocated		3701-3702	152,390.00	152,390.00	40,985.36	151,927.00	463.00	0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,290.00	25,290.00	7,424.14	23,190.00	2,100.00	8.3%
TOTAL, EMPLOYEE BENEFITS			2,526,362.00	2,526,362.00	734,707.45	2,556,845.00	(30,483.00)	-1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	55,100.00	55,100.00	106,559.16	105,100.00	(50,000.00)	-90.7%
Books and Other Reference Materials		4200	17,768.00	17,768.00	684.91	17,768.00	0.00	0.0%
Materials and Supplies		4300	503,896.00	503,896.00	108,513.22	422,860.00	81,036.00	16.1%
Noncapitalized Equipment		4400	50,700.00	50,700.00	12,280.86	81,852.00	(31,152.00)	-61.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			627,464.00	627,464.00	228,038.15	627,580.00	(116.00)	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	48,650.00	48,650.00	12,130.45	49,150.00	(500.00)	-1.0%
Dues and Memberships		5300	13,610.00	13,610.00	9,960.58	13,610.00	0.00	0.0%
Insurance		5400-5450	90,819.00	90,819.00	90,819.00	90,819.00	0.00	0.0%
Operations and Housekeeping Services		5500	346,500.00	346,500.00	134,142.22	346,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	77,800.00	77,800.00	15,849.74	78,610.00	(810.00)	-1.0%
Transfers of Direct Costs		5710	(1,000.00)	(1,000.00)	(158.95)	(160.00)	(840.00)	84.0%
Transfers of Direct Costs - Interfund		5750	(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	506,298.00	506,298.00	140,973.22	567,543.00	(61,245.00)	-12.1%
Communications		5900	24,500.00	24,500.00	7,259.38	24,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,106,177.00	1,106,177.00	410,975.64	1,169,572.00	(63,395.00)	-5.7%

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	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	400,000.00	400,000.00	0.00	400,000.00	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			900,000.00	900,000.00	0.00	900,000.00	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	90,000.00	90,000.00	(37,366.00)	90,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			90,000.00	90,000.00	(37,366.00)	90,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(221,185.00)	(221,185.00)	(34,932.12)	(183,312.00)	(37,873.00)	17.1%
Transfers of Indirect Costs - Interfund		7350	(58,167.00)	(58,167.00)	0.00	(58,167.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(279,352.00)	(279,352.00)	(34,932.12)	(241,479.00)	(37,873.00)	13.6%
TOTAL, EXPENDITURES			12,877,132.00	12,877,132.00	3,490,148.05	13,128,827.00	(251,695.00)	-2.0%

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	250,000.00	250,000.00	0.00	250,000.00	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			250,000.00	250,000.00	0.00	250,000.00	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	(1,522,212.00)	(1,522,212.00)	0.00	(1,777,313.00)	(255,101.00)	16.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,522,212.00)	(1,522,212.00)	0.00	(1,777,313.00)	(255,101.00)	16.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,772,212.00)	(1,772,212.00)	0.00	(2,027,313.00)	(255,101.00)	14.4%

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)
A. REVENUES								
1) LCOFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,724,889.00	1,724,889.00	411,094.85	1,671,279.00	(53,610.00)	-3.1%
3) Other State Revenue		8300-8599	1,453,215.00	1,453,215.00	477,419.91	1,517,903.00	64,688.00	4.5%
4) Other Local Revenue		8600-8799	179,592.00	179,592.00	5,152.00	182,434.00	2,842.00	1.6%
5) TOTAL, REVENUES			3,357,696.00	3,357,696.00	893,666.76	3,371,616.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,320,121.00	1,320,121.00	446,467.87	1,246,221.00	73,900.00	5.6%
2) Classified Salaries		2000-2999	612,696.00	612,696.00	196,692.84	643,874.00	(31,178.00)	-5.1%
3) Employee Benefits		3000-3999	1,172,812.00	1,172,812.00	213,989.86	1,234,125.00	(61,313.00)	-5.2%
4) Books and Supplies		4000-4999	219,370.00	219,370.00	104,825.95	313,373.00	(94,003.00)	-42.9%
5) Services and Other Operating Expenditures		5000-5999	360,417.00	360,417.00	48,745.57	364,980.00	(4,563.00)	-1.3%
6) Capital Outlay		6000-6999	578,437.00	578,437.00	347,062.00	578,437.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	561,822.00	561,822.00	(11,992.00)	540,075.00	21,747.00	3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	221,185.00	221,185.00	34,932.12	183,312.00	37,873.00	17.1%
9) TOTAL, EXPENDITURES			5,046,860.00	5,046,860.00	1,380,724.21	5,104,397.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,689,164.00)	(1,689,164.00)	(487,057.45)	(1,732,781.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,522,212.00	1,522,212.00	0.00	1,777,313.00	255,101.00	16.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,522,212.00	1,522,212.00	0.00	1,777,313.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(166,952.00)	(166,952.00)	(487,057.45)	44,532.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	331,955.00	331,955.00		317,335.00	(14,620.00)	-4.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			331,955.00	331,955.00		317,335.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			331,955.00	331,955.00		317,335.00		
2) Ending Balance, June 30 (E + F1e)			165,003.00	165,003.00		361,867.00		
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	165,003.00	165,003.00		361,867.00		
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	160,795.00	160,795.00	0.00	160,838.00	43.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,327,630.00	1,327,630.00	342,929.15	1,246,498.00	(81,132.00)	-6.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	147,165.00	147,165.00	25,562.00	147,165.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	39,299.00	39,299.00	7,103.72	46,778.00	7,479.00	19.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	50,000.00	50,000.00	35,499.98	70,000.00	20,000.00	40.0%
TOTAL, FEDERAL REVENUE			1,724,889.00	1,724,889.00	411,094.85	1,671,279.00	(53,610.00)	-3.1%
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	426,721.00	426,721.00	119,672.00	427,575.00	854.00	0.2%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	66,240.00	66,240.00	6,973.91	77,630.00	11,390.00	17.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	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	465,774.00	465,774.00	350,774.00	465,774.00	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	494,480.00	494,480.00	0.00	546,924.00	52,444.00	10.6%
TOTAL, OTHER STATE REVENUE			1,453,215.00	1,453,215.00	477,419.91	1,517,903.00	64,688.00	4.5%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,140.00	7,140.00	0.00	9,740.00	2,600.00	36.4%
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	172,452.00	172,452.00	5,152.00	172,694.00	242.00	0.1%
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			179,592.00	179,592.00	5,152.00	182,434.00	2,842.00	1.6%
TOTAL, REVENUES			3,357,696.00	3,357,696.00	893,666.76	3,371,616.00	13,920.00	0.4%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,036,448.00	1,036,448.00	353,111.21	965,138.00	71,310.00	6.9%
Certificated Pupil Support Salaries		1200	212,993.00	212,993.00	64,851.51	212,993.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	70,680.00	70,680.00	28,505.15	68,090.00	2,590.00	3.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,320,121.00	1,320,121.00	446,467.87	1,246,221.00	73,900.00	5.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	313,217.00	313,217.00	94,407.09	348,005.00	(34,788.00)	-11.1%
Classified Support Salaries		2200	210,723.00	210,723.00	71,154.14	206,949.00	3,774.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	19,402.00	19,402.00	6,467.20	19,402.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	66,110.00	66,110.00	20,638.06	65,498.00	612.00	0.9%
Other Classified Salaries		2900	3,244.00	3,244.00	4,026.35	4,020.00	(776.00)	-23.9%
TOTAL, CLASSIFIED SALARIES			612,696.00	612,696.00	196,692.84	643,874.00	(31,178.00)	-5.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	705,295.00	705,295.00	58,109.33	734,384.00	(29,089.00)	-4.1%
PERS		3201-3202	97,140.00	97,140.00	33,205.26	113,964.00	(16,824.00)	-17.3%
OASDI/Medicare/Alternative		3301-3302	74,335.00	74,335.00	23,245.61	80,349.00	(6,014.00)	-8.1%
Health and Welfare Benefits		3401-3402	199,279.00	199,279.00	68,296.80	208,923.00	(9,644.00)	-4.8%
Unemployment Insurance		3501-3502	1,057.00	1,057.00	302.64	1,038.00	19.00	1.8%
Workers' Compensation		3601-3602	49,881.00	49,881.00	15,151.00	48,847.00	1,034.00	2.1%
OPEB, Allocated		3701-3702	38,342.00	38,342.00	12,774.65	39,259.00	(917.00)	-2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,483.00	7,483.00	2,904.57	7,361.00	122.00	1.6%
TOTAL, EMPLOYEE BENEFITS			1,172,812.00	1,172,812.00	213,989.86	1,234,125.00	(61,313.00)	-5.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	89,576.00	89,576.00	65,159.78	95,876.00	(6,300.00)	-7.0%
Books and Other Reference Materials		4200	23,561.00	23,561.00	6,770.30	24,718.00	(1,157.00)	-4.9%
Materials and Supplies		4300	94,533.00	94,533.00	16,431.29	156,079.00	(61,546.00)	-65.1%
Noncapitalized Equipment		4400	11,700.00	11,700.00	16,464.58	36,700.00	(25,000.00)	-213.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			219,370.00	219,370.00	104,825.95	313,373.00	(94,003.00)	-42.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	35,498.00	35,498.00	0.00	35,491.00	7.00	0.0%
Travel and Conferences		5200	43,542.00	43,542.00	3,344.32	22,393.00	21,149.00	48.6%
Dues and Memberships		5300	1,900.00	1,900.00	210.00	1,900.00	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	64,000.00	64,000.00	24,942.87	65,000.00	(1,000.00)	-1.6%
Transfers of Direct Costs		5710	1,000.00	1,000.00	158.95	160.00	840.00	84.0%
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	212,577.00	212,577.00	19,324.47	238,136.00	(25,559.00)	-12.0%
Communications		5900	1,900.00	1,900.00	764.96	1,900.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			360,417.00	360,417.00	48,745.57	364,980.00	(4,563.00)	-1.3%

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	578,437.00	578,437.00	347,062.00	578,437.00	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			578,437.00	578,437.00	347,062.00	578,437.00	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	61,822.00	61,822.00	(47,791.00)	50,000.00	11,822.00	19.1%
Payments to County Offices		7142	500,000.00	500,000.00	35,799.00	490,075.00	9,925.00	2.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			561,822.00	561,822.00	(11,992.00)	540,075.00	21,747.00	3.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	221,185.00	221,185.00	34,932.12	183,312.00	37,873.00	17.1%
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			221,185.00	221,185.00	34,932.12	183,312.00	37,873.00	17.1%
TOTAL, EXPENDITURES			5,046,860.00	5,046,860.00	1,380,724.21	5,104,397.00	(57,537.00)	-1.1%

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	1,522,212.00	1,522,212.00	0.00	1,777,313.00	255,101.00	16.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,522,212.00	1,522,212.00	0.00	1,777,313.00	255,101.00	16.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,522,212.00	1,522,212.00	0.00	1,777,313.00	(255,101.00)	16.8%

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCOFF Sources		8010-8099	14,393,745.00	14,393,745.00	3,740,255.48	14,918,983.00	525,238.00	3.6%
2) Federal Revenue		8100-8299	1,724,889.00	1,724,889.00	447,983.95	1,708,168.00	(16,721.00)	-1.0%
3) Other State Revenue		8300-8599	1,709,726.00	1,709,726.00	487,116.66	1,992,231.00	282,505.00	16.5%
4) Other Local Revenue		8600-8799	302,592.00	302,592.00	19,487.34	321,827.00	19,235.00	6.4%
5) TOTAL, REVENUES			18,130,952.00	18,130,952.00	4,694,843.43	18,941,209.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,325,124.00	7,325,124.00	2,086,965.69	7,321,327.00	3,797.00	0.1%
2) Classified Salaries		2000-2999	2,514,174.00	2,514,174.00	744,919.95	2,595,077.00	(80,903.00)	-3.2%
3) Employee Benefits		3000-3999	3,699,174.00	3,699,174.00	948,697.31	3,790,970.00	(91,796.00)	-2.5%
4) Books and Supplies		4000-4999	846,834.00	846,834.00	332,864.10	940,953.00	(94,119.00)	-11.1%
5) Services and Other Operating Expenditures		5000-5999	1,466,594.00	1,466,594.00	459,721.21	1,534,552.00	(67,958.00)	-4.6%
6) Capital Outlay		6000-6999	1,478,437.00	1,478,437.00	347,062.00	1,478,437.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	651,822.00	651,822.00	(49,358.00)	630,075.00	21,747.00	3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(58,167.00)	(58,167.00)	0.00	(58,167.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			17,923,992.00	17,923,992.00	4,870,872.26	18,233,224.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			206,960.00	206,960.00	(176,028.83)	707,985.00		
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	250,000.00	250,000.00	0.00	250,000.00	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			(250,000.00)	(250,000.00)	0.00	(250,000.00)		

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,040.00)	(43,040.00)	(176,028.83)	457,985.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,740,997.00	3,740,997.00		3,917,787.00	176,790.00	4.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,740,997.00	3,740,997.00		3,917,787.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,740,997.00	3,740,997.00		3,917,787.00		
2) Ending Balance, June 30 (E + F1e)			3,697,957.00	3,697,957.00		4,375,772.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	10,875.00	10,875.00		10,875.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	165,003.00	165,003.00		361,867.00		
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	1,541,878.00	1,541,878.00		1,521,690.00		
Additional 6% Board Reserve	0000	9780	1,090,440.00					
2016-17 One-time discretionary carryover	0000	9780	108,707.00					
Unallocated Supplemental & Concentration	0000	9780	287,731.00					
Reserve for MAA payback	0000	9780	55,000.00					
Additional 6% Board Reserve	0000	9780		1,090,440.00				
2016-17 One-time discretionary carryover	0000	9780		108,707.00				
Unallocated Supplemental & Concentration	0000	9780		287,731.00				
Reserve for MAA Payback	0000	9780		55,000.00				
Additional 6% Board Reserves	0000	9780				1,108,993.00		
2016-17 One-time discretionary carryover	0000	9780				98,092.00		
2017-18 One-time discretionary carryover	0000	9780				207,572.00		
Unallocated Supplemental & Concentration	0000	9780				52,033.00		
Reserve for MAA payback	0000	9780				55,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	545,220.00	545,220.00		554,497.00		
Unassigned/Unappropriated Amount		9790	1,432,481.00	1,432,481.00		1,924,343.00		

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	11,581,985.00	11,581,985.00	3,227,702.00	11,830,214.00	248,229.00	2.1%
Education Protection Account State Aid - Current Year		8012	1,725,260.00	1,725,260.00	435,360.00	1,777,634.00	52,374.00	3.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	19,662.00	19,662.00	0.00	19,188.00	(474.00)	-2.4%
Timber Yield Tax		8022	3,343.00	3,343.00	0.00	2,902.00	(441.00)	-13.2%
Other Subventions/In-Lieu Taxes		8029	536.00	536.00	0.00	1,342.00	806.00	150.4%
County & District Taxes								
Secured Roll Taxes		8041	991,167.00	991,167.00	0.00	1,035,330.00	44,163.00	4.5%
Unsecured Roll Taxes		8042	75,171.00	75,171.00	71,273.04	76,731.00	1,560.00	2.1%
Prior Years' Taxes		8043	1,803.00	1,803.00	617.70	2,605.00	802.00	44.5%
Supplemental Taxes		8044	24,744.00	24,744.00	7,284.99	55,656.00	30,912.00	124.9%
Education Revenue Augmentation Fund (ERAF)		8045	(193,635.00)	(193,635.00)	0.00	(178,979.00)	14,656.00	-7.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	176,141.00	176,141.00	203.75	308,387.00	132,246.00	75.1%
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			14,406,177.00	14,406,177.00	3,742,441.48	14,931,010.00	524,833.00	3.6%
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	(12,432.00)	(12,432.00)	(2,186.00)	(12,027.00)	405.00	-3.3%
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			14,393,745.00	14,393,745.00	3,740,255.48	14,918,983.00	525,238.00	3.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	160,795.00	160,795.00	0.00	160,838.00	43.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,327,630.00	1,327,630.00	342,929.15	1,246,498.00	(81,132.00)	-6.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	147,165.00	147,165.00	25,562.00	147,165.00	0.00	0.0%

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	39,299.00	39,299.00	7,103.72	46,778.00	7,479.00	19.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	50,000.00	50,000.00	72,389.08	106,889.00	56,889.00	113.8%
TOTAL, FEDERAL REVENUE			1,724,889.00	1,724,889.00	447,983.95	1,708,168.00	(16,721.00)	-1.0%
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	426,721.00	426,721.00	119,672.00	427,575.00	854.00	0.2%
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	40,043.00	40,043.00	0.00	250,320.00	210,277.00	525.1%
Lottery - Unrestricted and Instructional Materials		8560	278,208.00	278,208.00	11,569.82	297,138.00	18,930.00	6.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	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	465,774.00	465,774.00	350,774.00	465,774.00	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	498,980.00	498,980.00	5,100.84	551,424.00	52,444.00	10.5%
TOTAL, OTHER STATE REVENUE			1,709,726.00	1,709,726.00	487,116.66	1,992,231.00	282,505.00	16.5%

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	23,500.00	23,500.00	40.00	23,500.00	0.00	0.0%
Interest		8660	28,000.00	28,000.00	0.00	40,000.00	12,000.00	42.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	78,640.00	78,640.00	14,295.34	85,633.00	6,993.00	8.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	172,452.00	172,452.00	5,152.00	172,694.00	242.00	0.1%
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			302,592.00	302,592.00	19,487.34	321,827.00	19,235.00	6.4%
TOTAL, REVENUES			18,130,952.00	18,130,952.00	4,694,843.43	18,941,209.00	810,257.00	4.5%

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	5,956,488.00	5,956,488.00	1,652,186.60	5,950,881.00	5,607.00	0.1%
Certificated Pupil Support Salaries		1200	502,969.00	502,969.00	145,162.14	507,400.00	(4,431.00)	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	842,065.00	842,065.00	283,588.75	834,844.00	7,221.00	0.9%
Other Certificated Salaries		1900	23,602.00	23,602.00	6,028.20	28,202.00	(4,600.00)	-19.5%
TOTAL, CERTIFICATED SALARIES			7,325,124.00	7,325,124.00	2,086,965.69	7,321,327.00	3,797.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	435,025.00	435,025.00	127,674.66	532,367.00	(97,342.00)	-22.4%
Classified Support Salaries		2200	985,873.00	985,873.00	301,059.65	991,151.00	(5,278.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	220,240.00	220,240.00	63,724.27	208,132.00	12,108.00	5.5%
Clerical, Technical and Office Salaries		2400	736,588.00	736,588.00	212,907.91	725,442.00	11,146.00	1.5%
Other Classified Salaries		2900	136,448.00	136,448.00	39,553.46	137,985.00	(1,537.00)	-1.1%
TOTAL, CLASSIFIED SALARIES			2,514,174.00	2,514,174.00	744,919.95	2,595,077.00	(80,903.00)	-3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,537,627.00	1,537,627.00	290,126.78	1,578,242.00	(40,615.00)	-2.6%
PERS		3201-3202	388,777.00	388,777.00	116,028.40	418,349.00	(29,572.00)	-7.6%
OASDI/Medicare/Alternative		3301-3302	310,644.00	310,644.00	86,229.64	321,393.00	(10,749.00)	-3.5%
Health and Welfare Benefits		3401-3402	1,001,417.00	1,001,417.00	324,243.45	1,010,199.00	(8,782.00)	-0.9%
Unemployment Insurance		3501-3502	4,918.00	4,918.00	1,338.26	6,955.00	(2,037.00)	-41.4%
Workers' Compensation		3601-3602	232,286.00	232,286.00	66,642.06	234,095.00	(1,809.00)	-0.8%
OPEB, Allocated		3701-3702	190,732.00	190,732.00	53,760.01	191,186.00	(454.00)	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	32,773.00	32,773.00	10,328.71	30,551.00	2,222.00	6.8%
TOTAL, EMPLOYEE BENEFITS			3,699,174.00	3,699,174.00	948,697.31	3,790,970.00	(91,796.00)	-2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	144,676.00	144,676.00	171,718.94	200,976.00	(56,300.00)	-38.9%
Books and Other Reference Materials		4200	41,329.00	41,329.00	7,455.21	42,486.00	(1,157.00)	-2.8%
Materials and Supplies		4300	598,429.00	598,429.00	124,944.51	578,939.00	19,490.00	3.3%
Noncapitalized Equipment		4400	62,400.00	62,400.00	28,745.44	118,552.00	(56,152.00)	-90.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			846,834.00	846,834.00	332,864.10	940,953.00	(94,119.00)	-11.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	35,498.00	35,498.00	0.00	35,491.00	7.00	0.0%
Travel and Conferences		5200	92,192.00	92,192.00	15,474.77	71,543.00	20,649.00	22.4%
Dues and Memberships		5300	15,510.00	15,510.00	10,170.58	15,510.00	0.00	0.0%
Insurance		5400-5450	90,819.00	90,819.00	90,819.00	90,819.00	0.00	0.0%
Operations and Housekeeping Services		5500	346,500.00	346,500.00	134,142.22	346,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	141,800.00	141,800.00	40,792.61	143,610.00	(1,810.00)	-1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	718,875.00	718,875.00	160,297.69	805,679.00	(86,804.00)	-12.1%
Communications		5900	26,400.00	26,400.00	8,024.34	26,400.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,466,594.00	1,466,594.00	459,721.21	1,534,552.00	(67,958.00)	-4.6%

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,078,437.00	1,078,437.00	347,062.00	1,078,437.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	400,000.00	400,000.00	0.00	400,000.00	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			1,478,437.00	1,478,437.00	347,062.00	1,478,437.00	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	61,822.00	61,822.00	(47,791.00)	50,000.00	11,822.00	19.1%
Payments to County Offices		7142	590,000.00	590,000.00	(1,567.00)	580,075.00	9,925.00	1.7%
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)			651,822.00	651,822.00	(49,358.00)	630,075.00	21,747.00	3.3%
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	(58,167.00)	(58,167.00)	0.00	(58,167.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(58,167.00)	(58,167.00)	0.00	(58,167.00)	0.00	0.0%
TOTAL, EXPENDITURES			17,923,992.00	17,923,992.00	4,870,872.26	18,233,224.00	(309,232.00)	-1.7%

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	250,000.00	250,000.00	0.00	250,000.00	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			250,000.00	250,000.00	0.00	250,000.00	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)			(250,000.00)	(250,000.00)	0.00	(250,000.00)	0.00	0.0%

Thermalito Union Elementary
Butte County

First Interim
General Fund
Exhibit: Restricted Balance Detail

04 61549 0000000
Form 011

Resource	Description	2017-18
		Projected Year Totals
3310	Special Ed: IDEA Basic Local Assistance En	160,838.00
5640	Medi-Cal Billing Option	186,263.00
6300	Lottery: Instructional Materials	11,390.00
9010	Other Restricted Local	3,376.00
Total, Restricted Balance		361,867.00

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	726,560.00	726,560.00	250,611.00	825,813.00	99,253.00	13.7%
4) Other Local Revenue		8600-8799	16,800.00	16,800.00	2,239.84	13,000.00	(3,800.00)	-22.6%
5) TOTAL, REVENUES			743,360.00	743,360.00	252,850.84	838,813.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	176,501.00	176,501.00	71,705.54	176,501.00	0.00	0.0%
2) Classified Salaries		2000-2999	236,743.00	236,743.00	78,049.53	236,743.00	0.00	0.0%
3) Employee Benefits		3000-3999	186,330.00	186,330.00	60,213.28	183,350.00	2,980.00	1.6%
4) Books and Supplies		4000-4999	59,230.00	59,230.00	7,330.64	59,230.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	53,214.00	53,214.00	5,238.63	53,214.00	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	34,957.00	34,957.00	0.00	34,957.00	0.00	0.0%
9) TOTAL, EXPENDITURES			746,975.00	746,975.00	222,537.62	743,995.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,615.00)	(3,615.00)	30,313.22	94,818.00		
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)			(3,615.00)	(3,615.00)	30,313.22	94,818.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,645.59	4,645.59		47,962.00	43,316.41	932.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,645.59	4,645.59		47,962.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,645.59	4,645.59		47,962.00		
2) Ending Balance, June 30 (E + F1e)			1,030.59	1,030.59		142,780.00		
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	1,014.49	1,014.49		140,984.00		
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	16.10	16.10		1,796.00		
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	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%
Title I, Part A, Basic	3010	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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	712,200.00	712,200.00	249,361.00	813,112.00	100,912.00	14.2%
All Other State Revenue	All Other	8590	14,360.00	14,360.00	1,250.00	12,701.00	(1,659.00)	-11.6%
TOTAL, OTHER STATE REVENUE			726,560.00	726,560.00	250,611.00	825,813.00	99,253.00	13.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	800.00	800.00	0.00	2,000.00	1,200.00	150.0%
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								
Child Development Parent Fees		8673	14,000.00	14,000.00	1,002.00	8,000.00	(6,000.00)	-42.9%
Interagency Services		8677	0.00	0.00	1,000.00	1,000.00	1,000.00	New
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,000.00	2,000.00	237.84	2,000.00	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			16,800.00	16,800.00	2,239.84	13,000.00	(3,800.00)	-22.6%
TOTAL, REVENUES			743,360.00	743,360.00	252,850.84	838,813.00		

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 Teachers' Salaries		1100	127,296.00	127,296.00	43,063.94	127,296.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	49,205.00	49,205.00	28,641.60	49,205.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			176,501.00	176,501.00	71,705.54	176,501.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	212,496.00	212,496.00	70,470.02	212,496.00	0.00	0.0%
Classified Support Salaries		2200	14,034.00	14,034.00	4,671.18	14,034.00	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	10,213.00	10,213.00	2,908.33	10,213.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			236,743.00	236,743.00	78,049.53	236,743.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	23,949.00	23,949.00	7,160.47	22,290.00	1,659.00	6.9%
PERS		3201-3202	47,295.00	47,295.00	14,625.74	47,295.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	25,593.00	25,593.00	7,877.19	25,593.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	67,639.00	67,639.00	22,706.61	66,399.00	1,240.00	1.8%
Unemployment Insurance		3501-3502	209.00	209.00	69.57	209.00	0.00	0.0%
Workers' Compensation		3601-3602	9,767.00	9,767.00	3,538.33	9,767.00	0.00	0.0%
OPEB, Allocated		3701-3702	8,171.00	8,171.00	2,967.98	8,171.00	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	3,707.00	3,707.00	1,267.39	3,626.00	81.00	2.2%
TOTAL, EMPLOYEE BENEFITS			186,330.00	186,330.00	60,213.28	183,350.00	2,980.00	1.6%
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	1,445.64	0.00	0.00	0.0%
Materials and Supplies		4300	49,230.00	49,230.00	5,885.00	49,230.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			59,230.00	59,230.00	7,330.64	59,230.00	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	10,014.00	10,014.00	571.38	10,014.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	1,268.00	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,700.00	6,700.00	0.00	6,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	2,500.00	958.65	2,500.00	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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	30,000.00	2,252.00	30,000.00	0.00	0.0%
Communications		5900	1,000.00	1,000.00	188.60	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,214.00	53,214.00	5,238.63	53,214.00	0.00	0.0%
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%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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	34,957.00	34,957.00	0.00	34,957.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			34,957.00	34,957.00	0.00	34,957.00	0.00	0.0%
TOTAL, EXPENDITURES			746,975.00	746,975.00	222,537.62	743,995.00		

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		8911	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								
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 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%
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		

Thermalito Union Elementary
Butte County

First Interim
Child Development Fund
Exhibit: Restricted Balance Detail

04 61549 0000000
Form 12I

Resource	Description	2017/18 Projected Year Totals
6105	Child Development: California State Preschool Program	97,033.00
6130	Child Development: Center-Based Reserve Account	43,951.00
Total, Restricted Balance		<u>140,984.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,945,210.00	1,945,210.00	111,656.40	1,944,762.00	(448.00)	0.0%
3) Other State Revenue		8300-8599	107,300.00	107,300.00	9,872.19	107,300.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,400.00	11,400.00	(2,607.62)	31,536.00	20,136.00	176.6%
5) TOTAL, REVENUES			2,063,910.00	2,063,910.00	118,920.97	2,083,598.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	540,896.00	540,896.00	140,417.30	518,526.00	22,370.00	4.1%
3) Employee Benefits		3000-3999	236,551.00	236,551.00	65,922.70	234,429.00	2,122.00	0.9%
4) Books and Supplies		4000-4999	1,292,935.00	1,292,935.00	202,014.91	1,294,729.00	(1,794.00)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	39,000.00	39,000.00	10,377.47	39,000.00	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	23,210.00	23,210.00	0.00	23,210.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,132,592.00	2,132,592.00	418,732.38	2,109,894.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,682.00)	(68,682.00)	(299,811.41)	(26,296.00)		
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)			(68,682.00)	(68,682.00)	(299,811.41)	(26,296.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	78,603.00	78,603.00		124,713.00	46,110.00	58.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,603.00	78,603.00		124,713.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,603.00	78,603.00		124,713.00		
2) Ending Balance, June 30 (E + F1e)			9,921.00	9,921.00		98,417.00		
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	122,553.00	122,553.00		135,026.00		
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	3,038.00	3,038.00		1,776.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(115,670.00)	(115,670.00)		(38,385.00)		

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	1,870,210.00	1,870,210.00	111,656.40	1,869,762.00	(448.00)	0.0%
Donated Food Commodities		8221	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,945,210.00	1,945,210.00	111,656.40	1,944,762.00	(448.00)	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	107,300.00	107,300.00	9,872.19	107,300.00	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			107,300.00	107,300.00	9,872.19	107,300.00	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	12,000.00	12,000.00	(2,053.10)	12,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(600.00)	(600.00)	0.00	(600.00)	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	(554.52)	20,136.00	20,136.00	New
TOTAL, OTHER LOCAL REVENUE			11,400.00	11,400.00	(2,607.62)	31,536.00	20,136.00	176.6%
TOTAL, REVENUES			2,063,910.00	2,063,910.00	118,920.97	2,083,598.00		

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	418,679.00	418,679.00	104,406.03	404,780.00	13,899.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	82,333.00	82,333.00	27,444.08	82,333.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	39,884.00	39,884.00	8,567.19	31,413.00	8,471.00	21.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			540,896.00	540,896.00	140,417.30	518,526.00	22,370.00	4.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	77,315.00	77,315.00	19,464.54	75,666.00	1,649.00	2.1%
OASDI/Medicare/Alternative		3301-3302	41,571.00	41,571.00	9,953.88	39,862.00	1,709.00	4.1%
Health and Welfare Benefits		3401-3402	91,068.00	91,068.00	29,038.93	92,991.00	(1,923.00)	-2.1%
Unemployment Insurance		3501-3502	272.00	272.00	65.04	261.00	11.00	4.0%
Workers' Compensation		3601-3602	12,894.00	12,894.00	3,325.41	12,368.00	526.00	4.1%
OPEB, Allocated		3701-3702	10,904.00	10,904.00	2,783.71	10,754.00	150.00	1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,527.00	2,527.00	1,291.19	2,527.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			236,551.00	236,551.00	65,922.70	234,429.00	2,122.00	0.9%
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	50,700.00	50,700.00	11,042.28	50,700.00	0.00	0.0%
Noncapitalized Equipment		4400	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Food		4700	1,236,235.00	1,236,235.00	190,972.63	1,238,029.00	(1,794.00)	-0.1%
TOTAL, BOOKS AND SUPPLIES			1,292,935.00	1,292,935.00	202,014.91	1,294,729.00	(1,794.00)	-0.1%

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 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	3,000.00	3,000.00	348.53	3,000.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	455.25	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	30,000.00	30,000.00	2,180.85	30,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	7,160.00	5,000.00	0.00	0.0%
Communications		5900	0.00	0.00	232.84	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,000.00	39,000.00	10,377.47	39,000.00	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	23,210.00	23,210.00	0.00	23,210.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			23,210.00	23,210.00	0.00	23,210.00	0.00	0.0%
TOTAL, EXPENDITURES			2,132,592.00	2,132,592.00	418,732.38	2,109,894.00		

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	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								
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)			0.00	0.00	0.00	0.00		

Thermalito Union Elementary
Butte County

First Interim
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

04 61549 0000000
Form 13I

Resource	Description	2017/18 Projected Year Totals
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	135,026.00
Total, Restricted Balance		<u>135,026.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	3,200.00	3,200.00	New
5) TOTAL, REVENUES			0.00	0.00	0.00	3,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	3,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	250,000.00	250,000.00	0.00	250,000.00	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			250,000.00	250,000.00	0.00	250,000.00		

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)			250,000.00	250,000.00	0.00	253,200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	250,000.00	250,000.00		249,488.00	(512.00)	-0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			250,000.00	250,000.00		249,488.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			250,000.00	250,000.00		249,488.00		
2) Ending Balance, June 30 (E + F1e)			500,000.00	500,000.00		502,688.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	500,000.00	500,000.00		502,688.00		
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 LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	3,200.00	3,200.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	3,200.00	3,200.00	New
TOTAL, REVENUES			0.00	0.00	0.00	3,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	250,000.00	250,000.00	0.00	250,000.00	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			250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		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%
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%
(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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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)			250,000.00	250,000.00	0.00	250,000.00		

Thermalito Union Elementary
Butte County

First Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

04 61549 0000000
Form 17I

Resource	Description	2017/18 Projected Year Totals
Total, Restricted Balance		<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	63,650.00	63,650.00	2,234.43	65,000.00	1,350.00	2.1%
5) TOTAL, REVENUES			63,650.00	63,650.00	2,234.43	65,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			63,650.00	63,650.00	2,234.43	65,000.00		
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)			63,650.00	63,650.00	2,234.43	65,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	279,906.00	279,906.00		284,502.00	4,596.00	1.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			279,906.00	279,906.00		284,502.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			279,906.00	279,906.00		284,502.00		
2) Ending Balance, June 30 (E + F1e)			343,556.00	343,556.00		349,502.00		
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) Legally Restricted Balance		9740	219,893.00	219,893.00		219,064.00		
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	123,663.00	123,663.00		130,438.00		
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	22,000.00	22,000.00	266.80	22,000.00	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	1,650.00	1,650.00	0.00	3,000.00	1,350.00	81.8%
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	40,000.00	40,000.00	1,967.63	40,000.00	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			63,650.00	63,650.00	2,234.43	65,000.00	1,350.00	2.1%
TOTAL, REVENUES			63,650.00	63,650.00	2,234.43	65,000.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/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		

Thermalito Union Elementary
Butte County

First Interim
Capital Facilities Fund
Exhibit: Restricted Balance Detail

04 61549 0000000
Form 25I

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	219,064.00
Total, Restricted Balance		219,064.00

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	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	171,950.00	171,950.00	13,130.63	172,300.00	350.00	0.2%
5) TOTAL, REVENUES			177,950.00	177,950.00	13,130.63	178,300.00		
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	149,872.00	149,872.00	700.00	149,872.00	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			149,872.00	149,872.00	700.00	149,872.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,078.00	28,078.00	12,430.63	28,428.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,078.00	28,078.00	12,430.63	28,428.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	51,008.00	51,008.00		56,627.00	5,619.00	11.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,008.00	51,008.00		56,627.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,008.00	51,008.00		56,627.00		
2) Ending Balance, June 30 (E + F1e)			79,086.00	79,086.00		85,055.00		
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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	79,086.00	79,086.00		85,055.00		
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	5,500.00	5,500.00	0.00	5,500.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	170,000.00	170,000.00	0.00	170,000.00	0.00	0.0%
Unsecured Roll		8612	200.00	200.00	12,549.23	200.00	0.00	0.0%
Prior Years' Taxes		8613	600.00	600.00	51.04	600.00	0.00	0.0%
Supplemental Taxes		8614	700.00	700.00	530.36	700.00	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	450.00	450.00	0.00	800.00	350.00	77.8%
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			171,950.00	171,950.00	13,130.63	172,300.00	350.00	0.2%
TOTAL, REVENUES			177,950.00	177,950.00	13,130.63	178,300.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	700.00	700.00	700.00	700.00	0.00	0.0%
Debt Service - Interest		7438	67,353.00	67,353.00	0.00	67,353.00	0.00	0.0%
Other Debt Service - Principal		7439	81,819.00	81,819.00	0.00	81,819.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			149,872.00	149,872.00	700.00	149,872.00	0.00	0.0%
TOTAL, EXPENDITURES			149,872.00	149,872.00	700.00	149,872.00		

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		

Thermalito Union Elementary
Butte County

First Interim
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

04 61549 0000000
Form 511

Resource	Description	2017/18 Projected Year Totals
Total, Restricted Balance		0.00



BOARD ACTION ITEM SUMMARY

TO: Board of Trustees

FROM: Cody Walker

MEETING DATE: December 13th, 2017

TOPIC: Approval of Resolution 17-18-07 – Establishment of School Warrant / Pass-Through Fund – SACS Fund 76

DESCRIPTION: Multiple school agencies in Butte County, including Thermalito Union Elementary School District, are implementing the Escape financial system. Escape uses the Standardized Account Code Structure (SACS) Fund 76, Warrant/Pass-Through Fund, to account for payroll liabilities. This resolution will authorize Butte County Office of Education to establish an interest-bearing fund for the use and recording of financial activity of the Thermalito Union Elementary School District payroll liabilities.

FUNDING: N/A

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

RESOLUTION NO. 17-18-07

ESTABLISHMENT OF SCHOOL WARRANT/PASS-THROUGH FUND
(Standardized Account Code Structure FUND 76)

WHEREAS, multiple school agencies in Butte County are implementing the Escape financial system; and

WHEREAS, Escape uses the Standardized Account Code Structure (SACS) Fund 76, Warrant/Pass-Through Fund, to account for payroll liabilities; and

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Thermalito Union Elementary School District that an interest-bearing fund be established for the use and recording of financial activity of the Thermalito Union Elementary School District payroll liabilities.

PASSED AND ADOPTED at a regular meeting of the Board of Education of the Thermalito Union Elementary School District this 13th day of December, 2017, by the following vote:

Ayes:

Noes:

Absent:

THERMALITO UNION ELEMENTARY SCHOOL DISTRICT

By _____
President, Board of Education

Attest:

Clerk