

COTTONWOOD UNION SCHOOL DISTRICT

20512 West First Street
Cottonwood, California 96022

AGENDA FOR Tuesday, January 15, 2019, 6:30 P.M.

Regular Board Meeting, West Cottonwood Library

Rules and Procedures

The Cottonwood Union School District Board desires that its meetings be conducted in an open fashion and encourages public participation. Persons attending a meeting who wish to speak concerning an agenda item should notify the Board Chairperson of their desire to speak prior to the start of the meeting and should come forward during the time set aside for public comment and communication. It may be necessary, at times, for the Chairperson to limit discussions due to time considerations.

Arrangements to place an item on the agenda and make a presentation concerning said item must be established with the Superintendent, or any Board Member, at least ten calendar days in advance of the meeting. The request to address the Board shall be submitted in writing and the proposed stated in, or with, the request.

1.0 Call Regular Meeting to Order at 6:30 p.m.

2.0 Pledge of Allegiance

3.0 Approval of Agenda

4.0 Recognition (Students, Staff, Curriculum)/Curriculum Review – North Cottonwood – Star Performers West Cottonwood – Elective Presentation

5.0 Public Forum/Hearing of Persons Wishing to Address the Board

In order to conduct district business in an orderly and efficient manner, the Board requires that public presentations to the Board comply with the following procedures:

At a time so designated on the agenda at a regular meeting, members of the public may bring before the Board matters that are not listed on the agenda. The Board shall take no action or discussion on any item not appearing on the posted agenda, except as authorized by law. (Education Code [35145.5](#), Government Code [54954.2](#)) Without taking action, Board members or district staff members may briefly respond to statements made or questions posed by the public about items not appearing on the agenda. Additionally, on their own initiative or in response to questions posed by the public, a Board or staff member may ask a question for clarification, make a brief announcement, or make a brief report on his/her own activities. (Government Code [54954.2](#))

Furthermore, the Board or a Board member may provide a reference to staff or other resources for factual information, ask staff to report back to the Board at a subsequent meeting concerning any matter, or take action directing staff to place a matter of business on a future agenda.

Comments shall be limited to 3 minutes per person and 20 minutes for all comments, unless different time limits are set by the Chairman subject to the approval of the Board.

6.0 Consent Agenda

6.1 Review of Consent Agenda

- 6.1.1 Approval of Board Meeting Minutes for:
Regular Board Meeting held on December 18, 2018 (pg. 4 – 7)

6.2 Approval of Consent Agenda

7.0 Discussion/Action Items:

7.1 Consider approval of the Commercial Warrants. (pg. 8 – 29)

**7.2 Consider approval: Board Policies/ Administrative Regulations-
Checklist & Policy Guide .** (pg. 30 - 31)

AR – Claims and Actions Against the District (pg. 32 - 37)

AR – Financial Reports and Accountability (pg. 38 - 44)

BP 4114 – Transfers (pg. 45 - 46)

BP/AR 5141.6 – School Health Services (pg. 47 - 58)

BP/AR 5144.1 – Suspension and Expulsion/Due Process (pg. 59 - 94)

**7.3 Consider approval of the Annual Audit Report for the 2017/2018 Fiscal Year for the
Cottonwood Union School District.** (pg. 95 -181)

7.4 Consider approval of Request for Proposal for District Cabling (pg. 182 - 244)

7.5 Consider approval of Request for Proposal for District Network Electronics (pg. 245 - 257)

8.0 Informational Items:

8.1 CTA Report

8.2 Superintendent’s Report

8.3 Principal’s Reports

9.0 Information/Communication Items.

9.1 Enrollment Report (pg. 258)

9.2 Shasta County Pooled Investment Report for November 30, 2018 (pg. 259 - 260)

9.3 Annual Certification Regarding Workers’ Compensation from STISIG (pg. 261)

9.4 Quarterly Report on Williams Uniform Complaints (October-December 2018) (pg. 262)

10.0 Governing Board Discussion and Suggested Agenda Items.

11.0 Future Meetings:

11.1 Regular Board Meeting, **Tuesday, February 12 2019, 6:30 p.m.** in the West Cottonwood School Library, 20512 W. First Street, Cottonwood, CA 96022.

12.0 Closed Session: Adjournment to Closed Session during this meeting to consider and/or take action upon the following items:

12.1 Pursuant to Government Code section 54957
Public Employee / Discipline / Dismissal / Release

Public Notice of Action Taken in Closed Session

13.0 Adjournment

AMERICAN WITH DISABILITIES ACT NOTICE

In compliance with the Americans with Disabilities Act, those requiring special assistance to access the Board of Trustees meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact the District Office at (530) 347-3165. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodation, auxiliary aids or services.

DOCUMENT AVAILABILITY

Documents provided to a majority of the Governing Board regarding an open session item on this agenda, including documents distributed to the board less than 72 hours in advance of a board meeting are available for public inspection at the District office located at 20512 West First Street, Cottonwood, CA 96022 during normal business hours.

NOTE: Copies of the agenda, approved board minutes and board packets may be reviewed/downloaded on the Cottonwood Union School District's website at www.cwusd.com Each month's board packet will be available on the website after 3:00 p.m. on the Friday prior to the Regular Board Meeting.

To review and/or print a board packet:

Go to www.cwusd.com

Click on Board of Trustees in the right hand column

Click on Board Meeting Documents in the left hand column, and

Click on Meeting Agendas, Minutes, or Board Meeting Packets to review or download as you would like.

COTTONWOOD UNION SCHOOL DISTRICT

20512 West First Street
Cottonwood, CA 96022

MINUTES FOR Tuesday, December 18, 2018, 6:30 P.M.

Regular Board Meeting, West Cottonwood Library

Members Present: Mrs. Cordova, Mr. Iles (arrived at 6:43 p.m.), Mrs. McDougall, Mr. Vazquez
Members Absent: Mrs. Semingson
Others Present: Superintendent, Doug Geren,
Principals: Don Ray, Terri Wright
Assistant Principal: Christine Hill
Laura Merrick, Business Manager
Terri Stratte, Administrative Assistant
Staff: Six staff members were present along with approximately sixty-five community members

- 1.0 **Call Regular Meeting to Order** – Mr. Vazquez called the meeting to order at 6:31 p.m.
- 2.0 **Pledge of Allegiance** was led by Mr. Vazquez
- 3.0 **Approval of Agenda**
ACTION: Mrs. Cordova moved, seconded by Mrs. McDougall, to approve the agenda as presented.
VOTE: Unanimous in favor
- 4.0 **Recognition (Students, Staff, Curriculum)/Curriculum Review**
Star Performers- North Cottonwood Thirteen students were recognized and presented with awards.
West Cottonwood – Elective Presentation - None
- 5.0 **Public Forum/Hearing of Persons Wishing to Address the Board**
None at this time
- 6.0 **Consent Agenda**
 - 6.1 **Review of Consent Agenda**
 - 6.1.1 Approval of Board Meeting Minutes for:
Regular Board Meeting held on November 15, 2018
Special Board Meeting held on December 5, 2018
 - 6.1.2 Approval of the Following Contracts
Compliance Associates, Inc.- Drug and Alcohol Testing Consortium Schools, January 1, 2019
 - 6.1.3 Accept letter of resignation from **Alyssa Nerdin** – Cafeteria Assistant, North Cottonwood and **Chase Robbins** - Custodian/Maintenance, North Cottonwood
 - 6.2 **Approval of Consent Agenda**
ACTION: Mrs. Cordova moved, seconded by Mrs. McDougall, to approve the Consent Agenda as presented.
VOTE: Unanimous in favor

7.0 Discussion/Action Items:

7.1 Consider Approval of Commercial Warrants.

ACTION: Mrs. Cordova moved, seconded by Mrs. McDougall to approve the Commercial Warrants

VOTE: Unanimous in favor

7.2 Consider Approval: Board Policies/ Administrative Regulations

BP/AR 4140/4240/4340 - Bargaining Units

BP/AR 4161.3 – Professional Leaves

BP/AR 4261.3 – Professional Leaves

BB 9310 - Board Policies

BP 0420.42 – Charter School Renewal

BP 1100 – Communication with the Public

BP 3290 – Gifts, Grants and Bequests

ACTION: Mrs. Cordova moved, seconded by Mr. Iles to approve the Board Policies and Administrative Regulations

VOTE: Unanimous in favor

7.3 Consider Approval of the First Interim Report for the 2018/2019 Fiscal Year

The Business Manager presented information and a power point presentation on the General Fund, Cafeteria Fund, Special Reserve Fund, Non-Capital Projects, Retiree Fund, Capital Facilities Fund, Bond Fund and the Charter School Fund

ACTION: Mr. Iles moved, seconded by Mrs. Cordova to approve the First Interim Report for the 2018/2019 Fiscal Year

VOTE: Unanimous in favor

7.4 Organizational Meeting

A. Election of Board President and Clerk

Mrs. McDougall nominated Mrs. Cordova as Board President and it was unanimous in favor.

Mrs. Cordova nominated Matt Iles as Board Clerk and it was unanimous in favor.

B. Approve Resolution #2018-20 establishing day, time, and place for regular Board Meetings.

ACTION: Mrs. Cordova moved, seconded by Mrs. McDougall to approve Resolution #2018-20 establishing the day, time and place for Board Meetings

VOTE: Unanimous in favor

7.5 Consider Approval of Resolution #2018-21, regarding accounting of Developer Fees for the 2018/2019 School Year

ACTION: Mrs. Cordova moved, seconded by Mrs. McDougall to approve Resolution #2018-21 accounting of the Developer Fees for the 2018/19 School Year.

VOTE: Unanimous in favor

7.6 Consider approval of the following Personnel Request Form:

North Cottonwood – Special Education One-On-One Instructional Aide (1) 5.75 hours per day.

ACTION: Mrs. Cordova moved, seconded by Mrs. McDougall to approve (1) Special Education One-On-One Instructional Aide position (5.75) as required per Student Instructional Educational Plan.

VOTE: Unanimous in favor

8.0 Informational Items:

8.1 CTA Report – Ms. Andrews reported that the teachers held a parent appreciation event with the help of The Bean, serving the parents hot chocolate as they drove through dropping off their children. They felt it created connectivity and was a fun, positive event. There was also a brief discussion regarding the local CTA support for a bill recently introduced to teach life skills. Board member, Mr. Iles suggested contacting state CTA members to voice our support.

8.2 Superintendent's Report

Mr. Geren reported that the door blocks are in and will be installed over the break. The bid for camera security was awarded to Comer Communications and will be installed in the near future. Safety flip charts have been finalized and sent to teachers for feedback. The SST protocol/process is finished and districtwide training will take place after the break. The District qualifies for Differentiated Assistance for our Hispanic population. Shasta County Office of Education will be providing assistance.

8.3 Principal's Reports

Mr. Ray reported they have been working on SST handbook with District representatives. Mr. Bettes has presented Social Emotional Learning Lessons to almost all of the classrooms. Staff members attended a NGSS training in Sacramento. Mrs. Brogoitti and Mrs. Madison have been doing observations as part of the coaching cycle. Canned food drive was a huge success. The North gym is being used almost nightly by the Anderson Parks & Recreations Department.

Mrs. Wright reported Ms. Stevenson is teaching Classroom Guidance lessons on Conflict Resolution to 5th and 6th graders. Second round of Benchmark Testing was completed last week. Fifth grade students helped wrap gifts for low income students. A canned food drive was held. Mrs. Master's homeroom won the November attendance challenge and the prize was a pancake feed organized by Mrs. Hill.

9.0 Information/Communication Items.

9.1 Enrollment Report

9.2 Shasta County Pooled Investment Report for October 31, 2018

10.0 Governing Board Discussion and Suggested Agenda Items.

None at this time.

11.0 Future Meetings:

11.1 Regular Board Meeting, **Tuesday, January 15, 2019, 6:30 p.m.** in the West Cottonwood School Library, 20512 W. First Street, Cottonwood, CA 96022.

12.0 Closed Session: Adjournment to Closed Session at 7:40 p.m. to consider and/or take action upon the following items:

- 12.1 Pursuant to Government Code section 54957
Public Employee / Discipline / Dismissal / Release

The Board came out of closed Session at 9:44 p.m.

Public Notice of Action Taken in Closed Session

Mr. Vazquez made the following announcement:

- a 12.2 During closed session the Board of Trustees voted to dismiss employee #48061 from employment by the following vote: Motion by Mrs. Cordova, seconded by Mr. Iles, and unanimously passed by a vote of 3-0, with Mr. Vazquez abstaining and Mrs. Semingson not present.

13.0 Adjournment – the meeting was adjourned at 9:45 p.m.

Tom Vazquez, President

Kim Cordova, Clerk

Deidre McDougall, Member

Matt Iles, Member

Judy Semingson, Member

Scheduled 01/08/2019 - 01/11/2019 Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor AMAZON/ SYNCB (000560/2) P.O. BOX 530958 ATLANTA, GA 30353-0958										
F	2018/19	11/06/18	R4819-00268	OFFICE SUPPLIES	457488975943	01/10/19	Audit	235.58		235.58
			2019 (001247)	01-001-0000-2700-4510-0000-2700-100-						
				BatchId		Check Date		PO# P4819-00268	Register #	
			Check Name							
	2018/19	11/09/18	R4819-00119	FIRST 5 GRANT D	438467966393	01/10/19	Audit	1,369.52		1,369.52
				RAY						
			2019 (001188)	01-050-1100-0000-4310-1110-1000-100-			150.09			
			2019 (004666)	01-050-9010-1110-4310-1110-1000-000-			1,219.43			
				BatchId		Check Date		PO# P4819-00119	Register #	
			Check Name							
	2018/19	11/14/18	R4819-00119	FIRST 5 GRANT D	445779653385	01/10/19	Audit	173.75		173.75
				RAY						
			2019 (001188)	01-050-1100-0000-4310-1110-1000-100-			19.05			
			2019 (004666)	01-050-9010-1110-4310-1110-1000-000-			154.70			
				BatchId		Check Date		PO# P4819-00119	Register #	
			Check Name							
F	2018/19	11/14/18	R4819-00119	FIRST 5 GRANT D	883684687869	01/10/19	Audit	128.48		128.48
				RAY						
			2019 (001188)	01-050-1100-0000-4310-1110-1000-100-			14.08			
			2019 (004666)	01-050-9010-1110-4310-1110-1000-000-			114.40			
				BatchId		Check Date		PO# P4819-00119	Register #	
			Check Name							
F	2018/19	11/30/18	R4819-00275	CONFERENCE	998667796567	01/10/19	Audit	53.57		53.57
				COMPUTER						
				MICROPHONE						
			2019 (001159)	01-020-1100-2420-4310-0000-2420-100-						
				BatchId		Check Date		PO# P4819-00275	Register #	
			Check Name							
F	2018/19	12/09/18	R4819-00276	FHD IPS MONITORS	937598346995	01/10/19	Audit	247.92		247.92
				WITH TILT/HEIGHT						
				ADJ (20						
			2019 (001242)	01-020-0000-2700-4510-0000-2700-100-						
				BatchId		Check Date		PO# P4819-00276	Register #	
			Check Name							

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Scheduled 01/08/2019 - 01/11/2019

Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Total Invoice Amount 2,208.82 Check

Direct Vendor	ANDERSON UNION HIGH SCHOOL DST (000085/1) 1469 FERRY ST ANDERSON, CA 96007									
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2018/19	12/14/18		ELECTIVE STAFF	INV19-00089	01/10/19	Audit		8,651.99		8,651.99
	2019 (004215)	01-020-0100-2209-5801-1110-1000-LC2-						4,617.76		
	2019 (004216)	01-020-0100-2213-5801-1110-1000-LC2-						4,034.23		
	Check Name									

2018/19	12/14/18		TECH SERVICES	INV19-00093	01/10/19	Audit		10,864.58		10,864.58
	2019 (004212)	01-020-0000-2420-5801-1110-1000-LC1-						5,432.29		
	2019 (004213)	01-050-0000-2420-5801-1110-1000-LC1-						5,432.29		
	Check Name									

Total Invoice Amount 19,516.57 Check

AP Vendor	ANDERSON-COTTONWOOD DISP SRVCE (000005/1) PO BOX 541065 LOS ANGELES, CA 90054-1065									
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2018/19	01/01/19	R4819-00020	GARBAGE DISPOSAL 18/19	1906649-0531-1	01/10/19	Audit		906.73		906.73
	2019 (002086)	01-001-0000-8240-5510-0000-8200-000-		BatchId			Check Date	PO# P4819-00020	Register #	
	Check Name									

2018/19	01/01/19	R4819-00020	GARBAGE DISPOSAL 18/19	1913662-0531-5	01/10/19	Audit		741.20		741.20
	2019 (002086)	01-001-0000-8240-5510-0000-8200-000-		BatchId			Check Date	PO# P4819-00020	Register #	
	Check Name									

Total Invoice Amount 1,647.93 Check

Direct Vendor	AT&T (000043/3) P.O. BOX 9011 CAROL STREAM, IL 60197-5025									
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2018/19	12/19/18		PHONE SERVICE	12363677	01/10/19	Audit		742.74		742.74
	2019 (001384)	01-001-0000-7200-5910-0000-7200-000-								
	Check Name									

Total Invoice Amount 742.74 Check

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ESCAPE ONLINE

ReqPay05a

Payment Register

Scheduled 01/08/2019 - 01/11/2019

Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor			BROWN PLUMBING (000680/1) 3990 RAILROAD AVE. REDDING, CA 96001							
2018/19	12/05/18		WEST BOYS RESTROOM	38351	01/10/19	Audit		354.00		354.00
			2019 (001337) 01-020-0000-8200-5630-0000-8200-100- Check Name							

Total Invoice Amount 354.00 Check

AP Vendor			BUREAU OF EDUCATION & RESEARCH (000842/1) 915 118TH AVENUE SE * PO BOX 96068 BELLEVUE, WA 98009							
F	2018/19	12/05/18	R4819-00272	NEXT GENERATION SCIENCE STANDARDS CONFERENCE (3)	4849028	01/10/19	Audit	747.00		747.00
			2019 (001287) 01-050-3010-0000-5210-1110-1000-LC1- BatchId							
			Check Name							
			Check Date PO# P4819-00272 Register #							

F	2018/19	12/05/18	R4819-00273	NEXT GENERATION SCIENCE STANDARDS GR 6-12 (3)	4849220	01/10/19	Audit	2,380.00		2,380.00
			2019 (003755) 01-020-3010-0000-5210-1110-1000-LC1- BatchId							
			Check Name							
			Check Date PO# P4819-00273 Register #							

Total Invoice Amount 3,127.00 Check

AP Vendor			CALIFORNIA SAFETY CO (000021/1) PO BOX 990956 REDDING, CA 96099-0956							
	2018/19	01/04/19	R4819-00019	ALARM JULY18-JUNE19	407750	01/10/19	Audit	128.50		128.50
			2019 (003205) 01-001-0000-0000-5630-0000-3600-000- 2019 (001335) 01-020-0000-2700-5630-0000-2700-100- 2019 (001324) 01-050-0000-2700-5630-0000-2700-100- BatchId							
			Check Name							
			Check Date PO# P4819-00019 Register #							

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ESCAPE ONLINE

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ReqPay05a

Payment Register

Scheduled 01/08/2019 - 01/11/2019

Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor CALIFORNIA SAFETY CO (00021/1)			(continued)								
2018/19	01/04/19	R4819-00019	ALARM JULY18- JUNE19	409094	01/10/19	Audit		130.00		130.00	
		2019 (003205)	01-001-0000-0000-5630-0000-3600-000-								
		2019 (001335)	01-020-0000-2700-5630-0000-2700-100-								
		2019 (001324)	01-050-0000-2700-5630-0000-2700-100-			130.00					
				Batchld		Check Date		PO# P4819-00019		Register #	
			Check Name								
2018/19	01/04/19	R4819-00019	ALARM JULY18- JUNE19	409098	01/10/19	Audit		232.50		232.50	
		2019 (003205)	01-001-0000-0000-5630-0000-3600-000-								
		2019 (001335)	01-020-0000-2700-5630-0000-2700-100-			232.50					
		2019 (001324)	01-050-0000-2700-5630-0000-2700-100-								
				Batchld		Check Date		PO# P4819-00019		Register #	
			Check Name								
Total Invoice Amount								491.00	Check		

AP Vendor		COASTAL BUSINESS SYSTEMS LEASING COMPANY (000270/1) 336 FIRST ST EUREKA, CA 95501									
2018/19	12/20/18	R4819-00014	DOC STAR	856318	01/10/19	Audit		232.73		232.73	
		2019 (001311)	01-001-0000-7200-5610-0000-7200-000-								
				Batchld		Check Date		PO# P4819-00014		Register #	
			Check Name								
Total Invoice Amount								232.73	Check		

Direct Vendor		CRESSWELL PHYSICAL THERAPY (000271/1) PO BOX 492006 REDDING, CA 96049								
2018/19	12/09/18		OT SERVICES	64	01/10/19	Audit		1,562.50		1,562.50
		2019 (002528)	01-001-6500-0204-5805-5770-1180-100-							
			Check Name							
2018/19	12/14/18		OT SERVICES	65	01/10/19	Audit		1,337.50		1,337.50
		2019 (002527)	01-001-6500-0204-5101-5770-1190-100-			12.50				
		2019 (002528)	01-001-6500-0204-5805-5770-1180-100-			1,325.00				
			Check Name							
2018/19	12/21/18		OT SERVICES	66	01/10/19	Audit		837.50		837.50
		2019 (002527)	01-001-6500-0204-5101-5770-1190-100-							

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ESCAPE ONLINE

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Scheduled 01/08/2019 - 01/11/2019

Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor	CRESSWELL PHYSICAL THERAPY (000271/1)			(continued)						(continued)

Check Name

Total Invoice Amount 3,737.50 Check

AP Vendor	CROSS PETROLEUM (000083/1) PO BOX 492200 REDDING, CA 96049-2200									
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2018/19	12/15/18	R4819-00022	FUEL FOR VEHICLES 18/19	CL75351	01/10/19	Audit		3,323.64		3,323.64
	2019	(003195)	01-001-0000-0000-4601-0000-3600-000-					3,264.82		
	2019	(001250)	01-001-0000-8120-4510-0000-8110-100-					58.82		
	2019	(001889)	13-001-5310-0000-4510-0000-3700-000-							
				BatchId		Check Date		PO# P4819-00022		Register #

Check Name

2018/19	12/31/18	R4819-00022	FUEL FOR VEHICLES 18/19	CL75761	01/10/19	Audit		1,085.73		1,085.73
	2019	(003195)	01-001-0000-0000-4601-0000-3600-000-					1,085.73		
	2019	(001250)	01-001-0000-8120-4510-0000-8110-100-							
	2019	(001889)	13-001-5310-0000-4510-0000-3700-000-							
				BatchId		Check Date		PO# P4819-00022		Register #

Check Name

Total Invoice Amount 4,409.37 Check

Direct Vendor	GSM CONSULTING INC (000315/1) PO BOX 4408 EL DORADO HILLS, CA 95762									
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2018/19	11/27/18		ERATE SERVICES 1ST QTR	9472	01/10/19	Audit		750.00		750.00
	2019	(003156)	01-001-0000-2420-5801-0000-2420-LC2-							
			Check Name							

Total Invoice Amount 750.00 Check

Direct Vendor	EVIE LECHLEITER (000748/1) 35725 CORINTHIANS WAY SHINGLETOWN, CA 96088									
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2018/19	12/18/18		TRANS OVERSIGHT	121818	01/10/19	Audit		50.00		50.00
	2019	(003204)	01-001-0000-0000-5801-0000-3600-100-							
			Check Name							

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = B, Payment Type = N, Payment Status(s) IN ('7'), On Hold? = Y, Approval Batch Id(s) = 017359,017361, Page Break by Check/Advice? = N, Zero? = Y)

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
								Total Invoice Amount	50.00	Check
Direct Vendor FIRST NATIONAL BANK OMAHA MASTERCARD (000129/1) PO BOX 2818 OMAHA, NE 68103-2818										
2018/19	11/25/18		FEE	122518	01/11/19	Audit		39.46		39.46
2019 (001359) 01-001-0000-2700-5801-0000-2700-000- Check Name										
2018/19	12/25/18		FEE	122618	01/11/19	Audit		46.12		46.12
2019 (001359) 01-001-0000-2700-5801-0000-2700-000- Check Name										
								Total Invoice Amount	85.58	Check
Direct Vendor FIRST NATIONAL BANK OMAHA VISA (000130/1) PO BOX 2818 OMAHA, NE 68103-2818										
2018/19	01/08/19		LODGING CONFERENCE	26980996	01/11/19	Audit		185.00		185.00
2019 (003755) 01-020-3010-0000-5210-1110-1000-LC1- Check Name										
2018/19	01/08/19		LODGING CONFERENCE	47241427	01/11/19	Audit		185.00		185.00
2019 (003755) 01-020-3010-0000-5210-1110-1000-LC1- Check Name										
F	2018/19	01/11/19	R4819-00178	HYATT SANTA CLARA- KDG CONF	32L8TGCG	01/11/19	Audit	380.37		380.37
2019 (001287) 01-050-3010-0000-5210-1110-1000-LC1- BatchId										
								Check Date	PO# P4819-00178	Register #
2018/19	01/11/19	R4819-00178	HYATT SANTA CLARA- KDG CONF	32L8TGHH	01/11/19	Audit		380.37		380.37
2019 (001287) 01-050-3010-0000-5210-1110-1000-LC1- BatchId										
								Check Date	PO# P4819-00178	Register #
2018/19	01/25/19		FEE	012519	01/11/19	Audit		95.33		95.33
2019 (001359) 01-001-0000-2700-5801-0000-2700-000-										

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = B, Payment Type = N, Payment Status(s) IN ('7'), On Hold? = Y, Approval Batch Id(s) = 017359,017361, Page Break by Check/Advice? = N, Zero? = Y)

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor	FIRST NATIONAL BANK OMAHA (continued)									
		VISA (000130/1)	(continued)							

Check Name

Total Invoice Amount 1,226.07 Check

AP Vendor	FLIPPEN GROUP (000678/1) 1199 HAYWARD DR COLLEGE STATION, TX 77845									
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F	2018/19	12/04/18	R4819-00195	CAPTURING KIDS HEARTS	56579	01/10/19	Audit	1,650.00		1,650.00
			2019 (003755)	01-020-3010-0000-5210-1110-1000-LC1-						
				BatchId		Check Date		PO# P4819-00195		Register #

Check Name

F	2018/19	12/04/18	R4819-00196	CAPTURING KIDS HEARTS	56610	01/10/19	Audit	2,200.00		2,200.00
			2019 (001287)	01-050-3010-0000-5210-1110-1000-LC1-						
				BatchId		Check Date		PO# P4819-00196		Register #

Check Name

Total Invoice Amount 3,850.00 Check

Direct Vendor	FRANZ FAMILY BAKERIES (000537/1) P.O. BOX 742654 LOS ANGELES, CA 90074-2654									
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	2018/19	11/26/18		CAFE - BAKERY	048300533009	01/08/19	Audit	62.00		62.00
			2019 (001890)	13-001-5310-0000-4710-0000-3700-000-						
				Check Name						

	2018/19	12/03/18		CAFE - BAKERY	048300533713	01/08/19	Audit	97.54		97.54
			2019 (001890)	13-001-5310-0000-4710-0000-3700-000-						
				Check Name						

	2018/19	12/10/18		CAFE - BAKERY	048300534412	01/08/19	Audit	171.40		171.40
			2019 (001890)	13-001-5310-0000-4710-0000-3700-000-						
				Check Name						

Total Invoice Amount 330.94 Check

Direct Vendor	GIBSON HEATING & AC (000711/1) 1153 PRESTIGE WAY REDDING, CA 96003									
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Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = B, Payment Type = N, Payment Status(s) IN ('?'), On Hold? = Y, Approval Batch Id(s) = 017359,017361, Page Break by Check/Advice? = N, Zero? = Y)

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor	GIBSON HEATING & AC (000711/1) (continued)									
2018/19	01/04/19		REPAIR GIRLS LOCKERROOM	33313	01/10/19	Audit		163.60		163.60
		2019 (001337)	01-020-0000-8200-5630-0000-8200-100-							
		Check Name								
								Total Invoice Amount	163.60	Check

Direct Vendor	GOLD STAR FOODS, INC. (000630/2) P.O. BOX 4328 ONTARIO, CA 91761									
2018/19	12/18/18		FOOD - CAFE	2613360	01/08/19	Audit		15.30		15.30
		2019 (001890)	13-001-5310-0000-4710-0000-3700-000-							
		Check Name								
2018/19	12/20/18		FOOD - CAFE	2600078	01/08/19	Audit		715.33		715.33
		2019 (001890)	13-001-5310-0000-4710-0000-3700-000-							
		Check Name								
2018/19	12/22/18		FOOD - CAFE	2613482	01/08/19	Audit		155.00		155.00
		2019 (001890)	13-001-5310-0000-4710-0000-3700-000-							
		Check Name								
								Total Invoice Amount	885.63	Check

AP Vendor	HOUGHTON MIFFLIN COMPANY (000025/2) 14046 COLLECTIONS CENTER DR CHICAGO, IL 60693									
F	2018/19	12/17/18	R4819-00270	STUDENT PROTOCOLS	954141457	01/10/19	Audit		1,018.71	1,018.71
			2019 (001162)	01-020-1100-0000-4310-1110-1000-100-						
				BatchId		Check Date		PO# P4819-00270	Register #	
		Check Name								
								Total Invoice Amount	1,018.71	Check

Direct Vendor	INDEPENDENT ED PROGRAMS (000547/1) 1756 SOUTH ST. ANDERSON, CA 96007									
2018/19	11/30/18		IEP SCHOOL NOV	113018	01/10/19	Audit		2,704.00		2,704.00
		2019 (001371)	01-001-6500-0203-5805-5750-1180-100-							
		Check Name								
2018/19	12/20/18		IEP SCHOOL DEC	122018	01/10/19	Audit		2,912.00		2,912.00

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor			INDEPENDENT ED PROGRAMS (000547/1)			(continued)				
2018/19	12/20/18		IEP SCHOOL DEC	122018 (continued)	01/10/19	Audit		(continued)		
		2019 (001371)	01-001-6500-0203-5805-5750-1180-100-							
			Check Name							
								Total Invoice Amount	5,616.00	Check

Direct Vendor			JOHN LONG (000855/1)			10364 SWEDE CREEK RD PALO CEDRO, CA 96073				
2018/19	11/30/19		BACKFLOW TESTS	113018	01/11/19	Audit		490.00		490.00
		2019 (004152)	01-001-0000-0000-5801-0000-2100-100-							
			Check Name							
								Total Invoice Amount	490.00	Check

AP Vendor			LAUNDRY WORLD (000141/1)			PO BOX 98 ANDERSON, CA 96007				
2018/19	12/12/18	R4819-00079	LAUNDRY SERVICE	179289	01/10/19	Audit		12.05		12.05
		2019 (001306)	01-001-0000-8250-5510-0000-8200-000-							
			Check Name	BatchId	Check Date		PO# P4819-00079		Register #	
2018/19	12/12/18	R4819-00079	LAUNDRY SERVICE	179290	01/10/19	Audit		67.69		67.69
		2019 (001306)	01-001-0000-8250-5510-0000-8200-000-							
			Check Name	BatchId	Check Date		PO# P4819-00079		Register #	
2018/19	12/12/18	R4819-00079	LAUNDRY SERVICE	179292	01/10/19	Audit		91.37		91.37
		2019 (001306)	01-001-0000-8250-5510-0000-8200-000-							
			Check Name	BatchId	Check Date		PO# P4819-00079		Register #	
								Total Invoice Amount	171.11	Check

Direct Vendor			LOZANO SMITH (000202/1)			7404 NORTH SPALDING FRESNO, CA 93720-3370				
2018/19	01/07/19		GEN LGL	2071431	01/10/19	Audit		83.91		83.91
		2019 (004188)	01-001-0000-7100-5810-0000-7100-000-							

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor LOZANO SMITH (000202/1) (continued)										
Check Name										
2018/19	01/07/19		GEN LGL	2071464	01/10/19	Audit		5,005.50		5,005.50
	2019 (004188)	01-001-0000-7100-5810-0000-7100-000-	Check Name							
								Total Invoice Amount	5,089.41	Check
Direct Vendor MCKINLEY ELEVATOR CORPORATION (000232/1) 7611 ARMSTRONG AVE IRVINE, CA 92614										
2018/19	12/19/18		ELEVATOR MAINT	A112738-IN	01/10/19	Audit		300.00		300.00
	2019 (001322)	01-050-0000-8200-5630-0000-8200-100-	Check Name							
								Total Invoice Amount	300.00	Check
Direct Vendor NEOFUNDS BY NEOPOST (000705/1) P.O. BOX 30193 TAMPA, FL 33630-3193										
2018/19	12/31/18		POSTAGE	123118	01/10/19	Audit		500.00		500.00
	2019 (001392)	01-001-0000-7200-5930-0000-7200-LC2-	166.67							
	2019 (001391)	01-020-0000-2700-5930-0000-2700-100-	166.67							
	2019 (001393)	01-050-0000-2700-5930-0000-2700-100-	166.66							
	Check Name									
								Total Invoice Amount	500.00	Check
Direct Vendor NORTH STATE GROCERY, INC. (000476/1) P.O. BOX 439 COTTONWOOD, CA 96022										
2018/19	12/18/18		COOKING ELECTIVE	77341412	01/10/19	Audit		14.64		14.64
	2019 (004125)	01-020-0100-2206-4310-1110-1000-LC2-	Check Name							
2018/19	01/07/19		COOKING ELECTIVE	188341401	01/10/19	Audit		31.96		31.96
	2019 (004125)	01-020-0100-2206-4310-1110-1000-LC2-	Check Name							
								Total Invoice Amount	46.60	Check
AP Vendor OFFICE DEPOT BUSINESS SERV DIV (000091/2) PO BOX 70025 LOS ANGELES, CA 90074-0025										

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = B, Payment Type = N, Payment Status(s) IN ('?'), On Hold? = Y, Approval Batch Id(s) = 017359,017361, Page Break by Check/Advice? = N, Zero? = Y)

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor OFFICE DEPOT BUSINESS SERV DIV (000091/2) (continued)										
F	2018/19	11/29/18	R4819-00293	COLORED CONSTRUCTION PAPER AND COPY PAPER	239117641001	01/10/19	Audit	69.81		69.81
			2019 (001188)	01-050-1100-0000-4310-1110-1000-100-						
			Check Name	BatchId		Check Date		PO# P4819-00293	Register #	
F	2018/19	11/30/18	R4819-00283	COLORED PAPER FOR ALL STAFF	239590850001	01/10/19	Audit	284.80		284.80
			2019 (001162)	01-020-1100-0000-4310-1110-1000-100-						
			Check Name	BatchId		Check Date		PO# P4819-00283	Register #	
F	2018/19	11/30/18	R4819-00284	EXPANSION FOLDERS FOR CUMS	239596319001	01/10/19	Audit	102.93		102.93
			2019 (001242)	01-020-0000-2700-4510-0000-2700-100-						
			Check Name	BatchId		Check Date		PO# P4819-00284	Register #	
	2018/19	12/06/18	R4819-00293	COLORED CONSTRUCTION PAPER AND COPY PAPER	242918382001	01/10/19	Audit	299.00		299.00
			2019 (001188)	01-050-1100-0000-4310-1110-1000-100-						
			Check Name	BatchId		Check Date		PO# P4819-00293	Register #	
	2018/19	12/06/18	R4819-00293	COLORED CONSTRUCTION PAPER AND COPY PAPER	242921987001	01/10/19	Audit	56.96		56.96
			2019 (001188)	01-050-1100-0000-4310-1110-1000-100-						
			Check Name	BatchId		Check Date		PO# P4819-00293	Register #	
	2018/19	12/06/18	R4819-00294	MAGNETIC DRY ERASE BOARD 4TH GR MATH	242966022001	01/10/19	Audit	55.22		55.22
			2019 (001188)	01-050-1100-0000-4310-1110-1000-100-						
			Check Name	BatchId		Check Date		PO# P4819-00294	Register #	

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = B, Payment Type = N, Payment Status(s) IN ('7'), On Hold? = Y, Approval Batch Id(s) = 017359,017361, Page Break by Check/Advice? = N, Zero? = Y) ESCAPE **ONLINE**

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor			OFFICE DEPOT BUSINESS SERV DIV (000091/2)				(continued)		(continued)		
Check Name											
F	2018/19	12/06/18	R4819-00294	MAGNETIC DRY ERASE BOARD 4TH GR MATH	242968229001	01/10/19	Audit	42.85		42.85	
			2019 (001188)	01-050-1100-0000-4310-1110-1000-100-	BatchId	Check Date	PO# P4819-00294	Register #			
Check Name											
	2018/19	12/18/18	R4819-00300	CLASSROOM SUPPLIES - LOFFMARK	248359908001	01/10/19	Audit	22.19		22.19	
			2019 (003262)	01-020-6500-0200-4310-5770-1110-158-	BatchId	Check Date	PO# P4819-00300	Register #			
Check Name											
F	2018/19	12/18/18	R4819-00300	CLASSROOM SUPPLIES - LOFFMARK	248367301001	01/10/19	Audit	77.16		77.16	
			2019 (003262)	01-020-6500-0200-4310-5770-1110-158-	BatchId	Check Date	PO# P4819-00300	Register #			
Check Name											
F	2018/19	12/19/18	R4819-00302	WHITE PAPER (CASE) UNI-BALL PENS	248496839001	01/10/19	Audit	889.20		889.20	
			2019 (001242)	01-020-0000-2700-4510-0000-2700-100-		31.46					
			2019 (001162)	01-020-1100-0000-4310-1110-1000-100-	BatchId	857.74					
						Check Date	PO# P4819-00302	Register #			
Check Name											
F	2018/19	12/19/18	R4819-00303	HP BLACK TONER CARTRIDGE HP 36A	249267876001	01/10/19	Audit	66.13		66.13	
			2019 (001159)	01-020-1100-2420-4310-0000-2420-100-	BatchId	Check Date	PO# P4819-00303	Register #			
Check Name											
F	2018/19	12/21/18	R4819-00307	LAMINATION ROLLS (5 BOXES)	249585094001	01/10/19	Audit	286.30		286.30	
			2019 (001188)	01-050-1100-0000-4310-1110-1000-100-	BatchId	Check Date	PO# P4819-00307	Register #			
Check Name											

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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AP Vendor		OFFICE DEPOT BUSINESS SERV DIV (000091/2) (continued)								
F	2018/19	11/30/19	R4819-00281	AT A GLANCE WALL CALENDAR (5)	239074350001	01/10/19	Audit	91.65		91.65
		2019 (001247)		01-001-0000-2700-4510-0000-2700-100-						
		Check Name		BatchId		Check Date		PO# P4819-00281		Register #

Total Invoice Amount 2,344.20 Check

AP Vendor		PESI, INC (000793/1) PO BOX 1000 EAU CLAIRE, WI 54702								
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F	2018/19	11/01/18	R4819-00233	OPPOSITIONAL, DEFIANT & DISRUPTIVE CHILDREN	1939650	01/10/19	Audit	396.00		396.00
		2019 (003296)		01-020-1100-1110-5210-1110-1000-LC1-				99.00		
		2019 (004067)		01-050-1100-1110-5210-1110-1000-LC1-				297.00		
		Check Name		BatchId		Check Date		PO# P4819-00233		Register #

Total Invoice Amount 396.00 Check

Direct Vendor		PRESENCE LEARNING, INC (000669/3) P.O. BOX 743532 LOS ANGELES, CA 90074-3532								
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	2018/19	01/07/19		SPEECH SERVICES - DEC	INV26209	01/10/19	Audit	14,034.31		14,034.31
		2019 (002527)		01-001-6500-0204-5101-5770-1190-100-						
		Check Name								

Total Invoice Amount 14,034.31 Check

Direct Vendor		PRODUCERS DAIRY (000203/1) PO BOX 1231 FRESNO, CA 93715-1231								
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	2018/19	12/01/18		CAFE - DAIRY	211118761	01/08/19	Audit	314.81		314.81
		2019 (001890)		13-001-5310-0000-4710-0000-3700-000-						
		Check Name								
	2018/19	12/01/18		CAFE - DAIRY	21118762	01/08/19	Audit	552.16		552.16
		2019 (001890)		13-001-5310-0000-4710-0000-3700-000-						
		Check Name								

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		PRODUCERS DAIRY (000203/1)			(continued)					
2018/19	12/15/18		FOOD - CAFE	21124034	01/08/19	Audit		848.35	(continued)	848.35
		2019 (001890)	13-001-5310-0000-4710-0000-3700-000-							
		Check Name								
2018/19	12/15/18		FOOD - CAFE	21124035	01/08/19	Audit		506.99		506.99
		2019 (001890)	13-001-5310-0000-4710-0000-3700-000-							
		Check Name								
2018/19	12/22/18		FOOD - CAFE	21126659	01/08/19	Audit		329.85		329.85
		2019 (001890)	13-001-5310-0000-4710-0000-3700-000-							
		Check Name								
Total Invoice Amount								2,552.16	Check	

Direct Vendor		PROFESSIONAL EXTERMINATORS (000403/1)								
		PO BOX 991507								
		REDDING, CA 96099								
2018/19	12/19/18		PEST CONTROL	0106879	01/11/19	Audit		45.00		45.00
		2019 (004214)	01-020-0000-8110-5801-0000-8110-100-							
		Check Name								
Total Invoice Amount								45.00	Check	

Direct Vendor		PROPACIFIC FRESH (000491/1)								
		P.O. BOX 1069								
		DURHAM, CA 95938								
2018/19	12/05/18		CAFE - DAIRY	6643756	01/08/19	Audit		353.69		353.69
		2019 (001890)	13-001-5310-0000-4710-0000-3700-000-							
		Check Name								
2018/19	12/10/18		CAFE - DAIRY	6644875	01/08/19	Audit		504.01		504.01
		2019 (001890)	13-001-5310-0000-4710-0000-3700-000-							
		Check Name								
2018/19	12/14/18		CAFE - DAIRY	6646834	01/08/19	Audit		609.41		609.41
		2019 (001890)	13-001-5310-0000-4710-0000-3700-000-							
		Check Name								
Total Invoice Amount								1,467.11	Check	

AP Vendor		RAY MORGAN COMPANY (000561/1)								
		3131 ESPLANADE								
		CHICO, CA 95973								

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Scheduled 01/08/2019 - 01/11/2019

Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor	RAY MORGAN COMPANY (000561/1) (continued)										
F	2018/19	12/06/18	R4819-00295	STAPLES FOR CANON COPIER	2326244	01/10/19	Audit	63.28		63.28	
			2019 (001189)	01-050-1100-2420-4310-1110-1000-100-	BatchId	Check Date	PO# P4819-00295	Register #			
Check Name											
Total Invoice Amount								63.28	Check		

AP Vendor	RENAISSANCE LEARNING INC. (000134/2) PO BOX 64910 ST. PAUL, MN 55164-0910										
F	2018/19	12/06/18	R4819-00292	ADDTL ACCELERATED READER/STAR MATH SUBSCRIPTIONS	4447298	01/10/19	Audit	193.75		193.75	
			2019 (001182)	01-020-6300-0000-4310-1110-1000-LC1-	BatchId	Check Date	PO# P4819-00292	Register #			
Check Name											
Total Invoice Amount								272.50	Check		

Direct Vendor	RYAN'S LAWN CARE (000526/4) 745 STATE ST REDDING, CA 96001										
	2018/19	12/08/18		LAWN SERVICES	1439	01/10/19	Audit	375.00		375.00	
			2019 (001326)	01-050-0000-8110-5630-0000-8110-100-							
Check Name											
& Employee Also								375.00	Check		

AP Vendor	SCP DISTRIBUTORS LLC (000812/1) PO BOX 80248 CITY OF INDUSTRY, CA 91716									
	2018/19	12/11/18	R4819-00132	POOL CHEMICALS	SN016249	01/10/19	Audit	324.47		324.47

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = B, Payment Type = N, Payment Status(s) IN ('7'), On Hold? = Y, Approval Batch Id(s) = 017359,017361, Page Break by Check/Advice? = N, Zero? = Y)

ESCAPE ONLINE

ReqPay05a

Payment Register

Scheduled 01/08/2019 - 01/11/2019

Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor			SCP DISTRIBUTORS LLC (000812/1)		(continued)					
2018/19	12/11/18	R4819-00132	POOL CHEMICALS	SN016249 (continued)	01/10/19	Audit		(continued)		
		2019 (001254)	01-001-0000-8210-4510-0000-8200-100-	BatchId		Check Date		PO# P4819-00132		Register #
		Check Name								
								Total Invoice Amount	324.47	Check
AP Vendor			SHASTA CO OFFICE OF EDUCATION (000055/1)							
			1644 MAGNOLIA AVE							
			REDDING, CA 96001							
F	2018/19	12/19/18	R4819-00232	FOSTER & HOMELESS YOUTH EDUCATION 2018	INV19-00499	01/10/19	Audit	160.00		160.00
		2019 (001275)	01-001-0000-7200-5210-0000-7200-000-			20.00				
		2019 (001278)	01-020-0000-2700-5210-0000-2700-100-			80.00				
		2019 (001286)	01-050-0000-2700-5210-0000-2700-100-			60.00				
		Check Name				Check Date		PO# P4819-00232		Register #
2018/19	01/04/19		ERATE SERVICES	INV19-00515	01/10/19	Audit		1,209.00		1,209.00
		2019 (001388)	01-020-0000-2700-5920-0000-2700-100-			604.50				
		2019 (001386)	01-050-0000-2700-5920-0000-2700-100-			604.50				
		Check Name								
2018/19	01/09/19		FINGERPRINTING	INV19-00544	01/10/19	Audit		125.00		125.00
		2019 (001360)	01-001-0000-7207-5801-0000-7200-000-							
		Check Name								
2018/19	11/01/19		LIBRARY SERVICES	INV19-00296	01/10/19	Audit		650.00		650.00
		2019 (003230)	01-020-0000-1110-5210-1110-1000-100-			325.00				
		2019 (003237)	01-050-0000-1110-5210-1110-1000-100-			325.00				
		Check Name								
2018/19	12/06/19		FINANCIAL SERVICES	INV19-00395	01/10/19	Audit		16,891.00		16,891.00
		2019 (001357)	01-001-0000-2425-5801-0000-7700-000-							
		Check Name								
2018/19	12/10/19		FINGERPRINTING	INV19-00417	01/10/19	Audit		50.00		50.00
		2019 (001360)	01-001-0000-7207-5801-0000-7200-000-							
		Check Name								

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = B, Payment Type = N, Payment Status(s) IN ('7'), On Hold? = Y, Approval Batch Id(s) = 017359,017361, Page Break by Check/Advice? = N, Zero? = Y)

ESCAPE ONLINE

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ReqPay05a

Payment Register

Scheduled 01/08/2019 - 01/11/2019 Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor	SHASTA CO OFFICE OF EDUCATION (000055/1) (continued)									
2018/19	12/18/19		VEH MAINT - NOV	INV19-00476	01/10/19	Audit		6,046.46		6,046.46
	2019 (003205)	01-001-0000-0000-5630-0000-3600-000-	Check Name							
Total Invoice Amount								25,131.46	Check	

Direct Vendor	SHASTA FAMILY YMCA (000333/1) 1155 NORTH COURT ST REDDING, CA 96001									
2018/19	12/20/19		AFTERSCHOOL DEC	122018	01/10/19	Audit		8,820.00		8,820.00
	2019 (002059)	01-050-6010-0000-5101-1110-4100-100-	Check Name							
Total Invoice Amount								8,820.00	Check	

AP Vendor	SOLUTION TREE (000639/1) 555 NORTH MORTON STREET BLOOMINGTON, IN 47404									
F	2018/19	12/04/18	R4819-00291	MATHEMATICS AT WORK WORKSHOP (17 ATTENDEES)	S206634	01/10/19	Audit	11,373.00		11,373.00
	2019 (003755)	01-020-3010-0000-5210-1110-1000-LC1-	6,021.00							
	2019 (001287)	01-050-3010-0000-5210-1110-1000-LC1-	5,352.00							
			BatchId		Check Date		PO# P4819-00291		Register #	
			Check Name							
Total Invoice Amount								11,373.00	Check	

AP Vendor	SST (000338/1) PO BOX 990327 REDDING, CA 96099-327									
F	2018/19	12/11/18	R4819-00286	55 GALLON DRUM DEF FLUID	4261	01/10/19	Audit	129.18		129.18
	2019 (003196)	01-001-0000-0000-4602-0000-3600-000-	BatchId							
					Check Date		PO# P4819-00286		Register #	
			Check Name							
Total Invoice Amount								129.18	Check	

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = B, Payment Type = N, Payment Status(s) IN ('?'), On Hold? = Y, Approval Batch Id(s) = 017359,017361, Page Break by Check/Advice? = N, Zero? = Y) ESCAPE ONLINE

Scheduled 01/08/2019 - 01/11/2019

Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor			STATE OF CALIFORNIA DEPARTMENT OF JUSTICE (000111/1) ACCOUNTING OFFICE PO BOX 944255 SACRAMENTO, CA 94244-2550							
2018/19	01/04/19		FINGERPRINTING	347850	01/10/19	Audit		245.00		245.00
		2019 (001360)	01-001-0000-7207-5801-0000-7200-000- Check Name							
Total Invoice Amount								245.00	Check	

AP Vendor			STEPHENS ELECTRICAL INC (000370/1) 2452 AIRSTRIP RD STE A REDDING, CA 96003							
F	2018/19	12/21/18	R4819-00296	PROVIDE & INSTALL 36 LED LAMPS ROOM 28 WEST	S02777	01/10/19	Audit	1,600.00		1,600.00
			2019 (003520)	01-020-8150-8110-5630-0000-8110-LC3- BatchId			Check Date	PO# P4819-00296	Register #	
			Check Name							
F	2018/19	12/21/18	R4819-00282	RECONNECT POWER TO WEST PORTABLE	S02778	01/10/19	Audit	3,652.00		3,652.00
			2019 (004692)	01-020-8150-8110-5801-0000-8110-LC3- BatchId			Check Date	PO# P4819-00282	Register #	
			Check Name							
Total Invoice Amount								5,252.00	Check	

Direct Vendor			SYSCO FOOD SVCS OF SACRAMENTO (000169/1) PO BOX 138007 SACRAMENTO, CA 95813-8007							
	2018/19	12/06/18		FOOD - CAFE	231058198	01/08/19	Audit	1,611.16		1,611.16
			2019 (001890)	13-001-5310-0000-4710-0000-3700-000- Check Name			1,546.03			
			2019 (001891)	13-001-5310-0000-4790-0000-3700-000- Check Name			65.13			
	2018/19	12/13/18		FOOD - CAFE	231068161	01/08/19	Audit	1,112.51		1,112.51
			2019 (001889)	13-001-5310-0000-4510-0000-3700-000- Check Name			7.61			
			2019 (001890)	13-001-5310-0000-4710-0000-3700-000- Check Name			947.24			
			2019 (001891)	13-001-5310-0000-4790-0000-3700-000- Check Name			157.66			

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = B, Payment Type = N, Payment Status(s) IN ('?'), On Hold? = Y, Approval Batch Id(s) = 017359,017361, Page Break by Check/Advice? = N, Zero? = Y)

ESCAPE **ONLINE**

Scheduled 01/08/2019 - 01/11/2019

Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor			SYSCO FOOD SVCS OF SACRAMENTO (000169/1) (continued)				(continued)				
2018/19	12/20/18		FOOD - CAFE	231076769	01/08/19	Audit		1,548.28		1,548.28	
		2019 (001890)	13-001-5310-0000-4710-0000-3700-000-			1,491.97					
		2019 (001891)	13-001-5310-0000-4790-0000-3700-000-			56.31					
		Check Name									
Total Invoice Amount								4,271.95	Check		

AP Vendor			TAYLOR AUTO PARTS #2 (000004/1) 2500 BALLS FERRY RD ANDERSON, CA 96022								
2018/19	12/03/18	R4819-00143	BUS PARTS/SUPPLIES	90711	01/10/19	Audit		11.79		11.79	
		2019 (003198)	01-001-0000-0000-4605-0000-3600-000-			11.79					
		2019 (003199)	01-001-0000-0000-4606-0000-3600-000-								
		2019 (001245)	01-020-0000-8110-4510-0000-8110-100-								
		2019 (001889)	13-001-5310-0000-4510-0000-3700-000-								
		Batchld									
		Check Name									
Total Invoice Amount								11.79	Check		

Direct Vendor			THE DANIELSON COMPANY (000495/1) 435 SOUTHGATE COURT CHICO, CA 95928								
2018/19	12/17/08		FOOD - CAFE	184245	01/08/19	Audit		1,282.59		1,282.59	
		2019 (001890)	13-001-5310-0000-4710-0000-3700-000-			-1,266.02					
		2019 (001891)	13-001-5310-0000-4790-0000-3700-000-			16.57					
		Check Name									
2018/19	12/03/18		FOOD - CAFE	182858	01/08/19	Audit		1,266.98		1,266.98	
		2019 (001890)	13-001-5310-0000-4710-0000-3700-000-								
		Check Name									
2018/19	12/03/18		FOOD - CAFE	182911	01/08/19	Audit		16.57		16.57	
		2019 (001891)	13-001-5310-0000-4790-0000-3700-000-								
		Check Name									
2018/19	12/10/18		FOOD - CAFE	183553	01/08/19	Audit		1,237.96		1,237.96	
		2019 (001890)	13-001-5310-0000-4710-0000-3700-000-			1,143.12					
		2019 (001891)	13-001-5310-0000-4790-0000-3700-000-			94.84					
		Check Name									

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = B, Payment Type = N, Payment Status(s) IN ('?'), On Hold? = Y, Approval Batch Id(s) = 017359,017361, Page Break by Check/Advice? = N, Zero? = Y)

ESCAPE ONLINE

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Scheduled 01/08/2019 - 01/11/2019

Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Total Invoice Amount 3,804.10 Check

AP Vendor VALLEY WEST ACE HARDWARE (000241/1)
 20639 GAS POINT RD
 COTTONWOOD, CA 96022

2018/19	12/04/18	R4819-00077	MAINTENANCE SUPPLIES BLANKET PO FOR 2018/19	061762	01/10/19	Audit		19.07		19.07
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2019 (001245) 01-020-0000-8110-4510-0000-8110-100-
 BatchId

Check Date PO# P4819-00077 Register #

Check Name

2018/19	12/10/18	R4819-00078	MAINTENANCE SUPPLIES BLANKET PO 2018/19	061838	01/10/19	Audit		37.28		37.28
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2019 (001255) 01-050-0000-8110-4510-0000-8110-100-
 BatchId

Check Date PO# P4819-00078 Register #

Check Name

2018/19	12/11/18	R4819-00078	MAINTENANCE SUPPLIES BLANKET PO 2018/19	061853	01/10/19	Audit		30.64		30.64
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2019 (001255) 01-050-0000-8110-4510-0000-8110-100-
 BatchId

Check Date PO# P4819-00078 Register #

Check Name

2018/19	12/17/18	R4819-00077	MAINTENANCE SUPPLIES BLANKET PO FOR 2018/19	061912	01/10/19	Audit		24.22		24.22
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2019 (001245) 01-020-0000-8110-4510-0000-8110-100-
 BatchId

Check Date PO# P4819-00077 Register #

Check Name

Total Invoice Amount 111.21 Check

Direct Vendor WILGUS FIRE CONTROL, INC. (000660/1)
 1703 SONOMA ST
 REDDING, CA 96001

2018/19	01/02/19		FIRE SYSTEM TESTING	31730	01/10/19	Audit		200.61		200.61
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2019 (001336) 01-020-0000-8110-5630-0000-8110-100-
 Check Name

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = B, Payment Type = N, Payment Status(s) IN ('?'), On Hold? = Y, Approval Batch Id(s) = 017359,017361, Page Break by Check/Advice? = N, Zero? = Y)

ESCAPE ONLINE

ReqPay05a

Payment Register

Scheduled 01/08/2019 - 01/11/2019

Bank Account COUNTY - County

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor	WILGUS FIRE CONTROL, INC. (000660/1)			(continued)						(continued)
2018/19	01/02/19		FIRE SYSTEM TESTING	31731	01/10/19	Audit		171.65		171.65
		2019 (001326)	01-050-0000-8110-5630-0000-8110-100-							
		Check Name								
								Total Invoice Amount	372.26	Check

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor	LAUNDRY WORLD (000141/1) PO BOX 98 ANDERSON, CA 96007									
F	2018/19	12/19/18	R4819-00079	LAUNDRY SERVICE	179701	01/10/19	Audit			12.05
				18-19						
		2019 (001306)	01-001-0000-8250-5510-0000-8200-000-	BatchId			Check Date	PO# P4819-00079		Register #
		Check Name								
2018/19	12/19/18	R4819-00079	LAUNDRY SERVICE	179702	01/10/19	Audit		67.69		67.69
				18-19						
		2019 (001306)	01-001-0000-8250-5510-0000-8200-000-	BatchId			Check Date	PO# P4819-00079		Register #
		Check Name								
2018/19	12/19/18	R4819-00079	LAUNDRY SERVICE	179703	01/10/19	Audit		91.37		91.37
				18-19						
		2019 (001306)	01-001-0000-8250-5510-0000-8200-000-	BatchId			Check Date	PO# P4819-00079		Register #
		Check Name								
								Total Invoice Amount	171.11	Check

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	125,296.51	3,423,408.32	3,298,111.81
13	13,311.89	12,347.27-	25,659.16-
Total	138,608.40		

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = B, Payment Type = N, Payment Status(s) IN ('7'), On Hold? = Y, Approval Batch Id(s) = 017359,017361, Page Break by Check/Advice? = N, Zero? = Y)

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Number of Payments	113
Number of Checks	48
Number of Advice	0
Total Check/Advice Amount	\$138,608.40
Total Unpaid Sales Tax	\$.00
Total Expense Amount	\$138,608.40
<hr/>	
CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS	
\$0 - \$99	6
\$100 - \$499	17
\$500 - \$999	4
\$1,000 - \$4,999	13
\$5,000 - \$9,999	4
\$10,000 - \$14,999	2
\$15,000 - \$99,999	2
\$100,000 - \$199,999	
\$200,000 - \$499,999	
\$500,000 - \$999,999	
\$1,000,000 -	
<hr/>	
***** ITEMS OF INTEREST *****	
* Number of payments to a different vendor	
! Number of Prepaid payments	
@ Number of Liability payments	
? denotes check name different than payment name	
F denotes Final Payment	
& Number of Employee Also Vendors	1

APPROVAL JANUARY 15, 2019

Report Totals - Number of Payments 113 Number of Checks 48 Number of Advice 0 Total Check/Advice Amount 138,608.40

Selection Sorted by AP Check Order Option, Filtered by (Org = 48, Payment Method = B, Payment Type = N, Payment Status(s) IN ('?'), On Hold? = Y, Approval Batch Id(s) = 017359,017361, Page Break by Check/Advice? = N, Zero? = Y)

ESCAPE ONLINE

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CSBA MANUAL MAINTENANCE SERVICE CHECKLIST

District Name: Cottonwood Union School District

Contact Name: Terri Stratte

Phone: 530-347-3165

Email: tstratte@cwusd.com

POLICY	TITLE	OPTIONS/BLANKS	ADOPT DATE
AR 3320	Claims and Actions Against the District		
AR 3460	Financial Reports and Accountability		
BP 4114	Transfers		
BP 5141.6	School Health Services		
AR 5141.6	School Health Services		
BP 5144.1	Suspension and Expulsion/Due Process	OPTION 1: <input type="checkbox"/> OPTION 2: <input type="checkbox"/>	
AR 5144.1	Suspension and Expulsion/Due Process		

POLICY GUIDE SHEET

January 15, 2019

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

AR 3320 - Claims and Actions Against the District (AR revised)

Regulation updated to reflect **NEW LAW (SB 1053)** which clarifies that districts do not have the authority to use district-established claims procedures for claims of childhood sexual abuse and that such claims are governed by the timelines and procedures of Code of Civil Procedure 340.1.

AR 3460 - Financial Reports and Accountability (AR revised)

Regulation updated to add new section on "Report on Expenditures of State Facilities Funds" reflecting state law, as amended by **NEW LAW (AB 1808)**, which requires districts that receive state facilities funding under the Leroy F. Greene School Facilities Act to annually report a list of expenditures for completed facilities projects and conclude an audit within one year of project completion.

BP 4114 - Transfers (BP revised)

Policy updated to delete provision regarding a principal's right to refuse a teacher's transfer request for a school ranked in deciles 1-3 on the API, as the API is no longer being calculated. Policy also adds philosophical statement regarding the assignment of staff in an equitable manner that meets the needs of students and each school.

BP/AR 5141.6 - School Health Services (BP/AR revised)

Policy updated to delete references to the obsolete API, Healthy Start program, and Healthy Families program. Regulation updated to expand section on "Types of Health Services" to include additional services for which districts can receive Medi-Cal reimbursement. Regulation also includes the requirement for employees to complete a random-moment time study for the Medi-Cal Administrative Activities program and reflects **NEW LAW (AB 3192)** which requirements the Department of Health Care Services to develop a program guide for the LEA Medi-Cal Billing Option.

BP/AR 5144.1 - Suspension and Expulsion/Due Process (BP/AR revised)

Policy and regulation updated to reflect **NEW LAW (AB 752, 2017)** which prohibits the expulsion of a child enrolled in a California State Preschool Program (CSPP) unless the district has taken specified steps and the child's continued enrollment presents a serious safety threat to the child or other enrolled children. Policy also adds data collection on the type of firearm involved in any expulsion for firearm possession, in accordance with federal law. Regulation also revises section on "Final Action by the Board" to correct the location in policy where acts requiring "mandatory recommendation and mandatory expulsion" are listed.

CSBA Sample Administrative Regulation

Business and Noninstructional Operations

AR 3320(a)

CLAIMS AND ACTIONS AGAINST THE DISTRICT

Note: The Government Claims Act (Government Code 810-996.6) sets forth prelitigation requirements and deadlines for claims against public entities, including school districts. In City of Stockton v. Superior Court, the California Supreme Court held that the claim requirements in Government Code 900-915.4 also apply to claims for breach of contract.

Because a district's insurance carrier or joint powers authority (JPA) may require the district to comply with certain claims management conditions as part of the district's contractual coverage obligation, it is strongly recommended that this administrative regulation be reviewed for consistency with any applicable conditions of coverage. A district's failure to follow those contractual conditions may result in a loss of coverage benefits. The district's risk manager and legal counsel should also be consulted as appropriate.

Time Limitations

Note: Items #1-4 below list timelines for claims pursuant to the Government Claims Act and other applicable statutes. As amended by SB 1053 (Ch. 153, Statutes of 2018), Government Code 935 clarifies that the authority of a district to adopt local claims presentation procedures for causes of action which are excepted from the Government Claims Act by Government Code 905 and are not governed by other statutes or regulations does not apply to childhood sexual abuse. Rather, claims for childhood sexual abuse are governed by the timelines and procedures specified in Code of Civil Procedure 340.1.

The following time limitations apply to claims against the district:

1. Claims for money or damages relating to any cause of action which is governed by a statute or regulation, including childhood sexual abuse and other causes of action specifically excepted from the Government Claims Act by Government Code 905, shall be filed in accordance with the governing statute or regulation. (Government Code 905, 935)

Note: Pursuant to Government Code 935, a district may establish its own procedure for the presentation of those claims which are excluded from the Government Claims Act as specified in Government Code 905. **Optional** item #2 below is for use by any district whose board has chosen to exercise the authority to establish district procedures for such claims; see the accompanying Board policy. Item #2 provides six months as the time limitation for filing such claims, which is consistent with the requirement in Government Code 935 that the district's procedure not require a shorter time for presentation of a claim than the time specified in Government Code 911.2. However, the Governing Board has the discretion to adopt a more flexible time limitation and may increase the amount of time allowed for filing such claims. If the Board adopts a more flexible time limitation, item #2 should be revised accordingly.

If a claimant misses a deadline for a claim required to be submitted in accordance with item #2 or #3 below, he/she may present an application to present a late claim pursuant to Government Code 911.4; see section below entitled "Late Claims."

CLAIMS AND ACTIONS AGAINST THE DISTRICT (continued)

2. In accordance with the Board's authority pursuant to Government Code 935, claims for money or damages which relate to any cause of action specifically excepted from the Government Claims Act by Government Code 905 but which are not governed by any other claims presentation statute or regulation shall be filed not later than six months after the accrual of the cause of action. (Government Code 905, 935)
3. Claims for money or damages relating to a cause of action for death or injury to person, personal property, or growing crops shall be presented to the Governing Board not later than six months after the accrual of the cause of action. (Government Code 911.2)
4. Claims for money or damages relating to any other cause of action shall be filed not later than one year after the accrual of the cause of action. (Government Code 911.2)

Receipt of Claims

A claim, any amendment thereto, or an application to present a late claim shall be deemed presented and received when delivered to the district office or deposited in a post office, mailbox, sub-post office, substation, mail chute, or other similar facility maintained by the U.S. government, in a sealed envelope properly addressed to the district office with postage paid, or when otherwise actually received in the district office or by the Board secretary or clerk. (Government Code 915, 915.2)

Note: In most circumstances, a district's insurance provider or JPA is responsible for claims management, including investigating, defending, and managing a district's response to a claim presented under the Government Claims Act. The following paragraph requires the Superintendent or designee to immediately forward any claims received to the district's JPA or insurance provider in order to help ensure compliance with any conditions of coverage.

Upon receipt of a claim against the district pursuant to the Government Claims Act, the Superintendent or designee shall promptly provide written notice to the district's joint powers authority or insurance carrier in accordance with the applicable conditions of coverage.

Review of Contents of the Claim

Note: Most JPAs and insurance carriers provide a claim form. The person submitting the claim need not use the claim form provided by the district, but, pursuant to Government Code 910 and 910.2, the claim must contain a signature and all of the information listed below.

The Superintendent or designee shall review any claim received to ensure that the claim contains all of the following information as specified in Government Code 910 and 910.2:

1. The name and post office address of the claimant

CLAIMS AND ACTIONS AGAINST THE DISTRICT (continued)

2. The post office address to which the person presenting the claim desires notices to be sent
3. The date, place, and other circumstances of the occurrence or transaction which gave rise to the claim asserted
4. A general description of the indebtedness, obligation, injury, damage, or loss incurred insofar as it may be known at the time of presentation of the claim
5. The name(s) of the district employee(s) causing the injury, damage, or loss if known
6. The amount claimed if it totals less than \$10,000, including the estimated amount of any prospective injury, damage, or loss, insofar as it may be known at the time of the claim, together with the basis of computation of the amount claimed. If the amount claimed exceeds \$10,000, the dollar amount shall not be included in the claim and the claimant shall indicate whether the claim is a limited civil case.
7. The signature of the claimant or the person acting on his/her behalf

Notice of Claim Insufficiency

Note: Pursuant to Government Code 911.4, if the district, or the JPA or insurance carrier acting on the district's behalf, fails to give notice that the claim is insufficient, as specified below, then the district may not later raise that issue as a defense to the claim.

If a claim is found insufficient or not to satisfy the form requirements under Government Code 910 and 910.2, the Board or its designee shall, within 20 days of receipt of the claim, personally deliver or mail to the claimant, at the address stated in the claim or application, a notice that states the particular defects or omission in the claim. (Government Code 910.8, 915.4)

Note: Districts should be cautious before rejecting a claim because of insufficiency of information and consult legal counsel and/or the district's JPA or insurance provider, as appropriate. Courts have held that a claim is sufficient as long as enough information is disclosed to allow the district to adequately conduct an investigation of the claim's merits.

The Board shall not act upon the claim until at least 15 days after such notice is given. (Government Code 910.8)

Amendment to Claims

Within the time limits provided in the section "Time Limitations" above or prior to final action by the Board, whichever is later, a claim may be amended if, as amended, it relates to the same transaction or occurrence which gave rise to the original claim. (Government Code 910.6)

CLAIMS AND ACTIONS AGAINST THE DISTRICT (continued)**Late Claims**

Note: The reference to item #2 in the following paragraph should be deleted if the district has not established district procedures pursuant to Government Code 935 for claims that are specifically exempted in Government Code 905 or adopted a time limitation that is not less than one year (see the accompanying Board policy and item #2 in the section "Time Limitations" above).

For claims under items #2 and #3 in the section "Time Limitations" above, any person who presents a claim later than six months after the accrual of the cause of action shall present, along with the claim, an application to present a late claim. Such claim and the application to present a late claim shall be presented not later than one year after the accrual of the cause of action. (Government Code 905, 911.4)

Note: If the claim is presented late and is not accompanied by an application to present a late claim, the Board or its agent should notify the claimant that "no action" was taken because the claim was presented late. If the Board were to state that the claim was "rejected," this would indicate that the Board had accepted the filing of the late claim and taken action to reject it.

If the claim is presented late and is not accompanied by an application to present a late claim, the Board or its designee may, within 45 days, give written notice that the claim was not presented timely and that it is being returned without further action. (Government Code 911.3)

The Board shall grant or deny the application to present a late claim within 45 days after it is presented. This 45-day period may be extended by written agreement of the claimant and the Board provided that such agreement is made before the expiration of the 45-day period. (Government Code 911.5)

The Board shall grant the application to present a late claim where one or more of the following conditions are applicable: (Government Code 911.6)

1. The failure to present the claim was through mistake, inadvertence, surprise, or excusable neglect and the district was not prejudiced in its defense regarding the claim by the claimant's failure to present the claim within the time limit.
2. The person who sustained the alleged injury, damage, or loss was a minor during all of the time specified for presentation of the claim.
3. The person who sustained the alleged injury, damage, or loss was physically or mentally incapacitated during all of the time specified for presentation of the claim and the disability was the reason he/she failed to present the claim.
4. The person who sustained the alleged injury, damage, or loss died before the expiration of the time specified for the presentation of the claim.

CLAIMS AND ACTIONS AGAINST THE DISTRICT (continued)

If the application to present a late claim is denied, the claimant shall be given notice in substantially the same form as set forth in Government Code 911.8. (Government Code 911.8)

If the Board does not take action on the application to present a late claim within 45 days, the application shall be deemed to have been denied on the 45th day unless the time period has been extended, in which case it shall be denied on the last day of the period specified in the extension agreement. (Government Code 911.6)

Action on Claims

Note: If the Board formally acts to reject a claim and provides notice of such rejection, the claimant has only six months from the rejection to initiate a lawsuit. If the Board takes no action, the claim is considered to be rejected, but the claimant then has two years to initiate a suit against the district. The notice of rejection must comply with the notification requirements of Government Code 913 unless the claim has no address on it.

Although the Board takes final action on claims as specified below, such action is based on the evaluation of the claim by the district's insurance provider or JPA.

Within 45 days after the presentation or amendment of a claim, the Board shall take action on the claim. This time limit may be extended by written agreement between the district and the claimant before the expiration of the 45-day period. If the 45-day period has expired, the time limit may be extended if legal action has not commenced or been barred by legal limitations. (Government Code 912.4)

The Board may act on the claim in one of the following ways: (Government Code 912.4, 912.6)

1. If the Board finds that the claim is not a proper charge against the district, the claim shall be rejected.
2. If the Board finds that the claim is a proper charge against the district and is for an amount justly due, the claim shall be allowed.
3. If the Board finds that the claim is a proper charge against the district but is for an amount greater than is justly due, the Board shall either reject the claim or allow it in the amount justly due and reject it as to the balance.
4. If legal liability of the district or the amount justly due is disputed, the Board may reject or compromise the claim.
5. If the Board takes no action on the claim, the claim shall be deemed rejected.

CLAIMS AND ACTIONS AGAINST THE DISTRICT (continued)

If the Board allows the claim in whole or in part or compromises the claim and the claimant accepts the amount allowed or offered to settle the claim, the Board may require the claimant to accept it in settlement of the entire claim. (Government Code 912.6)

The Board or its designee shall transmit to the claimant written notice of action taken or of inaction which is deemed rejection. The notice shall be in the form set forth in Government Code 913 and shall either be personally delivered or mailed to the address stated in the claim or application. (Government Code 913, 915.4)

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(3/10 7/18) 10/18

Policy Reference UPDATE Service

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CSBA Sample Administrative Regulation

Business and Noninstructional Operations

AR 3460(a)

FINANCIAL REPORTS AND ACCOUNTABILITY

Interim Reports

Note: Education Code 42130 requires that the district issue two interim fiscal reports; see the accompanying Board policy for information about the use of these reports to certify whether the district will be able to meet its fiscal obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years.

Each interim fiscal report developed pursuant to Education Code 42130 shall include an assessment of the district budget as revised to reflect current information regarding the adopted state budget, district property tax revenues, if any, and ending balances for the preceding fiscal year. (Education Code 42130, 42131)

Note: Interim reports must be based on the criteria and standards adopted by the State Board of Education (SBE) pursuant to Education Code 33127. These criteria and standards are specified in 5 CCR 15453-15464 and address the areas listed below.

The interim reports shall be based on State Board of Education (SBE) criteria and standards which address fund and cash balances, reserves, deficit spending, estimation of average daily attendance (ADA), projected enrollment, ratio of ADA to enrollment, projected local control funding formula (LCFF) revenue, salaries and benefits, other revenues and expenditures, and facilities maintenance. For purposes of assessing projections of LCFF revenue, the first interim report shall be compared to the adopted district budget, and the second interim report shall be compared to the projections in the first interim report. (Education Code 42130; 5 CCR 15453-15464)

(cf. 3100 - Budget)
(cf. 3220.1 - Lottery Funds)
(cf. 3300 - Expenditures and Purchases)
(cf. 3314 - Payment for Goods and Services)

The report shall also provide supplemental information regarding contingent liabilities, use of one-time revenues for ongoing expenditures, contingent revenues, contributions (i.e., projected contributions from unrestricted general fund resources to restricted general fund resources, projected transfers to or from the general fund to cover operating deficits in the general fund or any other fund, and capital project cost overruns that may impact the general fund budget), long-term commitments, unfunded liabilities, temporary interfund borrowings, the status of labor agreements, and the status of other funds. (Education Code 42130; 5 CCR 15453, 15464)

(cf. 3110 - Transfer of Funds)

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)**Audit Report**

Note: Pursuant to Education Code 41020, each year the district is required to arrange for an independent audit of all the district's funds. The audit must be approved by the Governing Board and submitted to the County Superintendent of Schools, California Department of Education (CDE), and State Controller within specified timelines. See the accompanying Board policy.

The Superintendent or designee shall establish a timetable for the completion and review of the annual audit within the deadlines established by law.

Note: The following paragraph is **optional**. Governmental Accounting Standards Board (GASB) Statement 34 contains requirements for the contents of the district's annual audited financial reports.

The Superintendent or designee shall provide the necessary financial records and cooperate with the auditor selected by the Governing Board to ensure that the audit report contains all information required by law and the Governmental Accounting Standards Board (GASB).

Note: Pursuant to Education Code 41020, the audit must include an audit of income and expenditures for all district funds, as provided below. Additionally, Education Code 41020 requires that the audit include a determination of whether funds were expended in accordance with the district's local control and accountability plan (LCAP). Pursuant to Education Code 52061, the annual update to the LCAP must list expenditures for specific actions to be taken to achieve the goals in the LCAP, including expenditures for services to English learners, foster youth, and students eligible for free and reduced-price meals. See BP/AR 0460 - Local Control and Accountability Plan for requirements pertaining to the LCAP.

The audit shall include an audit of income and expenditures by source of funds for all funds of the district, including the student body and cafeteria funds and accounts, state and federal grant funds, and any other funds under the control or jurisdiction of the district, as well as an audit of student attendance procedures. The audit shall also include a determination of whether LCFF funds were expended in accordance with the district's local control and accountability plan or an approved annual update of the plan. (Education Code 41020)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 3230 - Federal Grant Funds)

(cf. 3438 - Investing)

(cf. 3451 - Petty Cash Funds)

(cf. 3452 - Student Activity Funds)

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

Note: The following **optional** paragraph is for use by districts that elect to participate in the school district of choice program (Education Code 48300-48316); see BP/AR 5117 - Interdistrict Attendance. Pursuant to Education Code 48301, any district that elects to participate in the school district of choice program must ensure that its annual financial audit includes a review of the district's compliance with program requirements to establish a random, unbiased process for student admittance and to provide appropriate and factually accurate parent/guardian communications.

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)

If the district participates in the school district of choice program to accept interdistrict transfers, the Superintendent or designee shall notify the auditor, prior to the commencement of the audit, that the audit must include a review of the district's compliance with specified program requirements. (Education Code 48301)

(*cf. 5117 - Interdistrict Attendance*)

Note: Pursuant to Education Code 41344 and 41344.1, the district may appeal to the Education Audit Appeals Panel (EAAP) when an audit finding requires the district to repay an apportionment or pay a penalty. If the EAAP finds that there has been substantial compliance with the law, it may waive or reduce repayments or order other remedial measures to induce future compliance.

If an audit finding results in the district being required to repay an apportionment or pay a penalty, the district may appeal the finding to the Education Audit Appeals Panel by making an informal summary appeal within 30 days of receiving the final audit report or initiating a formal appeal within 60 days of receiving the report. (Education Code 41344, 41344.1)

While a public accounting firm is performing the audit of the district, it shall not provide any nonauditing, management, or other consulting services for the district except as provided in Government Auditing Standards, Amendment #3, published by the U.S. Government Accountability Office. (Education Code 41020)

Report on Expenditures of State Facilities Funds

Note: Pursuant to Education Code 41024, as added by AB 99 (Ch. 15, Statutes of 2017) and amended by AB 1808 (Ch. 32, Statutes of 2018), districts that receive state facilities funding pursuant to the Leroy F. Greene School Facilities Act (Education Code 17070.10-17079.30) must annually report a detailed list of all expenditures of state funds, including interest, and of the district's matching funds for completed projects. Education Code 41024 requires that an audit of completed facilities projects be submitted within one year of project completion.

Education Code 41024 requires CDE to provide the Office of Public School Construction with a copy of the audit identifying any adjustments to be made in grant funding as a result of the audit findings. The district may appeal any finding in accordance with the timelines and process specified in Education Code 41344.

When the district participates in the school facilities program pursuant to Education Code 17070.10-17079.30, the Superintendent or designee shall annually report a detailed list of all expenditures of state facilities funds, including interest, and of the district's matching funds for completed projects until all such funds are expended. The report shall identify expenditures on a project-by-project basis, reflect completed projects that were reimbursed within that fiscal year, and clearly indicate the list of projects that have been completed. (Education Code 41024; 2 CCR 1859.104)

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)

Audits of facilities projects shall be concluded within one year of project completion, and shall be included as part of the district's audit for the fiscal year in which the project is reported as completed. A project shall be deemed completed when any of the following conditions is met: (Education Code 41024; 2 CCR 1859.104)

1. When the notice of completion for the project has been filed, all outstanding invoices, claims, and change orders have been satisfied, and the facility is currently in use by the district
2. Three years from the date of the final fund release for an elementary school project
3. Four years from the date of the final fund release for a middle or high school project

Fund Balance

Note: The following **optional** section reflects GASB Statement 54, which addresses the manner in which fund balances in the general fund must be reported in external financial reports. Pursuant to GASB 54, the Board has sole authority to specify purposes of committed funds (item #3 below) and also must express, or delegate the authority to express, intended purposes of resources resulting in the assigned fund balance (item #4 below); see BP 3100 - Budget.

In accordance with GASB Statement 54, external financial reports shall report fund balances in the general fund within the following classifications based on the relative strength of constraints placed on the purposes for which resources can be used:

1. Nonspendable fund balance, including amounts that are not expected to be converted to cash, such as resources that are not in a spendable form or are legally or contractually required to be maintained intact
2. Restricted fund balance, including amounts constrained to specific purposes by their providers or by law
3. Committed fund balance, including amounts constrained to specific purposes by the Board
4. Assigned fund balance, including amounts which the Board or its designee intends to use for a specific purpose
5. Unassigned fund balance, including amounts that are available for any purpose

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)**Negative Balance Report**

Note: When applicable, Education Code 42127.5 requires districts to report the reasons for a negative unrestricted fund balance or negative cash balance. "Unrestricted funds" are any funds that are not constrained by law to be spent on specific purposes and which therefore may be spent as the Board deems appropriate. Such funds may be reported in the committed fund balance, assigned fund balance, or unassigned fund balance as provided in items #3-5 in the section "Fund Balance" above.

Whenever the district reports a negative unrestricted fund balance or a negative cash balance in its annual budget or annual audit report, it shall include in the budget a statement that identifies the reasons for the negative unrestricted fund balance or negative cash balance and the steps that have been taken to ensure that the negative balance will not occur at the end of the current fiscal year. (Education Code 42127.5)

Non-Voter-Approved Debt Report

Note: The following section addresses notices regarding the issuance of revenue bonds, certificates of participation, and other non-voter-approved debts. Pursuant to Education Code 17150 and 17150.1, the County Superintendent and county auditor may, within 15 days of receiving these notices from the district, comment publicly to the Board regarding the capability of the district to repay the debt obligation.

Pursuant to Education Code 42133, a district that has a qualified or negative certification in any fiscal year cannot issue non-voter-approved debt in that fiscal year or in the next fiscal year unless the County Superintendent determines that the district's repayment of the debt is probable.

Upon approval by the Board to proceed with the issuance of revenue bonds or any agreement for financing school construction pursuant to Education Code 17170-17199.5, the Superintendent or designee shall notify the County Superintendent of Schools and the county auditor. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with related repayment schedules and evidence of the district's ability to repay the obligation. (Education Code 17150)

(cf. 3470 - Debt Issuance and Management)

(cf. 7214 - General Obligation Bonds)

When the Board is considering the issuance of certificates of participation and other debt instruments that are secured by real property and do not require the approval of the voters of the district, the Superintendent or designee shall provide notice to the County Superintendent and county auditor no later than 30 days before the Board's approval to proceed with issuance. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with information necessary to assess the anticipated effect of the debt issuance, including related repayment schedules, evidence of the district's ability to repay the obligation, and the issuance costs. (Education Code 17150.1)

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)**Other Postemployment Benefits Report**

Note: The following section reflects GASB Statement 75, which contains reporting requirements pertaining to "other postemployment benefits" (OPEBs) (i.e., medical, dental, vision, hearing, life insurance, long-term care, long-term disability, and other nonpension benefits for retired employees). Under GASB 75, districts that do not provide OPEB through a trust are required to report the total unfunded liability (i.e., OPEBs that are not prefunded), as calculated in the most recent actuary report, in the district's financial statements. The decision of whether to prefund the benefits, and by how much, is at the Board's discretion; see BP 3100 - Budget.

The SBE's criteria and standards for budget adoption (5 CCR 15440-15451) require districts to estimate unfunded OPEBs as well as the unfunded portion of any self-insured benefits program. Changes to the unfunded liabilities are disclosed at interim reporting periods pursuant to 5 CCR 15453 and 15464. These reports are included in the state's standardized account code structure software used to develop budget and interim reports.

CSBA's OPEB Solutions Program provides access to qualified actuaries and consultants and a GASB 75-compliant trust to prefund future obligations. See CSBA's web site for further information.

The following **optional** section may be revised to reflect district practice and should be deleted by districts that do not provide OPEBs.

In accordance with GASB Statement 75, the district's financial statements shall report the expense of nonpension other postemployment benefits (OPEBs) on an accrual basis over retirees' active working lifetime, as determined by a qualified actuary procured by the Superintendent or designee. To the extent that these OPEBs are not prefunded, the district shall report a liability on its financial statements.

(cf. 4154/4254/4354 - Health and Welfare Benefits)
(cf. 9250 - Remuneration, Reimbursement and Other Benefits)

The Superintendent or designee shall annually present the estimated accrued but unfunded cost of OPEBs and the actuarial report upon which those costs are based at a public meeting of the Board of Education Code 42140)

Note: Pursuant to GASB 75, the district must arrange for an actuary to update the valuation of its OPEB obligations every two years. However, GASB 75 includes an option for the use of a specified alternative method in lieu of an actuarial valuation for purposes of determining the total OPEB liability for benefits provided through an OPEB plan with fewer than 100 members. Such districts may modify the following paragraph to reflect district practice.

The district's financial obligation for OPEBs shall be reevaluated every two years in accordance with GASB 75.

FINANCIAL REPORTS AND ACCOUNTABILITY (continued)

Workers' Compensation Claims Report

Note: The following **optional** section is for use by districts that are self-insured for workers' compensation claims, either individually or as part of a joint powers agency. See BP 3100 - Budget for provisions related to funding the estimated accrued cost of workers' compensation claims.

The Superintendent or designee shall annually provide the Board, at a public meeting, information and related actuarial reports showing the estimated accrued but unfunded cost of workers' compensation claims. The estimate of costs shall be based on an actuarial report completed at least every three years by a qualified actuary. (Education Code 42141)

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CSBA Sample Board Policy

Certificated Personnel

BP 4114(a)

TRANSFERS

Note: The following **optional** policy is subject to collective bargaining agreements and should be revised to reflect district practice.

The Governing Board desires that certificated staff be assigned in a manner that equitably distributes highly qualified and experienced teachers, meets the needs of district students, and satisfies staffing requirements at each school. The Superintendent or designee is authorized to assign certificated staff in accordance with district policy and/or the collective bargaining agreement as applicable.

(cf. 0415 - Equity)
(cf. 4030 - Nondiscrimination in Employment)
(cf. 4113 - Assignment)
(cf. 4141/4241 - Collective Bargaining Agreement)

Subject to the approval of the Board, the Superintendent or designee may transfer a teacher from one district school to another when he/she determines the transfer is in the best interest of the district. (Education Code 35035)

Voluntary Transfers

The Superintendent or designee may establish processes and deadlines for the submission of transfer requests to facilitate staff assignments with minimal disruption to the educational program.

Upon receipt of a written transfer request by a teacher, the Superintendent or designee may consider the input of the principals at the current school and the requested school, alignment of the teacher's qualifications with needs of students and the school(s), the academic performance of the requested school, and opportunities for the professional growth of the teacher.

(cf. 4112.2 - Certification)
(cf. 4112.22 - Staff Teaching English Learners)
(cf. 4112.23 - Special Education Staff)

After April 15 prior to the school year that a transfer would become effective, no teacher who requests to be transferred to another school shall have priority over other qualified teachers who have applied for positions requiring certification qualifications at that school. (Education Code 35036)

TRANSFERS (continued)

Involuntary Transfers

Involuntary transfers may become necessary when programs are reduced or cancelled, when schools are closed, or when otherwise required in order to accommodate the school's staffing needs.

(cf. 4117.3 - Personnel Reduction)

If a teacher objects to a transfer, he/she may request a meeting with the Superintendent or designee and the principal. If dissatisfied with the results of this meeting, the teacher may appeal to the Board. The Board's decision shall be final.

Legal Reference:

EDUCATION CODE

35035 *Additional powers and duties of superintendent, transfer authority*

35036 *Voluntary transfers*

35186 *Complaint process, teacher vacancy or misassignment*

37616 *Assignment of teachers to year-round schools*

GOVERNMENT CODE

3543.2 *Scope of representation*

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(11/06) 10/18

CSBA Sample Board Policy

Students

BP 5141.6(a)

SCHOOL HEALTH SERVICES

Note: The following **optional** policy should be revised to reflect district practice. This policy addresses the provision of health services at or near school sites (e.g., a school-based or school-linked health center or mobile van) through the employment of or contract with health care professionals or community health centers. Districts maintaining or planning to establish school health services are encouraged to review CSBA's policy brief entitled Expanding Access to School Health Services: Policy Considerations for Governing Boards.

Other CSBA sample policies and/or administrative regulations address specific health requirements and services for students. For example, see BP/AR 5141.21 - Administering Medication and Monitoring Health Conditions, AR 5141.24 - Specialized Health Care Services, BP/AR 5141.3 - Health Examinations, and AR 5141.32 - Health Screening for School Entry.

The Governing Board recognizes that good physical and mental health is critical to a student's ability to learn and believes that all students should have access to comprehensive health services. The district may provide access to health services at or near district schools through the establishment of a school health center and/or mobile van(s) that serve multiple campuses.

The Board and the Superintendent or designee shall collaborate with local and state agencies and health care providers to assess the health needs of students in district schools and the community. Based on the results of this needs assessment and the availability of resources, the Superintendent or designee shall recommend for Board approval the types of health services to be provided by the district.

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

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5131.61 - Drug Testing)

(cf. 5131.62 - Tobacco)

(cf. 5131.63 - Steroids)

(cf. 5141 - Health Care and Emergencies)

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

(cf. 5141.22 - Infectious Diseases)

(cf. 5141.23 - Asthma Management)

(cf. 5141.24 - Specialized Health Care Services)

(cf. 5141.25 - Availability of Condoms)

(cf. 5141.26 - Tuberculosis Testing)

(cf. 5141.3 - Health Examinations)

(cf. 5141.31 - Immunizations)

(cf. 5141.32 - Health Screening for School Entry)

(cf. 5141.33 - Head Lice)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

(cf. 5141.52 - Suicide Prevention)

(cf. 6145.2 - Athletic Competition)

(cf. 6159 - Individualized Education Program)

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

SCHOOL HEALTH SERVICES (continued)

Note: School health centers are generally funded by a combination of insurance reimbursements; state, federal, and county grants; district funds; subsidies from community clinics or hospitals; and/or private donations.

Board approval shall be required for any proposed use of district resources and facilities to support school health services. The Superintendent or designee shall identify funding opportunities available through grant programs, private foundations, and partnerships with local agencies and organizations.

(cf. 1260 - Educational Foundation)

(cf. 1330.1 - Joint Use Agreement)

(cf. 3100 - Budget)

(cf. 7000 - Facilities Master Plan)

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

The Board may prioritize school health services to schools serving students with the greatest need, including schools with medically underserved populations and/or a high percentage of low-income and uninsured children and youth.

(cf. 0415 - Equity)

School health services shall be provided under the supervision of a licensed health care professional. The Board may employ or contract with health care professionals or partner with community health centers to provide the services under the terms of a written contract or memorandum of understanding.

(cf. 3312 - Contracts)

If a school nurse is employed by the school or district, he/she shall be involved in planning and implementing the school health services as appropriate.

Note: The following **optional** paragraph may be revised to reflect district practice. The California Department of Education's Health Framework for California Public Schools recommends a coordinated school health approach which integrates health services, health education, physical education, parent/community involvement, nutrition services, psychological and counseling services, a safe and healthy school environment, and health promotion for staff.

The Superintendent or designee shall coordinate the provision of school health services with other student wellness initiatives, including health education, nutrition and physical fitness programs, and other activities designed to create a healthy school environment. The Superintendent or designee shall encourage joint planning and regular communications among health services staff, district administrators, teachers, counselors, other staff, and parents/guardians.

SCHOOL HEALTH SERVICES (continued)

- (cf. 3550 - Food Service/Child Nutrition Program)
 (cf. 5030 - Student Wellness)
 (cf. 6142.7 - Physical Education and Activity)
 (cf. 6142.8 - Comprehensive Health Education)
 (cf. 6164.2 - Counseling/Guidance Services)

Note: The following **optional** paragraph is for use by districts that choose to engage in outreach and enrollment efforts to encourage eligible students' participation in no-cost or low-cost health coverage programs.

Education Code 49557.2 authorizes the district to include on the application for free and reduced-price meals information about the Medi-Cal program and a student's potential eligibility. Pursuant to Education Code 49558, districts may release information on the free and reduced-price meals application to the local agency that determines eligibility under the Medi-Cal program, provided that the student is approved for free meals and the parent/guardian consents to the sharing of information. See BP/AR 3553 - Free and Reduced Price Meals.

To further encourage student access to health care services, the Superintendent or designee shall develop and implement outreach strategies to increase enrollment of eligible students from low- to moderate-income families in affordable, comprehensive state or federal health coverage programs and local health initiatives. Such strategies may include, but are not limited to, providing information about the Medi-Cal program on the application for free and reduced-price meals in accordance with law.

(cf. 3553 - Free and Reduced Price Meals)

Consent and Confidentiality

Note: Parent/guardian consent is generally required prior to providing health services to a minor student. However, Family Code 6920-6929 specify exceptions under which minors do not need parent/guardian consent prior to receiving services, including an exception for a minor age 12 years or older to consent to medical care related to the prevention of a sexually transmitted disease. In addition, Health and Safety Code 124260 allows a minor age 12 or older to consent to outpatient mental health services if, in the opinion of a professional person, as defined, the minor is mature enough to participate intelligently in the mental health treatment or counseling services. In this case, the child's parent/guardian must be involved unless the professional person determines it would be inappropriate.

The Superintendent or designee shall obtain written parent/guardian consent prior to providing services to a student, except when the student is authorized to consent to the service pursuant to Family Code 6920-6929, Health and Safety Code 124260, or other applicable law.

Note: The Health Insurance Portability and Accountability Act (HIPAA) (45 CFR 164.500-164.534) mandates actions that "covered entities" must take to protect the privacy of an individual's health information. Generally, entities covered by HIPAA may release or receive "protected health information" about an individual only if that individual gives permission or the Act expressly permits its release. Districts with questions about the applicability of HIPAA should consult legal counsel as appropriate.

SCHOOL HEALTH SERVICES (continued)

In addition, 22 CCR 51270 requires districts serving as Medi-Cal providers (see section entitled "Payment/Reimbursement for Services" below) to comply with confidentiality requirements specified in Education Code 49073-49079, Welfare and Institutions Code 14100.2, 22 CCR 51009, 42 USC 1320c-9, and 42 CFR 431.300.

The Superintendent or designee shall maintain the confidentiality of student health records in accordance with law.

(cf. 5125 - Student Records)

Payment/Reimbursement for Services

Note: Some school health services, such as medical and related services specified in an individualized education program for students with disabilities, must be provided free of charge. For other services, districts may charge a fee and are entitled to seek third-party reimbursement from students' private insurance and state or federal programs such as Medi-Cal or the Child Health and Disability Prevention program. See the accompanying administrative regulation.

The Superintendent or designee may bill public and private insurance programs and other applicable programs for reimbursement of services as appropriate. Services may be provided free of charge or on a sliding scale in accordance with law.

(cf. 5143 - Insurance)

Note: The following **optional** paragraph is for use by districts that have received approval from the California Department of Health Care Services to serve as Medi-Cal providers. Pursuant to Welfare and Institutions Code 14132.06 and 22 CCR 51051 and 51190.1, to the extent that federal funding is available, local educational agencies (LEAs) may receive partial Medi-Cal reimbursement through the LEA Medi-Cal Billing Option for health services provided to an enrolled student under age 22 who is certified for Medi-Cal and/or a member of the student's family. In addition, pursuant to Welfare and Institutions Code 14132.47, LEAs may be reimbursed through the Medi-Cal Administrative Activities (MAA) program for some of their administrative costs associated with school-based health and outreach activities that are not claimable under the LEA Medi-Cal Billing Option or other programs. See the accompanying administrative regulation.

Districts may receive assistance with Medi-Cal billing through CSBA's Practi-Cal program. See CSBA's web site for further information.

The district shall serve as a Medi-Cal provider to the extent feasible, comply with all related legal requirements, and seek reimbursement of costs to the extent allowed by law.

Program Evaluation

In order to continuously improve school health services, the Board shall evaluate the effectiveness of such services and the extent to which they continue to meet student needs.

SCHOOL HEALTH SERVICES (continued)

The Superintendent or designee shall provide the Board with periodic reports that may include, but are not necessarily limited to, rates of participation in school health services; changes in student outcomes such as school attendance or achievement; measures of school climate; feedback from staff and participants regarding program accessibility and operations, including accessibility to low-income and linguistically and culturally diverse students and families; and program costs and revenues.

(cf. 0500 - Accountability)

Legal Reference: (see next page)

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SCHOOL HEALTH SERVICES (continued)*Legal Reference:*EDUCATION CODE49073-49079 *Privacy of student records*49423.5 *Specialized physical health care services*49557.2-49558 *Eligibility for free and reduced-price meals; sharing information with Medi-Cal*FAMILY CODE6920-6929 *Consent by minor for medical treatment*GOVERNMENT CODE95020 *Individualized family service plan*HEALTH AND SAFETY CODE104830-104865 *School-based application of fluoride or other tooth decay-inhibiting agent*121020 *HIV/AIDS testing and treatment; parental consent for minor under age 12*123110 *Minor's right to access health records*123115 *Limitation on parent/guardian access to minor's health records*123800-123995 *California Children's Services Act*124025-124110 *Child Health and Disability Prevention Program*124172-124174.6 *Public School Health Center Support Program*124260 *Mental health services; consent by minors age 12 and older*130300-130317 *Health Insurance Portability and Accountability Act (HIPAA)*WELFARE AND INSTITUTIONS CODE14059.5 *Definition of "medically necessary"*14100.2 *Confidentiality of Medi-Cal information*14115 *Medi-Cal claims process*14115.8 *LEA Medi-Cal Billing Option program guide*14124.90 *Third-party health coverage*14132.06 *Covered benefits; health services provided by local educational agencies*14132.47 *Administrative claiming process and targeted case management*CODE OF REGULATIONS, TITLE 172951 *Testing standards for hearing tests*6800-6874 *Child Health and Disability Prevention Program*CODE OF REGULATIONS, TITLE 2251009 *Confidentiality*51050-51192 *Definitions of Medi-Cal providers and services*51200 *Requirements for providers*51231.2 *Wheelchair van requirements*51274 *Local educational agency provider; conditions for participation*51304 *Limitations on specified benefits*51309 *Psychology, physical therapy, occupational therapy, speech pathology, audiological services*51323 *Medical transportation services*51351 *Targeted case management services*51360 *Local educational agency; types of services*51491 *Local educational agency eligibility for payment*51535.5 *Reimbursement to local educational agency providers*UNITED STATES CODE, TITLE 201232g *Family Educational Rights and Privacy Act (FERPA)*UNITED STATES CODE, TITLE 421320c-9 *Prohibition against disclosure of records*1397aa-1397mm *State Children's Health Insurance Program**Legal Reference continued: (see next page)*

SCHOOL HEALTH SERVICES (continued)

Legal Reference: (continued)

CODE OF FEDERAL REGULATIONS, TITLE 42

431.300 *Use and disclosure of information on Medicaid applicants and recipients*

CODE OF FEDERAL REGULATIONS, TITLE 45

164.500-164.534 *Health Insurance Portability and Accountability Act (HIPAA)*

Management Resources:

CSBA PUBLICATIONS

Expanding Access to School Health Services: Policy Considerations for Governing Boards, Policy Brief, November 2008

Promoting Oral Health for California's Students: New Role, New Opportunities for Schools, Policy Brief, November 2008

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Health Framework for California Public Schools, Kindergarten Through Grade Twelve

CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES PUBLICATIONS

California School-Based Medi-Cal Administrative Activities Manual

LEA Medi-Cal Provider Manual

CALIFORNIA SCHOOL-BASED HEALTH ALLIANCE PUBLICATIONS

How to Fund Health Services in Your School District, September 2014

Documenting the Link Between School-Based Health Centers and Academic Success, May 2014

NATIONAL CENTER FOR YOUTH LAW PUBLICATIONS

Confidential Medical Release: Frequently Asked Questions from Schools and Districts, November 2015

WEB SITES

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

CSBA, Practi-Cal Program: <http://www.csba.org/ProductsAndServices/AllServices/PractiCal>

California County Superintendents Educational Services Association: <http://www.ccsesa.org>

California Department of Education, Health Services and School Nursing:

<http://www.cde.ca.gov/hs/nr/>

California Department of Health Care Services: <http://www.dhcs.ca.gov>

California Department of Public Health: <http://www.cdph.ca.gov>

California School-Based Health Alliance: <http://www.schoolhealthcenters.org>

California School Nurses Organization: <http://www.csno.org>

Center for Health and Health Care in Schools: <http://www.healthinschools.org>

Centers for Disease Control and Prevention, School Health Policies and Programs (SHPPS) Study:

<http://www.cdc.gov/HealthyYouth/shpps>

Centers for Medicare and Medicaid Services: <http://www.cms.hhs.gov>

National Center for Youth Law: <http://www.youthlaw.org>

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CSBA Sample Administrative Regulation

Students

AR 5141.6(a)

SCHOOL HEALTH SERVICES

Types of Health Services

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

In accordance with student and community needs and available resources, school health services offered by the district may include, but are not limited to:

1. Health screenings, evaluations, and assessments of students' need for health services
2. Physical examinations, immunizations, and other preventive medical services

(cf. 5141.26 - Tuberculosis Testing)

(cf. 5141.3 - Health Examinations)

(cf. 5141.31 - Immunizations)

(cf. 5141.32 - Health Screening for School Entry)

3. First aid and administration of medications

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

4. Diagnosis and treatment of minor injuries and acute medical conditions

5. Management of chronic medical conditions

(cf. 5141.23 - Asthma Management)

6. Basic laboratory tests

7. Emergency response procedures

(cf. 5141.24 - Health Care and Emergencies)

8. Nutrition services

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

(cf. 5030 - Student Wellness)

9. Oral health services that may include preventive services, basic restorative services, and referral to specialty services

SCHOOL HEALTH SERVICES (continued)

Note: Pursuant to Health and Safety Code 104830-104865, elementary and secondary students must be offered an opportunity each school year to receive a topical application of fluoride or other decay-inhibiting agent by a dentist or dental assistant, under a program organized and operated by the county health officer. Districts are required to cooperate with the county health officer in carrying out the program in any school in their jurisdiction and to provide notification to parents/guardians regarding the availability of the program, as provided below.

The Superintendent or designee shall notify all parents/guardians of the opportunity pursuant to Health and Safety Code 104830-104865 for their child to receive the topical application of fluoride, including fluoride varnish, or other decay-inhibiting agent to the teeth during the school year. Such application of fluoride or other decay-inhibiting agent shall only be provided to a student whose parent/guardian returns the notification with an indication consenting to the treatment (Health and Safety Code 104830, 104850, 104855)

(cf. 5145.6 - Parental Notifications)

10. Mental health services, which may include assessments, crisis intervention, counseling, treatment, and referral to a continuum of services including emergency psychiatric care, community support programs, inpatient care, and outpatient programs

(cf. 5141.52 - Suicide Prevention)

(cf. 6164.2 - Counseling/Guidance Services)

11. Substance abuse prevention and intervention services

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5131.62 - Tobacco)

(cf. 5131.63 - Steroids)

12. Vision and audiology services

13. Speech therapy

14. Occupational therapy

15. Physical therapy

Note: Item #16 may be deleted by districts that offer only elementary grades.

16. Reproductive health services

(cf. 5141.25 - Availability of Condoms)

SCHOOL HEALTH SERVICES (continued)

17. Specialized health care services for students with disabilities

(cf. 5141.24 - Specialized Health Care Services)
(cf. 6159 - Individualized Education Program)

18. Medical transportation
19. Targeted case management
20. Referrals and linkage to services not offered on-site
21. Public health and disease surveillance
22. Individual and family health education
23. School or districtwide health promotion

Medi-Cal Billing

Note: The following **optional** section is for use by districts that have contracted with the California Department of Health Care Services (DHCS) in order to provide services as a Medi-Cal provider as authorized by Welfare and Institutions Code 14132.06; see the accompanying Board policy. To the extent that the district contracts with health care practitioners or clinics to provide the services, the practitioner or clinic is considered the provider of services and is the entity billing and receiving Medi-Cal payments for services.

Welfare and Institutions Code 1415.8, as amended by AB 3192 (Ch. 658, Statutes of 2018), requires DHCS, by January 1, 2020, to develop and distribute a program guide containing information regarding processes, documentation, and the proper submission of claims under the LEA Medi-Cal Billing Option program.

In order to provide services as a Medi-Cal provider, the district shall enter into and maintain a contract with the California Department of Health Care Services (DHCS). (Welfare and Institutions Code 14132.06; 22 CCR 51051, 51270)

Note: With the exception of health care aides who provide specialized physical health care services pursuant to Education Code 49423.5, any practitioner whom the district employs or with whom it contracts must be credentialed to practice as a physician, registered nurse, psychologist, school counselor, or one of the other professions listed in 22 CCR 51190.3 in order for the district to receive Medi-Cal reimbursement.

The Superintendent or designee shall ensure that all practitioners employed by or under contract with the district possess the appropriate license, certification, registration, or credential and provide only those services that are within their scope of practice. (22 CCR 51190.3, 51270, 51491)

SCHOOL HEALTH SERVICES (continued)

Note: Reimbursement under Medi-Cal is limited to the services specified in Welfare and Institutions Code 14132.06 and 22 CCR 51190.4 and 51360. Pursuant to Welfare and Institutions Code 14132.06, services may be reimbursable whether or not the student has an individualized education program (IEP) or individualized family service plan (IFSP) or whether those same services are provided at no charge to the beneficiary or to the community at large.

22 CCR 51360 provides that services for accompanying a student off campus for nursing or school health aide services will be reimbursable when specified as medically necessary in an IEP or IFSP.

The Superintendent or designee shall submit a claim for Medi-Cal reimbursement whenever the district provides a Medi-Cal-eligible student under age 22 and/or a member of the student's family a covered service specified in 22 CCR 51190.4 or 51360. (Welfare and Institutions Code 14132.06; 22 CCR 51096, 51098, 51190.1, 51190.4, 51309, 51360, 51535.5)

The district shall maintain records and supporting documentation including, but not limited to, records of the type and extent of services provided to a Medi-Cal beneficiary in accordance with law. (22 CCR 51270, 51476)

(cf. 3580 - District Records)

(cf. 5125 - Student Records)

Note: 22 CCR 51270 requires federal reimbursements to be reinvested in health and social services for students and their families, as provided below. This requirement does not apply to reimbursements received under the Medi-Cal Administrative Activities (MAA) program described in the following section.

Any federal funds received by the district as reimbursement for the costs of services under the Medi-Cal billing option shall be reinvested in approved services for students and their families. The Superintendent or designee shall consult with a local school-linked services collaborative group regarding decisions on reinvestment of federal funds. (22 CCR 51270)

Note: 22 CCR 51270 requires that districts submit an annual report, as described below, as a condition of continued participation as a Medi-Cal provider. The deadline for this annual report is specified in the program provider participation agreement that districts enter into with DHCS.

The Superintendent or designee shall submit an annual report to DHCS to identify participants in the community collaborative, provide a financial summary including reinvestment expenditures, and describe service priorities for the future. (22 CCR 51270)

Medi-Cal Administrative Activities

Note: The following optional section is for use by districts that participate in the MAA program administered by DHCS pursuant to Welfare and Institutions Code 14132.47. Under this program, districts providing Medi-Cal-covered health services may be reimbursed for some of their administrative and outreach costs. This section reflects program requirements described in the California School-Based Medi-Cal Administrative Activities Manual published by DHCS.

Districts may receive assistance with Medi-Cal administrative billing through CSBA's Practi-Cal program. See CSBA's web site for further information.

SCHOOL HEALTH SERVICES (continued)

The district shall apply for reimbursement for activities identified by DHCS which are related to the administration of the Medi-Cal program. Such activities include, but are not be limited to, outreach, translation for Medi-Cal services, facilitation of applications, arrangement of nonemergency and nonmedical transportation of eligible individuals, program planning and policy development, claims coordination and administration, training, and general administration.

Appropriate staff shall receive training in administrative claiming categories and related activities.

Note: The district must submit claims through either a local educational agency consortium (i.e., one of the service regions of the California County Superintendent Educational Services Association) or a local governmental agency (i.e., county or chartered city) that has contracted with DHCS. The district may modify the following two paragraphs to reflect the appropriate entity or agency.

To receive reimbursement for Medi-Cal administrative activities, the Superintendent or designee shall, on a quarterly basis, submit an invoice to the local educational consortium or local governmental agency through which the district has contracted.

Note: The MAA program requires randomly selected employees who perform MAA activities as a normal part of their job duties to complete a random-moment time study which is used to determine the work effort of all time study participants over a given time period. Further information regarding the required procedure is available on the DHCS web site.

In addition, the Superintendent or designee shall submit to the local educational consortium or local governmental agency, and shall update each quarter, a roster of all employees who perform direct Medi-Cal services or administrative activities. When notified by the local educational consortium or local governmental agency of the date and time that a random-moment time survey must be conducted by a particular employee, the Superintendent or designee shall coordinate the completion and submission of the survey in accordance with DHCS timelines and procedures.

The Superintendent or designee shall maintain an audit file containing random-moment time survey documentation and other records specified by DHCS. Such documentation shall be kept for three years after the end of the quarter in which expenditures were incurred or, if an audit is in progress, until the completion of the audit.

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CSBA Sample Board Policy

Students

BP 5144.1(a)

SUSPENSION AND EXPULSION/DUE PROCESS

Note: Education Code 35291 requires the Governing Board to prescribe rules and regulations for maintaining discipline in the schools under its jurisdiction. Education Code 48918 mandates the setting of rules and regulations for student expulsion as specified in this Board policy and the accompanying administrative regulation.

While recognizing that suspension or expulsion of students is sometimes necessary, legislative, administrative, regulatory, civic, and educational leaders are united in the belief that instructional time should be used for student learning purposes and that school discipline should be imposed in a way that, as much as possible, does not exclude students from school or limit their ability or opportunity to learn. According to the U.S. Department of Justice's Civil Rights Division (DOJ) and the U.S. Department of Education's Office for Civil Rights (OCR), in their joint January 2014 Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, studies suggest a correlation between exclusionary discipline policies and practices (such as suspension and expulsion) and an array of serious educational, economic, and social problems, including school avoidance and diminished educational engagement, decreased academic achievement, increased behavior problems, and increased likelihood of dropping out, substance abuse, and involvement with the juvenile justice system. Consequently, they recommend that districts adopt alternative disciplinary measures that provide students with appropriate interventions and supports as a means for preventing and addressing student misbehaviors.

Pursuant to Education Code 48900.5, a district is not authorized to suspend a student for certain specified violations unless the student has been subjected to other means of correction which have failed to bring about proper conduct. Such other means of correction include, but are not limited to, conferences between school personnel and the student and his/her parents/guardians; use of study, guidance, or other intervention teams to develop a plan to address the behavior in partnership with the student; and participation in a restorative justice program. For further information about specific disciplinary strategies, including alternatives to class or school removals, see BP/AR 5144 - Discipline. Education Code 48900.5 authorizes a district to document in a student's records the alternative means of correction used to address the student's behavior. Furthermore, when a student is being suspended by the Superintendent, principal, or designee, Education Code 48911 requires that the student be informed, during the informal conference that precedes the suspension, of the other means of correction that were attempted before the suspension.

The Governing Board desires to provide district students access to educational opportunities in an orderly school environment that protects their safety and security, ensures their welfare and well-being, and promotes their learning and development. The Board shall develop rules and regulations setting the standards of behavior expected of district students and the disciplinary processes and procedures for addressing violations of those standards, including suspension and/or expulsion.

(cf. 5131 - Conduct)

(cf. 5131.1 - Bus Conduct)

(cf. 5131.2 - Bullying)

The grounds for suspension and expulsion and the procedures for considering, recommending, and/or implementing suspension and expulsion shall be only those specified in law, in this policy, and in the accompanying administrative regulation.

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

Note: Pursuant to Education Code 48900(s), a student may be subject to discipline only when the violation is related to a school activity or school attendance as specified below. A student may also be disciplined for a violation committed away from school if it is related to a school activity or to school attendance. For example, Education Code 48900 defines bullying by means of an electronic act as including an act that originates off campus; see the accompanying administrative regulation and BP/AR 5131.2 - Bullying. Another example is the hostile school environment which a victim may suffer from sexual harassment that occurs off campus; see BP/AR 5145.7 - Sexual Harassment.

Except when otherwise permitted by law, a student may be suspended or expelled only when his/her behavior is related to a school activity or school attendance occurring within any district school or another school district, regardless of when it occurs, including, but not limited to, the following: (Education Code 48900(s))

1. While on school grounds
2. While going to or coming from school
3. During the lunch period, whether on or off the school campus

(cf. 5112.5 - Open/Closed Campus)

4. During, going to, or coming from a school-sponsored activity

Note: The following paragraph addresses the problem of unlawful discrimination in the administration of student discipline. In their joint January 2014 Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, DOJ and OCR noted that, based on the civil rights data collection conducted by OCR, students of certain racial or ethnic groups tended to be disciplined more, and sometimes more harshly, than their similarly situated peers in violation of federal nondiscrimination laws. The letter warned that any district determined to have engaged in unlawful discrimination could be subject to OCR investigation and significant remedial action.

District staff shall enforce the rules concerning suspension and expulsion of students fairly, consistently, equally, and in accordance with the district's nondiscrimination policies.

(cf. 0410 Nondiscrimination in District Programs and Activities)

Appropriate Use of Suspension Authority

Note: Education Code 48900.5 requires districts to use other means of correction instead of suspension or expulsion except when a student commits certain enumerated offenses. The following section reflects legislative intent regarding appropriate use of suspension as a means of disciplining students and may be modified to reflect district practice.

Except when a student's act violates Education Code 48900(a)-(e), as listed in items #1-5 under "Grounds for Suspension and Expulsion: Grades K-12" of the accompanying

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

administrative regulation, or when his/her presence causes a danger to others, suspension shall be used only when other means of correction have failed to bring about proper conduct. (Education Code 48900.5, 48900.6)

- (cf. 5138 - Conflict Resolution/Peer Mediation)
- (cf. 5144 - Discipline)
- (cf. 6142.4 - Service Learning/Community Service Classes)
- (cf. 6164.2 - Guidance/Counseling Services)
- (cf. 6164.5 - Student Success Teams)

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

A student's parents/guardians shall be notified as soon as possible when there is an escalating pattern of misbehavior that could lead to on-campus or off-campus suspension.

Note: Education Code 48900(k) prohibits a district from suspending students in grades K-3 for disruption or willful defiance and authorizes, but does not require, a district to suspend students in grades 4-12 for disruption or willful defiance. Even with this authority, districts should be careful in using these grounds, as available data have indicated a disproportionate use with certain student subgroups. Option 1 below is for use by any district that chooses to suspend students in grades 4-12 for disruption and/or willful defiance as authorized pursuant to Education Code 48900(k). Any district that chooses to eliminate disruption and willful defiance as reasons for suspending any of its students from school should select Option 2 below. Such districts should also delete the first paragraph in the section titled "Additional Grounds for Suspension and Expulsion: Grades 4-12" in the accompanying administrative regulation.

Each option below reflects an exception granted to teachers pursuant to Education Code 48910 to suspend students, including a K-3 student, from class; see section "Suspension from Class by a Teacher" in the accompanying administrative regulation.

OPTION 1: No student in grades K-3 may be suspended for disruption or willful defiance, except by a teacher pursuant to Education Code 48910. (Education Code 48900)

OPTION 2: No student may be suspended for disruption or willful defiance, except by a teacher pursuant to Education Code 48910. (Education Code 48900)

Note: The following **optional** paragraph reflects the Legislature's intent, expressed in Education Code 48900, concerning disciplinary actions against truant, tardy, or absent students. Since these are not enumerated offenses, a district does not have the authority to suspend or expel students for committing any of these acts.

Students shall not be suspended or expelled for truancy, tardiness, or absenteeism from assigned school activities.

- (cf. 5113 - Absences and Excuses)
- (cf. 5113.1 - Chronic Absence and Truancy)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)**On-Campus Suspension**

Note: As an alternative to off-campus suspension, Education Code 48911.1 authorizes a supervised suspension classroom program for students who pose no imminent danger to anyone at school and who have not been recommended for expulsion, as specified below. Education Code 48911.2 states that, if the number of students suspended during the prior year exceeds 30 percent of the school's enrollment, the district should consider implementing this program and/or another on-campus progressive discipline program.

The following **optional** section is for use by districts implementing a supervised suspension classroom program. Such districts may continue to claim funding apportionments for students so assigned, provided they meet specific criteria which are set forth under "Supervised Suspension Classroom" in the accompanying administrative regulation. A district does not receive funding for off-campus suspensions.

To ensure the proper supervision and ongoing learning of students who are suspended for any of the reasons enumerated in Education Code 48900 and 48902, but who pose no imminent danger or threat to anyone at school and for whom expulsion proceedings have not been initiated, the Superintendent or designee shall establish a supervised suspension classroom program which meets the requirements of law.

Except where a supervised suspension is permitted by law for a student's first offense, supervised suspension shall be imposed only when other means of correction have failed to bring about proper conduct. (Education Code 48900.5)

Authority to Expel

A student may be expelled only by the Board. (Education Code 48918(j))

As required by law, the Superintendent or principal shall recommend expulsion and the Board shall expel any student found to have committed any of the following "mandatory recommendation and mandatory expulsion" acts at school or at a school activity off school grounds: (Education Code 48915)

1. Possessing a firearm which is not an imitation firearm, as verified by a certificated employee, unless the student had obtained prior written permission to possess the item from a certificated school employee, with the principal or designee's concurrence

(cf. 5131.7 - Weapons and Dangerous Instruments)

2. Selling or otherwise furnishing a firearm
3. Brandishing a knife at another person
4. Unlawfully selling a controlled substance listed in Health and Safety Code 11053-11058

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

5. Committing or attempting to commit a sexual assault as defined in Penal Code 261, 266c, 286, 288, 288a, or 289, or committing a sexual battery as defined in Penal Code 243.4
6. Possessing an explosive as defined in 18 USC 921

For all other violations listed in the accompanying administrative regulation under "Grounds for Suspension and Expulsion: Grades K-12" and "Additional Grounds for Suspension and Expulsion: Grades 4-12," the Superintendent or principal shall have the discretion to recommend expulsion of a student. If expulsion is recommended, the Board shall order the student expelled only if it makes a finding of either or both of the following: (Education Code 48915(b) and (e))

1. That other means of correction are not feasible or have repeatedly failed to bring about proper conduct
2. That due to the nature of the violation, the presence of the student causes a continuing danger to the physical safety of the student or others

A vote to expel a student shall be taken in an open session of a Board meeting.

Note: Pursuant to Education Code 48917, the Board may decide to suspend the enforcement of an order for expulsion as long as a student satisfies specific conditions. See the accompanying administrative regulation for criteria. In addition, the Attorney General opined in 80 Ops.Cal.Atty.Gen. 85 (1997) that the enforcement of an expulsion order may be suspended even in those cases where the student has committed an offense for which expulsion is required by law. Legal counsel should be consulted as appropriate.

The Board may vote to suspend the enforcement of the expulsion order pursuant to the requirements of law and the accompanying administrative regulation. (Education Code 48917)

No student shall be expelled for disruption or willful defiance. (Education Code 48900)

Note: The following paragraph is for use by districts that contract with the California Department of Education (CDE) to operate a California State Preschool Program. Education Code 8239.1, as added by AB 752 (Ch. 708, Statutes of 2017), prohibits the expulsion or disenrollment of a child in a preschool program unless the district has taken specified steps and the child's continued enrollment would present a serious safety threat to the child or other enrolled children. For further details regarding the steps the district must take prior to expelling a child, see BP 5148.3 - Preschool/Early Childhood Education.

No child enrolled in a preschool program shall be expelled except under limited circumstances as specified in AR 5148.3 - Preschool/Early Childhood Education.

(cf. 5148.3 - Preschool/Early Childhood Education)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)**Due Process**

The Board shall provide for the fair and equitable treatment of students facing suspension and/or expulsion by affording them their due process rights under the law. The Superintendent or designee shall comply with procedures for notices, hearings, and appeals as specified in law and administrative regulation. (Education Code 48911, 48915, 48915.5, 48918)

(cf. 5119 - Students Expelled from Other Districts)

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

Maintenance and Monitoring of Outcome Data

Note: Education Code 48900.8 and 48916.1 require the district to maintain data related to suspensions and expulsions as provided below. Pursuant to Education Code 48916.1, the Superintendent of Public Instruction may require submission of such data as part of the Federal Program Monitoring process. In addition, 20 USC 7961 requires districts to submit to the CDE a description of the circumstances surrounding any expulsions based on bringing or possessing a firearm on campus, including the name of the school, the number of students expelled, and the type of firearms involved.

The Superintendent or designee shall maintain outcome data related to student suspensions and expulsions in accordance with Education Code 48900.8 and 48916.1, including, but not limited to, the number of students recommended for expulsion, the grounds for each recommended expulsion, the actions taken by the Board, the types of referral made after each expulsion, and the disposition of the students after the expulsion period. For any expulsion that involves the possession of a firearm, such data shall include the name of the school and the type of firearm involved, as required pursuant to 20 USC 7961. Suspension and expulsion data shall be reported to the Board annually and to the California Department of Education when so required.

Note: Pursuant to Education Code 52060, districts are required to address school climate in the local control and accountability plan, as measured by student suspension and expulsion rates and other local measures for each school and each numerically significant student subgroup. As defined in Education Code 52052, numerically significant 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.

In presenting the report to the Board, the Superintendent or designee shall disaggregate data on suspensions and expulsions by school and by numerically significant student subgroups, including, but not limited to, ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students. Based on the data, the Board shall address any identified disparities in the imposition of student discipline and shall determine whether and how the district is meeting its goals for improving school climate as specified in its local control and accountability plan.

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

(cf. 0460 - Local Control and Accountability Plan)

Legal Reference:

EDUCATION CODE

212.5 Sexual harassment

233 Hate violence

1981-1981.5 Enrollment of students in community school

8239.1 Prohibition against expulsion of preschool student

17292.5 Program for expelled students

32261 Interagency School Safety Demonstration Act of 1985

35145 Open board meetings

35146 Closed sessions (regarding suspensions)

35291 Rules (for government and discipline of schools)

35291.5 Rules and procedures on school discipline

48645.5 Readmission; contact with juvenile justice system

48660-48666 Community day schools

48853.5 Foster youth

48900-48927 Suspension and expulsion

48950 Speech and other communication

48980 Parental notifications

49073-49079 Privacy of student records

52052 Numerically significant student subgroups

52060-52077 Local control and accountability plan

64000-64001 Consolidated application

CIVIL CODE

47 Privileged communication

48.8 Defamation liability

CODE OF CIVIL PROCEDURE

1985-1997 Subpoenas; means of production

GOVERNMENT CODE

11455.20 Contempt

54950-54963 Ralph M. Brown Act

HEALTH AND SAFETY CODE

11014.5 Drug paraphernalia

11053-11058 Standards and schedules

LABOR CODE

250.7 Employee time off to appear in school on behalf of a child

PENAL CODE

31 Principal of a crime, defined

240 Assault defined

241.2 Assault fines

242 Battery defined

243.2 Battery on school property

243.4 Sexual battery

245 Assault with deadly weapon

Legal Reference continued: (see next page)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

Legal Reference: (continued)

PENAL CODE (continued)

- 245.6 Hazing
- 261 Rape defined
- 266c Unlawful sexual intercourse
- 286 Sodomy defined
- 288 Lewd or lascivious acts with child under age 14
- 288a Oral copulation
- 289 Penetration of genital or anal openings
- 417.27 Laser pointers
- 422.55 Hate crime defined
- 422.6 Interference with exercise of civil rights
- 422.7 Aggravating factors for punishment
- 422.75 Enhanced penalties for hate crimes
- 626.2 Entry upon campus after written notice of suspension or dismissal without permission
- 626.9 Gun-Free School Zone Act of 1995
- 626.10 Dirks, daggers, knives, razors, or stun guns
- 868.5 Supporting person; attendance during testimony of witness

WELFARE AND INSTITUTIONS CODE

- 729.6 Counseling

UNITED STATES CODE, TITLE 18

- 921 Definitions, firearm

UNITED STATES CODE, TITLE 20

- 1415(K) Placement in alternative educational setting
- 7961 Gun-free schools

UNITED STATES CODE, TITLE 42

- 11432-11435 Education of homeless children and youths

COURT DECISIONS

- T.H. v. San Diego Unified School District (2004) 122 Cal. App. 4th 1267
- Woodbury v. Dempsey (2003) 108 Cal. App. 4th 421
- Board of Education of Sacramento City Unified School District v. Sacramento County Board of Education and Kenneth H. (2001) 85 Cal.App.4th 1321
- Fremont Union High School District v. Santa Clara County Board (1991) 235 Cal. App. 3d 118
- Garcia v. Los Angeles Board of Education (1991) 123 Cal. App. 3d 807
- John A. v. San Bernardino School District (1982) 33 Cal. 3d 301

ATTORNEY GENERAL OPINIONS

- 84 Ops. Cal. Atty. Gen. 146 (2001)
- 80 Ops. Cal. Atty. Gen. 348 (1997)
- 80 Ops. Cal. Atty. Gen. 91 (1997)
- 80 Ops. Cal. Atty. Gen. 85 (1997)

Management Resources: (see next page)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

Management Resources:

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

Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, January 2014

WEB SITES

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

California Attorney General's Office: <http://www.oag.ca.gov>

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

U.S. Department of Education, Office for Civil Rights:

<http://www.ed.gov/about/offices/list/ocr/docs/crdc-2012-data-summary.pdf>

U.S. Department of Education, Office of Safe and Healthy Students:

<http://www2.ed.gov/about/offices/list/oese/oshs>

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Policy Reference UPDATE Service

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CSBA Sample Administrative Regulation

Students

AR 5144.1(a)

SUSPENSION AND EXPULSION/DUE PROCESS

Note: CSBA recommends that this administrative regulation be approved by the Governing Board, regardless of district practice.

Education Code 35291 requires the Board to adopt rules and regulations, which are not inconsistent with law or rules adopted by the State Board of Education, for the government and discipline of the schools under its jurisdiction. In addition, Education Code 48918 and 48918.5 **mandate** that districts adopt rules concerning the due process rights of students in expulsion situations, and Education Code 48916 **mandates** procedures for filing and processing requests for readmission. Specific language complying with these mandates is included throughout this administrative regulation.

The acts for which students may be suspended or expelled are specified in law and in the sections below titled "Grounds for Suspension and Expulsion: Grades K-12" and "Additional Grounds for Suspension and Expulsion: Grades 4-12." The Board does not have authority to add to those enumerated acts. However, the Board has authority to prohibit suspension or expulsion for certain acts for which suspension or expulsion is permissible rather than mandatory. The Board may consider limiting the use of suspension and expulsion for such offenses as part of the district plan to address school climate within the local control and accountability plan required pursuant to Education Code 52060. In addition, pursuant to Education Code 48900.5, a district is not authorized to suspend a student for certain specified violations unless other means of correction have failed to bring about proper conduct.

Definitions

Suspension means removal of a student from ongoing instruction for adjustment purposes. However, suspension does not mean any of the following: (Education Code 48925)

1. Reassignment to another education program or class at the same school where the student will receive continuing instruction for the length of day prescribed by the Governing Board for students of the same grade level
2. Referral to a certificated employee designated by the principal to advise students
3. Removal from the class, but without reassignment to another class or program, for the remainder of the class period without sending the student to the principal or designee as provided in Education Code 48910

Expulsion means removal of a student from the immediate supervision and control or the general supervision of school personnel. (Education Code 48925)

Notice of Regulations

At the beginning of each school year, the principal of each school shall ensure that all students and parents/guardians are notified in writing of all school rules related to discipline, including suspension and expulsion. (Education Code 35291, 48900.1, 48980)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

(cf. 5144 - Discipline)

(cf. 5145.6 - Parental Notifications)

Grounds for Suspension and Expulsion: Grades K-12

Acts for which a student, including a student with disabilities, may be suspended or expelled shall be only those specified as follows:

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

1. Caused, attempted to cause, or threatened to cause physical injury to another person; willfully used force or violence upon another person, except in self-defense; or committed as an aider or abettor, as adjudged by a juvenile court, a crime of physical violence in which the victim suffered great or serious bodily injury (Education Code 48900(a) and (t))

Note: The Attorney General, in 80 Ops.Cal.Atty.Gen. 91 (1997), determined that a student may be expelled for "possession" of a firearm if the student knowingly and voluntarily had direct control over the firearm. The only exceptions are when the student has permission from school officials to possess the firearm (pursuant to Education Code 48900 and 48915) or when the possession is brief and solely for the purpose of disposing of the firearm, such as handing it to school officials. Note that "firearm" does not include "imitation firearm" which is listed separately in item #12 below. See BP 5131.7 - Weapons and Dangerous Instruments.

Pursuant to Penal Code 417.27, students are prohibited from possessing a laser pointer on school premises, except for a valid instructional or other school-related purpose. See BP 5131 - Conduct.

2. Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object, unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the principal or designee's concurrence (Education Code 48900(b))

(cf. 5131 - Conduct)

(cf. 5131.7 - Weapons and Dangerous Instruments)

3. Unlawfully possessed, used, sold, otherwise furnished, or was under the influence of any controlled substance as defined in Health and Safety Code 11053-11058, alcoholic beverage, or intoxicant of any kind (Education Code 48900(c))

(cf. 3513.4 - Drug and Alcohol Free Schools)

(cf. 5131.6 - Alcohol and Other Drugs)

4. Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code 11053-11058, alcoholic beverage, or intoxicant of any kind, and then sold, delivered, or otherwise furnished to any person another

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

liquid, substance, or material and represented same as such controlled substance, alcoholic beverage, or intoxicant (Education Code 48900(d))

5. Committed or attempted to commit robbery or extortion (Education Code 48900(e))
6. Caused or attempted to cause damage to school property or private property (Education Code 48900(f))
7. Stole or attempted to steal school property or private property (Education Code 48900(g))
8. Possessed or used tobacco or products containing tobacco or nicotine products, including, but not limited to, cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel, except that this restriction shall not prohibit a student from using or possessing his/her own prescription products (Education Code 48900(h))

(cf. 5131.62 - Tobacco)

9. Committed an obscene act or engaged in habitual profanity or vulgarity (Education Code 48900(i))
10. Unlawfully possessed, offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code 11014.5 (Education Code 48900(j))
11. Knowingly received stolen school property or private property (Education Code 48900(l))
12. Possessed an imitation firearm (Education Code 48900(m))

Imitation firearm means a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm. (Education Code 48900(m))

13. Committed or attempted to commit a sexual assault as defined in Penal Code 261, 266c, 286, 288, 288a, or 289, or committed a sexual battery as defined in Penal Code 243.4 (Education Code 48900(n))
14. Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness (Education Code 48900(o))

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

15. Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma (Education Code 48900(p))
16. Engaged in, or attempted to engage in, hazing (Education Code 48900(q))

Hazing means a method of initiation or pre-initiation into a student organization or body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current, or prospective student. *Hazing* does not include athletic events or school-sanctioned events. (Education Code 48900(q))

Note: Education Code 48900(r) defines "bullying" as "any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of electronic act," which is directed toward a student and which would have serious detrimental consequences upon a reasonable student. Pursuant to Education Code 48900, a student may be disciplined for bullying by means of an electronic act even when the act originated off campus. See also BP 5131.2 - Bullying.

17. Engaged in an act of bullying (Education Code 48900(r))

Bullying means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, directed toward one or more students that has or can reasonably be predicted to have the effect of placing a reasonable student in fear of harm to himself/herself or his/her property; cause the student to experience a substantially detrimental effect on his/her physical or mental health; or cause the student to experience substantial interferences with his/her academic performance or ability to participate in or benefit from the services, activities, or privileges provided by a school. (Education Code 48900(r))

Note: "Bullying" also would include any act of sexual harassment, hate violence, or harassment, threat, or intimidation committed by a student at any grade level, as set forth in Education Code 48900.2, 48900.3, or 48900.4, when the act results in harm to a reasonable student as specified in the above paragraph. However, when bullying is found under these circumstances, students below grade 4 may be disciplined for the "bullying" but not for the underlying act of sexual harassment, hate violence, or harassment, threat, or intimidation as specified below in items #1-3 of "Additional Grounds for Suspension and Expulsion: Grades 4-12."

Bullying includes any act of sexual harassment, hate violence, or harassment, threat, or intimidation, as defined in Education Code 48900.2, 48900.3, or 48900.4 and below in items #1-3 of "Additional Grounds for Suspension and Expulsion: Grades 4-12," that has any of the effects described above on a reasonable student.

Bullying also includes an act of cyber sexual bullying by a student through the dissemination of, or the solicitation or incitement to disseminate, a photograph or

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

other visual recording that depicts a nude, semi-nude, or sexually explicit photograph or other visual recording of an identifiable minor, when such dissemination is to another student or to school personnel by means of an electronic act and has or can be reasonably predicted to have one or more of the effects of bullying described above. Cyber sexual bullying does not include a depiction, portrayal, or image that has any serious literary, artistic, educational, political, or scientific value or that involves athletic events or school-sanctioned activities.

Electronic act means the creation or transmission originated on or off the school site by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager, of a communication including, but not limited to: (Education Code 48900(r))

- a. A message, text, sound, video, or image
- b. A post on a social network Internet web site, including, but not limited to, posting to or creating a burn page or creating a credible impersonation or false profile for the purpose of causing a reasonable student any of the effects of bullying described above.

Reasonable student means a student, including, but not limited to, a student who has been identified as a student with a disability, who exercises average care, skill, and judgment in conduct for a person of his/her age, or for a person of his/her age with his/her disability. (Education Code 48900(r))

(cf. 1114 - District-Sponsored Social Media)

(cf. 5131.2 - Bullying)

(cf. 6163.4 - Student Use of Technology)

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

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

Note: Education Code 48900(t) allows for the suspension, but not expulsion, of a student who "aids or abets," as defined in Penal Code 31, the infliction or attempted infliction of physical injury to another person. The term "aiding or abetting," is a complex legal term and requires that, at the time he/she committed the crime, the aider or abettor was aware of the crime and specifically intended to commit the crime. Because of the complexities of criminal law, legal counsel should be consulted as appropriate.

Pursuant to Education Code 48900(t), any student who aids or abets a crime of physical violence in which the victim suffered great bodily injury or serious bodily injury is subject to suspension or expulsion as provided in item #1 above.

18. Aided or abetted the infliction or attempted infliction of physical injury on another person, as defined in Penal Code 31 (Education Code 48900(t))

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

19. Made terrorist threats against school officials and/or school property (Education Code 48900.7)

A terrorist threat includes any written or oral statement by a person who willfully threatens to commit a crime which will result in death or great bodily injury to another person or property damage in excess of \$1,000, with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out. (Education Code 48900.7)

Additional Grounds for Suspension and Expulsion: Grades 4-12

Note: The following section applies only to students in grades 4-12 and may be revised to reflect grade levels offered by the district.

Pursuant to Education Code 48900(k), except as otherwise provided in Education Code 48910, students in grades K-3 must not be suspended for disruption of school activities or willful defiance of school authority, and students in grades K-12 must not be expelled on these grounds. Since districts are authorized but not required to suspend students in grades 4-12 based on these grounds, a district may choose, consistent with Option 2 in the accompanying Board policy, to prohibit the use of these reasons for suspending its students. **Any district that chooses to do so should delete the following paragraph.**

None of the prohibitions or restrictions in Education Code 48900(k) affect a teacher's authority to remove a student from class for one day pursuant to Education Code 48910.

Any student in grades 4-12 may be suspended, but not expelled, for disrupting school activities or otherwise willfully defying the valid authority of supervisors, teachers, administrators, other school officials, or other school personnel engaged in the performance of their duties. (Education Code 48900(k))

(cf. 5131.4 - *Student Disturbances*)

Note: As discussed in item #17 of "Grounds for Suspension and Expulsion: Grades K-12" above, although Education Code 48900(r) defines bullying to include acts involving items #1-3 below, Education Code 48900.2-48900.4 provide that only students in grades 4-12 may be suspended or expelled for the individual acts that constitute sexual harassment, hate violence, and harassment. The interplay between "bullying" and items #1-3 can raise complex legal issues. Districts should consult legal counsel as appropriate.

A student in grades 4-12 shall be subject to suspension or recommendation for expulsion when it is determined that he/she:

1. Committed sexual harassment as defined in Education Code 212.5 (Education Code 48900.2)

Sexual harassment means conduct which, when considered from the perspective of a reasonable person of the same gender as the victim, is sufficiently severe or pervasive

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

as to have a negative impact upon the victim's academic performance or to create an intimidating, hostile, or offensive educational environment. (Education Code 212.5, 48900.2)

(cf. 5145.7 - Sexual Harassment)

2. Caused, attempted to cause, threatened to cause, or participated in an act of hate violence as defined in Education Code 233 (Education Code 48900.3)

Hate violence means any act punishable under Penal Code 422.6, 422.7, or 422.75. Such acts include injuring or intimidating a victim, interfering with the exercise of a victim's civil rights, or damaging a victim's property because of the victim's race, ethnicity, religion, nationality, disability, gender, gender identity, gender expression, or sexual orientation; a perception of the presence of any of those characteristics in the victim; or the victim's association with a person or group with one or more of those actual or perceived characteristics. (Education Code 233; Penal Code 422.55)

(cf. 5145.9 - Hate-Motivated Behavior)

3. Intentionally engaged in harassment, threats, or intimidation against district personnel or students that is sufficiently severe or pervasive to have the actual and reasonably expected effect of materially disrupting classwork, creating substantial disorder, and invading the rights of school personnel or students by creating an intimidating or hostile educational environment (Education Code 48900.4)

(cf. 5145.3 - Nondiscrimination/Harassment)

Suspension from Class by a Teacher

Note: The following section is **optional** and may be revised to reflect district practice. While Education Code 48900(k) prohibits a district from suspending students in grades K-3 for disruption or willful defiance, it still allows for a teacher to suspend a K-3 student on these grounds.

A teacher may suspend a student, including a grade K-3 student, from class for the remainder of the day and the following day for disruption, willful defiance, or any of the other acts specified in Education Code 48900 and listed as items #1-18 under "Grounds for Suspension and Expulsion: Grades K-12" above. (Education Code 48910)

When suspending a student from class, the teacher shall immediately report this action to the principal or designee and send the student to the principal or designee for appropriate action. If that action requires the continuing presence of the student at school, he/she shall be appropriately supervised during the class periods from which he/she has been suspended. (Education Code 48910)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

As soon as possible after the teacher decides to suspend the student, he/she shall ask the student's parent/guardian to attend a parent-teacher conference regarding the suspension. A counselor or psychologist may attend the conference if it is practicable, and a school administrator shall attend if either the parent/guardian or teacher so requests. (Education Code 48910)

A student suspended from class shall not be returned to class during the period of the suspension without the approval of the teacher of the class and the principal or designee. (Education Code 48910)

A student suspended from class shall not be placed in another regular class during the period of suspension. However, a student assigned to more than one class per day may continue to attend other regular classes except those held at the same time as the class from which he/she was suspended. (Education Code 48910)

The teacher of any class from which a student is suspended may require the student to complete any assignments and tests missed during the removal. (Education Code 48913)

Suspension by Superintendent, Principal or Principal's Designee

To implement disciplinary procedures at a school site, the principal may, in writing, designate as the principal's designee another administrator or, if the principal is the only administrator at the school site, a certificated employee. As necessary, the principal may, in writing, also designate another administrator or certificated employee as the secondary designee to assist with disciplinary procedures when the principal and the principal's primary designee are absent from the school site.

The Superintendent, principal, or designee shall immediately suspend any student found at school or at a school activity to have committed any of the acts listed in the Board policy under "Authority to Expel" and for which he/she is required to recommend expulsion. (Education Code 48915(c))

Note: Education Code 48900.5 limits situations warranting suspension for a first offense to when the violation involves Education Code 48900(a)-(e) or the student's presence causes a danger to persons.

The Superintendent, principal, or designee may impose a suspension for a first offense if he/she determines that the student violated any of items #1-5 listed under "Grounds for Suspension and Expulsion: Grades K-12" above or if the student's presence causes a danger to persons. (Education Code 48900.5)

Note: Pursuant to Education Code 48900 and 48915, except for certain egregious acts or offenses for which suspension is permissible or mandatory, as specified above pursuant to Education Code 48915(a) or (c), the Superintendent or principal is authorized to use his/her discretion to provide an alternative, age-appropriate

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

disciplinary measure that is tailored to correct a student's specific misbehavior. In addition, the U.S. Department of Justice's Civil Rights Division (DOJ) and the U.S. Department of Education's Office for Civil Rights (OCR), in their joint January 2014 Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, recommend that effective alternatives to suspension and expulsion be implemented for correcting student misbehavior. For a list of appropriate alternatives, see AR 5144 - Discipline.

For all other offenses, a student may be suspended only when the Superintendent or principal has determined that other means of correction have failed to bring about proper conduct. (Education Code 48900.5)

When other means of correction are implemented prior to imposing suspension or supervised suspension upon a student, the Superintendent, principal, or designee shall document the other means of correction used and retain the documentation in the student's record. (Education Code 48900.5)

(cf. 5125 - Student Records)

Length of Suspension

The Superintendent, principal, or designee may suspend a student from school for not more than five consecutive school days. (Education Code 48911)

A student may be suspended from school for not more than 20 school days in any school year. However, if a student enrolls in or is transferred to another regular school, an opportunity school, or continuation school or class for the purpose of adjustment, he/she may be suspended for not more than 30 school days in a school year. The district may count suspensions that occur while a student is enrolled in another school district toward the maximum number of days for which the student may be suspended in any school year. (Education Code 48903, 48911, 48912)

(cf. 6184 - Continuation Education)

These restrictions on the number of days of suspension shall not apply when the suspension is extended pending an expulsion. (Education Code 48911)

Due Process Procedures for Suspension

Suspensions shall be imposed in accordance with the following procedures:

1. **Informal Conference:** Suspension shall be preceded by an informal conference conducted by the Superintendent, principal, or designee with the student and, whenever practicable, the teacher, supervisor, or school employee who referred the student to the principal. At the conference, the student shall be informed of the reason

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

for the disciplinary action, including the other means of correction that were attempted before the suspension as required pursuant to Education Code 48900.5, and the evidence against him/her, and shall be given the opportunity to present his/her version and evidence in support of his/her defense. (Education Code 48911)

This conference may be omitted if the Superintendent, principal, or designee determines that an emergency situation exists involving a clear and present danger to the lives, safety, or health of students or school personnel. If a student is suspended without this conference, both the parent/guardian and student shall be notified of the student's right to return to school for the purpose of the conference and the conference shall be held within two school days, unless the student waives his/her right to it or is physically unable to attend for any reason. In such a case, the conference shall be held as soon as the student is physically able to return to school. (Education Code 48911)

Note: Item #2 below should be revised to reflect the district's processing and reporting procedures.
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2. **Administrative Actions:** All requests for student suspension are to be processed by the principal or designee. A school employee shall report the suspension, including the name of the student and the cause for the suspension, to the Superintendent or designee. (Education Code 48911)
3. **Notice to Parents/Guardians:** At the time of the suspension, a school employee shall make a reasonable effort to contact the parent/guardian by telephone or in person. Whenever a student is suspended, the parent/guardian shall also be notified in writing of the suspension. (Education Code 48911)

This notice shall state the specific offense committed by the student. (Education Code 48900.8)

Note: The following optional paragraph may be revised to reflect district practice.
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In addition, the notice may state the date and time when the student may return to school.

4. **Parent/Guardian Conference:** Whenever a student is suspended, school officials may request a meeting with the parent/guardian to discuss the cause(s) and duration of the suspension, the school policy involved, and any other pertinent matter. (Education Code 48914)

If school officials request to meet with the parent/guardian, the notice may state that the law requires the parent/guardian to respond to such requests without delay. However, no penalties may be imposed on the student for the failure of the

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

parent/guardian to attend such a conference. The student may not be denied reinstatement solely because the parent/guardian failed to attend the conference. (Education Code 48911)

5. **Extension of Suspension:** If the Board is considering the expulsion of a suspended student from any school or the suspension of a student for the balance of the semester from continuation school, the Superintendent or designee may, in writing, extend the suspension until such time as the Board has made a decision, provided the following requirements are followed: (Education Code 48911)
- a. The extension of the original period of suspension is preceded by notice of such extension with an offer to hold a conference concerning the extension, giving the student an opportunity to be heard. This conference may be held in conjunction with a meeting requested by the student or parent/guardian to challenge the original suspension.
 - b. The Superintendent or designee determines, following a meeting in which the student and the student's parent/guardian were invited to participate, that the student's presence at the school or at an alternative school would endanger persons or property or threaten to disrupt the instructional process. (Education Code 48911)

Note: When the student being considered for expulsion is a foster youth, Education Code 48911 and 48918.1 require the district to invite the student's attorney and an appropriate county child welfare agency representative to the meeting specified above. See the section below titled "Additional Notice of Expulsion Hearing for Foster Youth and Homeless Students." To ensure such invitation, the following paragraph provides that the district liaison for foster youth be notified. However, any district that has designated another position to carry out this responsibility may modify the paragraph to specify that position. For designation of the liaison for foster youth, see AR 6173.1 - Education for Foster Youth.

- c. If the student involved is a foster youth, the Superintendent or designee shall notify the district liaison for foster youth of the need to invite the student's attorney and a representative of the appropriate county child welfare agency to attend the meeting. (Education Code 48853.5, 48911, 48918.1)

(cf. 6173.1 - Education for Foster Youth)

Note: Pursuant to Education Code 48918.1, the district's liaison for homeless students must be notified when the student being considered for expulsion is a homeless student. See the section below titled "Additional Notice of Expulsion Hearing for Foster Youth and Homeless Students."

- d. If the student involved is a homeless child or youth, the Superintendent or designee shall notify the district liaison for homeless students. (Education Code 48918.1)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

(cf. 6173 - Education for Homeless Children)

Note: The following **optional** paragraph may be revised to reflect district practice. Since Education Code 48900 and 48900.5 require a district, under certain circumstances, to use alternative disciplinary measures prior to imposing suspension, including supervised suspension, the district may, as necessary, provide services that would address the student's specific misbehavior along with the suspension program. For example, the district may require the student to enroll in a program that teaches prosocial behavior or anger management even while the student is suspended.

In lieu of or in addition to suspending a student, the Superintendent, principal, or designee may provide services or require the student to participate in an alternative disciplinary program designed to correct his/her behavior and keep him/her in school.

Suspension by the Board

Note: The following **optional** section reflects the Board's authority to suspend students from school pursuant to Education Code 48912. In practice, it is impractical for boards to directly exercise this authority since circumstances warranting suspension usually require quick and sometimes immediate action which may not be possible for a board due to legal requirements for taking board actions, such as having a meeting.

The Board may suspend a student for any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12" and "Additional Grounds for Suspension and Expulsion: Grades 4-12" above and within the limits specified under "Suspension by Superintendent, Principal, or Designee" above. (Education Code 48912)

The Board may suspend a student enrolled in a continuation school or class for a period not longer than the remainder of the semester. The suspension shall meet the requirements of Education Code 48915. (Education Code 48912.5)

When the Board is considering a suspension, disciplinary action, or any other action (except expulsion) against any student, it shall hold a closed session if a public hearing would lead to disclosure of information that would violate a student's right to privacy under Education Code 49073-49079. (Education Code 35146, 48912)

(cf. 9321 - Closed Session Purposes and Agendas)

The Board shall provide the student and his/her parent/guardian with written notice of the closed session by registered or certified mail or personal service. Upon receiving this notice, the student or parent/guardian may request a public meeting, and this request shall be granted if made in writing within 48 hours after receipt of the Board's notice. However, any discussion that conflicts with any other student's right to privacy still shall be held in closed session. (Education Code 35146, 48912)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)**On-Campus Suspension**

Note: The following **optional** section is for use by any district establishing an on-campus suspension program pursuant to Education Code 48911.1. However, pursuant to Education Code 48900.5, such a district is required to use other means of correcting a student's behavior before imposing a supervised suspension, unless such a supervised suspension is otherwise permitted by law for a student's first offense. Use of a supervised suspension classroom program does not in any way limit the district's ability to transfer a student to an opportunity school or class or a continuation education school or class in accordance with law.

A student for whom an expulsion action has not been initiated and who poses no imminent danger or threat to the school, students, or staff may be assigned to on-campus suspension in a separate classroom, building, or site for the entire period of suspension. The following conditions shall apply: (Education Code 48911.1)

1. The on-campus suspension classroom shall be staffed in accordance with law.
2. The student shall have access to appropriate counseling services.
3. The on-campus suspension classroom shall promote completion of schoolwork and tests missed by the student during the suspension.
4. The student shall be responsible for contacting his/her teacher(s) to receive assignments to be completed in the supervised suspension classroom. The teacher(s) shall provide all assignments and tests that the student will miss while suspended. If no such work is assigned, the person supervising the suspension classroom shall assign schoolwork.

At the time a student is assigned to an on-campus suspension classroom, the principal or designee shall notify the student's parent/guardian in person or by telephone. When the assignment is for longer than one class period, this notification may be made in writing. (Education Code 48911.1)

Superintendent or Principal's Authority to Recommend Expulsion

Unless the Superintendent or principal determines that expulsion should not be recommended under the circumstances or that an alternative means of correction would address the conduct, he/she shall recommend a student's expulsion for any of the following acts: (Education Code 48915)

1. Causing serious physical injury to another person, except in self-defense
2. Possession of any knife or other dangerous object of no reasonable use to the student

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

3. Unlawful possession of any controlled substance as listed in Health and Safety Code 11053-11058, except for (a) the first offense for the possession of not more than one ounce of marijuana, other than concentrated cannabis, or (b) the student's possession of over-the-counter medication for his/her use or other medication prescribed for him/her by a physician
4. Robbery or extortion
5. Assault or battery, as defined in Penal Code 240 and 242, upon any school employee

In determining whether or not to recommend the expulsion of a student, the Superintendent, principal, or designee shall act as quickly as possible to ensure that the student does not lose instructional time. (Education Code 48915)

Student's Right to Expulsion Hearing

Note: Education Code 48918 **mandates** that the Board establish rules and regulations governing procedures for the expulsion of students. The timelines of Education Code 48918 must be strictly followed; failure to do so may result in loss of the district's power to act (Garcia v. Los Angeles Board of Education). In calculating timelines, the district should also be aware of the difference between the calculation of "school days" and "calendar days" under Education Code 48918.

Any student recommended for expulsion shall be entitled to a hearing to determine whether he/she should be expelled. The hearing shall be held within 30 school days after the Superintendent, principal, or designee determines that the student has committed the act(s) that form the basis for the expulsion recommendation. (Education Code 48918(a))

The student is entitled to at least one postponement of an expulsion hearing for a period of not more than 30 calendar days. The request for postponement shall be in writing. Any subsequent postponement may be granted at the Board's discretion. (Education Code 48918(a))

If the Board finds it impractical during the regular school year to comply with these time requirements for conducting an expulsion hearing, the Superintendent or designee may, for good cause, extend the time period by an additional five school days. Reasons for the extension shall be included as a part of the record when the expulsion hearing is held. (Education Code 48918(a))

If the Board finds it impractical to comply with the time requirements of the expulsion hearing due to a summer recess of Board meetings of more than two weeks, the days during the recess shall not be counted as school days. The days not counted during the recess may not exceed 20 school days, as defined in Education Code 48925. Unless the student requests in writing that the expulsion hearing be postponed, the hearing shall be held not later than 20 calendar days prior to the first day of the next school year. (Education Code 48918(a))

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

Once the hearing starts, all matters shall be pursued with reasonable diligence and concluded without unnecessary delay. (Education Code 48918(a))

Stipulated Expulsion

Note: The following section is **optional** and may be revised to reflect district practice. "Stipulated expulsion" is for districts that have adopted an expedited procedure which allows a student to waive his/her right to a pre-expulsion hearing in exchange for an agreement as to the terms of the expulsion. Such waivers are not specifically addressed in law and districts should ensure that the due process rights of students are included in the stipulated agreement and are clearly explained to them before the agreement is signed. Districts should consult legal counsel as appropriate.

After a determination that a student has committed an expellable offense, the Superintendent, principal, or designee shall offer the student and his/her parent/guardian the option to waive a hearing and stipulate to the expulsion or to a suspension of the expulsion under certain conditions. The offer shall be made only after the student or his/her parent/guardian has been given written notice of the expulsion hearing pursuant to Education Code 48918.

The stipulation agreement shall be in writing and shall be signed by the student and his/her parent/guardian. The stipulation agreement shall include notice of all the rights that the student is waiving, including the waiving of his/her right to have a full hearing, to appeal the expulsion to the County Board of Education, and to consult legal counsel.

A stipulated expulsion agreed to by the student and his/her parent/guardian shall be effective upon approval by the Board.

Rights of Complaining Witness

Note: Education Code 48918.5 **mandates** the following rights related to the treatment of witnesses alleging acts of sexual assault or sexual battery. Other procedures related to complaining witnesses also may be added as desired by the district. Additional mandated procedures related to the rights and treatment of complaining witnesses are included where appropriate throughout this regulation.

An expulsion hearing involving allegations of sexual assault or sexual battery may be postponed for one school day in order to accommodate the special physical, mental, or emotional needs of a student who is the complaining witness. (Education Code 48918.5)

Whenever the Superintendent or designee recommends an expulsion hearing that addresses allegations of sexual assault or sexual battery, he/she shall give the complaining witness a copy of the district's suspension and expulsion policy and regulation and shall advise the witness of his/her right to: (Education Code 48918.5)

1. Receive five days' notice of his/her scheduled testimony at the hearing

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

2. Have up to two adult support persons of his/her choosing present at the hearing at the time he/she testifies
3. Have a closed hearing during the time he/she testifies

Whenever any allegation of sexual assault or sexual battery is made, the Superintendent or designee shall immediately advise complaining witnesses and accused students to refrain from personal or telephone contact with each other during the time when an expulsion process is pending. (Education Code 48918.5)

Written Notice of the Expulsion Hearing

Note: Education Code 48918 mandates the Board to adopt procedures that include the following items.

Written notice of the expulsion hearing shall be forwarded to the student and the student's parent/guardian at least 10 calendar days before the date of the hearing. The notice shall include: (Education Code 48900.8, 48918(b))

1. The date and place of the hearing
2. A statement of the specific facts, charges, and offense upon which the proposed expulsion is based
3. A copy of district disciplinary rules which relate to the alleged violation
4. Notification of the student's or parent/guardian's obligation, pursuant to Education Code 48915.1, to provide information about the student's status in the district to any other district in which the student seeks enrollment

This obligation applies when a student is expelled for acts other than those described in Education Code 48915(a) or (c).

(cf. 5119 - Students Expelled from Other Districts)

5. The opportunity for the student or the student's parent/guardian to appear in person or be represented by legal counsel or by a nonattorney adviser

Legal counsel means an attorney or lawyer who is admitted to the practice of law in California and is an active member of the State Bar of California.

Nonattorney adviser means an individual who is not an attorney or lawyer, but who is familiar with the facts of the case and has been selected by the student or student's parent/guardian to provide assistance at the hearing.

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

6. The right to inspect and obtain copies of all documents to be used at the hearing
7. The opportunity to confront and question all witnesses who testify at the hearing
8. The opportunity to question all evidence presented and to present oral and documentary evidence on the student's behalf, including witnesses

Additional Notice of Expulsion Hearing for Foster Youth and Homeless Students

Note: Prior to conducting an expulsion hearing to determine whether a foster youth should be expelled, Education Code 48918.1 requires the district to notify the student's attorney and a representative of an appropriate county child welfare agency, provided that the violation does not require a mandatory recommendation for expulsion. Pursuant to Education Code 48918.1, such additional notice must be given to the district liaison for homeless students when the student involved is a homeless child or youth and the violation does not require a mandatory recommendation for expulsion. While such a notice is not required if the offense requires a mandatory recommendation for expulsion, it is nonetheless recommended and the following section reflects this recommendation.

If the student facing expulsion is a foster student, the Superintendent or designee shall also send notice of the hearing to the student's attorney and a representative of an appropriate child welfare agency at least 10 days prior to the hearing. (Education Code 48918.1)

If the student facing expulsion is a homeless student, the Superintendent or designee shall also send notice of the hearing to the district liaison for homeless students at least 10 days prior to the hearing. (Education Code 48918.1)

Any notice for these purposes may be provided by the most cost-effective method possible, including by email or a telephone call. (Education Code 48918.1)

Conduct of Expulsion Hearing

Note: Education Code 48918 **mandates** that the Board adopt procedures that include the following items.

Instead of the Board conducting an expulsion hearing, it may appoint a hearing officer or an impartial administrative panel to conduct the hearing; see section "Alternative Expulsion Hearing: Hearing Officer or Administrative Panel" below. Even if the district conducts all expulsion hearings in this manner, the requirements of Education Code 48918 pertaining to the conduct of the hearing must be met.

1. **Closed Session:** Notwithstanding Education Code 35145, the Board shall conduct a hearing to consider the expulsion of the student in a session closed to the public unless the student requests in writing at least five days prior to the hearing that the hearing be a public meeting. If such a request is made, the meeting shall be public to the extent that privacy rights of other students are not violated. (Education Code 48918)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

Note: For the purpose of Board deliberations during the closed session described below, the presence of any person other than the Board members, including the Superintendent, necessitates allowing the presence of the parent/guardian, student, and student's counsel.

Whether the expulsion hearing is held in closed or public session, the Board may meet in closed session to deliberate and determine whether or not the student should be expelled. If the Board admits any other person to this closed session, the parent/guardian, the student, and the counsel of the student also shall be allowed to attend the closed session. (Education Code 48918(c))

If a hearing that involves a charge of sexual assault or sexual battery is to be conducted in public, a complaining witness shall have the right to have his/her testimony heard in closed session when testifying in public would threaten serious psychological harm to the witness and when there are no alternative procedures to avoid the threatened harm, including, but not limited to, a videotaped deposition or contemporaneous examination in another place communicated to the hearing room by closed-circuit television. (Education Code 48918(c))

2. **Record of Hearing:** A record of the hearing shall be made and may be maintained by any means, including electronic recording, as long as a reasonably accurate and complete written transcription of the proceedings can be made. (Education Code 48918(g))

Note: Education Code 48918 authorizes the Board to issue subpoenas for the personal appearance of percipient witnesses at an expulsion hearing. In Woodbury v. Dempsey, the court held that a district's authority to determine whether to issue subpoenas is discretionary, but a district could not have a blanket policy denying the issuance of subpoenas in all cases.

In accordance with Code of Civil Procedure 1987, the subpoena must be served at least 10 days before the time required for attendance unless the court prescribes a shorter time. Unless they are parties to the hearing or are district or government employees, witnesses who appear pursuant to a subpoena receive fees equal to those prescribed for witnesses in civil actions in a superior court, and all witnesses other than the parties to the hearing receive mileage; these fees and mileage must be paid by the party requesting the subpoena.

3. **Subpoenas:** Before commencing a student expulsion hearing, the Board may issue subpoenas, at the request of either the student or the Superintendent or designee, for the personal appearance at the hearing of any person who actually witnessed the action that gave rise to the recommendation for expulsion. After the hearing has commenced, the Board or the hearing officer or administrative panel may issue such subpoenas at the request of the student or the County Superintendent of Schools or designee. All subpoenas shall be issued in accordance with Code of Civil Procedure 1985-1985.2 and enforced in accordance with Government Code 11455.20. (Education Code 48918(i))

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

Any objection raised by the student or the Superintendent or designee to the issuance of subpoenas may be considered by the Board in closed session, or in open session if so requested by the student, before the meeting. The Board's decision in response to such an objection shall be final and binding. (Education Code 48918(i))

If the Board determines, or if the hearing officer or administrative panel finds and submits to the Board, that a witness would be subject to unreasonable risk of harm by testifying at the hearing, a subpoena shall not be issued to compel the personal attendance of that witness at the hearing. However, that witness may be compelled to testify by means of a sworn declaration as described in item #4 below. (Education Code 48918(i))

4. **Presentation of Evidence:** Technical rules of evidence shall not apply to the expulsion hearing, but relevant evidence may be admitted and used as proof only if it is the kind of evidence on which reasonable persons can rely in the conduct of serious affairs. The decision of the Board to expel shall be supported by substantial evidence that the student committed any of the acts pursuant to Education Code 48900 and listed in "Grounds for Suspension and Expulsion: Grades K-12" and "Additional Grounds for Suspension and Expulsion: Grades 4-12" above. (Education Code 48918(h))

Note: Findings of fact made by the Board or a hearing panel must not be based on hearsay alone. "Hearsay" is evidence of an oral or written statement made by a person who is not present at the hearing which is offered to establish a fact as being true. Some exceptions to the hearsay rule exist under the Evidence Code and Education Code; the district should consult legal counsel as appropriate.

Findings of fact shall be based solely on the evidence at the hearing. Although no finding shall be based solely on hearsay, sworn declarations may be admitted as testimony from witnesses whose disclosure of their identity or testimony at the hearing may subject them to an unreasonable risk of physical or psychological harm. (Education Code 48918(f))

In cases where a search of a student's person or property has occurred, evidence describing the reasonableness of the search shall be included in the hearing record.

Note: Education Code 48918.6 provides that testimony by a student witness at an expulsion hearing is privileged and thus protected from liability for defamation pursuant to Civil Code 47(b).

5. **Testimony by Complaining Witnesses:** The following procedures shall be observed when a hearing involves allegations of sexual assault or sexual battery by a student: (Education Code 48918, 48918.5)
- a. Any complaining witness shall be given five days' notice before being called to testify.

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

- b. Any complaining witness shall be entitled to have up to two adult support persons, including, but not limited to, a parent/guardian or legal counsel, present during his/her testimony.
- c. Before a complaining witness testifies, support persons shall be admonished that the hearing is confidential.
- d. The person presiding over the hearing may remove a support person whom he/she finds is disrupting the hearing.
- e. If one or both support persons are also witnesses, the hearing shall be conducted in accordance with Penal Code 868.5.
- f. Evidence of specific instances of prior sexual conduct of a complaining witness shall be presumed inadmissible and shall not be heard unless the person conducting the hearing determines that extraordinary circumstances require the evidence to be heard. Before such a determination is made, the complaining witness shall be given notice and an opportunity to oppose the introduction of this evidence. In the hearing on the admissibility of this evidence, the complaining witness shall be entitled to be represented by a parent/guardian, legal counsel, or other support person. Reputation or opinion evidence regarding the sexual behavior of a complaining witness shall not be admissible for any purpose.
- g. In order to facilitate a free and accurate statement of the experiences of the complaining witness and to prevent discouragement of complaints, the district shall provide a nonthreatening environment.
 - (1) The district shall provide a room separate from the hearing room for the use of the complaining witness before and during breaks in testimony.
 - (2) At the discretion of the person conducting the hearing, the complaining witness shall be allowed reasonable periods of relief from examination and cross-examination during which he/she may leave the hearing room.
 - (3) The person conducting the hearing may:
 - (a) Arrange the seating within the hearing room so as to facilitate a less intimidating environment for the complaining witness

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

- (b) Limit the time for taking the testimony of a complaining witness to the hours he/she is normally in school, if there is no good cause to take the testimony during other hours
 - (c) Permit one of the support persons to accompany the complaining witness to the witness stand
6. **Decision:** The Board's decision as to whether to expel a student shall be made within 40 school days after the student is removed from his/her school of attendance, unless the student requests in writing that the decision be postponed. (Education Code 48918(a))

Alternative Expulsion Hearing: Hearing Officer or Administrative Panel

Note: For districts that use a hearing officer or administrative panel, Education Code 48918 mandates that the Board adopt procedures that include the following section.

Instead of conducting an expulsion hearing itself, the Board may contract with the county hearing officer or with the Office of Administrative Hearings of the State of California for a hearing officer. The Board may also appoint an impartial administrative panel composed of three or more certificated personnel, none of whom shall be members of the Board or on the staff of the school in which the student is enrolled. (Education Code 48918)

A hearing conducted by the hearing officer or administrative panel shall conform to the same procedures applicable to a hearing conducted by the Board as specified above in "Conduct of Expulsion Hearing," including the requirement to issue a decision within 40 school days of the student's removal from school, unless the student requests that the decision be postponed. (Education Code 48918(a) and (d))

Note: Pursuant to Education Code 48918, if the hearing officer or administrative panel does not recommend expulsion, a student must be permitted to return to the classroom instructional program from which the expulsion referral was made, unless the student's parent/guardian requests a different placement. Education Code 48918 also states that a student who is found to have committed any of the violations listed in "Authority to Expel" in the accompanying Board policy but for whom expulsion is not recommended may be referred to his/her prior school. However, the hearing officer or administrative panel, like the Board, must recommend expulsion or a suspended expulsion under Education Code 48915, if it finds that a student committed any such violation that mandates expulsion. District should consult legal counsel to resolve this apparent discrepancy.

The hearing officer or administrative panel shall, within three school days after the hearing, determine whether to recommend expulsion of the student to the Board. If expulsion is not recommended, the expulsion proceeding shall be terminated and the student shall be immediately reinstated and permitted to return to the classroom instructional program from

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

Upon ordering an expulsion, the Board shall set a date when the student shall be reviewed for readmission to a school within the district. For a student expelled for any "mandatory recommendation and mandatory expulsion" act listed in the section "Authority to Expel" in the accompanying Board policy, this date shall be one year from the date the expulsion occurred, except that the Board may set an earlier date on a case-by-case basis. For a student expelled for other acts, this date shall be no later than the last day of the semester following the semester in which the expulsion occurred. If an expulsion is ordered during summer session or the intersession period of a year-round program, the Board shall set a date when the student shall be reviewed for readmission not later than the last day of the semester following the summer session or intersession period in which the expulsion occurred. (Education Code 48916)

At the time of the expulsion order, the Board shall recommend a plan for the student's rehabilitation, which may include: (Education Code 48916)

1. Periodic review, as well as assessment at the time of review, for readmission
2. Recommendations for improved academic performance, tutoring, special education assessments, job training, counseling, employment, community service, or other rehabilitative programs

Note: The following paragraph is optional . Education Code 48916.5 authorizes, but does not mandate, the Board to make the following requirement of certain expelled students.

With parent/guardian consent, students who have been expelled for reasons relating to controlled substances or alcohol may be required to enroll in a county-sponsored drug rehabilitation program before returning to school. (Education Code 48916.5)

Written Notice to Expel

The Superintendent or designee shall send written notice of the decision to expel to the student or parent/guardian. This notice shall include the following:

1. The specific offense committed by the student for any of the causes for suspension or expulsion listed above under "Grounds for Suspension and Expulsion: Grades K-12" or "Additional Grounds for Suspension and Expulsion: Grades 4-12" (Education Code 48900.8)
2. The fact that a description of readmission procedures will be made available to the student and his/her parent/guardian (Education Code 48916)
3. Notice of the right to appeal the expulsion to the County Board (Education Code 48918)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

4. Notice of the alternative educational placement to be provided to the student during the time of expulsion (Education Code 48918)
5. Notice of the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status with the expelling district, pursuant to Education Code 48915.1 (Education Code 48918)

Decision to Suspend Expulsion Order

Note: Pursuant to Education Code 48917, the Board's criteria for suspending the enforcement of expulsions must be applied uniformly to all students. Items #1-3 below are **optional** and should be revised to reflect district criteria.

In accordance with Board policy, when deciding whether to suspend the enforcement of an expulsion order, the Board shall take into account the following criteria:

1. The student's pattern of behavior
2. The seriousness of the misconduct
3. The student's attitude toward the misconduct and his/her willingness to follow a rehabilitation program

The suspension of the enforcement of an expulsion shall be governed by the following:

1. The Board may, as a condition of the suspension of enforcement, assign the student to a school, class, or program appropriate for the student's rehabilitation. This rehabilitation program may provide for the involvement of the student's parent/guardian in the student's education. However, a parent/guardian's refusal to participate in the rehabilitation program shall not be considered in the Board's determination as to whether the student has satisfactorily completed the rehabilitation program. (Education Code 48917)
2. During the period when enforcement of the expulsion order is suspended, the student shall be on probationary status. (Education Code 48917)
3. The suspension of the enforcement of an expulsion order may be revoked by the Board if the student commits any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12" or "Additional Grounds for Suspension and Expulsion: Grades 4-12" above or violates any of the district's rules and regulations governing student conduct. (Education Code 48917)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

4. When the suspension of enforcement of an expulsion order is revoked, a student may be expelled under the terms of the original expulsion order. (Education Code 48917)
5. Upon satisfactory completion of the rehabilitation assignment, the Board shall reinstate the student in a district school. Upon reinstatement, the Board may order the expunging of any or all records of the expulsion proceedings. (Education Code 48917)
6. The Superintendent or designee shall send written notice of any decision to suspend the enforcement of an expulsion order during a period of probation to the student or parent/guardian. The notice shall inform the parent/guardian of the right to appeal the expulsion to the County Board, the alternative educational placement to be provided to the student during the period of expulsion, and the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of his/her status with the expelling district, pursuant to Education Code 48915.1(b). (Education Code 48918(j))
7. Suspension of the enforcement of an expulsion order shall not affect the time period and requirements for the filing of an appeal of the expulsion order with the County Board. (Education Code 48917)

Appeal

The student or parent/guardian is entitled to file an appeal of the Board's decision with the County Board. The appeal must be filed within 30 days of the Board's decision to expel, even if the expulsion order is suspended and the student is placed on probation. (Education Code 48919)

If the student submits a written request for a copy of the written transcripts and supporting documents from the district simultaneously with the filing of the notice of appeal with the County Board, the district shall provide the student with these documents within 10 school days following the student's written request. (Education Code 48919)

Notification to Law Enforcement Authorities

Note: Education Code 48902 requires the principal or designee to notify law enforcement authorities when a student possesses a firearm or explosive or sells or furnishes a firearm at school. However, when the student involved in such a case is a student with a disability, Education Code 49076 requires any law enforcement authority to which student information is disclosed to certify that those records will not be disclosed to another party without the prior written consent of the student's parent/guardian or other person invested with the student's educational right; see AR 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities).

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

When submitting the consolidated application for federal funding, the district must provide assurance that it has adopted a policy requiring referral to the criminal justice system or juvenile delinquency system of any student who brings a firearm or weapon to a school. The following section fulfills this requirement.

Prior to the suspension or expulsion of any student, the principal or designee shall notify appropriate city or county law enforcement authorities of any student acts of assault which may have violated Penal Code 245. (Education Code 48902)

The principal or designee shall notify appropriate city or county law enforcement authorities of any student acts which may involve the possession or sale of narcotics or of a controlled substance, or of any student acts involving the possession, sale, or furnishing of firearms, explosives, or other dangerous weapons in violation of Education Code 48915(c)(1) or (5) or Penal Code 626.9 and 626.10. (Education Code 48902)

Within one school day after a student's suspension or expulsion, the principal or designee shall notify appropriate county or district law enforcement authorities, by telephone or other appropriate means, of any student acts which may violate Education Code 48900(c) or (d), relating to the possession, use, offering, or sale of controlled substances, alcohol, or intoxicants of any kind. (Education Code 48902)

Placement During Expulsion

Note: Education Code 48915 requires the Board to refer all expelled students to a program of study that is prepared to accommodate students with discipline problems and that is not located at the school the student currently attends or at any regular elementary, middle, junior, or senior high school. However, students expelled for the acts described in Education Code 48900(f) through (m) or Education Code 48900.2, 48900.3, or 48900.4 may be referred to a program of study that is at another elementary, middle, junior, or senior high school if the County Superintendent of Schools certifies that an alternative program is not available at a site away from such a school.

Education Code 48915.01 states that if the Board has established a community day school pursuant to Education Code 48661 on the same site as an elementary, middle, junior, or senior high school, expelled students may be referred to the community day school at that site. Although Education Code 48663 prohibits the use of independent study in community day schools, Education Code 48916.1 does not in any way restrict the district from offering independent study as a voluntary alternative placement option for expelled students.

The Board shall refer expelled students to a program of study that is: (Education Code 48915, 48915.01)

1. Appropriately prepared to accommodate students who exhibit discipline problems
2. Not provided at a comprehensive middle, junior, or senior high school or at any elementary school, unless the program is offered at a community day school established at any of these

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

3. Not housed at the school site attended by the student at the time of suspension

(cf. 6158 - Independent Study)

(cf. 6185 - Community Day School)

When the placement described above is not available and when the County Superintendent so certifies, students expelled for only acts described in items #6-12 under "Grounds for Suspension and Expulsion: Grades K-12" and items #1-3 under "Additional Grounds for Suspension and Expulsion: Grades 4-12" above may be referred to a program of study that is provided at another comprehensive middle, junior, or senior high school or at an elementary school. (Education Code 48915)

The program for a student expelled from any of grades K-6 shall not be combined or merged with programs offered to students in any of grades 7-12. (Education Code 48916.1)

Readmission After Expulsion

Note: Education Code 48916 mandates that the Board adopt rules and regulations establishing a procedure for filing and processing requests for readmission and a process for Board review of all expelled students for readmission. Items #1-2 below should be revised to reflect district practice.

Prior to the date set by the Board for the student's readmission:

1. The Superintendent or designee shall hold a conference with the parent/guardian and the student. At the conference, the student's rehabilitation plan shall be reviewed and the Superintendent or designee shall verify that the provisions of this plan have been met. School regulations shall be reviewed and the student and parent/guardian shall be asked to indicate in writing their willingness to comply with these regulations.
2. The Superintendent or designee shall transmit to the Board his/her recommendation regarding readmission. The Board shall consider this recommendation in closed session. If a written request for open session is received from the parent/guardian or adult student, it shall be honored to the extent that privacy rights of other students are not violated.
3. If the readmission is granted, the Superintendent or designee shall notify the student and parent/guardian, by registered mail, of the Board's decision regarding readmission.
4. The Board may deny readmission only if it finds that the student has not satisfied the conditions of the rehabilitation plan or that the student continues to pose a danger to campus safety or to other district students or employees. (Education Code 48916)

SUSPENSION AND EXPULSION/DUE PROCESS (continued)

5. If the Board denies the readmission of a student, the Board shall determine either to continue the student's placement in the alternative educational program initially selected or to place the student in another program that serves expelled students, including placement in a county community school.
6. The Board shall provide written notice to the expelled student and parent/guardian describing the reasons for denying readmittance into the regular program. This notice shall indicate the Board's determination of the educational program which the Board has chosen. The student shall enroll in that program unless the parent/guardian chooses to enroll the student in another school district. (Education Code 48916)

No student shall be denied readmission into the district based solely on the student's arrest, adjudication by a juvenile court, formal or informal supervision by a probation officer, detention in a juvenile facility, enrollment in a juvenile court school, or other such contact with the juvenile justice system. (Education Code 48645.5)

Maintenance of Records

The district shall maintain a record of each suspension and expulsion, including its specific cause(s). (Education Code 48900.8)

Expulsion records of any student shall be maintained in the student's mandatory interim record and sent to any school in which the student subsequently enrolls upon written request by that school. (Education Code 48918(k))

Note: Education Code 48915.1 requires that, when an expelled student asks to enroll in another district, the receiving district must hold a hearing to determine whether the student poses a danger to its students or staff. The receiving district then may either deny or permit the enrollment. Upon request from another district, the expelling district must provide information about the expulsion within five days.

The Superintendent or designee shall, within five working days, honor any other district's request for information about an expulsion from this district. (Education Code 48915.1)

(cf. 5119 - Students Expelled from Other Districts)

(12/14 12/17) 10/18

**COTTONWOOD UNION
ELEMENTARY SCHOOL DISTRICT
COUNTY OF SHASTA
COTTONWOOD, CALIFORNIA**

AUDIT REPORT

JUNE 30, 2018



CHAVAN & ASSOCIATES, LLP
CERTIFIED PUBLIC ACCOUNTANTS
1475 SARATOGA AVE., SUITE 180
SAN JOSE, CA 95129

Cottonwood Union Elementary School District
County of Shasta

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Cottonwood Union Elementary School District
County of Shasta

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FINANCIAL

SECTION

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INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Trustees
Cottonwood Union Elementary School District
Cottonwood, 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 Cottonwood Union Elementary School District (the District), as of and for the year ended June 30, 2018, 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

District 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 District'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 District'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.



Chavan & Associates, LLP
Certified Public Accountants

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2018 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

Change in Accounting Principle

As discussed in Note 1 to the financial statements, the District adopted new accounting guidance, GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB). The District currently funds this obligation on a pay-as-you go basis. The District anticipates that its ongoing funding and current resources are sufficient to meet its obligations as they come due. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of CalPERS pension contributions, schedule of CalPERS proportionate share of net pension liability, schedule of STRS pension contributions, schedule of STRS proportionate share of net pension liability, and schedule of changes in total OPEB liability, as listed in the table of contents, 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.

Supplementary 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 combining and individual nonmajor fund financial statements, combining statements, organization schedule, schedule of average daily attendance, schedule of instructional time offered, schedule of charter schools, schedule of financial trends and analysis, and the reconciliation of the Annual Financial Budget report to the audited financial statements, as required by the *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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Chavan & Associates, LLP
Certified Public Accountants

The combining and individual nonmajor fund financial statements, combining statements, schedule of average daily attendance, schedule of instructional time offered, schedule of financial trends and analysis, and the reconciliation of the Annual Financial Budget report to the audited financial statements are the responsibility of management and were 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 combining and individual nonmajor fund financial statements, combining statements, schedule of average daily attendance, schedule of instructional time offered, and the reconciliation of the Annual Financial Budget report to the audited financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The organization schedule, schedule of charter schools and the schedule of financial trends and analysis have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2018 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 the District's internal control over financial reporting and compliance.

C & A LLP

November 30, 2018
San Jose, California

Management's Discussion and Analysis

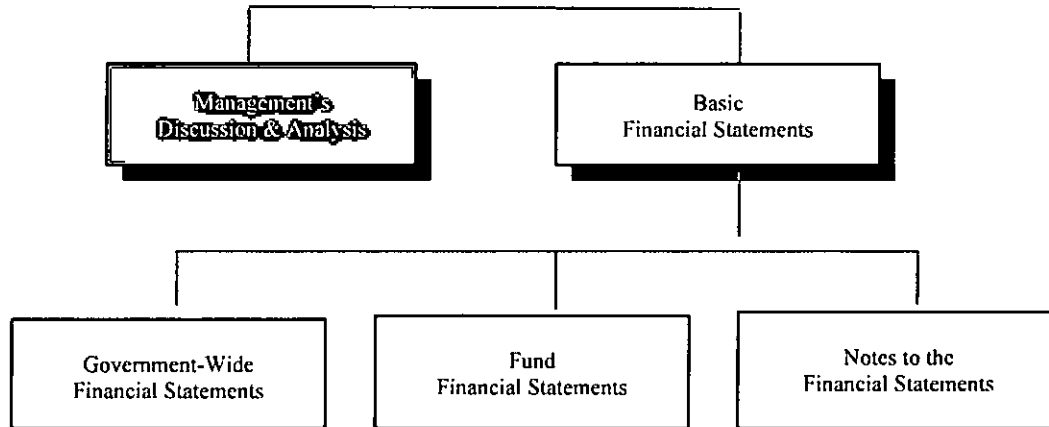
Cottonwood Union Elementary School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2018

INTRODUCTION

The Management's Discussion and Analysis (MD&A) is a required section of the District's annual financial report, as shown in the overview below. The purpose of the MD&A is to present a discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2018. This report will (1) focus on significant financial issues, (2) provide an overview of the District's financial activity, (3) identify changes in the District's financial position, (4) identify any individual fund issues or concerns, and (5) provide descriptions of significant asset and debt activity.

This information, presented in conjunction with the annual Basic Financial Statements, is intended to provide a comprehensive understanding of the District's operations and financial standing.

Required Components of the Annual Financial Report



FINANCIAL HIGHLIGHTS

Key financial highlights for the fiscal year ended June 30, 2018 were as follows:

- Total net position decreased by \$1,259,304 (11%), mainly due to an increase in net pension obligations of \$1,074,774, the net OPEB liability of \$722,294, and a decrease in unrestricted net position of \$245,051, from June 30, 2017 to June 30, 2018.
- The District recorded deferred outflows of resources of \$2,797,250 and deferred inflows of resources of \$321,272 as required by GASB 68 and GASB 75 for pension accounting and reporting. Deferred outflows of resources are technically not assets but increase the Statement of Net Position similar to an asset and deferred inflows of resources are technically not liabilities but decrease the Statement of Net Position similar to liabilities. See Note 1 in the notes to financial statements for a definition.
- The District had \$10,607,860 in government-wide expenses which is 106% of total government-wide revenues. Program specific revenues in the form of operating grants and contributions and charges for services accounted for \$1,817,648, or 18%, of the total revenues of \$10,027,761.
- General revenue of \$8,210,113 which includes property taxes, unrestricted federal and state grants and LCFF sources, was 82% of total revenues in 2018 and 2017.

Cottonwood Union Elementary School District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2018

- The fund balances of all governmental funds increased by \$601,170, which is a 13% increase from 2017.
- Total governmental fund revenues and expenditures totaled \$10,283,689 and \$10,580,162, respectively.

USING THE ANNUAL REPORT

This annual report consists of a series of basic financial statements and notes to those statements. These statements are organized so the reader can understand the District as an entire operating entity. The statements provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and Statement of Activities comprise the government-wide financial statements and provide information about the activities of the whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District's most significant funds with all other non-major funds presented in total in one column. In the case of the District, the General Fund is by far the most significant fund. The basic financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

OVERVIEW OF THE FINANCIAL STATEMENTS

The full annual financial report is a product of three separate parts: the basic financial statements, supplementary information, and this section, the Management's Discussion and Analysis. The three sections together provide a comprehensive financial overview of the District. The basic financials are comprised of two kinds of statements that present financial information from different perspectives, government-wide and fund statements.

- Government-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about the District's overall financial position.
- Individual parts of the District, which are reported as fund financial statements, focus on reporting the District's operations in more detail. These fund financial statements comprise the remaining statements.
- Notes to the financials, which are included in the financial statements, provide more detailed data and explain some of the information in the statements. The required supplementary information section provides further explanations and provides additional support for the financial statements.

Cottonwood Union Elementary School District

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2018

GOVERNMENT-WIDE FINANCIAL STATEMENTS - STATEMENT OF NET POSITION AND THE STATEMENT OF ACTIVITIES

While this document contains the large number of funds used by the District to provide programs and activities, the view of the District as a whole looks at all financial transactions and asks the question, "How did we do financially during the fiscal year 2017 - 2018?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting practices used by most private-sector companies. This basis of accounting takes into account all of the current year revenues and expenses regardless of when cash is received or paid.

These two statements report the District's net position and changes in net position. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, and some not. Non-financial factors include the District's property tax base, current property tax laws in California restricting revenue growth, facility conditions, required educational programs and other factors.

In the Statement of Net Position and the Statement of Activities, the District reports governmental activities. Governmental activities are the activities where most of the District's programs and services are reported including, but not limited to, instruction, support services, operation and maintenance of plant, pupil transportation and extracurricular activities. The District does not have any business type activities.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The analysis of the District's major funds begins on with the Balance Sheet. Fund financial reports provide detailed information about the District's major funds. The District uses many funds to account for a multitude of financial transactions. These fund financial statements focus on each of the District's most significant funds. The District's major governmental fund was the General Fund, Cafeteria Special Revenue Fund and Special Reserve Fund for Capital Outlay Projects.

Governmental Funds

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

Cottonwood Union Elementary School District
 Management's Discussion and Analysis
 For the Fiscal Year Ended June 30, 2018

THE DISTRICT AS A WHOLE

Recall that the Statement of Net Position provides the perspective of the District as a whole. Table 1 provides a summary of the District's net position as of June 30, 2018 as compared to June 30, 2017:

Table 1 - Summary of Statement of Net Position				
Description	2018	2017	Change	Percentage Change
Assets				
Current and Other Assets	\$ 5,597,769	\$ 5,133,690	\$ 464,079	9.04%
Capital Assets	15,193,214	16,345,527	(1,152,313)	-7.05%
Total Assets	\$ 20,790,983	\$ 21,479,217	\$ (688,234)	-3.20%
Total Deferred Outflows of Resources	\$ 2,797,250	\$ 1,761,773	\$ 1,035,477	37.02%
Liabilities				
Current Liabilities	\$ 401,915	\$ 424,819	\$ (22,904)	-5.39%
Long-term Liabilities	12,732,982	11,206,404	1,526,578	13.62%
Total Liabilities	\$ 13,134,897	\$ 11,631,223	\$ 1,503,674	12.93%
Total Deferred Inflows of Resources	\$ 321,272	\$ 218,399	\$ 102,873	32.02%
Net Position				
Net Investment in Capital Assets	\$ 14,172,186	\$ 15,075,472	\$ (903,286)	-5.99%
Restricted	366,158	477,125	(110,967)	-23.26%
Unrestricted	(4,406,280)	(4,161,229)	(245,051)	-5.89%
Total Net Position	\$ 10,132,064	\$ 11,391,368	\$ (1,259,304)	-11.05%

During the year, deferred outflows of resources increased by 37%, deferred inflows of resources increased by 32%, and long-term liabilities increased by 14% mostly because of changes in pension and benefit amounts and actuarial assumptions related to GASB 68 and GASB 75. GASB 68 requires all local governments that participate in cost sharing pension plans to record its proportionate share of net pension liabilities from pension plans in the government-wide financial statements. There was no impact on fund balance as a result of GASB 68 and GASB 75.

Cottonwood Union Elementary School District
 Management's Discussion and Analysis
 For the Fiscal Year Ended June 30, 2018

Table 2 shows the changes in net position for fiscal year 2018 as compared to 2017:

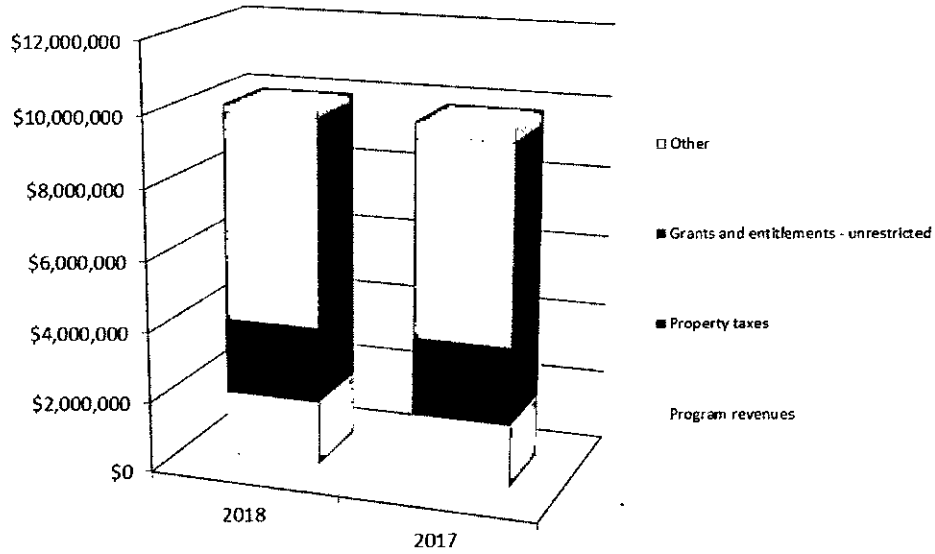
Table 2 - Summary of Changes in Statement of Activities				
Description	2018	2017	Change	Percentage Change
Revenues				
Program revenues	\$ 1,817,648	\$ 1,795,700	\$ 21,948	1.22%
General revenues:				
Property taxes	2,151,427	2,193,067	(41,640)	-1.90%
Grants and entitlements - unrestricted	5,855,234	5,554,583	300,651	5.41%
Other	203,452	364,530	(161,078)	-44.19%
Total Revenues	10,027,761	9,907,880	119,881	1.21%
Program Expenses				
Instruction	6,452,474	6,508,596	(56,122)	-0.86%
Instruction-related services	880,053	986,857	(106,804)	-10.82%
Pupil services	1,371,467	1,244,458	127,009	10.21%
General administration	677,499	678,059	(560)	-0.08%
Plant services	801,931	937,552	(135,621)	-14.47%
Ancillary services	220,966	221,157	(191)	-0.09%
Other outgo	7,730	-	7,730	100.00%
Interest on long-term debt	195,740	129,130	66,610	51.58%
Total Expenses	10,607,860	10,705,809	(97,949)	-0.91%
Change in Net Position	(580,099)	(797,929)	217,830	27.30%
Beginning Net Position	11,391,368	12,189,297	(797,929)	-6.55%
Prior Period Adjustments	(679,205)	-	(679,205)	100.00%
Ending Net Position	\$ 10,132,064	\$ 11,391,368	\$ (1,259,304)	11.05%

The District's expenses for instructional services was 69% of total expenses in 2017-18 as compared to 70% in 2016-17. The purely administrative activities of the District accounted for 6% of total costs in 2017-18 as compared to 6% in 2016-17. Interest on long-term debt represented 1.8% of total expenses in 2017-18 as compared to 1.2% in 2016-17. Total expenses were 106% of revenue in 2017-18 versus 108% in 2016-17, which is reflected in the deficit change in net position of \$1,259,304 in 2017-18 versus \$797,929 in 2016-17. In regard to revenue, program revenues were 18% of total revenues in 2017-18 and 18% of total revenues in 2016-17.

Cottonwood Union Elementary School District
 Management's Discussion and Analysis
 For the Fiscal Year Ended June 30, 2018

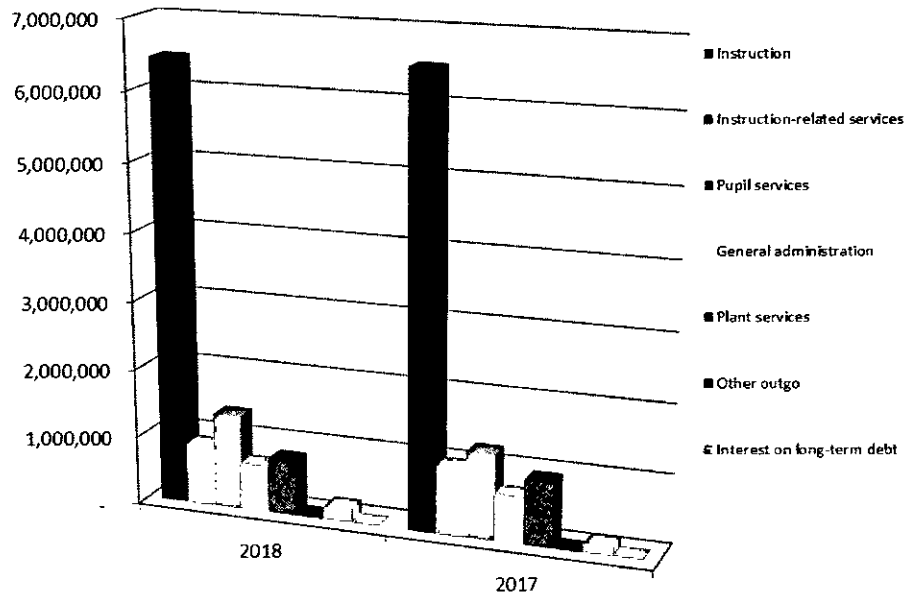
The following is a summary of government wide revenues for the fiscal year ended June 30, 2018:

Gov't Wide Revenues



The following is a summary of expenses by function for the fiscal year ended June 30, 2018:

Gov't Wide Program Expenses



Cottonwood Union Elementary School District
 Management's Discussion and Analysis
 For the Fiscal Year Ended June 30, 2018

GOVERNMENTAL ACTIVITIES

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows the net cost of services as compared to the prior fiscal year. That is, it identifies the cost of these services supported by general revenues for the government-wide statements (not the General Fund).

Table 3 - Net Cost of Services					
Description	2018	2017	Change	Percentage Change	
Instruction	\$ 5,290,961	\$ 5,336,507	\$ (45,546)	-0.9%	
Instruction-related services	823,614	931,951	(108,337)	-11.6%	
Pupil services	1,005,608	880,762	124,846	14.2%	
General administration	650,978	660,304	(9,326)	-1.4%	
Plant services	801,337	937,552	(136,215)	-14.5%	
Ancillary services	14,244	33,903	(19,659)	-58.0%	
Other outgo	7,730	-	7,730	100.0%	
Interest on long-term debt	195,740	129,130	66,610	51.6%	
Total Net Cost of Services	\$ 8,790,212	\$ 8,910,109	\$ (119,897)	-1.35%	

The following summarizes the District's functions:

- *Instruction* expenditures include activities directly dealing with the teaching of pupils.
- *Instruction-related Services* include the activities involved with assisting staff with the content and process of educating students.
- *Pupil Services* include guidance and counseling, psychological, health, speech and testing services, transporting students, as well as preparing, delivering, and serving meals to students.
- *General Administration* reflects expenditures associated with the administrative and financial supervision of the School District. Typical functions would include the Board of Trustees and Superintendent, Human Resources, Data Processing and Business Services.
- *Plant Services* involve keeping the school grounds and equipment in effective working condition.
- *Ancillary Services* represent the expenditures associated with co-curricular and athletic programs.
- *Other Outgo* includes tuitions and transfers of resources between the District and other educational agencies for services provided to District students.

THE DISTRICT'S FUNDS

Table 4 provides an analysis of the District's fund balances and the total change in fund balances from the prior year.

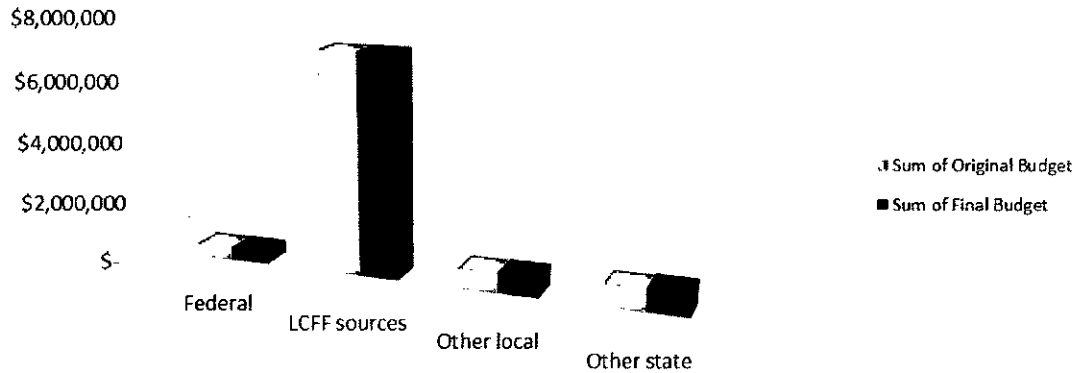
Table 4 - Summary of Fund Balances					
Description	2018	2017	Change	Percentage Change	
General Fund	\$ 3,820,334	\$ 4,314,078	\$ (493,744)	-11.4%	
Special Reserve Fund for Cap. Out. Proj.	1,094,914	-	1,094,914	100.0%	
Cafeteria Fund	58,149	49,551	8,598	17.4%	
Capital Facilities Fund	59,872	26,753	33,119	123.8%	
Bond Interest and Redemption Fund	162,585	278,409	(115,824)	-41.6%	
Total Fund Balances	\$ 5,195,854	\$ 4,668,791	\$ 527,063	11.3%	

Cottonwood Union Elementary School District
 Management's Discussion and Analysis
 For the Fiscal Year Ended June 30, 2018

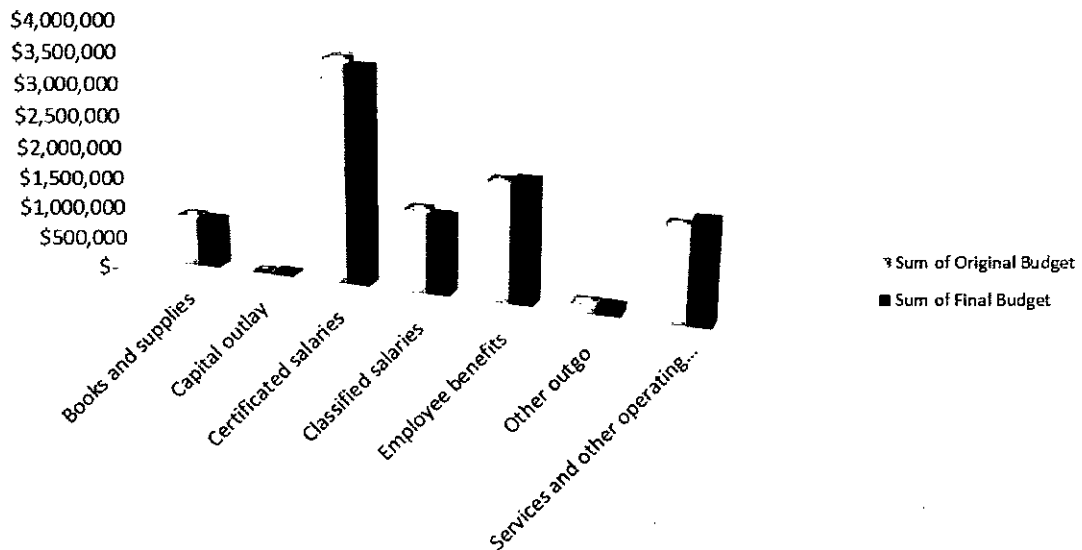
FINANCIAL ANALYSIS OF THE GENERAL FUND AND BUDGETING HIGHLIGHTS

The District's budget is prepared according to California law and in the modified accrual basis of accounting. During the course of the 2017-18 fiscal year, the District revised its General Fund budget twice, at 1st Interim and 2nd interim. The following charts summarize the changes from the District's original and final budgets.

General Fund Budgeted Revenues



General Fund Budgeted Expenditures



Cottonwood Union Elementary School District
 Management's Discussion and Analysis
 For the Fiscal Year Ended June 30, 2018

CAPITAL ASSETS

Table 5 shows June 30, 2018 balances as compared to June 30, 2017.

Table 5 - Summary of Capital Assets Net of Depreciation				
Description	2018	2017	Change	Percentage Change
Land	\$ 149,481	\$ 169,281	\$ (19,800)	-11.70%
Buildings	14,353,897	15,553,448	(1,199,551)	-7.71%
Site Improvements	357,708	321,997	35,711	11.09%
Equipment	332,128	300,801	31,327	10.41%
Total Capital Assets - Net	\$ 15,193,214	\$ 16,345,527	\$ (1,152,313)	-7.05%

LONG TERM DEBT

Table 6 summarizes the percent changes in Long-term Debt over the past two years.

Table 6 - Summary of Long-term Liabilities				
Description	2018	2017	Change	Percentage Change
General Obligation Bonds	\$ 1,690,706	\$ 1,777,910	\$ (87,204)	-4.90%
Capital Lease Obligations	261,082	340,109	(79,027)	-23.24%
Net Pension Obligations	9,967,016	8,892,242	1,074,774	12.09%
Net OPEB Liability	722,294	-	722,294	100.00%
Early Retirement Incentives	-	108,352	(108,352)	-100.00%
Compensated Absences	91,884	87,791	4,093	4.66%
Total Long-term Liabilities	\$ 12,732,982	\$ 11,206,404	\$ 1,526,578	13.62%

FACTORS BEARING ON THE DISTRICT'S FUTURE

The Local Control Funding Formula (LCFF) model was used and is now at the fully funded level. This means that enrollment needs to be monitored closely as declining enrollment most likely means declining revenue. The District has been in declining enrollment, with the 2017/18 year being an exception, which has a great impact on the revenues the District receives under the LCFF funding model.

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 additional financial information, please contact:

Mr. Doug Geren, Superintendent
 Cottonwood Union Elementary School District
 20512 W. First Street
 Cottonwood, CA 96022

Basic Financial Statements

Cottonwood Union Elementary School District
Statement of Net Position
June 30, 2018

	Governmental Activities
Assets	
Cash and investments	\$ 4,972,401
Receivables	582,354
Due from fiduciary activities	36,024
Prepaid expenses	6,990
Capital assets - net	15,193,214
Total Assets	\$ 20,790,983
 Deferred Outflows of Resources	
Pension adjustments and changes	\$ 2,733,234
OPEB adjustments	64,016
Total Deferred Outflows of Resources	\$ 2,797,250
 Liabilities	
Accounts payable	\$ 302,981
Unearned revenue	98,934
Long-term liabilities:	
Due within one year	201,754
Due after one year	12,531,228
Total Liabilities	\$ 13,134,897
 Deferred Inflows of Resources	
Pension adjustments and changes	\$ 321,272
 Net Position	
Net investment in capital assets	\$ 14,172,186
Restricted for:	
Educational programs	152,414
Debt service	162,585
Cafeteria programs	51,159
Unrestricted	(4,406,280)
Total Net Position	\$ 10,132,064

The notes to basic financial statements are an integral part of this statement

Cottonwood Union Elementary School District
Statement of Activities
For the Fiscal Year Ended June 30, 2018

	Program Revenues			Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Revenue and
				Changes in Net Position
				Total Governmental Activities
Governmental activities:				
Instruction	\$ 6,452,474	\$ 86,373	\$ 1,075,140	\$ (5,290,961)
Instruction-related services:				
Supervision of instruction	19,735	-	-	(19,735)
Instruction library, media and technology	126,724	-	-	(126,724)
School site administration	733,594	-	56,439	(677,155)
Pupil services:				
Home-to-school transportation	586,443	-	-	(586,443)
Food services	437,266	-	312,609	(124,657)
All other pupil services	347,758	-	53,250	(294,508)
General administration:				
Data processing	16,272	-	-	(16,272)
All other general administration	661,227	-	26,521	(634,706)
Plant services	801,931	-	594	(801,337)
Ancillary services	220,966	-	206,722	(14,244)
Other outgo	7,730	-	-	(7,730)
Interest on long-term debt	195,740	-	-	(195,740)
Total governmental activities	\$ 10,607,860	\$ 86,373	\$ 1,731,275	(8,790,212)
General revenues:				
Taxes and subventions:				
Taxes levied for general purposes				2,095,262
Taxes levied for debt service				56,165
Federal and state aid not restricted to specific purposes				5,855,234
Interest and investment earnings				28,745
Interagency revenues				265,222
Miscellaneous				165,412
Special item:				
Loss on disposal of capital assets				(255,927)
Total general revenues and special items				8,210,113
Change in net position				(580,099)
Net position beginning				11,391,368
Prior period adjustment - GASB 75 other postemployment benefits				(679,205)
Net position beginning, as adjusted				10,712,163
Net position ending				\$ 10,132,064

The notes to basic financial statements are an integral part of this statement

Cottonwood Union Elementary School District
 Governmental Funds
 Balance Sheet
 June 30, 2018

	General Fund	Cafeteria Fund	Special Reserve Fund for Capital Outlay Projects	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and investments	\$ 3,614,545	\$ 40,485	\$ 1,094,914	\$ 222,457	\$ 4,972,401
Accounts receivable	529,995	52,359	-	-	582,354
Due from fiduciary funds	36,024	-	-	-	36,024
Due from other funds	-	5,000	-	-	5,000
Other assets	-	6,990	-	-	6,990
Total Assets	\$ 4,180,564	\$ 104,834	\$ 1,094,914	\$ 222,457	\$ 5,602,769
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 256,296	\$ 46,685	\$ -	\$ -	\$ 302,981
Due to other funds	5,000	-	-	-	5,000
Unearned revenue	98,934	-	-	-	98,934
Total Liabilities	360,230	46,685	-	-	406,915
Fund balances:					
Nonspendable:					
Revolving fund	2,000	-	-	-	2,000
Prepaid expenditures	-	6,990	-	-	6,990
Restricted for:					
Educational programs	152,414	-	-	-	152,414
Cafeteria programs	-	51,159	-	-	51,159
Debt service	-	-	-	162,585	162,585
Assigned for:					
Educational programs	807,214	-	-	-	807,214
Maintenance and facilities	600,000	-	-	-	600,000
Bus fleet replacement	120,000	-	-	-	120,000
Capital projects	-	-	1,094,914	59,872	1,154,786
Technology	100,000	-	-	-	100,000
Textbooks	200,000	-	-	-	200,000
Special education programs	200,000	-	-	-	200,000
Staffing	500,000	-	-	-	500,000
Other postemployment benefits	192,954	-	-	-	192,954
Retirement incentive programs	450,000	-	-	-	450,000
Unassigned:					
Reserve for economic uncertainties	495,752	-	-	-	495,752
Total Fund Balances	3,820,334	58,149	1,094,914	222,457	5,195,854
Total Liabilities and Fund Balances	\$ 4,180,564	\$ 104,834	\$ 1,094,914	\$ 222,457	\$ 5,602,769

The notes to basic financial statements are an integral part of this statement

Cottonwood Union Elementary School District
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2018

Total fund balances - governmental funds		\$ 5,195,854
<p>Capital assets for governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$26,464,589 and the accumulated depreciation is \$11,271,375.</p>		
		15,193,214
<p>The differences between projected and actual amounts in pension and OPEB plans are not included in the plans actuarial study until the next fiscal year and are reported as deferred outflows or inflows of resources in the statement of net position as follows:</p>		
<p>OPEB adjustments:</p>		
Contribution subsequent to measurement date		64,016
<p>Pension adjustments:</p>		
Difference between actual and expected experience		(9,654)
Difference between actual and expected earnings		(108,181)
Change in assumptions		1,715,595
Differences in proportionate share of contributions		18,301
Changes in employer's proportionate shares		68,168
Contribution subsequent to measurement date		727,733
<p>Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:</p>		
General obligation bonds	\$ 1,690,706	
Capital lease obligations	261,082	
Net pension liability	9,967,016	
Net OPEB liability	722,294	
Compensated absences	91,884	
		<u>(12,732,982)</u>
Total net position - governmental activities		<u>\$ 10,132,064</u>

The notes to basic financial statements are an integral part of this statement

Cottonwood Union Elementary School District
 Governmental Funds
 Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Fiscal Year Ended June 30, 2018

	General Fund	Cafeteria Fund	Special Reserve Fund for Capital Outlay Projects	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
LCFF Sources	\$ 7,641,751	\$ -	\$ -	\$ -	\$ 7,641,751
Federal	423,925	292,388	-	-	716,313
Other state	900,136	20,221	-	1,813	922,170
Other local	730,058	86,379	(3,297)	190,315	1,003,455
Total revenues	9,695,870	398,988	(3,297)	192,128	10,283,689
Expenditures:					
Instruction	5,988,807	-	-	-	5,988,807
Instruction-related services:					
Supervision of instruction	7,000	-	-	-	7,000
Instruction library, media and technology	123,801	-	-	-	123,801
School site administration	713,577	-	-	-	713,577
Pupil services:					
Home-to-school transportation	543,904	-	-	-	543,904
Food services	2,777	395,390	-	-	398,167
All other pupil services	310,724	-	-	-	310,724
General administration:					
Data processing	15,897	-	-	-	15,897
All other general administration	640,023	-	-	5,954	645,977
Plant services	907,571	-	-	-	907,571
Facility acquisition and construction	331,470	-	-	-	331,470
Ancillary services	220,966	-	-	-	220,966
Other outgo	7,730	-	-	-	7,730
Debt service:					
Principal	79,027	-	-	170,000	249,027
Interest and fees	16,665	-	-	98,879	115,544
Total expenditures	9,909,939	395,390	-	274,833	10,580,162
Excess (deficiency) of revenues over (under) expenditures	(214,069)	3,598	(3,297)	(82,705)	(296,473)
Other financing sources (uses):					
Transfers in	-	5,000	274,675	-	279,675
Transfers out	(279,675)	-	-	-	(279,675)
Proceeds from disposal of capital assets	-	-	823,536	-	823,536
Total other financing sources (uses)	(279,675)	5,000	1,098,211	-	823,536
Changes in fund balances	(493,744)	8,598	1,094,914	(82,705)	527,063
Fund balances beginning	4,314,078	49,551	-	305,162	4,668,791
Fund balances ending	\$ 3,820,334	\$ 58,149	\$ 1,094,914	\$ 222,457	\$ 5,195,854

The notes to basic financial statements are an integral part of this statement

Cottonwood Union Elementary School District
 Reconciliation of the Governmental Funds
 Statement of Revenues, Expenditures and Changes in Fund Balance
 to the Statement of Activities
 For the Fiscal Year Ended June 30, 2018

Total net change in fund balances - governmental funds		\$ 527,063
<p>Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital assets additions of \$486,497 was less than depreciation expense of \$559,347 in the period.</p>		
		(72,850)
<p>Governmental funds do not report loss on disposal of capital assets. However, in the government-wide statement of activities and changes in net position, the cost to dispose of capital assets, net any proceeds, is accounted for as a special item.</p>		
		(1,079,463)
<p>The governmental funds report long-term debt proceeds as an other financing source, while repayment of debt principal is reported as an expenditure. Also, governmental funds report the effect of prepaid issuance costs and premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Interest is recognized as an expenditure in the governmental funds when it is due. The net effect of these differences in the treatment of long-term debt and related items is as follows:</p>		
General obligation bond principal	\$ 170,000	
Early retirement incentive payments	108,352	
Lease principal	79,027	
Accreted Interest	(90,796)	
Amortization of bond premiums	8,000	274,583
<p>Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.</p>		
		2,600
<p>In the statement of activities, compensated absences are measured by the amount earned during the year. In governmental funds, however, expenditures for those items are measured by the amount of financial resources used (essentially the amounts paid). This year vacation earned was less than vacation used.</p>		
		(4,093)
<p>In governmental funds, actual contributions to pension plans are reported as expenditures in the year incurred. However, in the government-wide statement of activities, only the current year pension expense as noted in the plans' valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources.</p>		
		(206,186)
<p>In governmental funds, actual contributions to OPEB plans are reported as expenditures in the year incurred. However, in the government-wide statement of activities, only the current year OPEB expense as noted in the plan's valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources.</p>		
		(21,753)
Change in net position of governmental activities		\$ (580,099)

The notes to basic financial statements are an integral part of this statement

Cottonwood Union Elementary School District
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2018

	<u>Agency Funds</u>
Assets	
Cash on hand and in banks	\$ 62,128
Total Assets	<u>\$ 62,128</u>
Liabilities	
Due to the District General Fund	\$ 36,024
Due to student groups	<u>26,104</u>
Total Liabilities	<u>\$ 62,128</u>

The notes to basic financial statements are an integral part of this statement

Notes to the Basic Financial Statements

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

1. SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Principles

Cottonwood Union Elementary School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The account policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the U. S. Governmental Accounting Standards Board ("GASB") and the American Institute of Certified Public Accountants ("AICPA").

B. Reporting Entity

The District is the level of government primarily accountable for activities related to public education. The governing authority consists of five elected officials who, together, constitute the Board of Trustees. The District's combined financial statements include the accounts of all its operations.

The financial reporting entity only consists of the primary government, the District. The District has evaluated whether any other entity should be included in these financial statements using the criteria established by GASB which requires local governments to report: (a) organizations for which the primary government is financially accountable, and (b) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (a) the District has the ability to impose its will on the organization, or (b) there is a potential for the organization to provide a financial benefit to or impose a financial burden on the District.

There were no component units included in the District's June 30, 2018 financial statements.

C. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the District. Eliminations have been made to minimize the effect of interfund of activities. The Statement of Net Position reports all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund and fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

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

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

functions in the Statement of Activities. 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 that 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. The Enterprise Fund is presented in the proprietary fund statements. Fiduciary funds are reported by fund type.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fiduciary funds are reported using the economic resources measurement focus.

D. 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.

Revenues - Exchange and Non-exchange Transactions:

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.

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 specific 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.

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

Deferred Outflows/Deferred Inflows:

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. Additionally, the District has recognized a deferred outflow of resources related to the recognition of the net pension liability reported in the Statement of Net Position.

In addition to liabilities, the statement of net position reports 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. The District has recognized a deferred inflow of resources related to the recognition of the pension liability reported which is in the Statement of Net Position.

Unearned Revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as deferred inflows from unearned revenue. In the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have been recorded as deferred inflows from unearned revenue.

Expenses/Expenditures:

Using the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. 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.

E. 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, deferred outflows, liabilities, deferred inflows, 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.

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

The District's accounts are organized into major, nonmajor, and fiduciary funds as follows:

Major Governmental Funds:

The *General Fund* is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds are established to account for the proceeds from specific resources that are restricted to the financing of particular activities.

- The *Cafeteria Special Revenue Fund* is used to account separately for federal, state, and local resources received to operate the District's food service program (*California Education Code*, Sections 38091 and 38100).

Capital Projects Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities.

- The *Special Reserve Fund for Capital Outlay Projects* was established to provide for the accumulation of General Fund monies for capital outlay purposes only.

Nonmajor Governmental Funds:

Capital Projects Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities.

- The *Capital Facilities Fund* is used primarily to account for funds received from fees levied on developers or others as a condition for approving development (*California Education Code*, Sections 17620-17626).

Debt Service Funds are established to account for the accumulation of resources for the payment of the principal and interest on long-term debt.

- The *Bond Interest and Redemption Fund* is used to account for the repayment of bonds (*California Education Code*, Sections 15125-15262).

Fiduciary Funds:

Agency Funds are used to account for assets of others for which the District acts as an agent. The District maintains an agency fund for the student body accounts. The student body funds are used to account for the raising and expending of money to promote the general welfare, morale, and educational experience of the student body. The Warrant/Pass-Through Fund is used to account for amounts collected from employees for federal taxes, state taxes, credit unions, and other contributions.

F. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles 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.

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

These budgets are revised by the District's governing board during the year to give consideration to unanticipated income and expenditures. The original and final revised budgets for the General Fund and major special revenue funds are presented as Required Supplementary Information.

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.

G. 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 on June 30.

H. Benefit Plans

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 District's California Public Employees' Retirement System (CalPERS) and California State Teachers' Retirement System 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 STRS. 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.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined time frames. For this period, the following time frames were used:

Valuation Date	June 30, 2016
Measurement Date	June 30, 2017
Measurement Period	July 1, 2016 to June 30, 2017

Other Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense information about the fiduciary net position of the District's Retiree Benefits Plan (the OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, the OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

I. Assets, Liabilities, and Equity

a) Cash and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Deposit Insurance Corporation. In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

All District-directed investments are governed by Government Code Section 53601 and Treasury investment guidelines. The guidelines limit specific investments to government securities, domestic chartered financial securities, domestic corporate issues, and California municipal securities. The District's securities portfolio is held by the County Treasurer. Interest earned on investments is recorded as revenue of the fund from which the investment was made.

The county is authorized to deposit cash and invest excess funds by California Government Code Section '53648 et seq. The funds maintained by the county are either secured by federal depository insurance or are collateralized.

b) Fair Value Measurements

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.
- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.
- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

c) Inventories and Prepaid Expenditures

Inventories consist of supplies and materials. Expenses are recorded as the supplies and materials are consumed. Inventories are valued on the average cost method for purchased supplies and materials. Donated commodities inventory is valued at its fair value at the time of donation. Prepaid

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

expenses consist of operating expenses for which payment is due in advance and are expensed when the benefit is received.

d) Capital Assets

Capital assets are defined by the District as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year, except for buildings and improvements for which a higher capitalization threshold of \$15,000 or more is used. All fixed assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets, which are recorded at their estimated fair value at the date of donation. Estimated historical cost was used to value the majority of the assets acquired prior to June 30, 2001.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities with accumulated depreciation reflected in the statement of net position.

Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Improvement of sites	20
Buildings	50
Building improvements	20
Vehicles	8
Equipment	7-20

e) 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 as a deferred inflow to the extent that cash received on specific projects and programs exceeds qualified expenditures.

f) Compensated Absences

The liability for earned but unused vacation leave is recorded as long-term debt for compensated absences in the government-wide statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources.

g) Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of applicable bond premium or discount. Issuance costs are expensed in the period incurred.

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In the fund financial statements, governmental funds recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of the debt issued, premiums, or discounts are reported as other financing sources/uses.

h) Fund Balance Policy and Classifications

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's minimum fund balance policy requires a reserve for economic uncertainties, consisting of unassigned amounts, of 3 percent of general fund operating expenditures and other financing uses.

In accordance with Government Accounting Standards Board 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the District classifies governmental fund balances as follows:

- Non-spendable includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- Restricted includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end. Committed fund balances are imposed by the District's board of education.
- Assigned includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. Fund balance may be assigned by the Superintendent.
- Unassigned includes positive fund balances within the general fund which has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

The District uses restricted/committed amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

i) Net Position

Net position represents the difference between assets, deferred outflows, liabilities and deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. In addition, deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also are included in the net investment in capital assets component of net position. Net

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position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Capital Projects restrictions will be used for the acquisition and construction of capital facilities.

Debt Service restrictions reflect the cash balances in the debt service funds that are restricted for debt service payments by debt covenants.

Educational Program restrictions reflect the amounts to be expended on specific school programs funded by federal and state resources and from locally funded programs with stipulated uses.

Cafeteria Program restrictions reflect the cash balances in the Cafeteria fund that are restricted for food services and child nutrition programs.

Unrestricted net position reflects amounts that are not subject to any donor-imposed restrictions. This class also includes restricted gifts whose donor-imposed restrictions were met during the fiscal year. A deficit unrestricted net position may result when significant cash balances restricted for capital projects exist. Once the projects are completed, the restriction on these assets are released and converted to capital assets.

i) Local Control Funding Formula and Property Taxes

The Local Control Funding Formula (LCFF) creates base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, including revenue limits and most state categorical programs. The revenue limit was a combination of local property taxes, state apportionments, and other local sources.

Until full implementation, local educational agencies (LEAs) will receive roughly the same amount of funding they received in 2012-13 plus an additional amount each year to bridge the gap between current funding levels and LCFF target levels. The budget projects the time frame for full implementation of the LCFF to be eight years.

The county 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. The levy is based on the assessed values as of the preceding March 1, which is also the lien date. Property taxes on the secured roll are due on August 31 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (March 1), and become delinquent if unpaid by August 31.

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 alternate 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.

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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 revenue limit sources by the District.

j) Risk Management

The District is exposed to various risks, including loss or damage to property, general liability, and injuries to employees. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years. No significant reductions in insurance coverage from the prior year have been made. As described above, the District participates in risk pools under joint powers agreements for property, liability, workers' compensation, health care, and excess liability coverage.

k) Accounting Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

l) Subsequent Events

Management has reviewed subsequent events and transactions that occurred after the date of the financial statements through the date the financial statements were issued. The financial statements include all events or transactions, including estimates, required to be recognized in accordance with generally accepted accounting principles. Management has determined that there are no non-recognized subsequent events that require additional disclosure.

J. Implemented New Accounting Pronouncements

GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions

The provisions in Statement 75 are effective for the fiscal year ended June 30, 2018. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB. Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, establishes new accounting and financial reporting requirements for OPEB plans.

The scope of this Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their

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actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

In addition, this Statement details the recognition and disclosure requirements for employers with payables to defined benefit OPEB plans that are administered through trusts that meet the specified criteria and for employers whose employees are provided with defined contribution OPEB. This Statement also addresses certain circumstances in which a nonemployer entity provides financial support for OPEB of employees of another entity.

In this Statement, distinctions are made regarding the particular requirements depending upon whether the OPEB plans through which the benefits are provided are administered through trusts that meet the following criteria:

- Contributions from employers and nonemployer contributing entities to the OPEB plan and earnings on those contributions are irrevocable.
- OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
- OPEB plan assets are legally protected from the creditors of employers, nonemployer contributing entities, the OPEB plan administrator, and the plan members.

As of June 30, 2018, according to GASB 75, the District's total OPEB liability must be recognized. Therefore, the previous total OPEB liability as of June 30, 2017 in the amount of \$679,205 has been shown as a restatement of net position in the Statement of Activities as a separate line item.

GASB Statement No. 86, *Certain Debt Extinguishment Issues*

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. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2017. Earlier application is encouraged. This statement did not have an impact on the District's financial statements.

K. Upcoming Accounting and Reporting Changes

GASB Statement No. 83, *Certain Asset Retirement Obligations*

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. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2018. Earlier application is encouraged. The District doesn't believe this statement will have a significant impact on the District's financial statements.

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GASB Statement No. 84, Fiduciary Activities

The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

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. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2018. Earlier application is encouraged. The District doesn't believe this statement will have a significant impact on the District's financial statements.

GASB issued Statement No. 87, Leases

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. The requirements of this statement are effective for the fiscal year ending June 30, 2021. The District doesn't believe this statement will have a significant impact on the District's financial statements.

GASB Statement No. 88, Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements

This Statement addresses additional information to be disclosed in the notes to the financial statements regarding debt, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2018. Earlier application is encouraged. The District doesn't believe this statement will have a significant impact on the District's financial statements.

GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of the Construction Period

This Statement addresses interest costs incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2019. Earlier application is encouraged. The District doesn't believe this statement will have a significant impact on the District's financial statements.

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

2. CASH AND INVESTMENTS

A summary of cash and investments as of June 30, 2018 is as follows:

Description	Carrying Amount	Fair Value	Investment Rating
Government-Wide Statements:			
Cash in revolving fund	\$ 2,000	\$ 2,000	Not Rated
Cash in banks	3,497	3,497	
Cash with County	4,966,904	4,963,882	Not Rated
Total Cash and Investments	<u>\$ 4,972,401</u>	<u>\$ 4,969,379</u>	
Fiduciary Funds:			
Cash in banks	\$ 26,104	\$ 26,104	Not Rated
Cash with County	36,024	36,024	Not Rated
Cash in Banks	<u>\$ 62,128</u>	<u>\$ 62,128</u>	

Cash in Banks and in Revolving Funds

Cash balances in banks and revolving funds are insured up to \$250,000 per bank by the Federal Deposit Insurance Corporation ("FDIC"). These accounts are held within various financial institutions. As of June 30, 2018, the bank balances of the District's accounts were fully insured by FDIC.

Cash in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to maintain substantially all of its cash with the County Treasurer in accordance with Education Code Section 41001. The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Fair Value Measurements

GASB 72 established a hierarchy of inputs to the valuation techniques above. This hierarchy has three levels:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable.
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

The District has the following recurring fair value measurements as of June 30, 2018:

Investments in the Shasta County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

Policies and Practices

The District is authorized under California Government Code Section 53635 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.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to the changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains cash with the County of Shasta Investment Pool. The pool has a fair value of approximately \$447 million and an amortized book value of \$445 million.

Credit Risk

Credit risk is the risk of loss due to the failure of the security issuer. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investment with the County of Shasta Investment Pool is governed by the County's general investment policy. The investment with the County of Shasta Investment Pool is rated at least AA by Moody's Investor Service.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government code. District investments that are greater than 5 percent of total investments are in either an external investment pool or mutual funds and are, therefore, exempt.

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

3. ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following as of June 30, 2018:

Receivables	General Fund	Cafeteria Funds	Total
Federal Government	\$ 275,761	\$ 46,579	\$ 322,340
State Government	118,412	-	118,412
Local resources	-	5,780	5,780
Other resources	135,822	-	135,822
Total Accounts Receivable	\$ 529,995	\$ 52,359	\$ 582,354

4. CAPITAL ASSETS AND DEPRECIATION

Capital asset activities for the year ended June 30, 2018 were as follows:

Capital Assets	Balance July 01, 2017	Additions	Adjustments & Deletions	Balance June 30, 2018
Land - not depreciable	\$ 169,281	\$ -	\$ (19,800)	\$ 149,481
Site improvements	864,822	85,470	(16,673)	933,619
Buildings and improvements	24,395,202	267,121	(1,042,990)	23,619,333
Vehicles and equipment	1,628,250	133,906	-	1,762,156
Total capital assets	27,057,555	486,497	(1,079,463)	26,464,589
Less accumulated depreciation for:				
Site improvements	542,825	33,086	-	575,911
Buildings and improvements	8,841,754	423,682	-	9,265,436
Vehicles and equipment	1,327,449	102,579	-	1,430,028
Total accumulated depreciation	10,712,028	559,347	-	11,271,375
Total capital assets - net depreciation	\$ 16,345,527	\$ (72,850)	\$ (1,079,463)	\$ 15,193,214

In the fiscal year ended June 30, 2018, the District sold the East Cottonwood School Campus to the Cottonwood Creek Charter school for \$828,384. The net book value of the assets sold were \$1,042,990.

Depreciation expense was charged to governmental activities follows:

Governmental Activity	Depreciation Expense
Instruction	\$ 426,547
Supervision of instruction	12,570
School site administration	3,171
Pupil services	89,097
Plant services	27,962
Total depreciation expense	\$ 559,347

5. INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables (Due From/To), as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the

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For the Fiscal Year Ended June 30, 2018

appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds are netted as part of the reconciliation to the government-wide financial statements.

6. LONG-TERM LIABILITIES

Schedule of Changes in Long-term Liabilities

The following summarizes the District's changes in long-term debt for the fiscal year ended June 30, 2018:

Description	Balance	Additions	Adjustments	Balance	Due Within
	July 01, 2017		& Deletions	June 30, 2018	One Year
General Obligation Bonds	\$ 1,777,910	\$ 90,796	\$ 178,000	\$ 1,690,706	\$ 95,884
Capital Lease Obligations	340,109	-	79,027	261,082	82,899
Net Pension Liability	8,892,242	4,852,296	3,777,522	9,967,016	-
Net OPEB Liability	-	783,096	60,802	722,294	-
Early Retirement Incentives	108,352	4,994	113,346	-	-
Compensated Absences	87,791	16,667	12,574	91,884	22,971
Total Long-term Liabilities	\$ 11,206,404	\$ 5,747,849	\$4,221,271	\$12,732,982	\$ 201,754

Payments on bonds were made from the Bond Interest and Redemption Fund and Debt Service Fund using local revenues. Compensated absences, net pension obligations and net OPEB obligations were paid by the fund for which the employee worked. Capital leases were paid from the General Fund.

General Obligation Bonds Payable

The following summarizes the bonds outstanding as of June 30, 2018:

Description	Maturity Date	Interest Rate	Original Issue	Bonds		Adjustments & Redeemed	Bonds Outstanding June 30, 2018
				Outstanding July 01, 2017	Issued		
2003A GOB	2029	3.25-5	\$ 2,199,946	\$ 929,946	\$ -	\$ 170,000	\$ 759,946
Accreted Interest			1,585,054	794,975	90,796	-	885,771
Premium			185,743	52,989	-	8,000	44,989
Total General Obligation Bonds				\$ 1,777,910	\$ 90,796	\$ 178,000	\$ 1,690,706

The annual debt service requirements of the bonds are as follows:

For the Fiscal Year Ending June 30,	Principal	Interest	Total
2019	\$ 95,884	\$ 93,220	\$ 189,104
2020	92,674	101,495	194,169
2021	89,337	109,812	199,149
2022	86,040	118,145	204,185
2023	82,670	126,617	209,287
2024-2028	277,174	886,791	1,163,965
2029-2033	36,167	104,417	140,584
Total Debt Service	\$ 759,946	\$ 1,540,497	\$ 2,300,443

Cottonwood Union Elementary School District
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Capital Leases

The District leases a building and two buses under agreements which provide for title to pass upon expiration of the lease period. The cost of the building and buses is included in the statement of net position as depreciated capital assets and was \$2,233,493 at June 30, 2018. Accumulated depreciation of the leased equipment at June 30, 2018, was \$699,802. Depreciation of the assets under capital leases is included in depreciation expense and amounted to \$79,027 for the year ended June 30, 2018. The amount of interest cost incurred during the year ended June 30, 2018, was \$16,665, all of which was charged to expenses.

Future minimum lease payments are as follows:

Year Ending June 30	Principal	Interest	Total
2019	\$ 82,899	\$ 12,793	\$ 95,692
2020	86,961	8,731	95,692
2021	91,222	4,470	95,692
Total Debt Service	<u>\$ 261,082</u>	<u>\$ 25,994</u>	<u>\$ 287,076</u>

7. CALPERS PENSION PLAN

General Information about the PERS Pension Plan

Plan Description - All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plan (the Plan), a cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law. The Plans' provisions and benefits in effect at June 30, 2018, are summarized as follows:

	CalPERS	
	Classic	PEPRA
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life
Retirement age	55	62
Monthly benefits as a % of eligible compensation	2.0% to 2.5%	2.00%
Required employee contribution rates	7.0%	6.0%
Required employer contribution rates	15.531%	15.531%

Cottonwood Union Elementary School District
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Contributions - 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 Plan 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. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2018, the District's contributions were \$217,015

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

As of June 30, 2018, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability/(Asset)
CalPERS	<u>\$ 2,568,696</u>

The 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, 2017, 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, 2016 rolled forward to June 30, 2017 using standard update procedures. The 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, 2017 and 2018 was as follows:

	CalPERS
Proportion - June 30, 2017	<u>0.01020%</u>
Proportion - June 30, 2018	<u>0.01076%</u>
Change - Increase/(Decrease)	<u>0.00056%</u>

Cottonwood Union Elementary School District
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For the Fiscal Year Ended June 30, 2018

For the year ended June 30, 2018, the District recognized pension expense of \$488,431 for the Plan. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	CalPERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 344,955	\$ -
Differences between Expected and Actual Experience	92,026	-
Differences between Projected and Actual Investment Earnings	88,859	-
Differences between Employer's Contributions and Proportionate Share of Contributions	-	22,552
Change in Employer's Proportion	68,168	-
Pension Contributions Made Subsequent to Measurement Date	217,015	-
Total	\$ 811,023	\$ 22,552

The District reported \$217,015 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2019.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year	Outflows/(Inflows) of Resources
Ending June 30:	CalPERS
2019	\$ 165,934
2020	260,186
2021	193,995
2022	(48,659)
2023	-
Thereafter	-
Total	\$ 571,456

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

Actuarial Assumptions - The total pension liabilities in the June 30, 2016 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2016
Measurement Date	June 30, 2017
Actuarial Cost Method	Entry-Age Normal Cost Method
 Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Payroll Growth	3.00%
Projected Salary Increase	(1)
Investment Rate of Return	7.5% (2)
Mortality	(3)

- (1) Varies by age and service
- (2) Net of pension plan investment expenses, including inflation
- (3) Derived using CalPERS' membership data for all funds

Discount Rate - The discount rate used to measure the total pension liability was 7.15 percent for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the 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 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

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 benefit 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.

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

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	New Strategic Allocation	Real Return Years 1 - 10 (a)	Real Return Years 11+ (b)
Global Equity	47.00%	4.90%	5.38%
Fixed Income	19.00%	0.80%	2.27%
Inflation Sensitive	6.00%	0.60%	1.39%
Private Equity	12.00%	6.60%	6.63%
Real Estate	11.00%	2.80%	5.21%
Infrastructure and Forestland	3.00%	3.90%	5.36%
Liquidity	2.00%	-0.40%	-0.90%
Total	100.00%		

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

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

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 the Plan, calculated using the discount rate for the 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:

	<u>CalPERS</u>
1% Decrease	6.15%
Net Pension Liability \$	3,779,375
Current	7.15%
Net Pension Liability \$	2,568,696
1% Increase	8.15%
Net Pension Liability \$	1,564,336

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

8. CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM (STRS) PENSION PLAN

General Information about the STRS Pension Plan

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, disability, and survivor benefits to beneficiaries. Benefit provisions are

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

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.

Benefits Provided - STRS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. The cost of living adjustments for the Plan are applied as specified by the retirement Law.

The Plan's provisions and benefits in effect at June 30, 2018, are summarized as follows:

	CalSTRS	
	Tier 1	Tier 2
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life
Retirement age	60	62
Monthly benefits as a % of eligible compensation	2.000%	2.000%
Required employee contribution rates	10.250%	9.205%
Required employer contribution rates	14.430%	14.430%

Contributions - As part of the annual valuation process, the Normal Cost rate is determined as the basis for setting the base member contribution rate for the following fiscal year. Generally, the base member contribution rate is one-half of the Normal Cost rate within certain parameters. 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, 2018, the contributions recognized as part of pension expense for the Plan were as follows:

	CalSTRS
Employer Contributions	\$ 510,718
State Contributions	342,183
Total	\$ 852,901

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

As of June 30, 2018, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability/(Asset)
District	\$ 7,398,320
State	2,749,956
Total	\$ 10,148,276

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

The 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, 2017, 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, 2016 rolled forward to June 30, 2017 using standard update procedures. The 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, 2017 and 2018 was as follows:

	CalSTRS
Proportion - June 30, 2017	0.00800%
Proportion - June 30, 2018	0.00800%
Change - Increase/(Decrease)	0.00000%

For the year ended June 30, 2018, the District recognized pension expense of \$490,379 for the Plan.

At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	CalSTRS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 1,370,640	\$ -
Differences between Expected and Actual Experience	-	101,680
Differences between Projected and Actual Investment Earnings	-	197,040
Differences between Employer's Contributions and Proportionate Share of Contributions	40,853	-
Change in Employer's Proportion	-	-
Pension Contributions Made Subsequent to Measurement Date	510,718	-
Total	\$ 1,922,211	\$ 298,720

The District reported \$510,718 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2019.

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30:	Outflows/(Inflows) of Resources CalSTRS
2019	\$ 43,019
2020	330,819
2021	224,739
2022	31,739
2023	228,869
Thereafter	253,588
Total	\$ 1,112,773

Actuarial Assumptions - The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2017
Measurement Date	June 30, 2017
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.10%
Inflation	2.75%
Payroll Growth	3.50%
Projected Salary Increase	(1)
Investment Rate of Return	7.50% (2)
Mortality	(3)

(1) Varies by age and service. Approximately 6% average over career including inflation

(2) Net of pension plan investment expenses and administrative expenses, including inflation

(3) Derived using CalSTRS' membership data for all funds

Discount Rate - The discount rate used to measure the total pension liability was 7.10 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 increases per AB 1469. Projected inflows from investment earnings were calculated using the long term assumed investment rate of return (7.10 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.

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

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	New Strategic Allocation	Long-Term Expected Rate of Return ⁽¹⁾
Global Equity	47.00%	6.30%
Fixed Income	12.00%	0.30%
Real Estate	13.00%	5.20%
Private Equity	13.00%	9.30%
Absolute Return / Risk Mitigating Strategies	9.00%	2.90%
Inflation Sensitive	4.00%	3.80%
Cash / Liquidity	2.00%	-1.00%
Total	<u>100.00%</u>	

⁽¹⁾ 20 year average

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 the Plan, calculated using the discount rate for the 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:

	<u>CalSTRS</u>
1% Decrease	6.10%
Net Pension Liability \$	10,863,200
Current	7.10%
Net Pension Liability \$	7,398,320
1% Increase	8.10%
Net Pension Liability \$	4,586,480

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued STRS financial reports.

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

9. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

Plan Description

The District's Postemployment Healthcare Plan (the OPEB plan) is a single-employer defined benefit healthcare plan.

Benefits

The District's Postemployment Healthcare Plan (PHP) is a single-employer defined benefit healthcare plan including medical, dental, and vision benefits for the following groups of employees. The District provides postemployment health care benefits to all certificated employees and all classified employees hired prior to September 2010 who retire from the District with at least ten years of full-time service to the District. Classified employees hired after September 2010 must work at least six hours per day to qualify. The District provides medical benefits to retirees for a period of up to five years or until the retirees reach age 65.

The required contribution to the PHP is based on projected pay-as-you-go financing requirements. The District's agreement with employees is for monthly contributions for members who meet the eligibility criteria of their collective bargaining agreement and who retire during the term of the contract. The contribution requirements of plan members and the District are established and may be amended by the District's Board of Trustees through the collective bargaining process. The members receiving benefits contributions vary depending on the level of coverage selected.

Employees Covered by Benefit Terms

At June 30, 2017 (the valuation date), the benefit terms covered the following employees:

Active employees	77
Inactive employees	11
Total employees	<u>88</u>

Contributions

The District makes contributions based on an actuarially determined rate and are approved by the authority of the District's Board. Total contributions to the OPEB plan during the year were \$64,016. Total contributions included in the measurement period were \$60,802. The actuarially determined contribution for the measurement period was \$126,682. The District's contributions and benefit payments were 4.3% of payroll during the fiscal year ended June 30, 2018 (reporting period June 30, 2018). Employees are not required to contribute to the plan.

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

Actuarial Assumptions

The following summarized the actuarial assumptions for the OPEB plan included in this fiscal year:

Valuation Date:	June 30, 2017
Measurement Date:	June 30, 2017
Actuarial Cost Method:	Entry-Age Normal Cost Method
Amortization Period:	30 years
Actuarial Assumptions:	
Discount Rate	3.50%
Inflation	2.75%
Payroll Increases	2.75%
Healthcare Trend Rate	4.00%
Mortality	2009 CalSTRS Mortality 2014 CalPERS Active Mortality for Miscellaneous employees
Retirement	Hired <1/1/2013: 2009 CalPERS Rates for School Employees Hired >12/31/2012: 2009 CalPERS 2% @ 60 Rates for Miscellaneous Employess
Service Requirement	100% at 10 Years of Service

Discount Rate

The projection of cash flows used to determine the discount rate assumed that the District contribution will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, since the benefits are not funded, the discount rate is equal to the Bond Buyer 20-year Bond Index, which was 3.5%. Therefore, the discount rate was set to be equal to the long-term expected rate of return which was applied to all periods of projected benefit payments to determine the total OPEB liability.

Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2017 (measurement date) and was determined by an actuarial valuation as of June 30, 2017 (valuation date) for the fiscal year ended June 30, 2018 (reporting date).

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

Changes in the Total OPEB Liability

The following summarizes the changes in the total OPEB liability during the year ended June 30, 2018:

Fiscal Year Ended June 30, 2018 (Measurement Date June 30, 2017)	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2017	\$ 697,327	\$ -	\$ 697,327
Service cost	61,382	-	61,382
Interest in Total OPEB Liability	24,387	-	24,387
Employer contributions	-	-	-
Employer implicit subsidy	-	-	-
Employee contributions	-	-	-
Balance of diff between actual and exp experience	-	-	-
Balance of diff between actual and exp earnings	-	-	-
Balance of changes in assumptions	-	-	-
Actual investment income	-	-	-
Administrative expenses	-	-	-
Benefit payments	(60,802)	-	(60,802)
Other	-	-	-
Net changes	<u>24,967</u>	<u>-</u>	<u>24,967</u>
Balance at June 30, 2018	<u>\$ 722,294</u>	<u>\$ -</u>	<u>\$ 722,294</u>

Covered Payroll at Measurement Date	\$ 4,101,716
Total OPEB Liability as a % of covered payroll	17.61%
Service cost as a % of covered payroll	1.50%

The District's plan is nonfunded, meaning there have not been assets placed into an irrevocable trust, therefore the plan fiduciary net position is zero.

Deferred Inflows and Outflows of Resources

At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ -	\$ -
Difference between actual and expected earnings	-	-
Change in assumptions	-	-
OPEB contribution subsequent to measurement date	64,016	-
Totals	<u>\$ 64,016</u>	<u>\$ -</u>

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

Of the total amount reported as deferred outflows of resources related to OPEB, \$64,016 resulting from District contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the total OPEB liability in the year ended June 30, 2019.

OPEB Expense

The following summarizes the OPEB expense by source during the year ended June 30, 2018:

Service cost	\$ 61,382
Interest in TOL	24,387
Expected investment income	-
Other	-
Employee contributions	-
Difference between actual and expected experience	-
Difference between actual and expected earnings	-
Change in assumptions	-
Administrative expenses	-
OPEB Expense	<u>\$ 85,769</u>

The following summarizes changes in the total OPEB liability as reconciled to OPEB expense during the year ended June 30, 2018:

Net OPEB liability ending	\$ 722,294
Net OPEB liability beginning	<u>(697,327)</u>
Change in net OPEB liability	24,967
Changes in deferred outflows	-
Changes in deferred inflows	-
Employer contributions	<u>60,802</u>
OPEB Expense	<u>\$ 85,769</u>

Sensitivity to Changes in the Discount Rate

The total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher, is as follows:

	<u>Municipal Bond Rate</u>		
	2.5% (1% Decrease)	3.5% (Current Rate)	4.5% (1% Increase)
Total OPEB Liability	\$ 698,686	\$ 722,294	\$ 740,556

Cottonwood Union Elementary School District
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2018

Sensitivity to Changes in the Healthcare Cost Trend Rates

The total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than current healthcare cost trend rates, is as follows:

	Trend Rate		
	3.0%	4.0%	5.0%
	(1% Decrease)	(Current Rate)	(1% Increase)
Total OPEB Liability	\$ 757,586	\$ 722,294	\$ 689,020

10. COMMITMENTS AND CONTINGENCIES

Litigation

Various claims involving the District arise during the normal course of business. However, management believes, based on consultation with legal counsel, that the ultimate resolution of these matters will not have a material adverse effect on the District's financial position or results of operations.

Federal and State Allowances, Awards and Grants

The District has received federal and state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

11. JOINT POWERS AGREEMENTS

The District participates in joint ventures under joint powers agreements with the following joint powers authorities (JPAs): Northern California Schools Insurance Group (NCSIG), Northern California Regional Excess Liability Fund (ReLiEF), and Shasta-Trinity Schools Insurance Group (STSIG). The relationship between the District and the JPAs is such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs arrange for and provide property, liability, workers' compensation, health care, and excess liability coverage for their members. Each JPA is governed by a board consisting of representatives from the members. The boards control the operations of the JPAs, including selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the boards. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to its participation in the JPA. The District's share of year-end assets, liabilities, or fund equity is not calculated by the JPAs. Separately issued financial statements can be requested from each JPA.

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**REQUIRED
SUPPLEMENTARY
INFORMATION**

Cottonwood Union Elementary School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (GAAP)
General Fund
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts		Actual (GAAP Basis)	Variance with Final Budget Positive - (Negative)
	Original	Final		
Revenues:				
LCFF sources	\$ 7,221,575	\$ 7,696,970	\$ 7,641,751	\$ (55,219)
Federal	351,336	440,950	423,925	(17,025)
Other state	586,299	745,563	900,136	154,573
Other local	710,039	711,454	730,058	18,604
Total revenues	8,869,249	9,594,937	9,695,870	100,933
Expenditures:				
Certificated salaries	3,501,041	3,777,216	3,778,290	(1,074)
Classified salaries	1,279,902	1,412,501	1,437,907	(25,406)
Employee benefits	1,925,761	2,074,976	2,196,766	(121,790)
Books and supplies	361,305	369,052	330,220	38,832
Services and other operating expenditures	1,600,940	1,673,640	1,610,275	63,365
Capital outlay	215,000	335,801	486,497	(150,696)
Other outgo	103,808	69,984	69,984	-
Total expenditures	8,987,757	9,713,170	9,909,939	(196,769)
Excess (deficiency) of revenues over (under) expenditures	(118,508)	(118,233)	(214,069)	(95,836)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(5,000)	(280,059)	(279,675)	384
Total other financing sources (uses)	(5,000)	(280,059)	(279,675)	384
Changes in fund balance	\$ (123,508)	\$ (398,292)	(493,744)	\$ (95,452)
Fund balance beginning			4,314,078	
Fund balance ending			\$ 3,820,334	

Notes:

The budgetary control level is by object on the modified accrual basis per U.S. GAAP. Expenditures can not legally exceed appropriations by maor object. The above excesses were not in accordance with Education Code 42600.

Cottonwood Union Elementary School District
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (GAAP)
Cafeteria Fund
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts		Actual (GAAP Basis)	Variance with Final Budget Positive - (Negative)
	Original	Final		
Revenues:				
Federal	\$ 266,350	\$ 305,000	\$ 292,388	\$ (12,612)
Other state	17,500	19,000	20,221	1,221
Other local	72,325	75,625	86,379	10,754
Total revenues	356,175	399,625	398,988	(637)
Expenditures:				
Classified salaries	106,331	102,573	103,985	(1,412)
Employee benefits	57,219	53,880	53,755	125
Books and supplies	147,000	184,000	191,555	(7,555)
Services and other operating expenditures	36,650	46,937	46,095	842
Total expenditures	347,200	387,390	395,390	(8,000)
Excess (deficiency) of revenues over (under) expenditures	8,975	12,235	3,598	(8,637)
Other financing sources (uses):				
Transfers in	5,000	5,000	5,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	5,000	5,000	5,000	-
Changes in fund balance	\$ 13,975	\$ 17,235	8,598	\$ (8,637)
Fund balance beginning			49,551	
Fund balance ending			\$ 58,149	

Notes:

The budgetary control level is by object on the modified accrual basis per U.S. GAAP. Expenditures can not legally exceed appropriations by maor object. The above excesses were not in accordance with Education Code 42600.

Cottonwood Union Elementary School District
 Schedule of Pension Plan Contributions
 For the Fiscal Year Ended June 30, 2018

CalPERS Plan

Plan Measurement Date	2017	2016	2015	2014
Fiscal Year Ended	2018	2017	2016	2015
Contractually Required Contributions	\$ 217,015	\$ 168,806	\$ 138,528	\$ 130,043
Contributions in Relation to Contractually Required Contributions	217,015	168,806	138,528	130,043
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
Covered Employee Payroll	\$ 1,397,302	\$ 1,215,481	\$ 1,169,279	\$ 1,104,774
Contributions as a Percentage of Covered Payroll	15.53%	13.89%	11.85%	11.77%

Notes to Schedule:

Valuation Date: June 30, 2016
 Assumptions Used: Entry Age Method used for Actuarial Cost Method
 Level Percentage of Payroll and Direct Rate Smoothing
 4 Years Remaining Amortization Period
 Inflation Assumed at 2.75%
 Investment Rate of Returns set at 7.5%
 CalPERS mortality table using 20 years of membership data for all funds

CalSTRS Plan

Plan Measurement Date	2017	2016	2015	2014
Fiscal Year Ended	2018	2017	2016	2015
Contractually Required Contributions	\$ 510,718	\$ 419,684	\$ 350,318	\$ 278,410
Contributions in Relation to Contractually Required Contributions	510,718	419,684	350,318	278,410
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 3,539,279	\$ 3,336,121	\$ 3,264,846	\$ 3,135,248
Contributions as a Percentage of Covered Payroll	14.43%	12.58%	10.73%	8.88%

Notes to Schedule:

Valuation Date: June 30, 2016
 Assumptions Used: Entry Age Method used for Actuarial Cost Method
 Level Percentage of Payroll
 7 Years Remaining Amortization Period
 Inflation Assumed at 3.00%
 Investment Rate of Returns set at 7.50%
 STRS mortality table using membership data for all funds

Fiscal year 2015 was the first year of implementation, therefore only four years are shown.
 There were no changes in benefit terms
 PERS discount rates were reduced from 7.5 to 7.65 in 2017 and then again to 7.15 in 2018.
 STRS discount rates were reduced from 7.60 in 2017 to 7.10 in 2018.

Cottonwood Union Elementary School District
Schedule of Proportionate Share of Net Pension Liabilities
For the Fiscal Year Ended June 30, 2018

CalPERS Plan				
Plan Measurement Date	2017	2016	2015	2014
Fiscal Year Ended	2018	2017	2016	2015
Proportion of Net Pension Liability	0.01076%	0.01068%	0.01084%	0.01000%
Proportionate Share of Net Pension Liability	\$ 2,568,696	\$ 2,108,699	\$ 1,597,683	\$ 1,135,243
Covered Payroll	\$ 1,215,481	\$ 1,169,279	\$ 1,104,774	\$ 1,054,151
Proportionate Share of NPL as a % of Covered Payroll	211.33%	180.34%	144.62%	107.69%
Plan's Fiduciary Net Position as a % of the TPL	71.87%	73.90%	79.43%	83.38%
CalSTRS Plan				
Plan Measurement Date	2017	2016	2015	2014
Fiscal Year Ended	2018	2017	2016	2015
Proportion of Net Pension Liability	0.00800%	0.00839%	0.00847%	0.00800%
Proportionate Share of Net Pension Liability	\$ 7,398,320	\$ 6,783,543	\$ 5,698,983	\$ 4,674,960
Covered Payroll	\$ 3,336,121	\$ 3,264,846	\$ 3,135,248	\$ 3,407,600
Proportionate Share of NPL as a % of Covered Payroll	221.76%	207.78%	181.77%	137.19%
Plan's Fiduciary Net Position as a % of the TPL	69.46%	70.04%	74.02%	76.52%

Fiscal year 2015 was the first year of implementation, therefore only four years are shown.
There were no changes in benefit terms
PERS discount rates were reduced from 7.5 to 7.65 in 2017 and then again to 7.15 in 2018.
STRS discount rates were reduced from 7.60 in 2017 to 7.10 in 2018.

Cottonwood Union Elementary School District
Schedule of Changes in Total OPEB Liability
For the Fiscal Year Ended June 30, 2018

	Fiscal Year Ended June 30, 2018
Total OPEB liability	
Service cost	\$ 61,382
Interest	24,387
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions	-
Benefit payments	(60,802)
Net change in Total OPEB Liability	24,967
Total OPEB Liability - beginning	697,327
Total OPEB Liability - ending	<u>\$ 722,294</u>
 Plan fiduciary net position	
Employer contributions	\$ 60,802
Employer implicit subsidy	-
Employee contributions	-
Net investment income	-
Difference between estimated and actual earnings	-
Benefit payments	(60,802)
Other	-
Administrative expense	-
Net change in plan fiduciary net position	-
Plan fiduciary net position - beginning	-
Plan fiduciary net position - ending	<u>\$ -</u>
 Net OPEB liability	 \$ 722,294
 Plan fiduciary net position as a percentage of the total OPEB liability	 0.00%
 Covered employee payroll	 \$ 4,101,716
 Net OPEB Liability as a percentage of covered payroll	 17.61%
 Total OPEB Liability as a percentage of covered payroll	 17.61%

GASB 75 requires a schedule of contributions for the last ten fiscal years, or for as many years as are available if less than ten years are available. GASB 75 was adopted as of June 30, 2018.

This plan is nontrusted, the amount shown above as contributions is actually benefit payments during the fiscal year

**SUPPLEMENTARY
INFORMATION**

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***Nonmajor Governmental Funds
Combining Schedules***

Cottonwood Union Elementary School District
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2018

	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	
	<u>Capital Facilities Fund</u>	<u>Bond Interest and Redemption Fund</u>	<u>Totals</u>
Assets			
Cash and investments	\$ 59,872	\$ 162,585	\$ 222,457
Total Assets	<u>\$ 59,872</u>	<u>\$ 162,585</u>	<u>\$ 222,457</u>
Fund Balances			
Fund balances:			
Restricted for:			
Debt service	\$ -	\$ 162,585	\$ 162,585
Assigned for:			
Capital projects	<u>59,872</u>	<u>-</u>	<u>59,872</u>
Total Fund Balances	<u>\$ 59,872</u>	<u>\$ 162,585</u>	<u>\$ 222,457</u>

Cottonwood Union Elementary School District
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2018

	Capital Projects Funds	Debt Service Funds	
	Capital Facilities Fund	Bond Interest and Redemption Fund	Totals
Revenues:			
Other state	\$ -	\$ 1,813	\$ 1,813
Other local	134,765	55,550	190,315
Total revenues	134,765	57,363	192,128
Expenditures:			
General administration:			
All other general administration	5,954	-	5,954
Debt service:			
Principal	78,860	170,000	248,860
Interest and fees	16,832	3,187	20,019
Total expenditures	101,646	173,187	274,833
Excess (deficiency) of revenues over (under) expenditures	33,119	(115,824)	(82,705)
Changes in fund balances	33,119	(115,824)	(82,705)
Fund balances beginning	26,753	278,409	305,162
Fund balances ending	\$ 59,872	\$ 162,585	\$ 222,457

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COMPLIANCE SECTION

Cottonwood Union Elementary School District
Organization (Unaudited)
June 30, 2018

The Cottonwood Union Elementary School District was established in 1938 and is located in Shasta County. There were no changes in the boundaries of the District during the current year. The District is currently operating one elementary school and one junior high school. The District is the sponsoring local educational agency for one charter school.

The Board of Education for the fiscal year ended June 30, 2018, was comprised of the following members:

Governing Board

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Tom Vazquez	President	2020
Kimberly Cordova	Clerk	2018
Judy Semingson	Member	2018
Matt Iles	Member	2020
Deidre McDougall	Member	2018

Administration

Mr. Doug Geren
Superintendent

Laura Merrick
Chief Business Official

Cottonwood Union Elementary School District
Schedule of Average Daily Attendance
For the Fiscal Year Ended June 30, 2018

	Total ADA		Classroom Based	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Cottonwood Union Elementary School District				
Regular ADA:				
Grades TK/K through three	395.84	398.19	395.84	398.19
Grades four through six	312.08	310.61	312.08	310.61
Grades seven and eight	181.06	180.42	181.06	180.42
Regular ADA Totals	888.98	889.22	888.98	889.22
Special education - nonpublic, nonsect schools:				
Grades four through six	1.00	1.00	1.00	1.00
Grades seven and eight	0.88	0.87	0.88	0.87
ADA Totals	890.86	891.09	890.86	891.09

Cottonwood Union Elementary School District
Schedule of Instructional Time
For the Fiscal Year Ended June 30, 2018

Grade Level	Minutes Requirements	2018 Actual Minutes	Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
Kindergarten	36,000	61,920	180	0	In Compliance
Grade 1	50,400	55,950	180	0	In Compliance
Grade 2	50,400	55,950	180	0	In Compliance
Grade 3	50,400	55,950	180	0	In Compliance
Grade 4	54,000	55,950	180	0	In Compliance
Grade 5	54,000	62,252	180	0	In Compliance
Grade 6	54,000	62,252	180	0	In Compliance
Grade 7	54,000	62,252	180	0	In Compliance
Grade 8	54,000	62,252	180	0	In Compliance

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts and charter schools, including basic aid districts.

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 instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206. The District has not met or exceeded its target funding.

Cottonwood Union Elementary School District
Schedule of Charter Schools (Unaudited)
June 30, 2018

The purpose of this schedule is to list all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

<u>Charter School</u>	<u>Included in Audit</u>
Cottonwood Creek Charter School	No

Cottonwood Union Elementary School District
Schedule of Financial Trends and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2018

	(Budget) ⁽¹⁾			
	2019	2018	2017	2016
General Fund				
Revenues and other financial sources	\$ 10,008,975	\$ 9,695,870	\$ 9,232,857	\$ 9,315,468
Expenditures	10,038,933	9,909,939	9,244,912	8,540,644
Other uses and transfers (out)	5,000	279,675	5,000	10,000
Total outgo	10,043,933	10,189,614	9,249,912	8,550,644
Change in fund balance	(34,958)	(493,744)	(17,055)	764,824
Ending fund balance	\$ 3,785,376	\$ 3,820,334	\$ 4,314,078	\$ 4,331,133
Available reserves ⁽²⁾	\$ 502,200	\$ 495,752	\$ 462,500	\$ 427,537
Designated for economic uncertainty	\$ 502,200	\$ 495,752	\$ 462,500	\$ 427,537
Unassigned fund balance	\$ -	\$ -	\$ -	\$ -
Available reserves as a percentage of total outgo	5%	5%	5%	5%
Total long-term debt	\$ 12,531,228	\$ 12,732,982	\$ 11,206,404	\$ 9,865,256
Average daily attendance at P-2	814	891	836	847

Average daily attendance has increased by 44 over the past three years. The district anticipates an decrease of 77 ADA for 2019.

The general fund balance has decreased by \$510,799 over the past three years and operated at a surplus in two out of the last three years. For a district this size, the state recommends available reserves of at least 4% of total general fund expenditures, transfers out and other uses (total outgo).

Total long-term debt has increased by \$2,867,726 over the past three years.

⁽¹⁾ Budget numbers are based on the first adopted budget of the fiscal year 2018/19

⁽²⁾ Available reserves consist of all unassigned fund balances in the general fund, which includes the reserve for economic uncertainties.

Cottonwood Union Elementary School District
Reconciliation of Annual Financial and Budget Report (SACS)
to the Audited Financial Statements
For the Fiscal Year Ended June 30, 2018

	General Fund	Cafeteria Fund	Special Reserve Fund for Capital Outlay Projects	Other Nonmajor Governmental Funds
June 30, 2018 Annual Financial and Budget Report Fund Balances	\$ 3,820,334	\$ 58,149	\$ 1,094,914	\$ 222,457
Adjustments and Reclassifications: None	-	-	-	-
June 30, 2018 Audited Financial Statements Fund Balances	\$ 3,820,334	\$ 58,149	\$ 1,094,914	\$ 222,457

Cottonwood Union Elementary School District
Notes to Compliance Section
For the Fiscal Year Ended June 30, 2018

1. PURPOSE OF SCHEDULES

A. 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 in state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B. Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day and has not met its local control formula funding formula target. 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 and whether the Charter School complied with Education Code Sections 47612 and 47612.5.

C. Schedule of Charter Schools

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

D. 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.

E. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds reported on the SACS report to the audited financial statements.

**OTHER INDEPENDENT
AUDITOR'S REPORTS**



Chavan & Associates, LLP
Certified Public Accountants

**INDEPENDENT AUDITOR'S 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***

Board of Trustees
Cottonwood Union Elementary School District
Cottonwood, 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 Cottonwood Union Elementary School District (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 30, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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Chavan & Associates, LLP
Certified Public Accountants

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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

November 30, 2018
San Jose, California



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
 THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON STATE PROGRAMS**

The Honorable Board of Trustees
 Cottonwood Union Elementary School District
 Cottonwood, California

Compliance

We have audited the Cottonwood Union Elementary School District's (the District) compliance with the types of compliance requirements described in the *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, that could have a direct and material effect on each of the District's state programs identified below for the year ended June 30, 2018.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's audit guide, *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. 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 *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards, and state audit, guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above, that could have a material effect on compliance with the state laws and regulations described in the schedule below, occurred. An audit includes examining, on a test basis, evidence supporting the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe 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.

In connection with the compliance audit referred to above, we selected and tested transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies Other than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No
Continuation Education	N/A
Instructional Time	Yes
Instructional Materials	Yes



<u>Description</u>	<u>Procedures Performed</u>
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	N/A
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	N/A
Middle or Early College High Schools	N/A
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	N/A
School Districts, County Offices of Education, and Charter Schools:	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After and Before School Education and Safety Program:	
General Requirements	Yes
After School	Yes
Before School	N/A
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	N/A
Charter Schools:	
Attendance	N/A
Mode of Instruction	N/A
Nonclassroom-Based Instruction/Independent Study for Charter Schools	N/A
Determination of Funding for Nonclassroom-Based Instruction	N/A
Annual Instructional Minutes - Classroom Based	N/A
Charter School Facility Grant Program	N/A

We did not perform the audit procedures for the Independent Study because the ADA was under the level that requires testing.

Opinion

In our opinion, Cottonwood Union Elementary School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on State Programs for the fiscal year ended June 30, 2018.

C & A LLP

November 30, 2018
 San Jose, California

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**FINDINGS AND
RECOMMENDATIONS**

Cottonwood Union Elementary School District
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2018

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses?	___ Yes <u> x </u> No
Significant deficiencies identified not considered to be material weaknesses?	___ Yes <u> x </u> No
Non-compliance material to financial statements noted?	___ Yes <u> x </u> No

Federal Awards

The District did not have expenditures of \$750,000 or more during the year.

State Awards

Internal control over state programs:	
Material weaknesses?	___ Yes <u> x </u> No
Significant deficiencies identified not considered to be material weaknesses?	___ Yes <u> x </u> No
Type of auditor's report issued on compliance over state programs:	<u>Unmodified</u>

Cottonwood Union Elementary School District
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2018

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - State Award Findings and Questioned Costs

None

Cottonwood Union Elementary School District
Schedule of Prior Year Findings and Recommendations
For the Fiscal Year Ended June 30, 2018

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - State Award Findings and Questioned Costs

None

COTTONWOOD UNION SCHOOL DISTRICT
20512 West First St., Cottonwood, CA

REQUEST FOR PROPOSAL

**DISTRICT CABLING:
INTERNAL CONNECTIONS
E-RATE YEAR 22
Form 470 # 190012536**

RFP NO. 2019-TECH1

LEGAL NOTICE

NOTICE TO VENDOR'S – REQUEST FOR PROPOSALS

Notice is hereby given that the Board of Education of the **COTTONWOOD UNION SCHOOL DISTRICT** (herein after referred to as the "District") of Shasta County, California, will receive proposals for:

E-RATE YEAR 22

**WEST COTTONWOOD
NORTH COTTONWOOD
DISTRICT CABLING UPGRADE:
INTERNAL CONNECTIONS, RFP NO. 2019-TECH1**

Each proposal is to be in accordance with the format specified by the Business Office, copies of which may be examined and obtained, by written request, to the District Office, 20512 West First St., Cottonwood, CA; or may be viewed on the website located at <http://www.cwusd.com/erate>.

Each proposal must be filed with the Technology Department on or before **4:00 p.m., on the 8th Day of February, 2019**. All proposals shall be submitted separately and sealed in a package plainly marked with the appropriate title for each proposal. The Board reserves the right to reject any or all proposals and to waive informality in any proposals received. No vendor may withdraw his proposal for a period of Ninety (90) calendar days after the date set for the receipt of proposals.

Vendor must participate in the E-Rate Program and must provide a Service Provider Identification Number (SPIN) and Federal Registration Number (FCC-FRN) with the proposal.

A **Mandatory Pre-Bid Conference/Job Walk**, at which time interested vendors may acquaint themselves with the District's requirements/sites in the RFP's, is scheduled for **1:30 P.M., on JANUARY 16, 2019**; at the District Office, 20512 West First St., Cottonwood, CA.

VENDOR'S WILL BE REQUIRED TO BE PRESENT AT THE MANDATORY JOB WALK.

Date: 12/28/2018

Cottonwood, California

INDEX OF PROPOSAL DOCUMENTS

For

**DISTRICT WIRELESS UPGRADE AND CABLING:
INTERNAL CONNECTIONS
E-RATE YEAR 22**

RFP NO. 2019-TECH1

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A. PURPOSE

The Cottonwood Union School District (“District”) purpose for this Request For Proposal (“RFP”) is to solicit proposals from qualified vendors to provide a solution to meet the objective stated in the RFP. The solution is subject to all terms, conditions, and specifications in this RFP. All proposal(s) submitted will be reviewed and chosen based on the matrix included in the proposal documents.

The District reserves the right to procure these services based on the District’s ability to fund their portion of the project.

B. OBJECTIVE

Cottonwood Union School District is seeking to replace existing building-to-building copper connections with fiber-optic connections. This project will also require the installation of two network racks (cabinets) in locations where no rack currently exists.

C. E-RATE REQUIREMENTS

The Telecommunications Act of 1996 established a fund by which Schools and Libraries across the Country could access discounts on eligible telecommunications products and services. The program is commonly known as the E-rate Program. The eligibility for discounts on internet access, telecommunications products and services, internal connection products, services and maintenance is determined by the Federal Communications Commission (FCC). Funding is made available upon application approval by the Schools and Libraries Division (SLD) of the Universal Service Administrative Company (USAC), which was established by the Act. The amount of discount is based on the numbers of students receiving free and reduced price meals.

1) E-RATE CONTINGENCY

The project herein is contingent upon the approval of funding from the Universal Service Fund’s Schools and Libraries Program, otherwise known as E-rate. Even after award of contract(s) and/or E-rate funding approval is obtained, the District may or may not proceed with the project, in whole or in part. Execution of the project, in whole or in part, is solely at the discretion of the District.

2) SERVICE PROVIDER REQUIREMENTS

The District expects Service Providers to make themselves thoroughly familiar with any rules or regulations regarding the E-rate program.

- a. Service Providers are required to be in full compliance with all current requirements and future requirements issued by the SLD throughout the contractual period of any contract entered into as a result of this RFP.

-
- b. Service Providers are responsible for providing a valid SPIN (Service Provider Identification Number). More information about obtaining a SPIN may be found at this website: <http://www.usac.org/sl/service-providers/step01/default.aspx>
 - c. Service Providers are responsible for providing a valid Federal Communications Commission (FCC) Registration Number (FRN) at the time the bid is submitted. More information about obtaining an FRN may be found at this website: <https://fjallfoss.fcc.gov/coresWeb/publicHome.do>
 - d. Service Providers are responsible for providing evidence of FCC Green Light Status at the time the bid is submitted. Any potential bidder found to be in Red Light Status must provide an explanation of the steps it is undertaking to be removed to Red Light Status and the expected timeframe for resolution. A Service Provider's sustained Red Light Status may be grounds for contract termination as it could prohibit the Service Provider from providing E-rate discounts in a timely manner which would cause harm to the Applicant. More information about FCC Red and Green Light Status may be found at this website: http://www.fcc.gov/debt_collection/welcome.html
 - e. Products and services must be delivered before billing can commence. At no time may the Service Provider invoice before July 1, 2019.
 - f. Prices must be held firm for the duration of the associated E-rate Funding Year(s) or until all work associated with the project is complete (including any contract and USAC approved extensions).
 - g. Goods and services provided shall be clearly designated as "E-rate Eligible". Non-eligible goods and services shall be clearly called out as 100% non-eligible or shall be "cost allocated" to show the percentage of eligible costs per SLD guidelines.
 - h. Within one (1) week of award, the awarded Service Provider must provide the District a bill of materials using a completed USAC "Item 21 Template". Subsequent schedules of values and invoices for each site must match Item 21 Attachment or subsequent service substitutions. A summary sheet must also be provided to provide the cumulative amount for all sites.**
 - i. In the event of questions during an E-rate pre-commitment review, post-commitment review and/or audit inquiry, the awarded Service Provider is expected to reply within 3 days to questions associated with its proposal.

- j. The awarded Service Provider is required to send copies of all forms and invoices to the District prior to invoicing USAC for pre-approval. Failure to comply with this requirement may result in the District placing the vendor on an "Invoice Check" with the USAC <http://www.usac.org/sl/applicants/step07/invoice-check.aspx>
- k. Services providers must comply with the FCC rules for Lowest Corresponding Price ("LCP"). Further details on LCP may be obtained at USAC's website: <http://www.usac.org/sl/service-providers/step02/lowest-corresponding-price.aspx>

3) SERVICE PROVIDER ACKNOWLEDGEMENTS

- a. The Service Provider acknowledges that no change in the products and/or services specified in this document will be allowed without prior written approval from the district and a USAC service substitution approval with the exception of a Global Service Substitutions.
- b. The Service Provider acknowledges that all pricing and technology infrastructure information in its bid shall be considered as public and non-confidential pursuant to §54.504 (2)(i)(ii).
- c. The Service Provider acknowledges that its offer is considered to be the lowest corresponding price pursuant to § 54.511(b). Should it not be the lowest corresponding price, the service provider must disclose the conditions leading to the applicant being charged in excess of lowest corresponding price.
- d. This offer is in full compliance with USAC's Free Services Advisory <http://www.usac.org/sl/applicants/step02/free-services-advisory.aspx>. There are no free services offered that would predicate an artificial discount and preclude the applicant from paying its proportionate non-discounted share of costs. The service provider agrees to provide substantiating documentation to support this assertion should the applicant, USAC, or the FCC request it.

4) STARTING SERVICES/ADVANCE INSTALLATION – Category 1 Services

The annual E-rate Funding Year begins on July 1 and expires on June 30 of each calendar year. Regardless of the contract "effective date", E-rate eligible goods and/or services requested in this RFP shall be delivered no earlier than the start of the 2019 funding year (July 1, 2019). If Category 1 services (Telecommunication Services and Internet access) will begin on or shortly after July 1 of a funding year,


the service provider, in some cases, may need to undertake some construction and installation work prior to the beginning of that funding year. Within the limitations indicated below, the infrastructure costs of a service provider can be deemed to be delivered at the same time that the associated Category 1 services begin. That is, if services begin on July 1, then the delivery of service provider infrastructure necessary for those services can be considered as also delivered on July 1. However, NO INVOICING can take place prior to July 1 of the associated Funding Year.

EARLY FUNDING CONDITIONS

Category 1

There are four conditions that must be met in order for USAC to provide support in a funding year for Category 1 infrastructure costs incurred prior to that funding year.

- *Initiation of installation cannot take place before selection of the service provider pursuant to a posted Form 470 and in any event no earlier than six months prior to July 1 of the funding year.*
- *The Category 1 service must depend on the installation of the infrastructure.*
- *The underlying Category 1 service cannot have a service start date prior to July 1 of the funding year.*
- *No invoices can be submitted to USAC for reimbursement prior to July 1 of the funding year.*


For more information, please refer to the FCC Order involving the Nassau County Board of Cooperative Educational Services ([DA 02-3365](#) , released December 6, 2002). This FCC decision only applies to Priority 1 services (telecommunications services and Internet access).

The complete text can be found at the following URL:
<http://www.usac.org/si/applicants/step05/installation.aspx>

Category 2

There is one condition that allows USAC to provide support in a funding year for Category 2 installation costs incurred prior to that funding year.

- *We also amend our rules for category two non-recurring services to permit applicants to seek support for category two eligible services purchased on or after April 1, three months prior to the start of funding year on July 1. This will provide schools with the flexibility to purchase equipment in preparation for the summer recess and provide the maximum amount of time during the summer to install these critical networks.*

For more information, please refer to the FCC Report and Order and Further Notice of Proposed Rulemaking ([FCC 14-99](#) , released July 23, 2014). This FCC decision only applies to Category 2 services (Internal Connections).

However, NO INVOICING can take place prior to July 1 of the funding year.

5) INVOICING

- a. The Service Provider agrees to bill and receive a portion of the payment for the provisions of goods and services described herein directly from USAC via the Form 474 Service Provider Invoice (SPI). The District will only be responsible for paying its non-discounted share of costs and does not intend to use the BEAR process (Form 472). The maximum percentage the District will be liable for is the pre-discount amount minus the funded amount as shown on the FCC Form 471 Block 5 and any identified ineligible costs. Upon the successful receipt or posting of a Funding Commitment Decision Letter from the SLD and submission, certification and USAC approval of Form 486, the District shall pay only the discounted amount beginning with the billing cycle immediately following said approval. Alternatively, should the District decide that it is in the best interest of the District to file a Form 472, the District will inform the Service Provider of its intent.
- b. All Service Provider invoicing to USAC must be completed within 120 days from the last day of service. Should the Service Provider fail to invoice USAC in a timely manner, the District will only be responsible for paying its non-discounted share.

6) FCC/SLD AUDITABILITY

The E-rate program requires that all records be retained for at least ten (10) years from the last date of service provided on a particular funding request. Respondent hereby agrees to retain all books, records, and other documents relative to any Agreement resulting from this RFP for ten (10) years after final payment. The District, its authorized agents, and/or auditors reserves the right to perform or have performed an audit of the records of the Respondent and therefore shall have full access to and the right to examine any of said materials within a reasonable period of time during said period.

7) PROCUREMENT OF ADDITIONAL GOODS AND/OR SERVICES/COTERMINOUS EXPIRATION

During the term of any Agreement resulting from this RFP, the District may elect to procure additional or like goods and/or services offered by the Respondent. Such services shall be negotiated and obtained via an official amendment to this Agreement and approval by the District's Governing Board. All terms, conditions, warranties, obligations, maintenance and support of said goods or services shall

have a coterminous expiration date with the original date of this Agreement. The District shall not enter into a separate Agreement for said goods or services. Respondents must state in their proposal that they acknowledge, accept and are in agreement with coterminous expiration conditions.

In the event that E-Rate discounts are not approved, or only partially approved, the District reserves the right to cancel any or all of the work awarded as a result of this RFP.

D. REQUEST FOR PROPOSAL (RFP) RESPONSE

All times listed in this RFP are stated as the time reference that is appropriate as of the date in question for Cottonwood, CA.

To be considered a Vendor, the candidate must submit the complete original proposal, in the format stated below, and provide fully executed copies of any and all addenda[s] required to be returned, in a sealed envelope on or before 11:00 a.m., on the 8th day of February, 2019, to the following address:

Cottonwood Union School District
Technology Department
Attn: Brian Moore
20512 West First St., Cottonwood, CA

All proposals shall be sealed in a package plainly marked "***DISTRICT CABLING: Internal Connections, RFP NO. 2019-Tech1.***"

The Vendor is required to submit an Original hardcopy of the proposal and any required addenda(s). All proposals shall be prepared by and at the expense of the Vendor.

Each proposal submission package should be presented so that it can be readily reviewed and labeled in the following tab order:

A	Proposal Form Cover Sheet, Proposal Form and Proposal
B	Bid Bond
C	Non-Collusion Affidavit
D	Vendor's Certificate Regarding Workers' Compensation
E	Conduct Rules for Vendor's
F	Reference's
G	Policy Regarding Source Code
H	Addenda[s]
I	Specifications / Miscellaneous Info. (Indexed by each section – submit a hardcopy with your proposal):

PROPOSAL SUBMITTED IN ANY OTHER FORMAT WILL BE CONSIDERED NON-RESPONSIVE.

It is the sole responsibility of the Vendor to be sure that the proposal is delivered to the Technology Department. Please be advised that if the submittal of the proposal is received in a department other than the Technology Department located at 20512 West First St., Cottonwood, CA, it is not the responsibility of that department to make sure that the proposal is received in the Technology Department before the time indicated in the Notice to Vendor's.

Vendor should not assume that their past and/or current experience with the District demonstrates knowledge of the District's current needs or that the Cottonwood Union School District – DISTRICT CABLING: Internal Connections Selection Committee possesses knowledge of this experience. The evaluation of each proposal will be based upon the evaluation criteria applied to their proposal submission.

The District reserves the right to reject any or all responses. The District also reserves the right to waive any minor irregularities or defects in any response shall a waiver be in its best interest. No Vendor may withdraw his proposal for a period of Ninety (90) calendar days after the date set for the receipt of proposals.

PROPOSAL SUBMITTED BY FAX OR E-MAIL ARE NOT ACCEPTABLE.

E. RESPONSE TIMELINE

EVENT	DATE
1. RFP Publications	N/A
2. Post Form 470 and RFP to EPC website	12/28/18
3. Mandatory Pre-Conference	01/16/19
4. RFI submittal of written questions /clarification email to: bmoore@cwusd.com	01/23/19 at 4:00pm
5. Respond to written questions/clarifications, issue Addendum(s)	01/25/19
6. 28 Day E-Rate Window Complete	01/25/19
8. Request for Proposals due	02/08/19 at 4:00pm
9. RFP's Review & Selection Process	02/11/19
10. Recommendation to Board of Education	02/26/19
11. Notify Contractor of award	02/27/19
12. Sign Agreement/ Bonds due	03/01/19
13. Submit ERATE Form 471 (application for funds)	To Be Determined

F. REQUEST FOR INFORMATION (RFI) AND/OR CLARIFICATION

Request for information, regarding this proposal, must be submitted in writing and to the attention of: Brian Moore via email at bmoore@cwusd.com within the timeframe indicated in the response timeline. Questions received after the deadline will not be responded to. Questions and responses will be posted on the district's website and the EPC portal site through an addendum. In

the event that there is a discrepancy between in documentation posted in multiple locations, the controlling (master) document will always be located at the EPC portal.

All RFI's will be responded to in the form of an Addendum within the timeframe indicated in the timeline.

G. REFERENCES

Provide at least five (5) references of similar size and scope, preferably school districts, with the following information:

- Name of Site, address and phone number
- Director of ITS Contract
- Brief description of project, including cost and demonstrate how the project met or exceeded all aspects of the Objective in Section B of this RFP.
- The ERATE SITE Billed Entity Number ("BEN") that was approved by SLD

H. EVALUATION PROCESS

No commitment will be made to select a Vendor's system solely on the basis of price. Selection will be made on a combination of factors that may include: price; the degree to which the proposed services to meet functional and service level requirements; the quality of the service architecture, particularly in regards to business continuity and achievement of service level objectives; support procedures and service levels; our ability to understand and work with service billing; competence and reputation of the vendor; as well as any other factors that the District deems appropriate and in the best interest of the District. Points will be awarded based on based on certain criteria for a total sum of 100 points. Reference the "Basis Selection" item in the General Terms and Conditions for the breakdown on the points system.

Proposals found to be incomplete may be rejected as non-responsive; and proposal not deemed to be competitive will be rejected.

The Cottonwood Union School District may choose to ask clarification questions or request additional information. All responses will be required in writing; incomplete or unclear responses will result in rejection of proposal.

GENERAL TERMS AND CONDITIONS

The following general terms and condition shall govern the submission of proposals and any agreement resulting from this procurement. Vendors, by virtue of submission of a proposal, acknowledge and accept these general terms and conditions. Vendors shall note that the use in the specifications of any term or phrase typically associated with particular commercially available systems is coincidental and not intended to imply preference or bias toward that system.

Proposals, which do not comply with instructions, may be eliminated from further consideration. All proposals must contain all forms furnished in this request and be in printed form. Failure to provide and execute all enclosed forms as required may result in disqualification.

1. Preparation of Proposal Form

The Cottonwood Union School District ("District") invites proposals on the attached forms to be submitted at such time and place as is stated in the Notice to Vendor's. Proposal shall be submitted on the prescribed proposal forms, completed in full. All proposal items and statements shall be properly filled out. Numbers shall be stated both in words and in figures where so indicated, and where there is a conflict in the words and the figures, the words shall govern.

All proposals shall be submitted in the format stated and in a sealed package bearing on the outside the name of the bidder, his address, and the name of the project for which the proposal is submitted. It is the sole responsibility of the Vendor to see that his proposal is received in proper time. In accordance with Government Code Section 53068 and Public Contract Code Section 4104.5, any proposal received after the scheduled closing time, for receipt of proposals or after any extension due to material changes, shall be returned to the Vendor unopened.

2. Bid Security

Each bid must be accompanied by one of the following forms of bidder's security: (1) a cashier's check made payable to the District; (2) a certified check made payable to the District; or (3) a bidder's bond executed by a California Admitted Surety as defined in Code of Civil Procedure Section 995.120, made payable to the District in the form set forth in the proposal documents. Such bidder's security must be in an amount not less than ten percent (10%) of the maximum amount of such bidder's bid as a guarantee that the bidder will enter into the proposed contract, if the same is awarded to such bidder, and will provide the required Performance and Payment Bond and insurance certificates. In the event that a bidder is awarded the contract and such bidder fails to enter into said contract or provide the necessary documents within five (5) calendar days after notification of the award of the contract to bidder, said security will be forfeited.

3. Contractor's License

To perform the work required by this notice, the Contractor must possess a Class "C-7" or "C-10" Contractor's License, and the Vendor/Contractor must maintain the license throughout the duration of the contract. If, at time of award of the contract, bidder is not licensed to perform the project in accordance with Division 3, Chapter 9, of the Business and Professions Code for the State of California such proposal will not be considered and the Vendor will forfeit its bid security to the District.

4. *Form and Delivery of Proposal*

The proposal shall be made on the proposal form provided, and the complete proposal, together with any and all additional materials as required by the proposal documents, shall be enclosed in a sealed envelope, addressed and delivered or mailed to the attention of Brian Moore, at 20512 West First St., Cottonwood, CA, and must be received on or before the time set forth in the Notice to Vendor's. The envelope shall be plainly marked with the Vendor mailing address and the Proposal title and RFP No. **It is the Vendor's sole responsibility to ensure that its proposal is received prior to the scheduled closing time for receipt of proposals.**

5. *Signature(s)*

Any signature required on the proposal forms must be signed in the name of the Vendor and must bear the signature in longhand of the person or person(s) duly authorized to sign the proposal on behalf of the bidder in permanent ink.

6. *Modifications*

Changes in or additions to the proposal form, recapitulations of the work proposed upon, alternative proposals, or any other modification of the proposed form which is not specifically called for in the contract documents may result in the District's rejection of the proposal as not being responsive. No oral or telephonic modification of any proposal submitted will be considered.

7. *Erasures, Inconsistent or Illegible Proposals*

The proposal submitted must not contain any erasures, interlineations, or other corrections unless each such correction creates no inconsistency and is suitably authenticated by affixing in the margin immediately opposite the correction the initials of the person(s) signing the proposal. In the event of inconsistency between words and figures in the proposal price, the words shall govern. In the event the District determines that any proposal is unintelligible, inconsistent or ambiguous, the District may reject such proposal as not being responsive.

8. *Examination of Contract Documents*

Bidders shall thoroughly examine and be familiar with the requirements and specifications. The failure or omission of any bidder to receive or examine any contract document, form, instrument, addenda, or the document, and acquaint himself with conditions there existing shall in no wise relieve any bidder from any obligation with respect to his bid or to the proposal.

By submitting a proposal, the prospective Vendor represents that it has thoroughly examined and become familiar with the work required under this RFP and that it is capable of providing the equipment and services to achieve the District's objective.

9. *Withdrawal of Proposals*

Any proposal may be withdrawn, either personally or by written request at any time prior to the scheduled closing time for receipt of proposals. All requests for proposal withdrawal must be accompanied by proof acceptable to the District which authorizes the individual requesting the proposal withdrawal to so act on behalf of the Vendor. No amendment, addendum or modification will be accepted after the proposal has been submitted to the District. If a change to a proposal that has been submitted is desired, the submitted proposal must be withdrawn and the replacement proposal submitted to the District prior to the scheduled closing time for receipt of proposals. No

Vendor may submit more than one proposal. No Vendor may withdraw any proposal for a period of ninety (90) calendar days after the date set for the receipt of proposals.

10. Agreement and Performance & Payment Bonds

The Agreement form which the successful bidder, as Vendor, will be required to execute, and the form of the bonds and insurance endorsements which such Vendor will be required to furnish, are included in the contract documents and should be carefully examined by the bidder.

The awarded Vendor will be required to furnish a Performance and Payment Bond in the amount of one-hundred percent (100%) of the amount of the contract and in the form included in the proposal documents, all prior to execution of the Contract. Performance and Payment bonds are required for the protection of the District against failure of a successful Vendor to complete a contract. In the event that the successful Vendor fails to perform or abandons the contract, the District shall have the contract completed as expeditiously as necessary and possible and shall bring action against the bond for additional expenses incurred and administrative time expended.

11. Penalties for Non-Performance

Judgment of non-performance in regard to the system performance shall rest solely with District management. Failure to provide maintenance services in accordance with the requirements specified shall constitute an essential breach of contract and be subject to all applicable remedies of law.

12. Interpretation of Documents

If any prospective Vendor is in doubt as to the true meaning of any part of the proposal documents, or finds discrepancies in, or omissions from the specifications, a written request for interpretation or correction thereof may be submitted to the District.

Note: All questions concerning this proposal must be submitted in writing and emailed to bmoore@cwusd.com.

The Vendor submitting the request shall be responsible for its prompt delivery. Any interpretation or correction of the proposal documents will be made solely at District's discretion and only by written addendum duly issued by the District shall be posted at EPC and on the District website. No person is authorized to make any oral interpretation of any provision in the proposal documents, nor shall any oral interpretation be binding on the District. Vendor shall become familiar with the specifications. ***SUBMITTAL OF A PROPOSAL WITHOUT CLARIFICATIONS SHALL BE INCONTROVERTIBLE EVIDENCE THAT THE VENDOR HAS DETERMINED THAT THE SPECIFICATIONS ARE SUFFICIENT FOR BIDDING AND COMPLETING THE JOB; THAT VENDOR IS CAPABLE OF READING, FOLLOWING AND COMPLETING THE JOB IN ACCORDANCE WITH THE SPECIFICATIONS; AND THAT THE SPECIFICATIONS FALL WITH AN ACCEPTABLE STANDARD FOR SPECIFICATIONS.***

13. Basis of Selection

No commitment will be made to select a Vendor's system solely on the basis of price. Selection will be made on a combination of factors, including: price; the degree to which the proposed services to meet functional and service level requirements; the quality of the service architecture,

particularly in regards to business continuity and achievement of service level objectives; support procedures and service levels; our ability to understand and work with service billing; competence and reputation of the vendor; as well as any other factors that the District deems appropriate and in the best interest of the District. Points will be awarded based on the following for a total sum of 100 points; the vendor with the highest points total will be awarded the RFP:

Eligible Price/Charges	50%
Non-eligible Price/Charges	10%
District Experience	25%
References	5%
Vendor qualifications/certifications	10%
Total	100%

14. Exception/Deviations.

Any exceptions to the requirements and terms in this RFP, including the language in the proposed Agreement, must be included in the proposal submitted by the prospective Vendor. Such exceptions must be segregated as a separate element of the proposal response and noted in the Cover Letter of the response. Significant exceptions may remove the prospective Vendor from further consideration.

15. Data

The district provides information herein to assist Vendors in formulating their proposals. Although the District is providing this information in good faith, the District makes no warranty or representation about its accuracy, and the District does not intend any Vendor to rely solely on the accuracy of the information in submitting their proposal.

16. Award of Contract

The Cottonwood Union School District will be the sole judge of the quality, methodology, and suitability of the service offered by the Vendor in the proposal. Pursuant to State of California Public Contract Code Section 20118.2, the award of the contract, if made by the District, will be by action of the governing board and be made to the Vendor whose proposal meets the evaluation standards set forth in this Request for Proposal and will be the most advantageous to the District with price and all other factors considered. Low bid does not constitute an award.

The District reserves the right to reject any or all proposals without identifying the cause of such rejection(s), or to waive any irregularities or informalities in any proposals or in the proposal process. The District reserves the right to withdraw this RFP at any time without prior notice. Further, the District makes no representations that an agreement will be awarded to any prospective Vendor responding to this Request for Proposal. The District also reserves the right to award its total requirements to one Vendor, or to apportion those requirements among several vendors, as the District may deem to be in its best interests. The District reserves the right to negotiate with other than the selected Vendor should negotiations with the selected Vendor be terminated, to negotiate with more than one Vendor simultaneously, or to cancel all or part of this RFP.

17. Vendor References and Information

The District expressly reserves the right to reject the proposal of any Vendor who, upon investigation, has been determined to fail to complete similar contracts in a timely fashion or in a satisfactory manner. Such rejection would, if applicable, be based upon the principle that the Vendor poses a substantial risk of being unable to complete the work in a cost-effective, professional and timely manner. In performing the above-described determination, the District reserves the right to utilize all possible sources of information in making its determination, including, but not limited to: inquiries to regulatory state boards and agencies; Dun and Bradstreet credit reports, inquiries to companies and public entities for which the Vendor has previously performed work, reference checks and examination of all public records.

18. Workers' Compensation

In accordance with the provisions of §3700 of the Labor Code, Vendor shall secure the payment of Compensation to his employees. Vendor shall sign and file with the District the following certificate prior to performing the work under this contract: "I am aware of the provisions of §3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of the code, and I will comply with such provisions before commencing the performance of the work of the contract." The form of such certificate is included as part of the proposal documents.

19. Non-Collusion Affidavit

The Vendor is required to submit an Affidavit of Non-collusion with their proposal. This form is included with the proposal documents and must be signed under the penalty of perjury, dated and notarized.

20. Anti-Discrimination

It is the policy of the District that in connection with all work performed under contracts, there be no discrimination against any prospective or active employee engaged in the work because of race, color, ancestry, national origin, religious creed, sex, age, physical disability, mental disability, medical condition or martial status.

21. Hold Harmless

The Vendor shall protect and defend, indemnify and hold harmless, at its own expense, the District, its officers, employees, and agents from all liabilities, claims, actions, liens, judgments, demands, damages, losses, costs or expenses of any kind arises from death, personal injury, property damage or other causes based or asserted upon any act, omission, or breach connected with services called for in this proposal.

- a) Liability for damages for (1) death or bodily injury to persons; (2) injury to, loss or theft of property; or (3) any other loss, damage or expense arising under either (1) or (2) above, sustained by the Vendor or any person, firm or corporation employed by the Vendor upon or in connection with the services called for in the Contract Documents, except for liability resulting from the sole negligence, or willful misconduct of the District, its officers, employees, agents or independent contractors who are directly employed by the District, and except for liability resulting from the active negligence of the District.

- b) Any injury to or death of persons or damage to property caused by any act, neglect, default or omission of the Vendor, or any person, firm, or corporation employed by the Vendor, either directly or independent contract, including all damages due to loss or theft, sustained by any person, firm or corporation, including the District, arising out of, or in any way connected with the services covered by the Agreement, whether said injury or damage occurs either on or off school district property, if the liability arose from the negligence or willful misconduct of anyone employed by the Vendor, either directly or by independent contract, and not by the active negligence of the District.
- c) The Vendor, at Vendor's own expense, cost and risk shall defend any and all actions, suits, or other proceedings that may be brought or instituted against the District, its officers, agents or employees, or any such claim or liability, and shall pay or satisfy any judgment that may be rendered against the District, its officers, agents or employees in any action, suit or other proceedings as a result thereof.

22. Vendor's Proposal Costs

The Vendor shall solely bear any costs incurred: to prepare and submit a proposal in response to this RFP; to negotiate with the District regarding any matter related to this proposal; by the Vendor prior to the date of award. Vendor shall not include any such costs as part of the price as proposed in response to this RFP.

23. SPIN

The District requires the Vendor to have a valid and current SPIN (Service Provider Identification Number) as issued by USAC (Universal Service Administrative Company), as well as a valid and current FCC Registration Number (FCC-FRN). The SPIN and FCC-FRN must be established at the time of the proposal submittal.

24. E-Rate Compliance

Vendor is, and agrees to remain, in compliance with all current E-Rate program guidelines established by the Federal Communications Committee (FCC). This project is entirely contingent upon available funding from the Federal E-Rate Program (Schools and Libraries Division) and the District may or may not undertake the project at its sole discretion.

Information regarding eligibility of goods and services, invoicing requirements, documentation requirements and other program rules are available from the SLD by calling Schools and Libraries Division ("SLD") of the Universal Service Administrative Company at (1-888) 203-8100 or see their website at <http://www.usac.org/sl/default.aspx>.

In all communications, including (but not limited to) invoices, any responses to this RFP, reports, and proposals, goods and services provided shall be clearly designated as "E-Rate Eligible". Non-Eligible goods and services shall be clearly called out as 100% non-eligible or shall be "cost-allocated" to show the percentage of eligible costs per SLD guidelines.

To assure that all charges are eligible for E-Rate funding, contract renewal and expiration dates shall coincide with the start/end dates of the E-Rate funding years.

Vendors agree to conform to all E-Rate guidelines for the billing of discounts to the SLD. A current SPAC (Service Provider Annual Certification) form must be on file with USAC for the funding year 2019 and for the subsequent years throughout the term of the contract. If the awarded Vendor fails to file the appropriate forms with the SLD or fails to receive an SLD SPIN number, then at the

discretion of the District, the contract may be terminated. Billing method will be in SPI form (Service Provider Invoice): The Vendor will only invoice Cottonwood Union School District for the non-discounted portion of the costs after the E-rate discount is applied.

The Vendor will then invoice the SLD for the E-rate discounted portion. The Vendor must also provide the name, title and telephone number for a single point of contact of E-Rate questions.

The E-Rate program requires that all records be retained for at least ten (10) years. The Vendor hereby agrees to retain all books, records, and other documents relative to this contract for ten (10) years after final payment, or until audited by SLD and/or the District, whichever is sooner. The District, its authorized agents, and/or auditors reserves the right to perform or have performed an audit of the records of the Vendor and therefore shall have full access to and the right to examine any of said materials within a reasonable period of time during said period.

25. E-Rate Funding

This RFP is 100% contingent upon the approval of E-Rate funding from the Universal Service Fund Schools and Libraries Program. Even after award of contracts, the Cottonwood Union School District may or may not proceed with the project, in whole or in part, even in the event E-Rate funding is approved. Execution of the project, in part or in whole, is solely as the discretion of Cottonwood Union School District. Vendors wishing to bid are doing so solely at their own risk. Cottonwood Union School District is not liable or responsible for any costs, loss, fees, or expenses, of any kind, associated with this proposal and/or a decision not to proceed with the project, even after award of the contracts. By submitting a proposal, each bidder/Vendor agrees to bear all of its own costs, fees, expenses, and losses, of any and all kind, should the Cottonwood Union School District cancel the project.

26. Invoice the Universal Services

Invoicing the E-Rate Administrator, USAC, is required to collect payment of Non-discounted share of Contract cost. It is required that the contractor specifies whether the customer bills will be the total cost of the service or only the Non-Discounted share of the contract cost. Contractor may provide applicants with discounted bills and submit the SPI to request payment from USAC for the amount of USF support to be paid. Contractors agree to sign the BEAR form when the applicant has paid the entire cost of services to the service provider. In all cases, USAC pays support to the contractor after invoicing process is completed and the Service Provider Annual Certification Form (Form 473).

27. E-Rate In-eligible Costs

Bidders must include complete bill of materials, including manufacturer make, model, quantity, unit price, extended price, installation and sales tax. Any E-rate ineligible costs must be submitted on a separate bill of materials.

28. Right to Source Program

If Vendor, whether directly or through a successor or affiliate, shall cease to be in the hardware/software business, or cease to support the submitted application, or if Vendor should be declared bankrupt or insolvent by a court of competent jurisdiction, Cottonwood Union School District shall have the right to obtain, for its own and sole use only, a single copy of the then current version of the source program of the object programs supplied under this agreement, and single copy of the documentation associated therewith, upon payment to the person in control of the source program the reasonable cost of making each copy. Each source program supplied to the

District shall be subject to each and every restriction on use set forth in the request for proposal.
VENDORS' MUST STIPULATE THEIR POLICY REGARDING SOURCE CODE.

29. System Availability

The proposals submitted must describe a system where all elements are currently available and will not include "futures" or "drawing board" elements. "Futures" or "Drawing Board" elements, if included, must be explicitly labeled as such and may serve only for information purposes and not be used to satisfy a requirement stipulated in the RFP.

30. Vendor Inquiries

All questions and/or clarifications regarding the submission and/or technical specifications regarding this proposal must be submitted in writing to the attention of Brian More via e-mail at bmoore@cwusd.com. All requests for information or requests for clarifications must be submitted by the date and time specified in the Response Timeline. Questions and responses will be posted on the district's website and the EPC portal site through an addendum. In the event that there is a discrepancy between in documentation posted in multiple locations, the controlling (master) document will always be located at the EPC portal. Questions submitted after the deadline will not be responded to.

31. Communications

Vendors who contact any member of the Board of Education, District administrators, or staff without following the above listed protocol will be eliminated from further consideration. Oral communications of District employees concerning this RFP shall not be binding on the District and shall in no way excuse the Vendor of his/her obligations as set forth in the RFP.

32. Proposal Confidentiality

All proposals received shall remain confidential, to the extent permitted by law until negotiations between the District and Vendor are complete; thereafter, the proposals shall be deemed public records. In the event that a Vendor desires to have portions of its proposal remain confidential, it is incumbent upon the Vendor to identify those portions in its transmittal letter deposited with the proposal package. The transmittal letter must identify the page, the particular exemption(s) from disclosure and the contended justification of exemption upon which it is making its claim. Each page, or part thereof, claimed to be confidential must be clearly identified by the word "confidential" printed on the lower right hand corner of the page. The District will consider a Vendor's request(s) for confidentiality; however, the District will not be bound by the assertion that a page contains confidential material. An assertion by a Vendor that an entire volume of its proposal is confidential will not be honored. The District reserves the right to disclose all information in the proposal, even if the Vendor requests that it remain confidential, if the District determines that disclosure is not prohibited by law or court order. It is understood that the District is subject to the California Public Records Act (Gov. Code Section 6550, et seq.). If a public records request is made to view Vendor's proprietary and confidential information, the District shall notify Vendor of the request and the date that such records will be released to the requester unless Vendor obtains a court order enjoining that disclosure. If Vendor fails to obtain a court order enjoining that disclosure, the District will release requested information on the date specified. All materials submitted in response to this request will become the property of the District and will be returned only at the District's option and at the Vendor's expense.

33. Notification

Vendors whose proposals are rejected will be notified in writing at the address given in the proposal.

34. Taxes

The District is subject to State of California Sales and Use Tax. Proposal prices shall include allowances for all taxes including but not limited to all Federal, State and Local taxes.

35. Subcontracting Procedure

No performance of the contract or any portion thereof shall be assigned or subcontracted by the Vendor without the expressed written consent of the District. Any attempt by the Vendor to assign or subcontract any performance of the terms of this contract without the expressed written consent of the District will constitute a breach of this contract. Whenever the Vendor is authorized by the District to subcontract or assign, he will include all the terms of this contract to each such subcontract or assignment.

Every subcontractor shall be bound by the terms of the contract as far as it is applicable to the performance of the work. Nothing herein shall create any contract between any subcontractor and the District, or any obligation of the part of the District to pay, or see to the payment of any sums to any subcontractor by the Vendor.

36. News Releases

News releases pertaining to the award resulting from this RFP shall not be made without prior written approval of the District's Superintendent.

37. Disposition of Proposal

All materials submitted in response to this request for proposal will become the property of the District and will be returned only at the District's option and at the Vendor's expense. The master copy shall be retained for official files and will become a public record as subject to the Public Records Act. However, confidential financial information submitted in support of the requirement to show Vendor's responsibility and proprietary information will not be made public and will be returned upon request. Confidential and proprietary information must be clearly identified as such.

38. Insurance

Vendor shall take out, prior to commencing the work, and maintain, during the life of this contract, and shall require all subcontractors, if any, whether primary or secondary, to take out and maintain the following policies issued by insurance companies authorized to transact business in the State of California and which comply with all requirements of the Department of Insurance for the State of California:

a) **Vendor's Liability Insurance**

- i) Worker's Compensation

ii)	General Liability				
	(1) Injury or accidental death				
	\$1,000,000.00	Each Occurrence	\$2,000,000.00	Aggregate	
	(2) Bodily Injury				
	\$1,000,000.00	Each Occurrence	\$2,000,000.00	Aggregate	
	(3) Property Damage				
	\$1,000,000.00	Each Occurrence	\$2,000,000.00	Aggregate	
iii)	Automobile Liability (Any Auto)				
	(1) Combined Single Limit				
	\$1,000,000.00	Each Occurrence			

Such liability insurance policies shall name the District as an additional insured and shall agree to defend and indemnify the District against loss arising from operations performed under the contract.

39. System Performance

Not restricted by any other item, condition, disclaimer, warranty or guarantee, the Vendor represents and warrants that the system will perform the functions described in its product specifications and its proposal and the system will operate in the proposed configuration and the cost set forth.

40. Software Integrated Performance

Within the definition of the system described by the Vendor's proposal and resulting agreement, the vendor acknowledges that the nature of this procurement requires that each component function in accordance with its specification and be integrated and operate successfully with all other components of the system.

41. Invoicing and Payment Schedule

Once the service is fully "tuned up" and accepted by the District, the Vendor may invoice the District monthly for the agreed upon monthly service charge and for the agreed upon number of months. Vendor shall include with its invoice a line-item account of the costs and materials used during that month. The District may reduce the amount paid for a month when agreed upon service levels are not achieved pursuant to procedures set forth in the contract between the District and the Vendor. Any agreed upon, one-time (i.e., non-recurring) charges shall be invoiced within 120 days after the Vendor and District agree that the related work is complete.

42. Cancellation for Insufficient or Non-Appropriated Funds

The Vendor hereby agrees and acknowledges that monies utilized by the District to purchase the services listed in this proposal are public money appropriated by the State of California, the Federal Government under the E-Rate Program, or acquired by the District from similar public sources and is subject to variation. The District fully reserves the right to cancel this proposal at any time and/or to limit quantities of items due to non-availability or non-appropriation of sufficient funds.

43. Assignment of Contract

The Vendor shall not assign or transfer by operation of law or otherwise any or all of its rights, burdens, duties or obligations without the prior written consent of the surety on the performance bond and the District.

44. *Binding Effect*

This agreement shall inure to the benefit of and shall be binding upon the Vendor and District and their respective successors and assigns.

45. *Severability*

If any provisions of this agreement shall be held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

46. *Amendments*

The terms of this agreement shall not be waived, altered, modified, supplemented or amended in any manner whatsoever except by written agreement signed by the parties.

47. *Prevailing Law*

In the event of any conflict or ambiguity between these instructions and State and Federal law or regulations, the latter shall prevail. Additionally, all equipment to be supplied or services to be performed under the proposal shall conform to all applicable requirements.

48. *Governing Law and Venue*

The final contract between Vendor and the District shall be assembled and all disputes hereunder shall be settled in accordance with the laws of the State of California. Pending final resolution of a dispute hereunder, Vendor shall proceed diligently with the performance of the final contract. Venue shall only be with the appropriate state or federal court located in Los Angeles County, California.

49. *Acceptance Testing*

Acceptance testing will begin when components are installed, the service has been "tuned up," and the Vendor informs the District that the service is functioning according to specifications and agreed upon service levels.

50. *Clarifications and Corrections*

The right is reserved, as the interests of the District may require, to revise or amend the RFP Documents prior to the date set for opening proposals. Such revisions and amendments, if any, will be announced by an addendum or addenda to this Request for Proposal. If the revisions and amendments are of a nature which require material changes, the date set for the opening of the proposals may be postponed by such number of days as in the opinion of the District will enable Vendors to revise their proposals to account for such changes. In such cases, the addendum will include an announcement of the new date for opening proposals. Any clarifications or corrections to the RFP Documents will not be considered valid unless it is provided in writing by the District to all Vendors as a numbered Addendum.

51. Local Account Team

Local account team support must be available and the District will be provided with an account manager who acts as a single point of contact that is responsible for the entire account. The District shall have the opportunity to review and approve all members of the Vendor's team and shall have the right to request removal of personnel it considers unsuitable. The Vendor shall not substitute members of its account team without prior written notification to the District. New members assigned to the District's account team shall have a trail period of three months; during this period, the District may request that the new member be replaced. At the District's discretion, semi-annual status meetings shall be held with the Vendor's account team or upon request by the District. These meetings shall include a written problem escalation procedures review as a standard agenda item.

52. Coordination

The Vendor shall coordinate installation schedules with the District and their designated agent(s). The Vendor shall be responsible for placing all service orders with local and long distance telephone companies. The Vendor shall appoint a project manager from the account team. The Project Manager shall be the primary point of contact for the Vendor during the implementation process. The Vendor shall prepare a separate plan for changing the District's communication services from their vendor(s) as well as establishing new services. If necessary, the Vendor will also coordinate with the District's support vendor for the PBXs during the installation process. The Vendor's implementation plan shall be reviewed and approved by the District's IT team.

53. Notice of Labor Dispute

Whenever Vendor has knowledge that any actual or potential labor dispute may delay the implementation of the services contracted from Vendor, Vendor shall immediately notify and submit all relevant information to the District. Vendor shall insert the substance of this entire clause in any subcontract hereunder.

54. Guarantee

The District requires that the DISTRICT CABLING: Internal Connections components provided by the Vendor shall be guaranteed for a minimum of one (1) year after acceptance by the District. All services necessary to repair malfunctions discovered shall be provided at no cost to the District during the guarantee period. Any defects shall be rectified by the successful Vendor(s) promptly to the satisfaction to the District without expense to the District.

55. Warranty

All warranties must be clear, concise and in writing. Warranties shall be specific as to what is and is not covered along with the exact term (in calendar days) of each covered item. Warranties shall cover all individual modules, supplies or created interfaces and any ancillary product that is purchased from the awarded Vendor. In addition, the awarded Vendor will warrant and guarantee the seamless integration and interface modules proposed herein.

Vendor(s) must warrant that the specifications, capabilities and performance characteristics are as stated in the proposal and accompanying documentation. Submission of a proposal will represent your agreement to these conditions.

56. Vendor Protest

Any Vendor who submitted a proposal to the District may file a protest provided that each and all of the following are compiled with:

- (a) The protest is in writing;
- (b) The protest is filed and received by the District's Supervisor of Purchasing not more than three (3) calendar days following the date of the District selection of the apparent lowest responsible bidder;
- (c) The written protest sets forth, in detail, all grounds for the protest, including without limitation all facts, supporting documentation, legal authorities and argument in support of the ground for the protest; any matter not set forth in written protest shall be deemed waived. All factual contentions must be supported by competent, admissible and credible evidence. Any protest not conforming to the foregoing shall be rejected by the District as invalid. Provided that a protest is filed in strict conformity with the foregoing, the District's Supervisor of Purchasing or such individual(s) as may be designated in his/her discretion, shall review and evaluate the basis of the protest, and shall provide a written decision to the bidder submitting the protest concurring with or denying the protest. The District's written decision shall be final and not subject to reconsideration or appeal. No bidder shall seek judicial relief, in any form, relative to the District's intent to award the Contract, or the protest thereof, unless the foregoing protest procedure has been strictly and timely complied with by the bidder. The issuance of a written decision by the District shall be an express condition precedent to the institution of any legal proceeding relative to the proposal process, the District's intent to award the Contract, or the District's determination to reject all proposals

57. Vendor Certification Regarding Background Checks

Pursuant to Education Code Section 45125.1, Vendor has conducted criminal background checks through the California Department of Justice, of all employees providing services to the District.

58. Conduct Rules for Vendors

Each Vendor/subcontractors, when performing work/services on Cottonwood Union School District properties shall adhere to the rules of conduct.

59. Wage Rates, Travel and Subsistence

- (a) Pursuant to Labor Code Sections 1770 et. Seq., the DISTRICT has obtained from the Director of the Department of Industrial Relations the general prevailing rate of per diem wages and the general prevailing rate for holiday and overtime work in the locality in which this work is to be performed for each craft, classification or type of worker needed to execute the contract. Copies are available from the DISTRICT to any interested party on request, and are also available from the Director of the Department of Industrial Relations website at (www.dir.ca.gov/dlsr/pwd). **The CONTRACTOR shall obtain copies of the**

above-referenced prevailing wage sheets and post and a copy of such wage rates at appropriate, conspicuous, weatherproof points at the Site.

- (b) Any worker employed to perform work on the Project and such work is not covered by any classification listed in the published general prevailing wage rate determinations or per diem wages determined by the Director of the Department of Industrial Relations, shall be paid not less than the minimum rate of wages specified therein for the classification which most nearly corresponds to the employment of such person in such classification.
- (c) Holiday and overtime work, when permitted by law, shall be paid at the rate set forth in the prevailing wage rate determinations issued by the Director of the Department of Industrial Relations or at least one and one-half (1 ½) times the specified basic rate of per diem wages, plus employer payments, unless otherwise specified in the contract documents or authorized by law.
- (d) These per diem rates, including holiday and overtime work, and employer payments for health and welfare, pension, vacation and similar purposes, are on file at the administrative office of the DISTRICT, located as noted above and are also available from the Director of the Department of Industrial Relations. **It is the CONTRACTOR's responsibility to ensure the appropriate prevailing rates of per diem wages are paid for each classification. It shall be mandatory upon the CONTRACTOR to whom the contract is awarded, and upon any subcontractor under such CONTRACTOR, to pay not less than the said specified rates to all workers employed by them in the execution of the contract.**
- (e) Job Site Posting (SBX 2-9). On each job site that is subject to compliance monitoring by the Department of Industrial Relations, the Awarding Body shall post or require the prime contractor to post a Notice containing Compliance and Monitoring information.

60. Low Voltage Systems Contractor (C-7 License) or Electrician (C-10 License) – Senate Bill 1362

Pursuant to the requirements of SB 1362 and CA Labor Code Section 3099.2, all employees performing low voltage work for a general contractor or subcontractor holding a C-7 license must be certified or all employees performing electrical work for a general contractor or subcontractor holding a C-10 license must be certified. If employees working on a project are found to be not certified, they shall be immediately removed. Failure to provide proof of this documentation on all employees will be considered a violation and subject the general contractor/subcontractor to corrective action up to and including being removed from the project.

61. TRADE NAMES AND ALTERNATIVES

For convenience in designation on the plans or in the specifications, certain articles or materials to be incorporated in the work may be designated under a trade name or in the name of a manufacturer. Whenever in specifications any materials, process, or article is indicated or specified by grade,

patent, or proprietary name or by name of manufacturer, such specification shall be deemed to be used for the purpose of facilitating description of material, process or article desired and shall be deemed to be followed by the words "or equal," and service provider may, unless otherwise stated, offer any material, process or article which shall be substantially equal or better in every respect to that so indicated or specified. Burden of proof as to equality of any material, process or article shall rest with service provider. Service Provider shall submit request together with substantiating data for substitution of any "or equal" item within the response by the closing of bids. Provision authorizing submission of "or equal" justification data shall not in any way authorize an extension of time of bid response.

Please note: All "or equal" components must not void and must be supported by corresponding manufacturer warranty.

The District retains the right to be sole judge as to whether equivalency has been proven and whether alternatives will be accepted.

COTTONWOOD UNION SCHOOL DISTRICT SPECIAL CONDITONS

For

RFP NO. 2019-TECH1

STARTING AND COMPLETION DATES

All work to be done as specified in RFP NO. 2019-TECH1, will be specified in the District's "Notice to Proceed" letter to the Vendor.

WORK HOURS

All work to be done shall be performed between the hours of 7:00 a.m. to 4:30 p.m., Monday thru Friday.

SUSPENSION AND DEBARMENT CERTIFICATION

The Vendor will be required to complete the Suspension and Debarment Certification U.S. Department of Agriculture form (enclosed) and **must be submitted with your proposal**. Review the attached Debarment Instruction for Certification and Certification and Disclosure Statement.

PREVAILING WAGES & DAVIS BACON WAGES

The District has obtained from the Director of the Department of Industrial Relations the general prevailing rate of per diem wages and the general prevailing rate for holiday and overtime work in the locality in which the work is to be performed for each craft, classification or type of work needed to execute the contract. These per diem rates, including holidays and overtime work, as well as employer payments for health and welfare, pension, vacation, and similar purposes, are on file at the District, and are also available from the Director of the Department of Industrial Relations. Pursuant to California Labor Code Sections 1720 et seq., it shall be mandatory upon the Contractor to whom the contract is awarded, and upon any subcontractor under such Contractor, to pay not less than the said specified rates to all workers employed by them in the execution of the contract and to comply with the District's Labor Compliance Program. In accordance with 1773.2 of the California Labor Code, the Contractor shall post a copy of the determination of prevailing rate of wages at each job site.

Davis Bacon Act – The Contractor and/or Subcontractor(s) will be required to pay the higher prevailing wage between the State Prevailing Wage Determination and the Davis Bacon Wage Determination for Federal funded projects. Reference the Wage Determination Online.Gov website: <http://www.wdol.gov> for more information.

CERTIFIED PAYROLL RECORDS REQUIRED

- (a) The Contractor and each subcontractor shall maintain Certified Payroll and basic records required under the Labor Code and applicable Industrial Welfare Commission and shall preserve them for a period of three (3) years thereafter for all trade workers working on District project for submittal to the District at times designated in the contract or within ten (10) days upon request. The Contractor shall be responsible for all submittal of payroll records of all its subcontractors. All Certified Payroll Records shall be accompanied by a statement of compliance signed by the Contractor or each subcontractor indicating that the payroll records are correct and complete, that the wage rates contained therein are not less than those determined by the Director of the employee conform with the work performed.
- (b) **Certified Payroll Records must be submitted with the pay requests.**
- (c) In accordance with the California Labor Code Section 1776 (g), if the Contractor fails to comply within the ten (10) day period, he or she shall, as a penalty to the State or Political Subdivision on whose behalf the contract is made or awarded, forfeit twenty-five dollars (\$25) for each calendar day, or portion thereof, for each worker until strict compliance is effectuated.

NOTE: Faxed copies of the Proposal Form or any portion of this bid will not be accepted.

TECHNICAL SPECIFICATIONS

RFP NO. 2019-TECH1

Background

Cottonwood Union School District is seeking to replace existing building-to-building copper connections with fiber-optic connections. This project will also require the installation of two network racks (cabinets) in locations where no rack currently exists.

Scope of Work

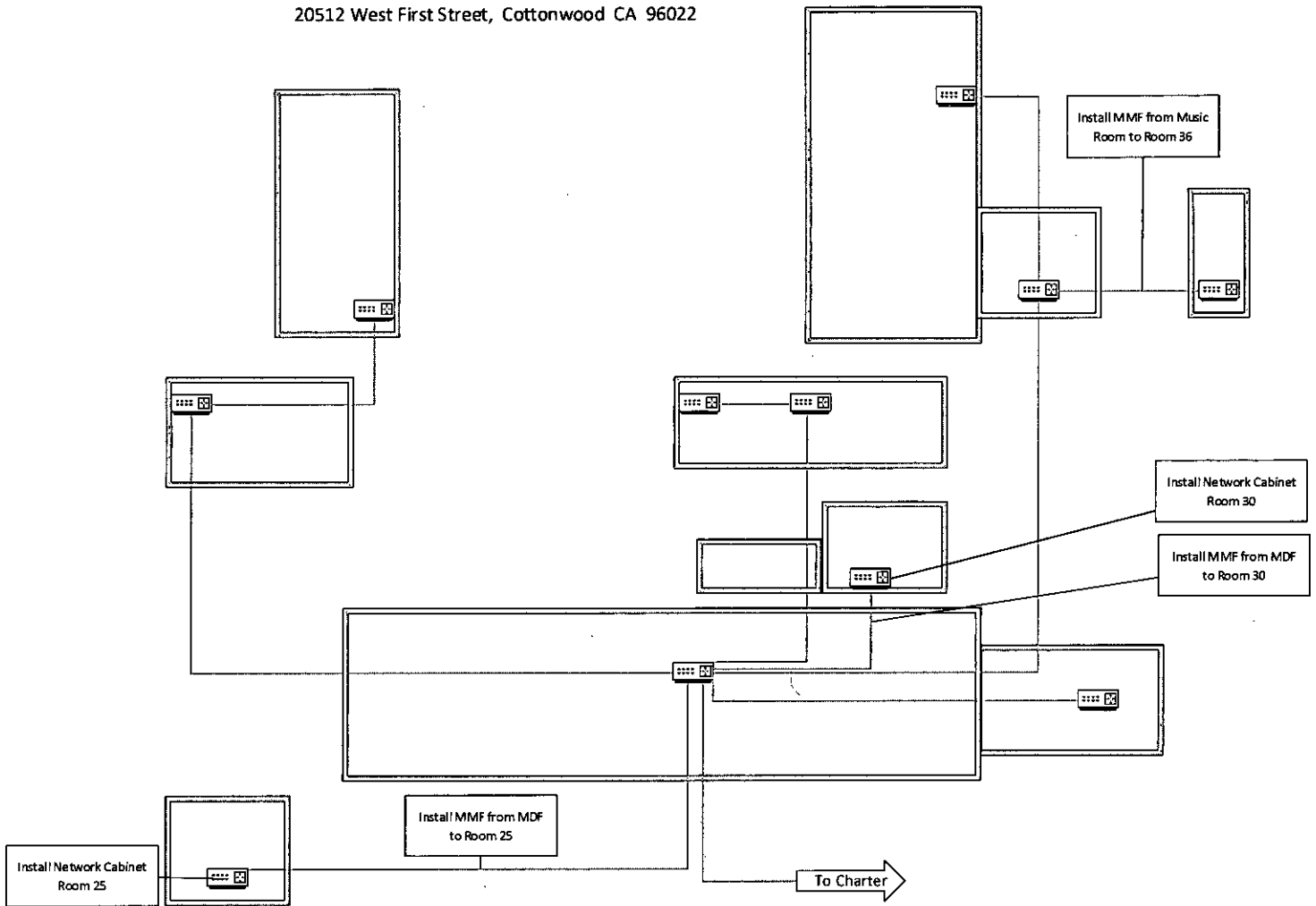
Hardware:

Note: Vendor will be required to include all fiber optic patch cables to connect the new switching components to the existing fiber optic patch panels.

Cabling:

- Fiber optic cable installation from MDF to Room 25
- Fiber optic cable installation from MDF to Room 30
- Fiber optic cable installation from Music Room to Room 36
- Network rack (cabinet) installed in room 25
- Network rack (cabinet) installed in room 30
- Pricing must include all individual cabling components required for a viable solution: Cable, Conduit, J-Hooks, Straps, Raceways, etc.
- A school site map is included below

West Cottonwood School
20512 West First Street, Cottonwood CA 96022



End of Technical Specification

FIRM NAME: _____

ADDRESS: _____

TELEPHONE: (____) _____ **FAX:** (____) _____

E-MAIL ADDRESS: _____

PROPOSAL FORM

FOR

**DISTRICT CABLING:
INTERNAL CONNECTIONS
E-RATE YEAR 22**

RFP NO. 2019-TECH1

PROPOSAL FORM

TO: Cottonwood Union School District,

Acting by and through its Governing Board, herein call the "District":

1. Pursuant to and in compliance with your Notice to Vendor's and the other documents relating thereto, the undersigned bidder, having familiarized himself with the terms of the contract, the local conditions affecting the performance of contract and the cost of the work at the place where the services are to be done and with the specifications and other contract documents, hereby proposes and agrees to perform, within the time stipulated, the contract, including all of its component parts, and everything required to be performed, and to provide and furnish any and all of the labor, materials, tools, expendable equipment, and all applicable taxes, utility and transportation services necessary to perform the contract and complete in a workmanlike manner all of the services required in connection with the following:

**DISTRICT CABLING:
INTERNAL CONNECTION
E-RATE YEAR 22
RFP NO. 2019-TECH1**

All in strict conformity with the specifications and other contract documents, the undersigned has thoroughly examined any and all addenda(s) issued during the proposal period and are thoroughly familiar with all contents thereof and acknowledges receipt of the following addenda[s]:

Addendum No. _____	Date Received _____
Addendum No. _____	Date Received _____
Addendum No. _____	Date Received _____

Bidder to list all addenda[s] (if any) on file at the District Office.

For the lump sum of:

 (in words) (\$ _____)

Schedule of Hardware/Software/Equipment:

Description	Price	Quantity	Total	Eligible Y or N
Add additional lines as needed				
			Total Hardware/Software Eligible (including tax and shipping)	\$
			Total Hardware/Software Ineligible (including tax and shipping)	\$
Total Labor				\$

*Prices must include applicable taxes, fees and licenses.

Signature of Bidder further confirms that the bidder is binding specified product with no exceptions.

2. It is understood that the District reserves the right to reject this proposal and that this proposal shall remain open and not be withdrawn for the period specified in the Notice to Vendor's - Request for Proposal.
3. Each individual proposal term shall be determined from the specifications, and all other portions of the proposal documents, and shall include all items necessary to complete the services, including the assumption of all obligations, duties, and responsibilities necessary for the successful completion of the contract and the furnishing of all materials and equipment required to be incorporated in and form a permanent part of the service: complete system consisting of software, hardware (Vendor required to supply minimum specifications on hardware), installation, data conversion, software customization, training, maintenance and software support, including standard District, State & Federal reports; and bonds and insurances; all as per the requirements of the proposal documents, whether or nor expressly listed or designated.
4. In submitting this proposal, the Vendor acknowledges that the General Terms and Conditions for the DISTRICT CABLING: Internal Connections are an integral part of the contract documents and that the General Terms and Conditions have been read, understood and accepted by bidder. The bidder understands and agrees not to disclaim knowledge of the meaning and effect of any term or provision of the General Conditions and agrees to strictly abide by their meaning and intent.
5. The required Bid Bond is hereto attached.
6. The required Non-Collusion Affidavit is hereto attached
7. The required Vendor's Certificate Regarding Workers' Compensation is hereto attached.
8. It is understood and agreed that if written notice of intent to award this proposal is mailed, telegraphed, or delivered to the undersigned after the evaluation of proposals within the time this proposal is required to remain open, or at any time thereafter before the proposal is withdrawn, the undersigned will execute and deliver to the District a contract in accordance with the documents as accepted, and that he will also furnish and deliver to the District the Performance and Payment Bond as specified, all within Five (5) days after receipt of notification of award, and that the work under the contract shall be commenced by the undersigned bidder, if awarded the contract, on the date to be stated in the District's notice to the Vendor to proceed, and shall be completed by the Vendor in the time specified in the contract documents.

- 9. All notices or other correspondence should be addressed to the undersigned at the address stated below.

- 10. The names of all persons interested in the foregoing proposal as principals are as follows:

(IMPORTANT NOTICE: If Vendor or other interested person is a **corporation**, state legal name of corporation, also names of the president, secretary treasurer, and manager thereof; if a **co-partnership**, state true name of firm, also names of all individual co-partners composing firm; if Vendor or other interested person is an **individual**, state first and last names in full).

- 11. If the Vendor is a corporation, the undersigned hereby represents and warrants that the corporation is duly incorporated and is in good standing in the State of _____ and that whose title is _____ and _____ whose title is _____ is/are authorized to act for and bind the corporation.

- 12. The undersigned bidder shall be licensed and shall provide the following information:

Bidder's California Contractor's
 License Number: _____
 License Expiration date: _____
 Name on License: _____
 Type of License: _____

- 13. It is understood and agreed that if requested by the District, the Vendor shall furnish a notarized financial statement, references, and other information sufficiently comprehensive to permit an appraisal of its current financial condition.

- 14. Service Provider Identification Number (SPIN) _____
 Federal Registration Number (FCC-FRN) _____

I, the below-indicated bidder, declare under penalty of perjury under the laws of the State of California, that the information provided and representations made in the proposal are true and correct.

Name of Bidder Firm– please print

Proper Name of Bidder – please print

Address

By: _____
Signature of Bidder

Date: _____

(Corporate Seal)

BID BOND

KNOW ALL MEN BY THESE PRESENT that we, the undersigned, (hereafter called "Principal"), and _____ (hereinafter called "Surety"), are hereby held and firmly bound unto the Cottonwood Union District (hereafter called "Owner"), in the sum of _____ (\$ _____) which will and truly to be made, we hereby jointly and severally bind ourselves, successors, and assigns.

SIGNED this _____ day of _____, 20__.

The condition of the above obligation is such that whereas the Principle has submitted to the Owner a certain Bid, attached hereto and herby made a part hereof, to enter into a contract in writing for the construction of **DISTRICT CABLING: Internal Connections, RFP NO. 2019-TECH1.**

NOW, THEREFORE,

- a. If said Bid is rejected, or
- b. If said Bid is accepted and the Principal executes and delivers a contract or the attached Agreement form within **five (5) days** after acceptance (properly completed in accordance with said Bid), and furnished bonds for his faithful performance of said Contract and for payment of all persons performing labor or furnished materials in connection therewith,

Then this obligation shall be void; otherwise, the same shall remain in force and effect.

Surety, for value received, hereby stipulates and agrees that no change, extension of time, alteration, or addition to the terms of the contract, or the call for bids, or the work to be performed hereunder, or the specifications accompanying the same, shall in anyway affect its obligation under this bond, and it does hereby waive notice of any such change, extension of time, alternation, or addition to the terms of said contract, or the call for bids, or the work, or to the specifications.

In the event suit is brought upon this bond by the OWNER and judgment is recovered, the Surety shall pay all costs incurred by the OWNER in such suit, including without limitation, attorney's fees to be fixed by the court.

IN WITNESS WHEREOF, Principal and Surety have hereunto set their hands and seals, and such of them as are corporations have caused their corporate seals to be hereto affixed and these presents to be signed by their proper officers, on the day and year first set forth above.

PRINCIPAL: _____

ATTEST: (if individual, two witnesses are required)

By: _____ By: _____

Title: _____ Title: _____

ATTEST: (if corporation)

By: _____

Title: _____
(Corporate Seal)

SURETY: _____

ATTEST: (if individual, two witnesses are required)

By: _____ By: _____

Title: _____ Title: _____
(Corporate Seal)

IMPORTANT: THIS IS A REQUIRED FORM.

Surety companies executing bonds must possess a certificate of authority from the California Insurance Commissioner authorizing them to write surety insurance defined in California Insurance Code Section 105, and if the work or project is financed, in whole or in part, with federal, grant, or loan funds, it must also appear on the Treasury Department's most current list (Circular 570 as amended).

Any claims under this bond may be addressed to:

(Name and Address of Surety)

(Name and Address of agent or representative for service of process in California if different from above)

(Telephone Number of Surety and agent/representative for service of process in California).

NON-COLLUSION AFFIDAVIT

STATE OF CALIFORNIA

County of _____, _____, being first duly
(Print Name)
sworn, depose and says that he or she is _____ of the party
(Title)

making the foregoing bid that the bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the bid is genuine and not collusive or sham; that the bidder has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid, and has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham bid, or that anyone shall refrain from bidding; that the bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price of the bidder or any other overhead, profit, or cost element of the bid price, or of that any other bidder, or to secure any advantage against the public body awarding the contract of anyone interested in the proposed contract; that all statements contained in the bid are true; and further, that the bidder has not, directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, of divulged information or data relative thereto, or paid, and will not pay, any fee to any corporation, partnership, company association, organization, bid depository, or to any member or agent thereof to effectuate a collusive or sham bid.

I certify (or declare) under penalty or perjury under the laws of the State of California that the foregoing is true and correct.

Dated: _____

Print name

Signature

State of California
County of _____

On _____, before me, _____ (Notary Public), personally appeared _____, who proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under **PENALTY OF PERJURY** under the laws of the State of California that the foregoing paragraph is true and correct.
WITNESS my hand and official seal,

(Signature of Notary)

(Seal of Notary)

**VENDOR'S CERTIFICATE
REGARDING WORKER'S COMPENSATION**

Labor Code Section 3700 in relevant part provides:

“Every employer except the State shall secure the payment of compensation in one or more of the following ways:

- (a) By being insured against liability to pay compensation in one or more insurers duly authorized to write compensation insurance in this State.
- (b) By securing from the Director of Industrial Relations a certificate, consent to self-insure, which may be given upon furnishing proof satisfactory to the Director of Industrial Relations of ability to self-insure and to pay any compensation that may become due to his employees.

I am aware of the provisions of Labor Code Section 3700 which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of this contract.

Proper Firm Name of Bidder

Proper Name of Bidder – print name

By: _____
Signature of Bidder

In accordance with Article 5 (commencing at Section 1860), Chapter 1, Part 7, Division 2 of the Labor Code, the above certificate must be signed and filed with the awarding body prior to performing any work under this contract.

CONDUCT RULES FOR VENDORS

Each Vendor/subcontractors, when performing work on Cottonwood Union School District properties shall adhere to the following rules of conduct:

1. Professional and courteous conduct is expected and will be displayed at all times.
2. Interaction with students, staff, and/or other visitors is prohibited with the exception of designated administrators.
3. The use of profanity and/or disparaging language will not be tolerated.
4. All vendors/subcontractors shall wear a means of identification on site when school is in session which must be approved by the District prior to commencement.
5. All vendors/subcontractors shall remain in the vicinity of his/her work and will not stray to other areas of the property not involved in the proposal, including student and staff toilet facilities.
6. Pursuant to Government Code Section 8350 etc. seq., the COTTONWOOD UNION SCHOOL DISTRICT is a drug free workplace. This policy shall be strictly enforced.
7. Alcoholic beverages are prohibited from being consumed or brought on any District property.
8. The use of any tobacco products on District property is strictly prohibited.
9. Any lewd, obscene or otherwise indecent acts, words, or behavior by any vendor/subcontractors shall not be tolerated.
10. All vendors/subcontractors shall conform to a dress code whereby:
 - (a) No clothing that contains violent, suggestive, derogatory, obscene or racially biased material may be worn.
 - (b) Garments, accessories or personal grooming artifacts with slogans, graphics, or pictures promoting drugs, alcohol, tobacco, or any other substances which are prohibited to minors will not be allowed.
11. No fire arms are allowed on campuses/District property.

Non-compliance with any of the above-stated rules of conduct by any vendor/subcontractors may be sufficient grounds for immediate removal from the job-site and termination of the contract.

I acknowledge that I am aware of the above-stated rules of conduct and hereby certify that all of my Company's employees, consultants, suppliers, and/or any subcontractors will adhere to these provisions.

Date

Print Firm Name

Signature

Print Name

Title

REFERENCES

Provide at least five (5) current references, which include comparable work that has been performed as specified in RFP NO. 2019-TECH1, preferably school districts utilizing the proposed DISTRICT CABLING: Internal Connections, include the following information:

1. Name of Site:
Name of Director of I.T.S. Contract:
Business Address:
Telephone Number:
Brief description of project including cost and demonstrate how the project met or exceeded all aspects of the Objective in Section B of this RFP:

2. Name of Site:
Name of Director of I.T.S. Contract:
Business Address:
Telephone Number:
Brief description of project including cost and demonstrate how the project met or exceeded all aspects of the Objective in Section B of this RFP:

3. Name of Site:
Name of Director of I.T.S. Contract:
Business Address:
Telephone Number:
Brief description of project including cost and demonstrate how the project met or exceeded all aspects of the Objective in Section B of this RFP:

4. Name of Site:
Name of Director of I.T.S. Contract:
Business Address:
Telephone Number:
Brief description of project including cost and demonstrate how the project met or exceeded all aspects of the Objective in Section B of this RFP:

5. Name of Site:
Name of Director of I.T.S. Contract:
Business Address:
Telephone Number:
Brief description of project including cost and demonstrate how the project met or exceeded all aspects of the Objective in Section B of this RFP:

DEBARMENT AND SUSPENSION CERTIFICATION

**Certification Regarding Debarment, Suspension, Ineligibility and Voluntary
Exclusion Lower Tier Covered Transactions**

This certification is required by the U.S. Department of Education regulations implementing Executive Order 12549, Debarment and Suspension, 34 Code of Federal Regulations Part 85, for all lower tier transactions meeting the threshold and tier requirements stated at Section 85.110.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTION ON REVERSE)

1. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal Department Agency.
2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Cottonwood Union School District

Name of School District

Potential Vendor or Existing Contractor (Lower Tier Participant):

Printed Name Title

Signature

Name of Company

Date

RETAIN WITH THE APPLICABLE CONTRACT OR PROPOSAL RESPONSES

DEBARMENT INSTRUCTION FOR CERTIFICATION

1. By signing and submitting this form/proposal, the prospective lower tier participant is providing the certification set out on the reverse side in accordance with these instructions.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposed," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this form that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The prospective lower tier participant further agrees by submitting this form/proposal that it will include this clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-Procurement List.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

**AFTER AWARD:
AGREEMENT & BOND'S**

AGREEMENT

THIS AGREEMENT, made the _____ day of _____ 20XX, in the County of Shasta, State of California, by and between Cottonwood Union School District; hereinafter called the District, and

_____ here in after call the Contractor,

WITNESSETH that the District and the Contractor for the considerations stated herein agree as follows:

ARTICLE 1 – SCOPE OF WORK.

The Contractor shall perform within the time stipulated the contract as herein defined, and shall provide all labor, materials, tools, utility services, and transportation to complete in a workmanlike manner all of the work required in connection with the following titled project:

**DISTRICT CABLING:
INTERNAL CONNECTIONS
ERATE YEAR 22
(E-Rate Funding Year of July 1, 2019 through September 30, 2020)**

RFP NO. 2019-TECH1

IT IS THE DUTY OF THE Contractor to complete the work covered by this contract in exact accordance with the approved plans, specifications and other contract documents as specified in Article 6 below. The Contractor shall be liable to the District for any damages arising as a result of a failure to fully comply with that obligation, and the Contractor shall not be excused with respect to any failure to so comply by any act or omission of the District, Architect, Inspector, the State of California and their officers, employees, agents, and Independent Contractor of any of them, unless such act or omission actually prevents the Contractor from fully complying with the requirements of the documents, and unless the Contractor protests at the time of such alleged prevention that the act or omission is preventing the Contractor from fully complying with the contract documents. Such protest shall not be effective unless reduced to writing and filed with the District office within three (3) working days of the date of occurrence of the act or omission preventing the Contractor from fully complying with the contract documents.

ARTICLE 2 – CONTRACT TERM

Work performed will be for the term of 18 months from April 1, 2019 or from the start date of the project, whatever is later. The start date of the project is predicated upon the receipt of the Funding Commitment Decision Letter (FCDL) from the Universal Services Administrative Company. The District has the option to extend the term annually for an additional 24 month period total, if required.

ARTICLE 3 - TIME FOR COMPLETION.

The work shall be commenced on the date stated in the District's Notice to Proceed, as specified therein, shall be completed within 120 calendar days from and after the date in such notice.

ARTICLE 4 – CONTRACT PRICE.

The District shall pay to the Contractor as full consideration for the faithful performance of the contract, subject to any additions or deductions as provided in the contract documents, the sum of

_____ Dollars

(\$ _____), said sum being the total amount of the following amounts stipulated in the proposal:

ARTICLE 5 – HOLD HARMLESS AGREEMENT.

Contractor shall defend, indemnify and hold harmless District, Architect, Inspector, the State of California and their officers, employees, agents and independent contractors from all liabilities, claims, actions, liens, judgments, demands, damages, losses, costs or expenses of any kind arising from death, personal injury, property damage or other cause based or asserted upon any act, omission, or breach connected with or arising from the progress of Work or performance of service under this Agreement or the Contract Documents. As part of this indemnity, Contractor shall protect and defend, at its own expense, District, Architect, Inspector, the State of California and their officers, employees, agents and independent contractors from any legal action including attorneys fees or other proceeding based upon such act, omission, or breach

Furthermore, Contractor agrees to and does hereby defend, indemnify and hold harmless District, Architect, Inspector, the State of California and their officers, employees, agents and independent contractors from every claim or demand made, and every liability, loss, damage, expense or attorneys fees of any nature whatsoever, which may be incurred by reason of:

- (a) Liability for (1) death or bodily injury to persons; (2) damage or injury to, loss (including theft), or loss of use of, any property; (3) any failure or alleged failure to comply with any provision of law or the Contract Documents; or (4) any other loss, damage or expense, sustained by any person, firm or corporation or in connection with the Work called for in this Agreement or the Contract Documents, except for liability resulting from the sole or active negligence, or the willful misconduct of the District.

- (b) Any bodily injury to or death of persons or damage to property caused by any act, omission or breach of Contractor or any person, firm or corporation employed by Contractor, either directly or by independent contract, including all damages or injury to, loss (including theft), or loss of use of, any property, sustained by any person, firm or corporation, including the District, arising out of or in any way connected with Work covered by this Agreement or the Contract Documents, whether said injury or damage occurs either on or off District property, but not for any loss, injury, death or damages caused by the sole or active negligence or willful misconduct of the District.
- (c) Any dispute between Contractor and Contractor's subcontractors/supplies/sureties, including, but not limited to, any failure or alleged failure of the Contractor (or any person hired or employed directly or indirectly by the Contractor) to pay any Subcontractor or Materialman of any tier or any other person employed in connection with the Work and/or filing of any stop notice or mechanic's lien claims.

Contractor, at its own expense, cost, and risk, shall defend any and all claims, actions, suits, or other proceedings that may be brought or instituted against the District, its officers, agents or employees, on any such claim or liability, and shall pay or satisfy any judgment that may be rendered against the District, its officers, agents or employees in any action, suit or other proceedings as a result thereof.

ARTICLE 6 – PROVISIONS REQUIRED BY LAW.

Each and every provision of law and clause required to be inserted in this Contract shall be deemed to be inserted herein and this Contract shall be read and enforced as though it were included herein, and if through mistake or otherwise any such provision is not inserted or is not correctly, then upon application of either party the Contract shall forthwith be physically amended to make such insertion or correction.

ARTICLE 7 – COMPONENT PARTS OF THE CONTRACT.

The contract entered into by this Agreement consists of the following contract documents, all of which are component parts of the contract as if herein set out in full or attached hereto:

- Notice to Vendor's – Request For Proposals;
- E-Rate Requirements;
- Information for Bidders;
- Proposal Form;
- Bid Bond;
- Noncollusion Affidavit;
- Vendor's Certificate Regarding Workers' Compensation;
- Acknowledgment of Bidding Practices Regarding Indemnity;
- Conduct Rules For Vendor's
- Vendor Inquiry
- Agreement;
- Performance Bond;
- Payment Bond;
- Contractor Certification Regarding Background Check
- General Conditions

Specifications;
Addendum(s)
Drawings.

All of the above-named contract documents are intended to be complementary. Work required by one of the above-named contract documents and not by others shall be done as if required by all.

IN WITNESS WHEREOF, this Agreement has been dully executed by the above-named parties, on the day and year first above written.

DISTRICT:

CONTRACTOR:

By _____
Doug Geren, Superintendent

By _____

Title: _____

Authorized Officers
or Agents

(CORPORATE SEAL)

CONTRACT PERFORMANCE BOND

KNOW ALL MEN BY THESE PRESENT:

THAT WHEREAS, Cottonwood Union School District (referred to hereinafter as "Obligee") has awarded to _____, (hereinafter designated as the "PRINCIPAL"), an agreement for the work described as follows: **DISTRICT CABLING: Internal Connections, RFP NO. 2019-TECH1**; and

WHEREAS, the work to be performed by the PRINCIPAL is more particularly set forth in that certain contract dated _____, (hereinafter referred to as the "Contract"), which Contract is incorporated herein by this reference; and

WHEREAS, the CONTRACTOR is required by said PRINCIPAL to perform the terms thereof and to provide a bond both for the faithful performance and guaranty thereof.

NOW, THEREFORE, we, _____, the undersigned, as PRINCIPAL, and _____, a corporation organized and existing under the laws of the State of _____, and duly authorized to transact business under the laws of the State of California, as Surety, are held and firmly bound unto the Cottonwood Union School District in the sum of _____ Dollars (\$ _____), said sum being not less than one hundred percent (100%) of the total amount payable by said Obligee under the terms of said Contract, for which amount well and truly to be made, we bind ourselves, our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH THAT, if the hereby bounded PRINCIPAL, his or her heirs, executors, administrators, successors or assigns, shall in all things stand to and abide by, and well and truly keep and perform the covenants, conditions, and agreements in said Contract and any alteration thereof made as therein provided, on his or her part, to be kept and performed at the time and in the manner therein specified, and in all respects according to their intent and meaning; and shall faithfully fulfill guarantees of all materials and workmanship; and indemnify, defend and save harmless the Obligee, its officers and agents, as stipulated in said Contract, then this obligation shall become null and void; otherwise it shall be and remain in full force and effect.

For value received, the Surety hereby stipulates and agrees that no change, extension of time, alteration, or addition to the terms of the Contract, or to the work to be performed there under, or the Specifications accompanying the same shall in any way affect its obligations on this bond, and it does hereby waive notice of any such change, extension of time, alteration, or addition to the terms of the Contract, or to the work, or to the Specifications.

No final settlement between the Obligee and the PRINCIPAL shall abridge the right of any beneficiary hereunder, whose claim may be unsatisfied.

PRINCIPAL and Surety agree that if the Obligee is required to engage the services of an attorney in connection with enforcement of the bond, PRINCIPAL and Surety shall pay Obligee's reasonable attorneys' fees incurred, with or without suit, in addition to the above sum.

In the event suit is brought upon this bond by the DISTRICT and judgment is recovered, the Surety shall pay all costs incurred by the DISTRICT in such suit, including reasonable attorneys' fees to be fixed by the Court.

IN WITNESS WHEREOF, we have hereunto set our hands and seals this _____ day of _____, 20__.

PRINCIPAL:

Signature

(Corporate Seal)

By: _____
Print Name Title

SURETY:

(Corporate Seal)

By: _____
Attorney-in-Fact

The rate of premium on this bond is _____ per thousand.

The total amount of premium charged: \$ _____
(This must be filled in by a corporate surety).

IMPORTANT: THIS IS A REQUIRED FORM.

Surety companies executing bonds must possess a certificate of authority from the California Insurance Commissioner authorizing them to write surety insurance defined in California Insurance Code Section 105, and if the work or project is financed, in whole or in part, with federal, grant or loan funds, Surety's name must also appear on the Treasury Department's most current list (Circular 570 as amended).

Any claims under this bond may be addressed to:

(Name and Address of Surety)

Contact Name (*please print*)

(_____) _____
Telephone Number

(_____) _____
Fax Number

**(Name and Address of agent or representative
for service of process in California)**

Contact Name (*please print*)

(_____) _____
Telephone Number

(_____) _____
Fax Number

PAYMENT BOND
(CALIFORNIA PUBLIC WORK – LABOR & MATERIAL)

KNOW ALL MEN BY THESE PRESENT:

THAT WHEREAS, Cottonwood Union School District (sometimes referred to hereinafter as "Obligee") has awarded to _____, (hereinafter designated as the "CONTRACTOR"), an agreement for the work described as follows **DISTRICT CABLING: Internal Connections, RFP NO. 2019-TECH1** (hereinafter referred to as the "Public Work"); and

WHEREAS, said CONTRACTOR is required to furnish a bond in connection with said Contract, and pursuant to California Civil Code Section 3247;

NOW, THEREFORE, We, _____, the undersigned CONTRACTOR, as Principal; and _____, a corporation organized and existing under the laws of the State of _____, and duly authorized to transact business under the laws of the State of California, as Surety, are held and firmly bound unto the Cottonwood Union School District and to any and all persons, companies, or corporations entitled by law to file stop notices under California Civil Code Section 3181, or any person, company, or corporation entitled to make a claim on this bond, in the sum of _____ Dollars (\$ _____), said sum being not less than one hundred percent (100%) of the total amount payable by said Obligee under the terms of said Contract, for which payment will and truly to be made, we bind ourselves, our heirs, executors and administrators, successors and assigns, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH that if said Principal, its heirs, executors, administrators, successors, or assigns, or subcontractor, shall fail to pay any person or persons named in Civil Code Section 3181; or fail to pay for any materials, provisions, or other supplies, used in, upon, for, or about the performance of the work contracted to be done, or for any work or labor thereon of any kind, or for amounts due under the Unemployment Insurance Code, with respect to work or labor thereon of any kind; or shall fail to deduct, withhold, and pay over to the Employment Development Department, any amounts required to be deducted, withheld, and paid over by Unemployment Insurance Code Section 13020 with respect to work and labor thereon of any kind, then said Surety will pay for the same, in an amount not exceeding the amount herein above set forth, and in the event suit is brought upon this bond, also will pay such reasonable attorneys' fees as shall be fixed by the court, awarded and taxed as provided in California Civil Code Sections 3247 et. seq.

This bond shall inure to the benefit of any person named in Civil Code Section 3181 giving such person or his/her assigns a right of action in any suit brought upon this bond.

It is further stipulated and agreed that the Surety of this bond shall not be exonerated or released from the obligation of the bond by any change, extension of time for performance, addition, alteration or modification in, to, or of any contract, plans, or specifications, or agreement pertaining or relating to any scheme or work of improvement herein above described; or pertaining or relating to the furnishing of labor, materials, or equipment therefore; nor by any change or modification of any terms of payment or extension of time for payment pertaining or relating to any scheme or work of improvement herein above described; nor by any rescission or attempted rescission of the contract, agreement or bond; nor by any conditions precedent or subsequent in the bond attempting to limit the right of recovery of claimants otherwise entitled to recover under any such contract or agreement or under the bond; nor by any fraud practiced by any person other than the claimant seeking to recover on the bond; and that this bond be construed most strongly against the Surety and in favor of all persons for whose benefit such bond is given; and under no circumstances shall the Surety be released from liability to those for whose benefit such bond has been given, by reason of any breach of contract between the DISTRICT and the CONTRACTOR or on the part of any obligee named in such bond; that the sole condition of recovery shall be that the claimant is a person described in California Civil Code Sections 3110 and 3112, and who has not been paid the full amount of his or her claim; and that the Surety does hereby waive notice of any such change, extension of time, addition, alteration or modification herein mentioned.

IN WITNESS WHEREOF, we have hereunto set our hands and seals this _____ day of _____, 20__.

PRINCIPAL/CONTRACTOR:

(Corporate Seal)

By: _____

SURETY:

(Corporate Seal)

By: _____
Attorney-in-Fact

IMPORTANT: THIS IS A REQUIRED FORM.

Surety companies executing bonds must possess a certificate of authority from the California Insurance Commissioner authorizing them to write surety insurance defined in California Insurance Code Section 105, and if the work or project is financed, in whole or in part, with federal, grant or loan funds, Surety's name must also appear on the Treasury Department's most current list (Circular 570 as amended).

Any claims under this bond may be addressed to:

(Name and Address of Surety)

Contact Name (*please print*)

(_____) _____
Telephone Number

(_____) _____
Fax Number

**(Name and Address of agent or representative
for service of process in California)**

Contact Name (*please print*)

(_____) _____
Telephone Number

(_____) _____
Fax Number

INSURANCE DOCUMENTS & ENDORSEMENTS

The following insurance endorsements and documents must be provided to the District within five (5) calendar days after receipt of notification of award. If the awarded Vendor fails to provide the documents required bellow, the District may award the contract to the next responsible and responsive Vendor. All insurance provided by the bidder shall fully comply with the requirements set forth in Item No. 28 of the General Terms and Conditions of the contract documents.

1. **General Liability Insurance:** Certificate of Insurance with all specific insurance coverage's set forth in Item No. 28 of the General Terms and Conditions, proper Proposal description, designation of the Cottonwood Union School District as the Certificate Holder, a statement that the insurance provided is primary to any insurance obtained by the District and minimum of 30 days' cancellation notice. Bidder shall also provide required additional insured endorsement(s) designating all parties required in the General Terms and Conditions. The additional insured endorsement shall be an ISO CG20 10 (11/85) or ISO CG 20 10 (10/93) or their equivalent as determined by the District.

Incidents and claims are to be reported to the insurer at:

Attn	_____
:	(Contact Name) _____ (Title) _____

	(Company) _____

	(Street Address) _____

	(City) _____ (State) _____ (Zip Code) _____

	(Telephone Number) _____ (Fax Number) _____

2. **Workers' Compensation / Employer's Liability Insurance:** Certificate of Workers' Compensation Insurance meeting the coverage's and requirements set for in the General Terms and Conditions, minimum of 30 days' cancellation notice, proper Proposal description, waiver of subrogation and any applicable endorsements.

3. **Automobile Liability Insurance:** Certificate of Automobile Insurance meeting the coverage's and requirements set forth in the General Terms and Conditions, minimum 30 days' cancellation notice, any applicable endorsements and a statement that the insurance provided is primary to any insurance obtained by the District.

Incidents and claims are to be reported to the insurer at:

Attn :	_____
	(Contact Name) _____ (Title)
	_____ _____ (Company)
	_____ _____ (Street Address)
	_____ (City) _____ (State) _____ (Zip Code)
	(_____) _____ (_____) _____ (Telephone Number) (Fax Number)

Date

Vendor's Firm Name

By: _____
Signature

Title

**VENDOR'S/CONTRACTOR'S CERTIFICATION REGARDING
BACKGROUND CHECKS**

_____ certifies that it has performed one of the following:
[Name of Vendor]

Pursuant to Education Code Section 45125.1, Contractor has conducted criminal background checks, through the California Department of Justice, of all employees providing services to the **Cottonwood Union School District**, pursuant to the contract/purchase order dated _____, and that none have been convicted of serious or violent felonies, as specified in Penal Code Sections 1192.7(c) and 667.5(c), respectively.

As further required by Education Code Section 45125.1, attached hereto as Attachment "A" is a list of the names of the employees of the undersigned who may come in contact with pupils.

OR

- Pursuant to Education Code Section 45125.2, Vendor will ensure the safety of pupils by one or more of the following methods:
 - 1) The installation of a physical barrier at the worksite to limit contact with pupils.
 - 2) 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.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Date: _____, 20 ____

[Name of Vendor]

Signature

COTTONWOOD UNION SCHOOL DISTRICT
CONSTRUCTION CONTRACTOR
FORMS AND AGREEMENT

STEP 1 – Employee Verification

Are you a part-time or full-time employee of the Cottonwood Union School District?

Yes No

- If you responded affirmatively, **STOP**, you cannot be hired as a Contractor. Contact the XXX Department immediately for further assistance.
- If you responded negatively, please continue to Step II.

STEP II – Form W-9

As instructed by the Internal Revenue Service and the California Franchise Tax Board, the Cottonwood Union School District must obtain Taxpayer Identification Numbers for every person or entity (other than Corporations) that performs services for the District.

Are you incorporated?

Yes No

- If you responded affirmatively, please continue to Step III and disregard Form W-9 (attached).
- If you responded negatively, please complete Form W-9 and continue to Step III.

STEP III – Form 590

As directed by California Revenue and Taxation Code, Section 18662, the Cottonwood Union School District is required to withhold income or franchise tax on payment of California source income made to nonresidents of California.

Are you a resident of California, or Do you have a permanent place of business in California?

Yes No

All nonresidents who respond negatively and who do not complete and return Form 590 will be subject to the seven percent (7%) tax withholding.

- If you responded affirmatively, please disregard Form 590 (attached).
- If you responded negatively, please complete Form 590.

Signature

Date

Print Name

Title

Phone Number

Name of Company

**E-RATE Year 22 (2019-2020)
REQUEST FOR PROPOSAL
RFP #2019-TECH2
470 # 190012443**

**Cottonwood Union School District
20512 1st St
Cottonwood, CA 96022
Network Electronics**

PROCUREMENT TIMELINE	
RFP ISSUED:	12/28/2018
REQUESTS FOR INFORMATION DEADLINE	01/25/2019 4:00 PM
PROPOSALS DEADLINE:	02/01/2019 4:00 PM
PROJECT START DATE:	PENDING FUNDING APPROVAL
PROJECT END DATE:	09-30-20 +USAC APPROVED EXTENSIONS

Service Provider Criteria and Contract Requirements

E-RATE SUPPLEMENTAL TERMS AND CONDITIONS

Signed copy to be returned with bid response.

The Telecommunications Act of 1996 established a fund by which Schools and Libraries across the Country could access discounts on eligible telecommunications products and services. The program is commonly known as the E-rate Program. The eligibility for discounts on internet access, telecommunications products and services, internal connection products, services and maintenance is determined by the Federal Communications Commission (FCC). Funding is made available upon application approval by the Schools and Libraries Division (SLD) of the Universal Service Administrative Company (USAC), which was established by the Act. The amount of discount is based on the numbers of students receiving free and reduced price meals.

1) E-RATE CONTINGENCY

The project herein is contingent upon the approval of funding from the Universal Service Fund's Schools and Libraries Program, otherwise known as E-rate. Even after award of contract(s) and/or E-rate funding approval is obtained, the District may or may not proceed with the project, in whole or in part. Execution of the project, in whole or in part, is solely at the discretion of the District.

2) SERVICE PROVIDER REQUIREMENTS

The District expects Service Providers to make themselves thoroughly familiar with any rules or regulations regarding the E-rate program.

- a. Service Providers are required to be in full compliance with all current requirements and future requirements issued by the SLD throughout the contractual period of any contract entered into as a result of this RFP.
- b. Service Providers are responsible for providing a valid SPIN (Service Provider Identification Number). More information about obtaining a SPIN may be found at this website: <http://www.usac.org/sl/service-providers/step01/default.aspx>
- c. Service Providers are responsible for providing a valid Federal Communications Commission (FCC) Registration Number (FRN) at the time the bid is submitted. More information about obtaining an FRN may be found at this website: <https://fjallfoss.fcc.gov/coresWeb/publicHome.do>
- d. Service Providers are responsible for providing evidence of FCC Green Light Status at the time the bid is submitted. Any potential bidder found to be in Red Light Status must provide an explanation of the steps it is undertaking to be removed to Red Light Status and the expected timeframe for resolution. A

Service Provider's sustained Red Light Status may be grounds for contract termination as it could prohibit the Service Provider from providing E-rate discounts in a timely manner which would cause harm to the Applicant. More information about FCC Red and Green Light Status may be found at this website: http://www.fcc.gov/debt_collection/welcome.html

- e. Products and services must be delivered before billing can commence. At no time may the Service Provider invoice before July 1, 2019.
- f. Prices must be held firm for the duration of the associated E-rate Funding Year(s) or until all work associated with the project is complete (including any contract and USAC approved extensions).
- g. Goods and services provided shall be clearly designated as "E-rate Eligible". Non-eligible goods and services shall be clearly called out as 100% non-eligible or shall be "cost allocated" to show the percentage of eligible costs per SLD guidelines.
- h. Within one (1) week of award, the awarded Service Provider must provide the District a bill of materials using a completed USAC "Item 21 Template". Subsequent schedules of values and invoices for each site must match Item 21 Attachment or subsequent service substitutions. A summary sheet must also be provided to provide the cumulative amount for all sites.**
- i. In the event of questions during an E-rate pre-commitment review, post-commitment review and/or audit inquiry, the awarded Service Provider is expected to reply within 3 days to questions associated with its proposal.
- j. The awarded Service Provider is required to send copies of all forms and invoices to the District prior to invoicing USAC for pre-approval. Failure to comply with this requirement may result in the District placing the vendor on an "Invoice Check" with the USAC <http://www.usac.org/sl/applicants/step07/invoice-check.aspx>
- k. Services providers must comply with the FCC rules for Lowest Corresponding Price ("LCP"). Further details on LCP may be obtained at USAC's website: <http://www.usac.org/sl/service-providers/step02/lowest-corresponding-price.aspx>

3) SERVICE PROVIDER ACKNOWLEDGEMENTS

- a. The Service Provider acknowledges that no change in the products and/or services specified in this document will be allowed without prior written approval from the district and a USAC service substitution approval with the exception of a Global Service Substitutions.
- b. The Service Provider acknowledges that all pricing and technology infrastructure information in its bid shall be considered as public and non-confidential pursuant to §54.504 (2)(i)(ii).
- c. The Service Provider acknowledges that its offer is considered to be the lowest corresponding price pursuant to § 54.511(b). Should it not be the lowest corresponding price, the service provider must disclose the conditions leading to the applicant being charged in excess of lowest corresponding price.
- d. This offer is in full compliance with USAC's Free Services Advisory <http://www.usac.org/sl/applicants/step02/free-services-advisory.aspx>. There are no free services offered that would predicate an artificial discount and preclude the applicant from paying its proportionate non-discounted share of costs. The service provider agrees to provide substantiating documentation to support this assertion should the applicant, USAC, or the FCC request it.

4) STARTING SERVICES/ADVANCE INSTALLATION – Category 1 Services


The annual E-rate Funding Year begins on July 1 and expires on June 30 of each calendar year. Regardless of the contract "effective date", E-rate eligible goods and/or services requested in this RFP shall be delivered no earlier than the start of the 2019 funding year (July 1, 2019). If Category 1 services (Telecommunication Services and Internet access) will begin on or shortly after July 1 of a funding year, the service provider, in some cases, may need to undertake some construction and installation work prior to the beginning of that funding year. Within the limitations indicated below, the infrastructure costs of a service provider can be deemed to be delivered at the same time that the associated Category 1 services begin. That is, if services begin on July 1, then the delivery of service provider infrastructure necessary for those services can be considered as also delivered on July 1. However, NO INVOICING can take place prior to July 1 of the associated Funding Year.

EARLY FUNDING CONDITIONS

Category 1

There are four conditions that must be met in order for USAC to provide support in a funding year for Category 1 infrastructure costs incurred prior to that funding year.

- *Initiation of installation cannot take place before selection of the service provider pursuant to a posted Form 470 and in any event no earlier than six months prior to July 1 of the funding year.*
- *The Category 1 service must depend on the installation of the infrastructure.*
- *The underlying Category 1 service cannot have a service start date prior to July 1 of the funding year.*
- *No invoices can be submitted to USAC for reimbursement prior to July 1 of the funding year.*


For more information, please refer to the FCC Order involving the Nassau County Board of Cooperative Educational Services ([DA 02-3365](#) , released December 6, 2002). This FCC decision only applies to Priority 1 services (telecommunications services and Internet access).

The complete text can be found at the following URL:
<http://www.usac.org/sl/applicants/step05/installation.aspx>

Category 2

There is one condition that allows USAC to provide support in a funding year for Category 2 installation costs incurred prior to that funding year.

- *We also amend our rules for category two non-recurring services to permit applicants to seek support for category two eligible services purchased on or after April 1, three months prior to the start of funding year on July 1. This will provide schools with the flexibility to purchase equipment in preparation for the summer recess and provide the maximum amount of time during the summer to install these critical networks.*

For more information, please refer to the FCC Report and Order and Further Notice of Proposed Rulemaking ([FCC 14-99](#) , released July 23, 2014). This FCC decision only applies to Category 2 services (Internal Connections).

However, NO INVOICING can take place prior to July 1 of the funding year.

5) INVOICING

- a. The Service Provider agrees to bill and receive a portion of the payment for the provisions of goods and services described herein directly from USAC via the Form 474 Service Provider Invoice (SPI). The District will only be responsible for paying its non-discounted share of costs and does not intend to use the BEAR process (Form 472). The maximum percentage the District will be liable for is the pre-discount amount minus the funded amount as shown on the FCC Form 471 Block 5 and any identified ineligible costs. Upon the successful receipt or posting

of a Funding Commitment Decision Letter from the SLD and submission, certification and USAC approval of Form 486, the District shall pay only the discounted amount beginning with the billing cycle immediately following said approval. Alternatively, should the District decide that it is in the best interest of the District to file a Form 472, the District will inform the Service Provider of its intent.

- b. All Service Provider invoicing to USAC must be completed within 120 days from the last day of service. Should the Service Provider fail to invoice USAC in a timely manner, the District will only be responsible for paying its non-discounted share.

6) FCC/SLD AUDITABILITY

The E-rate program requires that all records be retained for at least ten (10) years from the last date of service provided on a particular funding request. Respondent hereby agrees to retain all books, records, and other documents relative to any Agreement resulting from this RFP for ten (10) years after final payment. The District, its authorized agents, and/or auditors reserves the right to perform or have performed an audit of the records of the Respondent and therefore shall have full access to and the right to examine any of said materials within a reasonable period of time during said period.

7) PROCUREMENT OF ADDITIONAL GOODS AND/OR SERVICES/COTERMINOUS EXPIRATION

During the term of any Agreement resulting from this RFP, the District may elect to procure additional or like goods and/or services offered by the Respondent. Such services shall be negotiated and obtained via an official amendment to this Agreement and approval by the District's Governing Board. All terms, conditions, warranties, obligations, maintenance and support of said goods or services shall have a coterminous expiration date with the original date of this Agreement. The District shall not enter into a separate Agreement for said goods or services. Respondents must state in their proposal that they acknowledge, accept and are in agreement with coterminous expiration conditions.

I, the undersigned, as an authorized agent of _____ (Service Provider Name), hereby certify that I have read the E-rate Supplemental Terms and Conditions, am fully compliant and intend to cooperate with the E-rate process as outlined above.

Signature: _____ Title: _____

Phone Number: _____ Email: _____

Service Provider Name: _____

TRADE NAMES AND ALTERNATIVES –

For convenience in designation on the plans or in the specifications, certain articles or materials to be incorporated in the work may be designated under a trade name or in the name of a manufacturer. Whenever in specifications any materials, process, or article is indicated or specified by grade, patent, or proprietary name or by name of manufacturer, such specification shall be deemed to be used for the purpose of facilitating description of material, process or article desired and shall be deemed to be followed by the words "or equal" or "or equivalent", and service provider may, unless otherwise stated, offer any material, process or article which shall be substantially equal or better in every respect to that so indicated or specified. Burden of proof as to equality of any material, process or article shall rest with service provider. **Service Provider shall submit request together with substantiating data for substitution of any "or equal" item within the response by the closing of bids.** Provision authorizing submission of "or equal" justification data shall not in any way authorize an extension of time of bid response.

The District retains the right to be sole judge as to whether equivalency has been proven and whether alternatives will be accepted.

Award of Contract

The District does not guarantee an award of a contract(s) and it reserves the right to select the firm(s) that it considers to be in the best interest of the District. Award of contract is contingent upon the approval of funding from the Schools and Libraries Universal Service Administrative Company ("USAC").

The District reserves the right to award none, some, or all of the proposal. For instance, if a response exceeds the E-rate funding limits set by USAC, the district may choose to only award up to the E-rate funding limit, less or more.

The District reserves the right to accept or reject any or all proposals, to negotiate with any or all responsible submitters, and to waive any informality in the Proposal. Firms submitting proposals shall be responsible for any and all expenses that they may incur in preparing proposals.

Request for Proposal Preparation Cost

Costs for preparing responses and any other related material is the responsibility of the VENDOR, and shall not be chargeable in any manner to the DISTRICT. The DISTRICT will not be held liable for any cost incurred by VENDORS in responding to the RFP.

Order Term

District reserves the right to order quantities in any size lot or lots of quantities. Pricing must remain firm for the period of April 1, 2019 thru September 30, 2020. The District reserves the right to extend the intent to purchase for an additional annual term through September 30, 2021

EVALUATION AND SELECTION CRITERIA

The District, in compliance with Federal Communications Commission (FCC) rules, will award to the vendor(s) with the most cost-effective offering. Per the Sixth Report and Order, FCC 10-175, FCC rules dictate the following:

§ 54.503 (c)(2)(vii) All bids submitted for eligible products and services will be carefully considered, with price being the primary factor, and the bid selected will be for the most cost-effective service offering consistent with § 54.511.

§ 54.511 Ordering Services (a) Selecting a provider of eligible services. In selecting a provider of eligible services, schools, libraries, library consortia, and consortia including any of those entities shall carefully consider all bids submitted and must select the most cost-effective service offering. In determining which service offering is the most cost-effective, entities may consider relevant factors other than the pre-discount prices submitted by providers, but price should be the primary factor considered.

Therefore, the District may consider factors other than price alone in the consideration of bids; price for E-rate eligible goods and services will be the primary factor considered.

SELECTION CRITERIA:

No.	Factor	Total Points Available
1	Cost of eligible goods and services	50
2	Vendor quote meets district's specifications	30
3	Responder experience with district	20
	Total Points	100

SCOPE OF WORK

No refurbished equipment is acceptable

The District is seeking to provide Uninterruptable Power Supplies (UPS) with bundled network cards to support the existing switching and router infrastructure.

The District is seeking to add to existing networking equipment to complete the full-scale infrastructure replacement performed in 2016-17.

The quotes provided should include all materials, equipment and accessories required to furnish a complete data electronics system as indicated on the parts list, however Service Providers may respond to all or part of the equipment list.

All proposals need to include tax and shipping as separate items in the response.

Prospective Service Providers are required to submit the following:

1. Service Provider's SPIN number
2. Service Provider's FCC Registration Number (FRN).
3. "Equipment list" completely filled in

Failure by Service Provider to supply these documents shall be considered grounds for disqualification.

REQUESTS FOR INFORMATION

All inquiries must be submitted via e-mail to bmoore@cwusd.com by the deadline on Page 1 with the subject line **"2019-TECH2 Network Electronics"**. The District will not respond to phone inquiries.

All addendum(s), questions and answers will be posted to the district's website at <http://www.cwusd.com/erate> in addition to the E-rate EPC website at <https://portal.usac.org/suite/>

Please "Follow" the Form 470 to receive all EPC updates pertaining to the Form 470.

SUBMISSION INSTRUCTIONS

All offers **must** be submitted to the contact information below by the deadline indicated on Page 1.

Service Provider shall provide **one (1)** original Response.

Contact Information:

Cottonwood Union School District
ATTN: Brian Moore
20512 1st St
Cottonwood, CA 96022
(530) 347-3165

Proposals must be **clearly labeled with the Title of the RFP "2019-TECH2 Network Electronics" on the outside of the envelope.**

Alternative Submission via E-mail

All offers may be submitted to the contact information below by the deadline indicated on Page 1.

Contact Information:

Brian Moore
Director of Technology
bmoore@cwusd.com

Offers must be received no later than the deadline noted above and **clearly labeled in the subject line "2019-TECH2 Network Electronics"**

It is the sole responsibility of each respondent to ensure all submittals and attachments are received by the District before the deadline. The District assumes no responsibility for transmission failures.

Verification of receipt can be made by contacting Brian Moore at bmoore@cwusd.com or (530) 510-3907.

Right to Reject Any and All Quotes

The District reserves the right to reject any or all quotation submittals and to waive any informalities or regularities. The Service Provider's quotation submission is recognition of this right.

In addition, the District reserves the right to fund, (proceed with project or purchase) or not to fund, regardless of E-Rate approval.

In addition, the District reserves the right to proceed with any (or all) portions of the quote at the Price Per Item cost, regardless of the quantity ordered.

PRICING SUBMISSION INSTRUCTIONS

Please submit quotations by school, as well as a summary page, and include the following:

West Cottonwood Middle School
 20512 West First St
 Cottonwood, CA 96022

Description	Part #	QTY	Price Per Item	E-Rate Eligible Price	E-Rate Ineligible Price	Total Price
Tripplite 1500VA UPS with bundled network card (or equivalent)	SMART1500RM2UN	7				
Tripplite 5000VA UPS (or equivalent)	SMART5000RT3U	1				
Brocade 10Gb SFP+ 4-Port Module (or equivalent)	ICX7400-4X10GF	2				
Brocade ICX 7450 Power Supply (or equivalent)	RPS15-E	1				
Brocade ICX 7450 exhaust airflow fan (or equivalent)	ICX-FAN10-E	1				
Brocade Multimode Fiber 10-Gb SFP (or equivalent)	10G-SFPP-LRM	6				
				Tax		
				Freight/Shipping		
				Grand Total		

North Cottonwood School
 19920 Gas Point Rd
 Cottonwood, CA 96022

Description	Part #	QTY	Price Per Item	E-Rate Eligible Price	E-Rate Ineligible Price	Total Price
Triplite 1500VA UPS with bundled network card (or equivalent)	SMART1500RM2UN	8				
Brocade 10Gb SFP+ 4-Port Module (or equivalent)	ICX7400-4X10GF	2				
Brocade ICX 7450 Power Supply (or equivalent)	RPS15-E	1				
Brocade ICX 7450 exhaust airflow fan (or equivalent)	ICX-FAN10-E	1				
Brocade Multimode Fiber 10-Gb SFP (or equivalent)	10G-SFPP-LRM	2				
				Tax		
				Freight/Shipping		
				Grand Total		

Cottonwood Union School District

ENROLLMENT UPDATE

Current Enrollment as of January 10, 2019											
School	As of 6/6/19	As of 5/15/19	As of 4/10/19	As of 3/13/19	As of 2/13/19	As of 1/9/19	As of 12/10/18	As of 11/07/18	As of 10/11/18	As of 9/12/18	Difference 9/10 to Current +/-
North						531	530	524	528	522	+9
West						416	414	404	404	404	+12
Total District						947	944	928	932	926	+21
CCCS						228	230	230	229	230	-2

CBEDS Enrollment (First Wednesday of October)					
District	14/15	15/16	16/17	17/18	18/19
Total	905	890	868	940	932
CCCS	179	208	225	225	229

ATTENDANCE UPDATE

Five year P-2 Historical Data (average daily attendance over 8 months)				
12/13	14/15	15/16	16/17	17/18
898.17	861	846.92	835.9	890.86

SHASTA COUNTY POOLED INVESTMENT
November 30, 2018

11/30/18

PURCHASE DATE	SECURITY TYPE	PAR AMOUNT	COST AMOUNT	% OF TOTAL	DISC	PREM	ACCRUED INTEREST	MATURITY	CUSIP	S&P / MOODY'S RATING	INT/DISC RATE	YIELD	BROKER	DAYS TO MAT	DAYS* COST	MARKET VALUE	UNREALIZED GAIN/LOSS
	Local Agency Investment Fund (max 65,000)	30,000,000.00	30,000,000.00	5.84%				12/03/18		not rated	2.16	2.16	LAIF	3	90,000,000.00		N/A
	Repo Agreement (10% max 20% limit)	37,000,000.00	37,000,000.00	7.20%				12/03/18			2.11	2.11	UBS		0.00		N/A
	LIR Treasury Fund - Mutual Fund (5.00% max)		0.00	0.00%									UBS		0.00		N/A
****	Total Inactive Public Deposits (7.5% limit)	0.00	0.00	0.00%												0.00	
04/06/18	US Treasury Note	5,000,000.00	4,930,111.11		(69,888.89)		4,930,111.11	01/03/19	912796PK9	NNA/NA	1.85	1.90	UBS	34	167,623,777.74		(4,930,111.11)
12/07/17	US Treasury Note	5,000,000.00	4,939,843.75		(60,156.25)	0.00	4,939,843.75	05/15/19	912828R44	NA/Aaa	0.88	1.72	UBS	166	920,014,062.50		(4,939,843.75)
10/11/18	US Treasury Note	5,000,000.00	4,883,800.00		(116,200.00)		4,883,800.00	09/12/19	912796RA9	NA/NA	2.49	2.57	UBS	286	1,396,766,800.00		(4,883,800.00)
01/22/18	US Treasury Note	5,000,000.00	4,923,046.88		(76,953.12)	0.00	4,923,046.88	01/31/20	912828H52	NA/NA	1.25	2.03	Union Banc	427	2,102,141,017.76		(4,923,046.88)
11/28/18	US Treasury Note	5,000,000.00	4,923,967.39		(103,750.00)	27,717.39	4,923,967.39	07/15/20	912828ZJ8	NA/NA	1.50	2.81	UBS	593	2,919,912,662.27		(4,923,967.39)
*****	Total Treasury Bill (50% limit)	25,000,000.00	24,600,769.13	4.79%												0.00	(24,600,769.13)
*****	Total Negotiable Cert of Deposit (20% limit)	0.00	0.00	0.00%												0.00	0.00
01/25/16	US Bank Medium Term Note	5,000,000.00	5,000,000.00			0.00	0.00	04/25/19	91159HHH6	A+/A1	2.20	1.70	UBS	146	730,000,000.00		(5,000,000.00)
10/20/16	JP Morgan Medium Term Note	5,000,000.00	5,000,000.00			0.00	0.00	09/23/18	48216LRG9	A+/Aa3	1.65	1.54	UBS	297	1,485,000,000.00		(5,000,000.00)
04/17/17	Toyota Motor Credit Medium Term Note	5,000,000.00	5,000,000.00			0.00		04/17/20	89235TDU6	A-/Aa3	1.95	1.80	Union Banc	504	2,520,000,000.00		(5,000,000.00)
08/02/19	Bank of NY Med Term Note	5,000,000.00	5,029,604.17			0.00	29,604.17	09/23/21	06409HBY4	A/A1	3.55	3.18	UBS	1028	5,170,433,085.76		(5,029,604.17)
*****	Total Medium Term Notes (20% limit/ 3% ea)	20,000,000.00	20,029,604.17	3.80%												0.00	(5,000,000.00)
04/09/18	Credit Suisse NY CP	5,000,000.00	4,904,375.00		(95,625.00)		4,904,375.00	01/04/19	2254EBN49	A-1/P-1	2.55	2.60	UBS	35	171,653,125.00		(4,904,375.00)
04/13/18	Credit Suisse NY CP	5,000,000.00	4,905,125.00		(94,875.00)		4,905,125.00	01/08/19	2254EBN80	A-1/P-1	2.53	2.58	UBS	39	191,299,875.00		(4,905,125.00)
05/01/18	Nabny CP	5,000,000.00	4,906,597.22		(93,402.78)		4,906,597.22	01/25/19	63873KNR4	A-1/P-1	2.50	2.54	UBS	56	274,769,444.32		(4,906,597.22)
04/24/18	MUFG Bank CP	5,000,000.00	4,935,270.83		(64,729.17)		4,935,270.83	02/04/19	62479MP49	A-1/P-1	2.39	2.47	UBS	66	325,727,874.78		(4,935,270.83)
06/06/18	Bank of Tokyo CP	5,000,000.00	4,911,783.33		(88,216.67)		4,911,783.33	03/01/19	63479MQ14	A-1/P-1	2.37	2.41	UBS	91	446,972,269.03		(4,911,783.33)
06/21/18	JP Morgan CP	5,000,000.00	4,905,437.50		(94,562.50)		4,905,437.50	03/15/18	46840QQF1	A-1/P-1	2.55	2.62	UBS	105	515,070,937.50		(4,905,437.50)
08/06/18	Nabny NY CP	5,000,000.00	4,905,875.00		(94,125.00)		4,905,875.00	05/03/19	63873KS32	A-1/P-1	2.51	2.56	UBS	154	755,504,750.00		(4,905,875.00)
08/24/18	Credit Agricola CIB NY	5,000,000.00	4,908,500.00		(91,500.00)		4,908,500.00	05/21/19	2253USM6	A-1/P-1	2.44	2.49	UBS	172	844,262,000.00		(4,908,500.00)
10/22/18	JP Morgan CP	5,000,000.00	4,916,000.00		(94,000.00)		4,916,000.00	06/03/19	46840QT35	A-1/P-1	2.70	2.78	UBS	185	909,480,000.00		(4,916,000.00)
10/01/18	Nabny CP	5,000,000.00	4,908,287.50		(91,712.50)		4,908,287.50	06/11/19	63873KT83	A-1/P-1	2.61	2.66	UBS	193	947,289,487.50		(4,908,287.50)
10/04/18	Toyota Motor Credit Corp. CP	5,000,000.00	4,903,250.00		(96,750.00)		4,903,250.00	07/01/19	89233HU10	A-1+P-1	2.58	2.63	UBS	213	1,044,392,250.00		(4,903,250.00)
11/07/18	ING US Funding CP	5,000,000.00	4,908,666.67		(91,333.33)		4,908,666.67	07/05/19	4497WU153	A-1/P-1	2.74	2.79	Union Banc	217	1,065,180,667.39		(4,908,666.67)
10/30/16	JP Morgan CP	5,000,000.00	4,891,652.78		(108,347.22)		4,891,652.78	07/28/19	46840QU58	A-1/P-1	2.90	2.96	UBS	236	1,164,213,361.64		(4,891,652.78)
11/13/16	MUFG Bank CP	5,000,000.00	4,898,377.78		(101,622.22)		4,898,377.78	09/09/19	62479MV91	A-1/P-1	2.72	2.78	Union Banc	252	1,234,351,200.56		(4,898,377.78)
11/27/16	ING US Funding CP	5,000,000.00	4,895,389.89		(104,611.11)		4,895,389.89	08/23/19	4497WV1V8	A-1/P-1	2.80	2.86	Union Banc	266	1,302,173,444.74		(4,895,389.89)
****	Total Comm Paper (20% limit)	75,000,000.00	73,604,587.50	14.32%												0.00	(73,604,587.50)
12/14/15	Federal Farm Credit Bank	5,000,000.00	5,000,000.00				5,000,000.00	12/14/18	3133EFSJ7	AA+/Aaa	1.30	1.30	Union Banc	14	70,000,000.00		(5,000,000.00)
03/31/16	Federal Farm Credit Bond (Callable)	5,000,000.00	5,000,000.00			0.00	5,000,000.00	12/28/18	3133EFT49	AA+/Aaa	1.19	1.19	UBS	28	140,000,000.00		(5,000,000.00)
03/29/16	Federal Farm Credit Bond (Callable)	5,000,000.00	5,000,000.00				5,000,000.00	03/29/19	3133EFV38	AA+/Aaa	1.25	1.25	UBS	119	595,000,000.00		(5,000,000.00)
01/02/18	Federal Farm Credit Bond	5,000,000.00	4,875,250.00		(24,750.00)	0.00	4,975,250.00	11/15/19	3133EHS87	AA+/Aaa	1.65	1.92	UBS	350	1,741,337,500.00		(4,975,250.00)
03/02/16	Federal Farm Credit Bond (Callable)	5,000,000.00	5,000,000.00				5,000,000.00	03/02/20	3133EFH59	AA+/Aaa	1.38	1.38	UBS	458	2,290,000,000.00		(5,000,000.00)
10/26/16	Federal Farm Credit Bank (Callable)	5,000,000.00	4,995,000.00		(5,000.00)		4,995,000.00	04/06/20	3133EGXN0	AA+/Aaa	1.24	1.27	UBS	493	2,462,535,000.00		(4,995,000.00)
06/03/16	Federal Farm Credit Bank (Callable)	5,000,000.00	5,000,000.00				5,000,000.00	08/03/20	3133EGPP4	AA+/Aaa	1.36	1.36	UBS	612	3,060,000,000.00		(5,000,000.00)
10/23/16	Federal Farm Credit Bank (Callable)	5,000,000.00	5,000,000.00				5,000,000.00	10/23/20	3133EJK32	AA+/Aaa	2.96	2.96	Wells Fargo	693	3,465,000,000.00		(5,000,000.00)
11/03/16	Federal Farm Credit Bond (Callable)	5,000,000.00	5,000,000.00			0.00	5,000,000.00	11/02/20	3133EGC29	AA+/Aaa	1.35	1.35	UBS	703	3,515,000,000.00		(5,000,000.00)
02/27/17	Federal Farm Credit Bank (Callable)	5,000,000.00	4,998,500.00		(1,500.00)	0.00	4,998,500.00	11/16/20	3133EGT69	AA+/Aaa	1.87	1.87	UBS	717	3,689,824,500.00		(4,998,500.00)
12/14/16	Federal Farm Credit Bank (Callable)	5,000,000.00	5,000,000.00				5,000,000.00	12/14/20	3133EGU37	AA+/Aaa	1.83	1.83	UBS	745	3,725,000,000.00		(5,000,000.00)
01/09/18	Federal Farm Credit Bank	5,000,000.00	4,994,350.00		(5,650.00)	0.00	4,994,350.00	01/04/21	3133EHSQ4	AA+/Aaa	2.07	2.11	Union Banc	766	3,825,672,100.00		(4,994,350.00)
03/08/18	Federal Farm Credit Bank (Callable)	5,000,000.00	5,000,000.00				5,000,000.00	03/08/21	3133EJFJ3	AA+/Aaa	2.60	2.60	UBS	829	4,145,000,000.00		(5,000,000.00)
11/26/16	Federal Farm Credit Bank	5,000,000.00	4,999,500.00		(500.00)		4,999,500.00	05/26/21	3133EJW70	Aaa/AA+	2.86	2.88	Union Banc	908	4,539,546,000.00		(4,999,500.00)
10/12/16	Federal Farm Credit Bank (Callable)	5,000,000.00	5,000,000.00				5,000,000.00	10/12/21	3133EJG45	AA+/Aaa	3.13	3.13	UBS	1047	5,235,000,000.00		(5,000,000.00)
11/15/18	Federal Farm Credit Bank	5,000,000.00	4,998,400.00		(1,600.00)		4,998,400.00	11/15/21	3133EJT74	AA+/Aaa	3.05	3.06	UBS	1081	5,403,270,400.00		(4,998,400.00)
*****	Total Federal Farm Credits (20% limit)	80,000,000.00	79,961,000.00	15.58%												0.00	(79,961,000.00)

12/07/17	Federal Home Loan Bank	5,000,000.00	4,974,200.00	(25,800.00)		0.00	0.00	4,974,200.00	01/16/19	313DAAE46	AA+/Aaa	1.25	1.72	Union Banc	47	233,787,400.00	(4,974,200.00)
02/24/16	Federal Home Loan Bank Bond	5,000,000.00	5,000,000.00			0.00	0.00	5,000,000.00	03/08/19	313378BK0	AA+ / Aaa	1.88	1.03	Wedbush	98	480,000,000.00	(5,000,000.00)
05/11/17	Federal Home Loan Bank Bond	5,000,000.00	5,000,000.00			0.00	0.00	5,000,000.00	06/14/19	313379EE5	AA+/Aaa	1.63	1.31	Union Banc	196	980,000,000.00	(5,000,000.00)
10/25/16	Federal Home Loan Bank Bond	5,000,000.00	5,000,000.00			0.00	0.00	5,000,000.00	06/21/19	3130A8B86	AA+/Aaa	1.13	1.00	Wedbush	203	1,015,000,000.00	(5,000,000.00)
04/06/17	Federal Home Loan Bank	5,000,000.00	5,000,000.00					5,000,000.00	07/15/19	3130AB3Q7	AA+/Aaa	1.40	1.40	Mutual Securities	227	1,135,000,000.00	(5,000,000.00)
11/01/18	Federal Home Loan Bank	5,000,000.00	4,932,111.11	(72,750.00)			4,861.11	4,932,111.11	09/26/19	3130A8EP2	AA+/Aaa	1.00	2.64	UBS	300	1,479,633,333.00	(4,932,111.11)
10/02/18	Federal Home Loan Bank	5,000,000.00	4,974,312.08	(40,740.00)			15,052.08	4,974,312.08	02/11/20	3130ADN32	AA+/Aaa	2.13	2.74	Wedbush	438	2,178,748,691.04	(4,974,312.08)
06/03/16	Federal Home Loan Bank Bond(Callable)	5,000,000.00	5,000,000.00					5,000,000.00	03/03/20	3130A87M9	AA+/Aaa	1.47	1.47	UBS	459	2,295,000,000.00	(5,000,000.00)
11/02/18	Federal Home Loan Bank	5,000,000.00	4,970,861.81	(43,600.00)			14,481.81	4,970,861.81	03/13/20	3130A12B3	AA+/Aaa	2.13	2.78	UBS	469	2,331,334,189.89	(4,970,861.81)
04/20/16	Federal Home Loan Bank Bond(Callable)	5,000,000.00	5,000,000.00					5,000,000.00	04/20/20	3130A7RP2	AA+/Aaa	1.38	1.38	UBS	507	2,535,000,000.00	(5,000,000.00)
06/09/17	Federal Home Loan Bank	5,000,000.00	5,000,000.00					5,000,000.00	05/28/20	3130AECJ7	AA+/Aaa	2.63	2.55	Wedbush	545	2,725,000,000.00	(5,000,000.00)
11/02/17	Federal Home Loan Bank	5,000,000.00	5,000,000.00					5,000,000.00	06/12/20	313383HJ8	AA+/Aaa	1.75	1.70	UBS	580	2,800,000,000.00	(5,000,000.00)
01/19/18	Federal Home Loan Bank	5,000,000.00	4,931,555.00	(68,445.00)			0.00	4,931,555.00	09/11/20	3130A86T9	AA+/Aaa	1.63	2.17	Wedbush	651	3,210,442,305.00	(4,931,555.00)
05/03/18	Federal Home Loan Bank	5,000,000.00	4,861,370.00	(138,630.00)			0.00	4,861,370.00	09/28/20	3130ACE26	AA+/Aaa	1.38	2.57	Wedbush	668	3,247,395,180.00	(4,861,370.00)
08/22/18	Federal Home Loan Bank	5,000,000.00	5,136,588.19		131,050.00	5,538.19	5,538.19	5,136,588.19	06/11/21	313373ZY1	AA+/Aaa	3.63	2.70	Wedbush	924	4,748,207,497.56	(5,136,588.19)
01/02/18	Federal Home Loan Bank	5,000,000.00	4,834,810.00	(165,190.00)			0.00	4,834,810.00	07/14/21	3130A8Q55	AA+/Aaa	1.13	2.09	Wedbush	957	4,628,913,170.00	(4,834,810.00)
09/30/18	Federal Home Loan Bank (Callable)	5,000,000.00	5,000,000.00					5,000,000.00	08/27/21	3130AEPJ3	AA+/Aaa	2.90	2.90	UBS	1001	5,005,000,000.00	(5,000,000.00)
12/06/16	Federal Home Loan Bank Bond (Callable)	5,000,000.00	5,000,000.00					5,000,000.00	12/06/21	313CAACM8	AA+/Aaa	2.05	2.05	UBS	1102	5,510,000,000.00	(5,000,000.00)
****	Total Federal Home Loans (20% limit)	90,000,000.00	89,815,808.19	17.44%													0.00 (89,815,808.19)
11/02/18	Federal National Mtge Disc Note	5,000,000.00	4,976,151.39	(23,848.61)				4,976,151.39	01/15/19	313588AT2		2.23	2.24	Wells Fargo	49	243,831,418.11	(4,976,151.39)
04/05/18	Federal National Mtge Note	5,000,000.00	4,989,750.00	(10,250.00)			0.00	4,989,750.00	02/19/19	3135GOZ44	Aaa/AA+	1.88	2.11	Union Banc	81	404,169,750.00	(4,989,750.00)
03/30/16	Federal National Mtge Note	5,000,000.00	4,999,350.00	(650.00)			0.00	4,999,350.00	02/26/19	3135GOJ53	AA+ / N/A	1.00	1.00	Wedbush	88	439,942,800.00	(4,999,350.00)
08/30/16	Federal National Mtge Note	5,000,000.00	4,980,600.00	(19,400.00)			0.00	4,980,600.00	08/02/19	3135GON33	AA+/Aaa	0.88	1.01	Wedbush	245	1,220,247,000.00	(4,980,600.00)
11/16/18	Federal National Mtge	5,000,000.00	4,947,318.33	(63,515.00)			10,833.33	4,947,318.33	08/28/19	3135GOP49	AA+/Aaa	1.00	2.63	Wells Fargo	271	1,340,723,267.43	(4,947,318.33)
02/28/16	Federal National Mtge Note-Callable	5,000,000.00	5,000,000.00					5,000,000.00	11/26/19	3136GYA9	AA+ / Aaa	1.40	1.40	UBS	361	1,805,000,000.00	(5,000,000.00)
12/09/18	Federal National Mtge Note-Callable	5,000,000.00	5,000,000.00				0.00	5,000,000.00	11/26/19	3136G4E4	AA+/Aaa	1.50	1.49	Union Banc	361	1,805,000,000.00	(5,000,000.00)
04/14/16	Federal National Mtge Note-Callable	5,000,000.00	5,000,000.00					5,000,000.00	01/14/20	3136G3J5	AA+ / Aaa	1.38	1.36	Wedbush	410	2,050,000,000.00	(5,000,000.00)
11/21/18	Federal National Mtge Note	5,000,000.00	4,965,898.33	(61,385.00)			27,083.33	4,965,898.33	01/21/20	3135GOA78	AA+/Aaa	1.63	2.70	Wedbush	417	2,070,696,203.61	(4,965,898.33)
04/06/17	Federal National Mtge Note	5,000,000.00	5,000,000.00				0.00	5,000,000.00	02/28/20	3135GOT29	AA+/Aaa	1.50	1.50	Union Banc	455	2,275,000,000.00	(5,000,000.00)
04/19/17	Federal National Mtge	5,000,000.00	5,000,000.00				0.00	5,000,000.00	06/22/20	3135GOD75	AA+/Aaa	1.50	1.42	Wedbush	570	2,850,000,000.00	(5,000,000.00)
10/31/16	Federal National Mtge Note-Callable	5,000,000.00	5,000,000.00					5,000,000.00	07/28/20	3135G4GK3	AA+/Aaa	1.35	1.35	UBS	606	3,030,000,000.00	(5,000,000.00)
11/08/18	Federal National Mtge Note	5,000,000.00	4,991,145.14	(11,650.00)			2,795.14	4,991,145.14	10/30/20	3135GOU84	AA+/Aaa	2.88	2.88	Union Banc	700	3,493,801,698.00	(4,991,145.14)
11/27/18	Federal National Mtge Note	5,000,000.00	5,011,731.94		1,350.00	10,381.94	10,381.94	5,011,731.94	10/30/20	3135GOU84	AA+/Aaa	2.88	2.88	UBS	700	3,508,212,358.00	(5,011,731.94)
10/16/16	Federal National Mtge Note	5,000,000.00	4,815,410.56	(187,645.00)			3,055.56	4,815,410.56	10/05/22	3135GOT78	AA+/Aaa	2.00	3.01	Wedbush	1405	6,765,651,836.80	(4,815,410.56)
****	Total Federal National Mtge. (20% limit)	75,000,000.00	74,677,166.69	14.53%													0.00 (74,677,166.69)
05/31/16	Federal Home Loan Mtge CP-Callable	5,000,000.00	4,995,000.00	(5,000.00)			0.00	4,995,000.00	12/21/18	3134G9MS3	AA+/AAA	1.10	1.14	UBS	21	104,895,000.00	(4,995,000.00)
01/05/18	Federal Home Loan Mtge (Callable)	5,000,000.00	4,860,000.00	(40,000.00)			0.00	4,860,000.00	05/24/19	3134G9NB9	AA+/Aaa	1.23	1.82	Mutual Securities	175	888,000,000.00	(4,860,000.00)
04/11/17	Federal Home Loan Mtge	5,000,000.00	5,000,000.00				0.00	5,000,000.00	05/30/19	3137EADQ1	AA+/Aaa	1.75	1.32	Wedbush	181	905,000,000.00	(5,000,000.00)
12/30/16	Federal Home Loan Mtge CP-Callable	5,000,000.00	5,000,000.00					5,000,000.00	05/28/19	3134GAE42	AA+/Aaa	1.50	1.50	UBS	210	1,050,000,000.00	(5,000,000.00)
04/04/18	Federal Home Loan Mtge	5,000,000.00	4,915,430.00	(84,570.00)			0.00	4,915,430.00	07/19/19	3137EAEB1	AA+/Aaa	0.88	2.21	Wedbush	231	1,135,484,330.00	(4,915,430.00)
08/29/18	Federal Home Loan Mtge	5,000,000.00	4,939,511.11	(65,350.00)			4,861.11	4,939,511.11	07/19/19	3137EAEB1	AA+/Aaa	0.88	2.36	UBS	231	1,141,027,066.41	(4,939,511.11)
11/01/17	Federal Home Loan Mtge	5,000,000.00	4,981,055.00	(18,945.00)			0.00	4,981,055.00	08/15/19	3137EAEH8	AA+/Aaa	1.38	1.59	Wedbush	258	1,265,112,190.00	(4,981,055.00)
04/07/17	Federal Home Loan Mtge CP-Callable	5,000,000.00	5,000,000.00					5,000,000.00	09/09/19	3134GAT46	AA+/Aaa	1.50	1.50	UBS	283	1,415,000,000.00	(5,000,000.00)
04/17/17	Federal Home Loan Mtge	5,000,000.00	4,991,550.00	(8,450.00)			0.00	4,991,550.00	10/02/19	3137EADM8	AA+/Aaa	1.25	1.32	UBS	306	1,627,414,300.00	(4,991,550.00)
10/29/17	Federal Home Loan Mtge	5,000,000.00	4,998,375.69	(1,624.31)				4,998,375.69	10/25/19	3134GBHT2	AA+/Aaa	1.63	1.64	Union Banc	329	1,844,465,802.01	(4,998,375.69)
12/14/17	Federal Home Loan Mtge	5,000,000.00	4,961,180.00	(38,820.00)			0.00	4,961,180.00	01/17/20	3137EAEF5	AA+/Aaa	1.50	1.88	Wedbush	413	2,048,967,340.00	(4,961,180.00)
04/05/17	Federal Home Loan Mtge CP	5,000,000.00	4,976,830.00				0.00	4,976,830.00	05/01/20	3137EADR7	AA+/Aaa	1.38	1.53	Wedbush	518	2,577,897,940.00	(4,976,830.00)
11/21/18	Federal Home Loan Mtge	5,000,000.00	4,921,195.83	(102,700.00)			23,695.83	4,921,195.83	07/30/20	3134G3Z1	AA+/Aaa	1.55	2.80	UBS	608	2,892,087,084.64	(4,921,195.83)
04/07/16	Federal Home Loan Mtge CP-Callable	4,800,000.00	4,800,000.00					4,800,000.00	10/07/20	3134GBYQ6	AA+/Aaa	1.53	1.53	Union Banc	677	3,249,600,000.00	(4,800,000.00)
02/23/18	Federal Home Loan Mtge CP-Callable	5,000,000.00	5,000,000.00					5,000,000.00	02/23/21	3134GSK08	AA+/Aaa	2.50	2.50	UBS	816	4,080,000,000.00	(5,000,000.00)
12/13/17	Federal Home Loan Mtge - Callable	5,000,000.00	4,998,750.00	(1,250.00)			0.00	4,998,750.00	02/25/21	3134GB3B6	AA+/Aaa	2.00	2.01	UBS	819	4,083,975,250.00	(4,998,750.00)
04/20/17	Federal Home Loan Mtge(Callable)	5,000,000.00	5,000,000.00					5,000,000.00	10/20/21	3134GBJ99	AA+/Aaa	2.00	2.00	UBS	1055	5,275,000,000.00	(5,000,000.00)
*****	Total Fed HM LN Mtge. Corp Disc Note (20%)	34,776,830.00	34,438,877.63	16.43%													0.00 (34,438,877.63)

TOTAL	616,776,830.00	613,927,802.31	100.00%	(3,161,868.68)	132,400.00	180,140.99			</
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**SHASTA-TRINITY SCHOOLS
INSURANCE GROUP**

Serving Schools Since 1980

MEMORANDUM

DATE: December 12, 2018
TO: WORKERS' COMPENSATION PROGRAM MEMBERS
FROM: Brooks Rice, Executive Director
SUBJECT: ANNUAL CERTIFICATION (EC42141) REGARDING WORKERS'
COMPENSATION

Pursuant to EC 42141, each member district shall advise its Governing Board if there is an estimated unfunded liability for Workers' Compensation.

STATEMENT

The Shasta-Trinity Schools Insurance Group JPA does have total assets sufficient to pay the Workers' Compensation self-insured claims and therefore has no unfunded liabilities.

Please advise your Governing Board of compliance with the Education Code by reporting the above statement.

If you have any questions, please do not hesitate to contact the JPA at 530-221-6444.

Thank you,

A handwritten signature in black ink that reads "Brooks Rice".

Brooks Rice
Executive Director

Quarterly Report on Williams Uniform Complaints

[Education Code § 35186]

District: Cottonwood Union School District

School Year: 18/19

Person completing this form: Terri Stratte

Title: Administrative Assistant

Quarterly Report Submission Date:

- July 1 – September 30 ***(due October 15)**
 October 1 – December 31 ***(due January 15)**
 January 1 – March 31 ***(due April 15)**
 April 1 – June 30 ***(due July 15)**

Date information will be reported publicly at governing board meeting: January 15, 2019

Please check the box that applies:

- No complaints were filed with any school in the district during the quarter indicated above.
 Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
TOTALS	0		

Signature of District Superintendent

 Doug Geren
 Printed Name of District Superintendent

 January 15, 2019
 Date

*Submit by quarterly due date to: Laurie Zambrano, Executive Assistant
lzambrano@shastacoe.org